Consolidated non-financial report 2024/25
for Energie AG Oberösterreich

General Information

ESRS 2 General Disclosures

Basis for preparation

BP-1 General basis for preparation of the consolidated non-financial report

As per the European Union (EU) Directive 2014/95/EU on the disclosure of non-financial and diversity information (NFR Directive) and its implementation in accordance with the Austrian Sustainability and Diversity Improvement Act 2017 (Nachhaltigkeits- und Diversitätsverbesserungsgesetz; NaDiVeG), Energie AG Group has published the necessary information in a report on non-financial information since the 2017/18 fiscal year. Directive 2022/2464/EU (Corporate Sustainability Reporting Directive - CSRD) replaced the NFR Directive. The Energie AG Group is not required to report under the CSRD in the 2024/25 fiscal year. The Energie AG Group publishes the consolidated non-financial report 2024/25, which is hereinafter referred to as sustainability statement, on a voluntary basis.

'Energie AG' hereinafter refers to the entire Energie AG Group and thus to Energie AG Oberösterreich as its parent company and its fully consolidated subsidiaries.

In this sustainability statement for the 2024/25 fiscal year, Energie AG voluntarily observes the structure and selected disclosure requirements of the '**European Sustainability Reporting Standards**' (ESRS) in relation to 'Environment, Social, and Governance' (ESG). Selected indicators from the 'Electric Utilities' Sector Supplement of the 'Global Reporting Initiative' (GRI) G4 Sector Disclosures are also included. This sustainability statement does not claim to be fully GRI or ESRS compliant.

The sustainability statement is published on an annual basis together with the Group annual report. The report for the 2024/25 fiscal year was published on 18 December 2025. The previous Group annual report for the fiscal year 2023/24 was published on 18 December 2024.

Energie AG is addressing all of its stakeholders with the following report. The sustainability statement has been translated from German. In cases of doubt, the German-language version shall take precedence.

The report for the 2024/25 fiscal year was voluntarily submitted for independent auditing by Deloitte Audit Wirtschaftsprüfungs GmbH. The sustainability statement for 2024/25 was audited in accordance with the Austrian Sustainability and Diversity Improvement Act (Nachhaltigkeits- und Diversitätsverbesserungsgesetz). On 17 December 2025, the Supervisory Board will report to the General Meeting following the end of 2024/25 fiscal year.

Please address any questions on this statement to **Karin Strobl M.A., Group spokesperson and Head of Corporate Communications**, **(karin.strobl@energieag.at**, +43 5 9000-3775).

This statement is the consolidated non-financial statement of Energie AG Oberösterreich in accordance with § 267a of the Austrian Commercial Code (UGB). The reporting period coincides with the fiscal year from 1 October 2024 to 30 September 2025.

The entities included in the reporting correspond to the scope of consolidation of financial reporting. For details on the financial scope of consolidation, see **Notes to the Consolidated Financial Statements, Scope of consolidation**. In accordance with the legal requirements of the ESRS, all subsidiaries fully consolidated according to the 'International Financial Reporting Standards' (IFRS) and the Austrian Commercial Code (Unternehmensgesetzbuch; UGB) were included in the consolidated sustainability statement.

Companies in which Energie AG holds shares but which are not fully consolidated in the Consolidated Financial Statements are included in the disclosure requirements in this statement in accordance with the ESRS requirements. This concerns, for example, companies under the operational control of Energie AG. These are included in the respective disclosure requirements (greenhouse gas emissions according to ESRS E1-6, energy consumption and, analogously, energy production volumes according to ESRS E1-5, and biodiversity disclosures according to ESRS E4) in accordance with ESRS requirements. Similarly, companies that are included in the financial consolidation as joint operations are taken into account on a pro rata basis in the sustainability statement under disclosure requirements E1-5 and E1-6. Companies that are part of the value chain of Energie AG due to an existing business relationship, as well as companies consolidated at equity that are not subject to operational control and are not part of the value chain, will be taken into account, in accordance with the legal requirements, inter alia, in carrying out the materiality assessment and in the greenhouse gas balance (Scope 3).

The material impacts, risks and opportunities along the value chain are disclosed with the reported information in section **SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model**, and section **SBM-1 - Strategy, business model and value chain**. At the time of reporting, strategies, actions, metrics and targets are only available for the value chain to a limited extent.

In this sustainability statement, no use was made of the option to exempt certain information relating to intellectual property, know-how or the results of innovation from being disclosed.

The use of automated calculation systems may give rise to rounding differences when adding up rounded figures and percentages.

BP-2 – Disclosures in relation to specific circumstances

Time horizons

The reporting time frames shall be based on the ESRS guidelines: the reporting period corresponds to the 'short term' timeframe, i.e. one year; the 'medium term' covers one to five years; and the 'long term' covers more than five years.

As part of the 'LOOP' strategy and organisation project, in the 2022/23 fiscal year, the Group's previous renewables expansion targets for the period up to 2030 were closely evaluated and a further ambition for the period up to 2035 was developed. The strategies outlined in the sustainability statement therefore essentially cover the period up to 2035. Any discrepancies are noted separately. Details of the Energie AG Group's sustainability strategy can be found in section **SBM-1 – Strategy, business model and value chain**.

Value chain estimates

Qualitative and quantitative information on the value chain is gradually being expanded and supplemented. Where metrics contain estimated information on the value chain, this is noted separately for the relevant topic-specific quantitative disclosures.

Sources of estimation and outcome uncertainty

To ensure the accuracy of sustainability reporting, real data was used where possible. Where no real data was available, well-founded estimates were used, see **E1-5 - Energy consumption and mix**, **E1-6 - Gross Scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions**, and **S1-13 Metrics for training and skills development**.

Changes in preparation or presentation of sustainability information

Energie AG reorganised the sustainability reporting in the previous year, voluntarily structured the non-financial report 2023/24 to align with the ESRS and further developed it in the 2024/25 fiscal year.

On the basis of new evidence gained since the reporting for the 2023/24 fiscal year, an adjustment of the ESG reporting scope and certain objectives in section **E1-4 - Targets on climate change mitigation and climate change adaptation**, was carried out in the 2024/25 fiscal year. Last year, when the ESRS scope of consolidation was reorganised, a company that was not included in the financial consolidation due to its immateriality and over which no operational control was exercised was included in Scope 3 of the Greenhouse gas emissions. According to current legal interpretation, Energie AG Oberösterreich Umwelt Service GmbH exercises financial control over one of this entity's facilities. The new information shows that the direct emissions of this facility are now classified as Scope 1. The values for the previous year have been revised in this report. The explanations for further changes to the previous year's metrics are given in sections **E1-5 - Energy consumption and energy mix**, and **E1-6 - Gross Scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions**.

The metrics in this statement for the 2024/25 fiscal year are disclosed in accordance with the ESRS to the greatest extent possible. Any discrepancies are noted separately. Scope-3 and biogenic scope-2 emissions according to ESRS are reported for the first time in the 2024/25 fiscal year. Where available, written information is provided in line with ESRS requirements. Disclosures about topics of lesser relevance have not been provided.

In the 2024/25 fiscal year, contrary to the previous year, the three members of the Management Board of Energie AG Oberösterreich (parent company) were not included in the S1 metrics for the company's workforce.

For the metrics ‘employees by contract type and sex’ and ‘employees by contract type and country’ under S1-6, the previous year's comparative figures have been adjusted in this sustainability statement to ensure a consistent presentation. The reason for this is a change in the analysis procedure used, which has led to a change in the collection and valuing of relevant data.

In line with the predominant approach at the time, the metric S1-7, ‘Non-employees in own workforce,’ still reported 76 persons or 12 full-time equivalents (FTEs) as of 30 September 2024, which were already included in metric S1-6. To ensure consistent and transparent reporting, the previous year's figures have been restated accordingly in this report.

Since February 2025, the existing Waste Management Segment has operated under the name Environment Segment. This re-branding underscores the segment's overall positioning in a circular economy. The term ‘environment’ encompasses the full range of services, from collection and treatment through to recycling and recovery. At the centre of these activities is Energie AG Oberösterreich Umwelt Service GmbH (Umwelt Service GmbH). The scope of the Environment Segment corresponds to that of the former Waste Management Segment.

Reporting errors in prior periods

Corrections are mentioned in the relevant sections.

Disclosures stemming from other legislation or generally accepted sustainability reporting standards and frameworks

Since fiscal year 2021/22, Energie AG Group has been required to disclose information on environmentally sustainable turnover, capital expenditure (CapEx), and operating expenditure (OpEx) in accordance with the EU Taxonomy Regulation (2020/852). These disclosure requirements are described in section **EU Taxonomy**. This statement presents the respective shares of Taxonomy-eligible and Taxonomy-aligned economic activities in relation to turnover, CapEx and OpEx.

In addition, selected GRI indicators from the G4 Sector Supplements, ‘Electric Utilities’ Sector Disclosures, and the relevant Sustainable Development Goals (SDGs) will be reported.

Inclusion of information by reference

Sections in the sustainability statement	Reference
BP-1 General basis for preparation of the sustainability statement	Consolidated Financial Statements
GOV-5 Risk management and internal controls over sustainability reporting	Group Management Report, Internal control system Group Management Report, Risks and opportunities
SBM-1 Strategy, business model and value chain	Group Management Report, Changes under corporate law

Energie AG also provides information on corporate responsibility on the **Group website**.

Governance

GOV-1 – The role of the administrative, management and supervisory bodies

Management Board

Composition and diversity of the Management Board

The Management Board of Energie AG Oberösterreich is composed of three members. It was made up of 100% male members in the 2024/25 fiscal year. The average age of the members of the Management Board is approximately 55, with the youngest member of the board being 45 and the oldest member being 64. As of January 2026, a member of the Management Board will be female.

Commercial Council Dr. Leonhard SCHITTER, MA

Chief Executive Officer (CEO), Chairman of the Management Board

born 16 October 1967; doctorate in law, master's in European energy management. Joined Energie AG in 2023, appointed CEO as of 1 January 2023. Term of office ends: 31 December 2027.

Supervisory Board mandates in material entities included in the Consolidated Financial Statements:

Entity	Position
Energie AG Oberösterreich Umwelt Service GmbH	Supervisory Board member, Vice-Chairman
Ennskraftwerke AG	Supervisory Board member
Salzburg AG für Energie, Verkehr und Telekommunikation	Supervisory Board member

Board mandates with other organisations:

Entity	Position
Oesterreichs Energie	Vice president
Verbund Hydro Power GmbH	Supervisory Board member
Association of Industrial Companies (Industriellenvereinigung)	Member of the Federal Board
Association of Industrial Companies Upper Austria (Industriellenvereinigung OÖ)	Member of Management Board
Chamber of Commerce Upper Austria	Representative of the industrial sector in the Economic Parliament
Council for Research and Technology	Member
Energy Institute of Johannes Kepler University Linz	Vice president
OÖ Energiesparverband	Member of Management Board
Trade Association of Gas and Heat Suppliers	Member

Commercial Council Mag. Dr. Andreas KOLAR

Chief Financial Officer (CFO), member of the Management Board

born 5 July 1961; degree in business administration, doctorate in social sciences and economics. Joined Energie AG in 1997, appointed to Management Board on 1 January 2012. Term of office ends: 31 December 2025.

Supervisory Board mandates in material entities included in the Consolidated Financial Statements:

Entity	Position
Energie AG Oberösterreich Umwelt Service GmbH	Supervisory Board member
Netz Oberösterreich GmbH	Supervisory Board member, Vice-Chairman
Ennskraftwerke AG	Supervisory Board member
Salzburg AG für Energie, Verkehr und Telekommunikation	Supervisory Board member, Deputy Vice-Chairman

Board mandates with other organisations:

Entity	Position
Trade Association of Gas and Heat Suppliers	Member

There will be a change in the Management Board in the 2025/26 fiscal year. Commercial Council, Mag. Dr. Andreas Kolar will retire after many years at Energie AG at the end of the calendar year 2025. His successor in the position of chief financial officer, Mag. Eva Schinkinger, was appointed by the supervisory board of Energie AG on 27 March 2025 with effect from 1 January 2026.

Dipl.-Ing. Alexander Kirchner, MBA

Chief Technology Officer (CTO), member of the Management Board

born 8 November 1979; degree in 'Industrial Environmental Protection and Process Engineering', Professional MBA in 'Controlling and Finance'. Joined Energie AG in 2024, appointed as a member of the Management Board as of 1 August 2024. Term of office ends: 31 July 2029.

Supervisory Board mandates in material entities included in the Consolidated Financial Statements:

Entity	Position
Energie AG Oberösterreich Umwelt Service GmbH	Supervisory Board member, Chairman
Netz Oberösterreich GmbH	Supervisory Board member, Chairman
Ennskraftwerke AG	Supervisory Board member
Salzburg AG für Energie, Verkehr und Telekommunikation	Supervisory Board member
Salzburg Netz GmbH	Supervisory Board member

Board mandates with other organisations:

Entity	Position
CEWEP-Confederation of European Waste-to-Energy Plants	Vice-President Austria
TÜV Austria	Administrative Board

Working methods and distribution of responsibilities within the Management Board

The Management Board manages the Group's affairs and represents Energie AG Group externally. As the body ultimately responsible for sustainability topics, the Management Board makes decisions on the Group's sustainability policy and the associated targets and material actions. The issue of sustainability and consequently the monitoring, management and supervision of the impacts, risks and opportunities is the responsibility of the full Management Board. It is coordinated by the Group Strategy holding unit and developed in partnership with all organisation units of the Group.

In addition to the Austrian Stock Corporation Act (Aktiengesetz), the Commercial Code (Unternehmensgesetzbuch), and the Articles of Association, the actions of the Management Board and Supervisory Board are governed by their respective rules of procedure. The Rules of Procedure of the Management Board regulate the collaboration among the members of the Management Board, the Management Board's information and reporting duties, and transactions that require approval from the Supervisory Board. The Rules of Procedure of the subsidiaries are based on those of the Management Board and contain equivalent or similar provisions. The allocation of portfolios between members of the Management Board is approved by the Supervisory Board and defines the areas of responsibility of the individual members of the Management Board without prejudicing the Board's overall responsibility.

Access to the Management Board's expertise on sustainability

The members of the Management Board of Energie AG have training in economic, legal and environmental sciences and long-standing management experience in areas relevant to ESG, such as energy, waste management and the circular economy, project development and plant engineering. On this basis, they contribute a high degree of technical and practical competence to sustainable decision-making processes.

Their knowledge is continuously updated through active participation in specialised panels, regular exchanges within the intra-group sustainability organisation, and ongoing reporting to the Supervisory Board and the public. This ensures that the Management Board can systematically identify, assess and manage significant environmental, social and governance-related risks, opportunities and impacts.

The members of the Management Board of Energie AG also have a wide range of experience in relation to the relevant sectors, products and geographic locations of the company.

Supervisory Board

Composition and diversity of the Supervisory Board

The Supervisory Board advises and oversees the management board. This committee comprises a minimum of six and a maximum of 20 (currently 14) members elected by the General Meeting (shareholder representatives) as well as members appointed by the Works Council in line with the Austrian Labour Constitution Act (employee representatives, currently seven). The members of the Supervisory Board (shareholder representatives) are elected by the General Meeting on a rolling basis in accordance with § 87 of the Austrian Stock Corporation Act (Aktiengesetz, AktG).

Employee representatives are appointed in line with § 110 of the Austrian Labour Constitution Act (ArbVG) and the provisions of the regulation governing the appointment of employee representatives to the Supervisory Board (AR-VO).

In accordance with § 86 para 7 of the Austrian Stock Corporation Act (AktG), women must comprise at least 30% of the Supervisory Board, with this figure rounded up or down to the nearest whole number. For the Supervisory Board of Energie AG Oberösterreich, this currently means a total of at least six women, whereby, based on the resolution passed by the capital representatives, the two Supervisory Board committees (capital representatives and employee representatives) must fulfil this quota separately.

The term of office for Supervisory Board members terminates at the end of the General Meeting that rules on approving actions for the fourth fiscal year following the election or appointment, unless they were elected for a shorter term; the fiscal year in which the election takes place is not counted. Re-elections are possible.

Shareholder representatives

Provincial Councillor Commercial Council Markus ACHLEITNER, Chairman, Aichkirchen
Solicitor Mag. Stefan LANG, LL.M., Vice-Chairman, Linz
Chief Executive Officer Dr. Heinrich SCHALLER, Deputy Vice-Chairman, Linz (retired on 17 December 2024)
Chief Executive Officer Mag. Reinhard SCHWENDTBAUER, Deputy Vice-Chairman, Linz (since 17 December 2024)
Head of Administrative Department Dr. Miriam EDER, MBA, Linz
Chairman of the Management Board Mag. Dr. Erich ENTSTRASSER, Innsbruck (retired on 27 March 2025)
Managing Director Mag. Dr. Christiane FRAUSCHER, Linz
Member of Management Board Mag. Florian HAGENAUER, MBA, Linz
Chief Executive Officer Dipl.-Ing. Erich HAIDER, MBA, Linz
Deputy to Chief Executive Officer Commercial Council Mag. Michaela KEPLINGER-MITTERLEHNER, Linz
Dr. Elisabeth KÖLBLINGER, Vöcklabruck
Member of Management Board Dipl.-Ing. Dr.-Ing. Michael KRAXNER (since 27 March 2025)
Member of Management Board Mag. Kathrin Renate KÜHTREIBER-LEITNER, MBA, Linz
Head of Local Parliamentary Group, Member of State Parliament, Commercial Council Ing. Herwig MAHR, Linz

Gertrude SCHATZDORFER-WÖLFEL, Zipf
Thomas Peter STADLBAUER, MSc MBA MPA, Linz

Provincial Councillor Commercial Council Markus Achleitner, chairman of the highest governance body, is not a senior executive of the Energie AG Group.

Employees' representatives
Ing. Peter NEISSL, MBA MSc, Head of Works Council, Hartkirchen
Pamela NEUER, Head of Works Council, Leonding
Edith SCHMID, Head of Works Council, Perg
Ing. Bernhard STEINER, Head of Works Council Group Representatives, Ottensheim
Gerhard STÖRINGER, Head of Central Works Council, Zell am Pettenfirst
Christian STROBL, Head of Works Council, Gampern
Andreas WALZER, Head of Works Council, Wels

Working methods and distribution of responsibilities within the Supervisory Board

The Supervisory Board convenes as necessary, and at least four times a year and does not fulfil any operational tasks.

The Supervisory Board has one permanent committee for Management Board-related matters and one Audit Committee. The committee for Management Board-related matters comprises four shareholder representatives appointed by resolution of the full Supervisory Board. When appointing members of the committee for Management Board-related matters, the full Supervisory Board also appoints the chairperson of the committee. The proceedings of the committee for Management Board-related matters is defined in the rules of procedure for the Supervisory Board.

The Audit Committee set up by the Supervisory Board in accordance with § 92 para. 4a AktG is made up of six shareholder representatives appointed by resolution of the full Supervisory Board and three employee representatives appointed from the ranks of all employee representatives by simple majority in line with § 32a AR-VO. One member of the Audit Committee must be a person with relevant knowledge of the requirements of the company and practical experience in the field of finance and accounting as well as reporting (financial expert). When appointing members of the Audit Committee, the full Supervisory Board also appoints the chairperson of the committee. The proceedings of the Audit Committee are defined in § 92 para 4a AktG and the rules of procedure for the Supervisory Board.

In accordance with § 75 AktG, the Supervisory Board appoints members of the Management Board for a maximum of five years. As Energie AG Oberösterreich is subject to the rulings of the Court of Auditors, the provisions of the law on transparency in the filling of positions in state-affiliated companies (Stellenbesetzungsgesetz) are observed.

According to prevailing opinion, members of the Supervisory Board have a duty of loyalty and allegiance to the Company, thereby prioritising the well-being of the Company over possible other interests. The Supervisory Board must remain loyal to the Company, and the interests of the Company must always guide its actions.

Before the election, persons proposed must present to the General Meeting their professional qualifications, vocational or similar functions along with all circumstances that could give rise to cause for concern over partiality. The employees are represented on the Supervisory Board by members of the Works Council.

According to § 95 para 5(12) of the Austrian Stock Corporation Act, the conclusion of contracts with members of the Supervisory Board which oblige those members to perform services outside of their Supervisory Board activities for the Company or a subsidiary (§ 189a(7) of the Austrian Commercial Code) for remuneration of a not inconsiderable value shall require the consent of the Supervisory Board. The same applies to contracts with companies in which a Supervisory Board member has a significant business interest.

Access to the Supervisory Board's expertise on sustainability

The members of the Supervisory Board have sustainability-related expertise in areas relevant to Energie AG, such as environmental protection, energy supply, creating a good working environment, and equal treatment and equal opportunities.

Board members are continually deepening and developing their skills in monitoring sustainability matters. Already in the 2023/24 fiscal year, Energie AG offered the members of the Supervisory Board and the Management Board the opportunity to attend a professional development event to further expand their knowledge of sustainability.

The Supervisory Board members of Energie AG have experience in relation to the relevant sectors, products and geographical locations of the company.

This extensive expertise, combined with constant monitoring of current developments, provides a solid foundation for the management and monitoring of sustainability topics within the Energie AG Group, as well as the resulting impacts, risks and opportunities. The Supervisory Board or the chairman of the Supervisory Board may call on experts to deal with individual decisions.

Managing and non-managing members

	2024/25 Headcount	**2023/24** Headcount	**Comparison** ±%
Number of members in management	3	3	0.0
Number of members in supervisory bodies	21	21	0.0
Total	**24**	**24**	**0.0**

Gender diversity

	2024/25 Headcount	**2023/24** Headcount	**Comparison** ±%
Male	16	16	0.0
Female	8	8	0.0
Others	0	0	–
Not reported	0	0	–
Total number of administrative and supervisory bodies	**24**	**24**	**0.0**
	in %	in %	±%points
Male	66.7	66.7	0.0
Female	33.3	33.3	0.0
Others	0.0	0.0	–
Not reported	0.0	0.0	–
Gender diversity [1)]	**50.0**	**50.0**	**0.0**

[1)] This metric is defined as the ratio of female to male members of the Management Board and Supervisory board. Gender diversity is at 50 as there are eight female and sixteen male individuals (8/16).

Roles and responsibilities in relation to the oversight of the process for managing material impacts, risks and opportunities

The Supervisory Board, as the body ultimately responsible for the legality of the sustainability statement, subjected the Sustainability Statement for the 2024/25 fiscal year to an independent, voluntary, external audit conducted by an auditor, addressed strategically relevant sustainability matters as well as sustainability-related impacts, risks and opportunities, and reported on these to the General Meeting in accordance with § 96 of the Stock Corporation Act (AktG).

The sustainability statement for the 2024/25 fiscal year was audited on behalf of the Supervisory Board by Deloitte Audit Wirtschaftsprüfungs GmbH in the form of an audit with limited assurance.

The Board of Directors is responsible for monitoring the impacts, risks and opportunities.

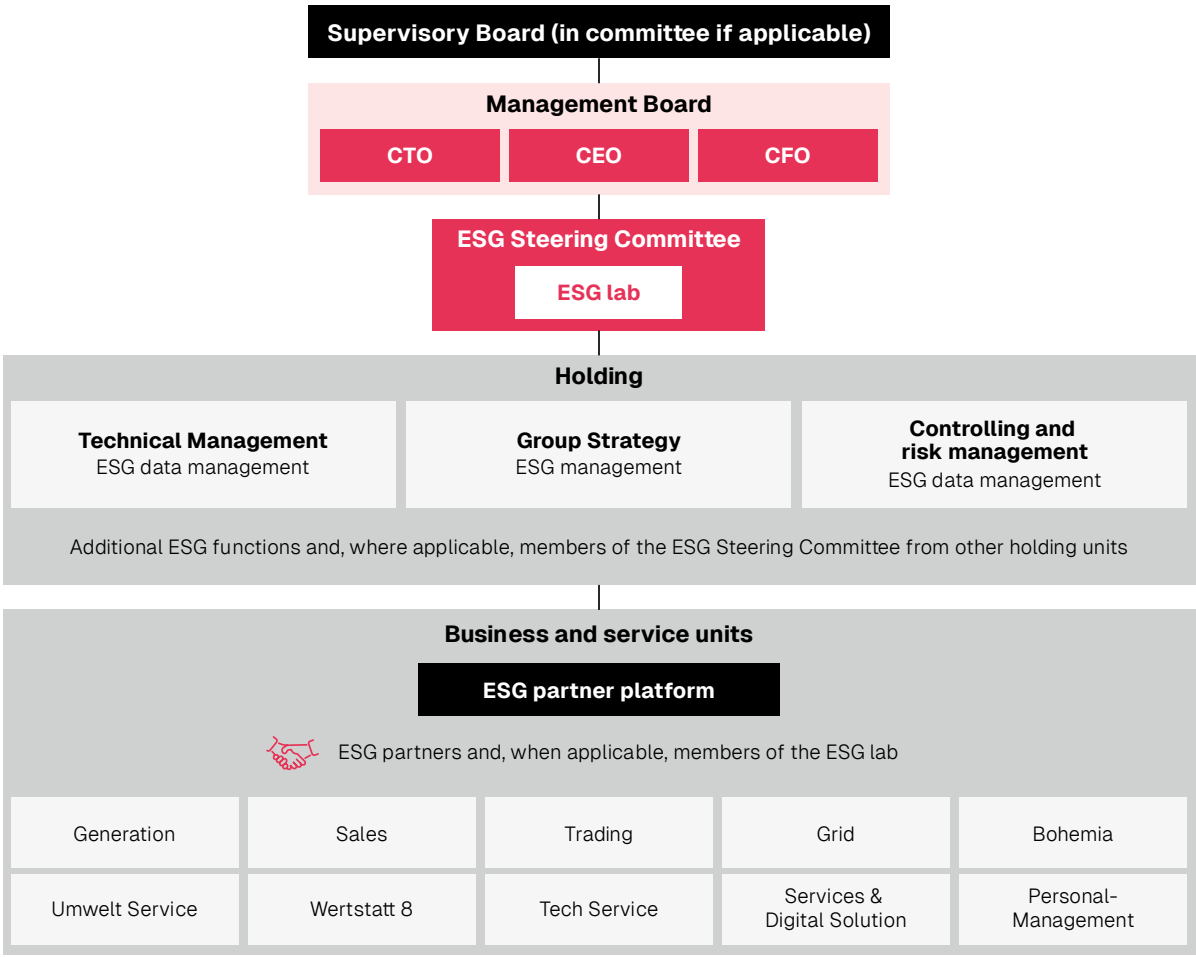
As part of the Group-wide strategy and organisational project 'LOOP', both organisational and content-related decisions were made in the 2022/23 fiscal year to ensure the implementation of the CSRD within the Group. For operational implementation, the 'ESG Management/CSRD Implementation project' was launched in December 2023 and successfully completed in December 2024 as planned. In the 2024/25 fiscal year, the roles and structures established in the project were integrated into the scheduled organisation of Energie AG.

Alongside the implementation of ESG sustainability management in the Group strategy and ESG data management for S and G topics in the Controlling and Risk Management holding unit and for E topics in the Technical Management holding unit, other organisational units are closely involved.

To ensure ongoing exchanges on ESG topics between the holding company and the business and service units, the ESG Partner Platform was set up with the ESG partners already established for all areas of the Group.

The ESG Steering Committee and the ESG Lab were designed as advisory bodies to the Management Board to assist in decision-making at holding level, with the required interfaces defined.

The impact, risks and opportunities are collected by the operating entities. Group-wide consolidation is carried out by the controlling and risk management holding unit.



In addition to the training event on ESG topics, which was already offered to the members of the Supervisory Board and the Management Board in the 2023/24 fiscal year, training opportunities on sustainability topics were made available in the 2024/25 fiscal year to persons involved in the ESG organisation. All senior executives within the Group were also able to participate in a specific training course on the topic of 'sustainable leadership' as part of the ESG training programme that was developed. In addition, the employees of Energie AG were able to participate in an 'action day on sustainability and climate protection' as well as further training by means of an e-learning module on the basics of ESG management.

The governance structure of the Energie AG Group is based on decisions passed by the governing bodies, articles of association, rules of procedure and Group-wide policies. Group policies establish binding control measures and uniform framework conditions, regulations for specific circumstances, and standardised structures or processes for the respective defined scope. The Group policy 'Rules for the creation and amendment of Group policies' defines the standardised review and approval process for all Energie AG Group policies. Drafts of new or amended policies will be sent to the relevant holding managers, managing directors and the Group representative to allow them to comment. The commenting process is clearly documented in an accompanying protocol. Once the procedure has been completed, the finalised policy and the commenting process will be submitted to the Management Board for decision.

The implementation of strategic goals in the sustainability area is assured by linking them closely to the structured annual strategy process. The relevant management teams are responsible for implementing ESG policies in the business and service units. To monitor the achievement of targets, a concept for ESG management logic was developed in the 2024/25 fiscal year, which will be implemented gradually in the coming years.

GOV-2– Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

In the reporting period, the Management Board, Supervisory Board and senior executives of Energie AG regularly received information about sustainability matters and about the process and the results of the company's material impacts, risks and opportunities assessment, and were partly involved in the materiality process. See also **IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities**.

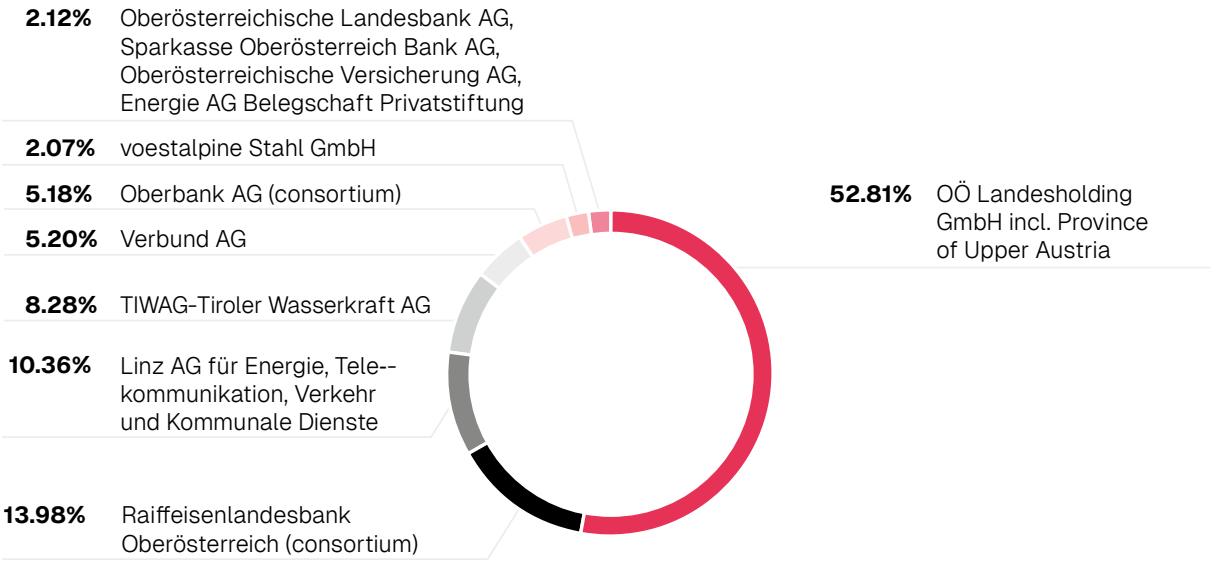
The ESG Steering Committee was convened three times in the 2024/25 fiscal year and informed about current ESG topics through the ESG management or the relevant departments. ESG management reported five times during the reporting period to the Management Board at its meetings, which subsequently reported to the Supervisory Board twice. In December 2024, the Supervisory Board was informed, inter alia, of sustainability strategies and approaches, metrics and targets. Reporting to the Management Board and Supervisory Board on the ESG impacts, risks and opportunities based on the current ESRS materiality assessment took place in June 2025.

The Supervisory Board receives reports on ESG impacts, risks and opportunities twice a year. Material financial risks and opportunities are reported to the Supervisory Board by the risk management team on a quarterly basis as part of the structured risk management process that has been in place for many years; see **Notes to the Consolidated Financial Statements, Risk and Opportunity Management**. The Supervisory Board is informed of progress on the targets set in the 'LOOP' strategy and organisation project through a quarterly report detailing the quantitative implementation status of the individual actions by department. A more detailed account of developments on the most significant metrics is presented annually to the members of the Supervisory Board.

A list of the material impacts, risks and opportunities addressed by the Management Board of Energie AG in the reporting period can be found in section **SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model**.

Shareholder structure

Energie AG Oberösterreich is a joint stock company with the following shareholder structure in the 2024/25 fiscal year:



As of 30 September 2025

GOV-3 – Integration of sustainability-related performance in incentive schemes

At the Energie AG Group, senior executives with budgetary responsibility who report to the Management Board of Energie AG Oberösterreich (board members/managing directors, holding company managers and department heads) are included in the 'Management by Objectives' (MbO) system, see **S1-1 – Own workforce, 'Management by Objectives' (MbO)**. These senior executives can earn annual MbO bonuses (variable remuneration) based on the targets set for the respective fiscal year and the extent to which these targets are achieved. The specific wording of the target agreements remains confidential.

In the 2024/25 fiscal year, the members of the Management Board of Energie AG Oberösterreich were not included in any monetary incentive schemes, whether based on sustainability or other metrics. Members of the Management Board receive a fixed salary. Moreover, no climate-related key performance indicators (KPIs) were taken into account in the remuneration of the members of the Management Board or the Supervisory Board. The shareholder representatives on the Supervisory Board shall receive an annual remuneration for their activities, which is established by the General Meeting and is staggered according to position (chairman, vice-chairman, member) and committee membership. In addition, the shareholder representatives on the Supervisory Board will receive remuneration for each meeting in which they attend.

With regard to embedding sustainability matters in the company's incentive systems, initial steps were taken in the 2023/24 fiscal year as part of the current strategy and further developed in the past fiscal year. For example, specific targets based on the 'LOOP' 2035 strategy were assigned to the responsible senior executives at the first

and second management levels below the Management Board (managing directors and heads of holding companies; department heads) and embedded as personal targets in the MbO system.

The Management Board of Energie AG Oberösterreich approves and updates the terms and conditions of the incentive schemes.

GOV-4 – Statement on due diligence

The 'ESG Management/CSRD Implementation' project included defining the individual steps and sub-processes involved in ESRS sustainability reporting. In the 2024/25 fiscal year, these were further developed and the material process risks and ESG control activities were developed and documented under the Internal Control System (ICS). The processes used by the company to meet its due diligence obligations with regard to sustainability matters are described in the respective related sections.

The following overview indicates the sections of the sustainability statement in which the key elements of due diligence process can be found:

Key elements of due diligence	Sections in sustainability statement
Embedding due diligence in governance, strategy and business model	GOV-1 – The role of the administrative, management and supervisory bodies GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies GOV-4 – Statement on due diligence GOV-5 – Risk management and internal controls over sustainability reporting SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model
Involving affected stakeholders in all important steps of due diligence	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies SBM-2 – Interests and views of stakeholders IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities E1-2 – Concepts related to climate change mitigation and adaptation S1-1 – Concepts related to own workforce S1-2 – Processes for engaging with own workforce and employee representatives about impacts S2-1 – Concepts related to value chain workers S2-2 – Processes for engaging with value chain workers about impacts S4-1 – Concepts related to consumers and end users S4-2 – Processes for engaging with consumers and end users about impacts G1-1 – Business conduct concepts and corporate culture
Identifying and assessing negative impacts	SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities

Key elements of due diligence	Sections in sustainability statement
Actions to address these negative impacts	E1-2 – Concepts related to climate change mitigation and adaptation E1-3 – Actions and resources related to the climate concepts S1-1 – Concepts related to own workforce S1-2 – Processes for engaging with own workforce and employee representatives about impacts S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions S2-1 – Concepts related to value chain workers S2-2 – Processes for engaging with value chain workers about impacts S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions S4-1 – Concepts related to consumers and end users S4-2 – Processes for engaging with consumers and end users about impacts S4-4 – Taking action on material impacts on consumers and end users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions G1-1 – Business conduct concepts and corporate culture
Tracking the effectiveness of these efforts and communication	E1-2 – Concepts related to climate change mitigation and adaptation S1-1 – Concepts related to own workforce S1-2 – Processes for engaging with own workforce and employee representatives about impacts S2-1 – Concepts related to value chain workers S2-2 – Processes for engaging with value chain workers about impacts S4-1 – Concepts related to consumers and end users S4-2 – Processes for engaging with consumers and end users about impacts G1-1 – Business conduct concepts and corporate culture

Quality, safety and environmental management

Customer proximity, transparency and process traceability are top priorities for Energie AG as a quality provider. The whole of Energie AG in Austria and two entities in the Czech Republic are fully certified according to the international standard for a quality management system under ISO 9001:2015.

An integrated quality, safety and environmental (QSE) management system with a focus on sustainability and maximum efficiency is an integrated component of the management systems used by the Energie AG Group (excluding the Czech Republic Segment). As part of the Company's due diligence measures, the ISO 9001:2015 standard for quality management systems is applied as a Group-wide standard that contributes towards efficient design, continuous improvement and transparent presentation of operational processes and procedures.

There is at least one QSE liaison assigned to all applicable Group companies and holding units. These liaisons are responsible for operational implementation of the QSE management system.

To ensure compliance with relevant environmental and occupational safety requirements, the experience gained from the environmental management standards ISO 14001:2015 and EMAS ('Eco Management and Audit Scheme') and occupational health and safety in accordance with ISO 45001:2018 from the already certified companies serve as useful guidelines.

The integrated QSE management system ensures the continuous improvement of the Energie AG Group's services through the active involvement of executives, employees and customers. Regular examination from internal audits and by independent external and accredited certification bodies guarantees top product and service quality, as well as the best possible processes for customers and partners. The high standard of the QSU management system was confirmed by a monitoring audit conducted by TÜV Süd Landesgesellschaft Österreich GmbH from 19 March 2025 to 4 July 2025.

All Energie AG units that have adopted these externally certified quality, safety, environmental and health management systems have structured processes to identify negative impacts on the environment and employee health, which can then be prevented or mitigated accordingly.

All staff in Austria and northern Italy work at entities certified in accordance with quality management standard ISO 9001:2015. In addition, according to the needs of the respective segments, there were further certifications as shown in the table below. 28.72% of the Austrian and Italian workforce is employed at entities certified to environmental management standard ISO 14001:2015. In addition, 27.90% of employees in Austria work in accordance with the Group's environmental management system EMAS, while 41.31% of Group employees work in units certified under ISO 45001:2018. The additional and specific standards ISO 14001:2015 and EMAS were implemented for the Environment Segment (previously the Waste Management segment), which accounts for 25.81% of employees in Austria, from 2010 and 2013. See **S1-14 – Metrics for health and safety**.

The Grid Segment is certified to QS-GNB 200 (quality requirements for gas grid operators) and TSM P100 (technical safety management in electricity grids) of the 'Austrian Association for Gas and Water' (ÖVGW). The audit concerned industry-specific requirements pertaining to the assessment of gas and electricity grid operators with regard to the qualification and organisation of their technical units. Other certifications held by Netz Oberösterreich GmbH (Netz OÖ GmbH) include ISO 9001:2015 and, since the 2020/21 fiscal year, ONR 192500:2011 concerning the social responsibility of organisations (CSR). The CSR goals are closely linked with the QSE management system of Netz OÖ GmbH. As with the QSE management system, internal and external audits are regularly carried out in the CSR area to review compliance with the standard and to uphold and renew certification. Certification under ISO 17025:2018 (requirements for the competence of testing and calibration laboratories) was also obtained. In the 2024/25 fiscal year, the information security management system (ISMS) of Netz Oberösterreich GmbH (Netz OÖ GmbH) was reviewed as part of a recertification audit in accordance with ISO/IEC 27001 and was converted to the new standard 27001:2022. It was confirmed to be compliant without conditions. In addition, Netz OÖ received certification in accordance with ISO/IEC 27019:2017 for the first time. Netz OÖ GmbH is also subject to the NIS Act (Austrian Network and Information Security Act) with the scope 'Energy sector for the operation of an electricity distribution system' and demonstrably fulfils the requirements set by it. This provides a solid basis for the planned restructuring of the energy system. In the 2022/23 fiscal year, Netz OÖ GmbH also became the first Austrian grid operator to be certified in line with ÖVGW QS-GNB 300 (quality requirements on gas grid operators for calorific value determination).

The Environment Segment is certified in the areas of quality (ISO 9001:2015), occupational health and safety (ISO 45001:2018), and environment (ISO 14001:2015), and as a qualified waste management operator on the basis of the regulation governing the requirements on waste management operators (RAEF). Umwelt Service GmbH was the first nationwide waste management company that implemented the current version of the EMAS Certification (Regulation [EC] No. 1221/2009) at all its locations back in 2013. Umwelt Service GmbH has also been certified under EU Regulation 333/2011 (End of Waste Regulation Scrap Metal, Ötztal and Timelkam sites), SURE ('Sustainable Resources Verification Scheme'), the RAL mark of quality (for the demanufacturing of refrigeration units in Timelkam) and ISO 14024:2018 (resources potential for the demanufacturing plant for refrigeration units in Timelkam). WDL-

WasserdienstleistungsGmbH (WDL GmbH) is also subject to the NIS Act (Austrian Network and Information Security Act) with the scope 'Water collection and piped water distribution' and demonstrably fulfils the requirements set by it.

The entities in the Czech Republic are not subject to the Energie AG Group QSE management system. In accordance with the requirements of the respective subsidiaries in the Czech Republic Segment, the two Czech entities ČEVAK, a.s. and VaK Beroun a.s. are certified in accordance with the international standards ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. This means that just over two thirds of the employees in the Czech Republic work in entities that are certified under quality, environmental and occupational safety standards.

The Generation business unit is certified in the Quality area (ISO 9001:2015). In addition, the Timelkam power plant location is certified in the environment area (ISO 14001:2015) and the annual environmental statement meets the requirements of the EMAS Regulation. The use of sustainable biomass for electricity and heat generation in the Generation business unit is ensured by a 'Sustainable Resources Verification Scheme' (SURE). Production is also subject to the NIS Act with the scope 'Operation of the combined-cycle gas turbine power plant (CGGT) at the Timelkam site / Operational management of the Timelkam CGGT power plant' and demonstrably meets the associated requirements. In addition, the Generation business unit operates a management system in accordance with ISO 27001:2022 for its area of responsibility, which is continuously developed but not externally certified.

Netz OÖ GmbH as well as the Group IT Services and Digitalisation department and the Telco department (formerly Energie AG Oberösterreich Telekom GmbH (Telekom GmbH)) of Energie AG Oberösterreich Services und Digital Solutions GmbH (Services und Digital Solutions GmbH) are additionally certified in accordance with the information security management standards ISO 27001:2013 and 27001:2022.

Energie AG
ISO 9001:2015[1)]

Additional certifications in the business units:

Grid Segment

- ÖVGW QS-GNB 200
- ONR 192500:2011
- TSM P100
- ISO 17025:2018
- ÖVGW QS-GNB 300
- ISO 27001:2013
- ISO 27019:2017

Energy Segment[2)]

- SURE
- ISO 14001:2015[3)]
- EMAS[3)]

Environment Segment[4)]

- ISO 45001:2018[5)]
- ISO 14001:2015[6)]
- EMAS
- EFB (RAEF)
- EU Regulation No. 333/2011
- SURE
- RAL mark of quality
- ISO 14024:2018

Czech Republic Segment

- ISO 14001:2015[1)]
- ISO 45001:2018[1)]

Additional certifications in the service areas:

Services und Digital Solutions GmbH

- ISO 27001:2022[7)]

[1)] The Czech companies ČEVAK a.s. and VaK Beroun a.s. are certified under ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018.
[2)] Excluding Energie AG Oberösterreich Trading GmbH (Trading GmbH) and Energie AG Oberösterreich Vertrieb GmbH (Vertrieb GmbH).
[3)] Timelkam power plant location.
[4)] Umwelt Service GmbH.
[5)] incl. WDL GmbH.
[6)] WDL GmbH and Energie AG Südtirol Umwelt Service GmbH (Südtirol Umwelt Service GmbH).
[7)] IT Services and Digitalisation department and Telco department of Services und Digital Solutions GmbH.

ISO 27001:2013, ISO 27019:2017, TSM P100, ÖVGW QS-GNB 200, ÖVGW QS-GNB 300, ISO 17025:2018, RAL mark of quality, ISO 14024:2018 and SURE are audited and certified separately, not as part of QSE matrix certification.

The governance risk compliance (GRC) management tool implemented in the 2019/20 fiscal year has reached the planned scope of use. The processes of the Group companies (with the exception of the Czech Republic Segment) are mapped in this GRC management system, together with their success factors. The tool has been in use for internal and external audits including the associated action monitoring since fiscal year 2020/21.

GOV-5 – Risk management and internal controls over sustainability reporting

Given the growing importance of sustainability topics to business activity, aspects of ESG have been incorporated into risk management. The Group-wide risk management system is used to anticipate and manage potential risks and opportunities at an early stage.

In the 2024/25 fiscal year, the double materiality assessment required by ESRS was performed by the business and service units in cooperation with the Group risk management. The assessment of the individual impacts, risks and opportunities was carried out in a decentralised manner by the respective business and service units. Compared to the previous year, when the analysis was carried out centrally in the framework of workshops, this represents a further step towards integration into the line organisation.

The impacts, opportunities and risks identified in this way were subjected to an assessment using a group-wide uniform assessment method. A net presentation of these impacts, opportunities and risks was produced and appropriate risk minimisation and negative impact minimisation measures were implemented.

The materiality assessment process following the principle of 'double materiality' in accordance with the new ESRS guidelines is described in detail in section **IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities**. For further information on the Group-wide risk management and the opportunities and risks of Energie AG, please see the **Group Management Report, Risks and opportunities**, and the **Notes to the Consolidated Financial Statements, Management of risks and opportunities**.

The sustainability statement is reviewed by the holding company in a comment process before it is submitted to the Management Board for signature.

For information on the risk assessment approach used, including the method used to prioritise risks, see the section on **Management of impacts, risks and opportunities**.

In the context of sustainability reporting, there are these risks: On the one hand, reporting may be incomplete unless all the material topics have been correctly identified and, on the other hand, there is a potential risk of reporting on issues that are not material. There is also a risk that erroneous data will be included, which could render the contents of the reports incorrect.

For the production of ESRS-compliant sustainability reporting, a central core process including the associated risks and control activities was anchored and documented in the Energie AG Internal Control System (ICS) during the reporting period. Sub-processes were derived from this main process and implemented in Energie AG's internal control system.

In order to minimise the identified process risks, ESG control activities have been implemented in the ICS. All documented control activities comply with the internal rules of a standardised ICS (four-eyes principle, representation rules, proof of control).

The management of Energie AG is responsible for integrating reliable and compliant sustainability reporting in the ICS of Energie AG. Responsibilities for the collection, processing and validation of sustainability-related information are regulated across the Group through an integrated ESG Partner Platform. This platform ensures the structured involvement of all the relevant departments and is represented organisationally and systemically in both the ICS and the corresponding system of Energie AG. This structure ensures that the results of the risk assessment and the related internal control measures are effectively integrated into the relevant internal functions and processes.

Regular reporting on the results of the materiality assessment and the associated risk assessments and internal control activities relating to the process of sustainability reporting to the management and supervisory bodies will be integrated into the relevant roles and processes.

As part of the cyclical ICS audits carried out by the Group Internal Audit holding unit, the ESG controls will also be reviewed in terms of their design and effectiveness and audited from the 2025/26 fiscal year onwards. Group Internal Audit reports on the results of its audits and on the status and effectiveness of the ICS within the Group at the Audit Committee meetings held twice a year.

Strategy

SBM-1 – Strategy, business model and value chain

Strategy

The Energie AG Group is a provider of electricity, gas, heat, water, energy, waste management, and information and communication services, and aligns its products, processes and services with a strong focus on reliable availability. The Grid Segment comprises the construction and operation of the electricity and gas grid as the backbone of the electricity and gas supply in Upper Austria. The Energie AG Group also operates heating, fibre-optic (backbone) and e-charging networks.

Energie AG is headquartered in Linz, Upper Austria. Its market area currently includes Austria, the Czech Republic, Italy and Slovenia. The targets defined in the current strategy are to be achieved through organic growth, but also through M&A activities, where Germany is also defined as a growth market for wind and/or PV.

In the 2024/25 fiscal year, shares in several companies were acquired; see **Group Management Report, Changes under Corporate Law**.

For the quantitative data on employees see **S1-6 – Characteristics of company's employees**.

Sales revenue by segment

	2024/25 EUR mill.	2023/24 EUR mill.	Comparison ±%
Energy	1,853.3	2,248.2	-17.6
Grid	427.9	377.3	13.4
Environment	280.3	269.6	4.0
Czech Republic	248.1	235.1	5.5
Holding & services	32.4	29.5	9.8
Total	**2,842.0**	**3,159.7**	**-10.1**

Sales revenue by sector

	2024/25 EUR mill.	2023/24 EUR mill.	Comparison ±%
Coal	0.0	0.0	–
Oil	0.0	0.0	–
Gas	672.1	721.4	-6.8
Fossil fuels	**672.1**	**721.4**	**-6.8**
Chemicals production	0.0	0.0	–
Category of controversial weapons	0.0	0.0	–
Cultivation and production of tobacco	0.0	0.0	–
Total	**672.1**	**721.4**	**-6.8**

The Taxonomy-eligible or Taxonomy-aligned sales revenues are listed in the EU Taxonomy section.

A structured strategy process is a prerequisite for consistent control over the Energie AG Group's long-term business development. Strategy development and financial planning interact through a clearly defined process. Strategies and measures are derived from market development analyses, the evaluation of the business activities' effects in an economic, ecological, and social context (monitoring processes, certifications etc.), the balancing of the Group's strategic goals with the interests and expectations ascertained during the ongoing dialogue with stakeholders and the energy policy environment (new statutory requirements etc.). The operating efficiency, profitability and progress of the energy transition are always essential.

In the 2024/25 fiscal year, two strategy meetings were held at Group level as part of the annual strategy process. In April 2025, the focus was on current market and environmental developments as well as the strategic guidelines for the entire Group. As part of this process, decisions were made on strategic priority topics and Group-wide projects in the areas of digitalisation, circular economy, hydrogen and decarbonisation. At a further Group strategy meeting in July 2025, the strategic directions and individual perspectives were refined and discussed in greater depth between the Management Board, managing directors of the Group companies and holding company managers. In addition, the strategy meeting focused on promoting cross-departmental objectives and cooperation.

Transformation to a sustainable energy system

Energie AG has a clear strategic focus on the transformation to a sustainable energy system. The key objectives are decarbonisation, increasing renewable energy production and supporting national and European climate targets.

Investments in photovoltaics, wind power, hydroelectric power and new technologies, such as green hydrogen and battery storage, make a significant contribution. By 2035, the production of electricity from renewable energy sources from all companies and holdings in the Group will be increased by more than 1.0 TWh.

The challenges posed by increasing decentralisation of energy generation require increased investment in grid infrastructure and storage facilities. In addition to the necessary developments with regards to flexibility, Energie AG pools its expertise with strategic partners to bring together innovative, environmentally and economically sensible products and services to the market. Any changes in the legal framework, such as a relaxation of political and climate targets, and any resulting measures, such as a lack of subsidies and customers' unwillingness to pay, pose risks that may cause the Group's strategic targets not to be achieved until a later date.

Decarbonisation

Energie AG has made decarbonisation along the entire value chain a strategic priority, with the sustainability objective of achieving net zero by 2050 while continuing to guarantee reliable energy supply and waste management and ensuring affordability. This aims to promote the energy transition, harness opportunities for sustainable development, such as the creation of new business models, and mitigate the risk of steadily increasing CO_2 prices. A detailed transition plan for climate change mitigation in accordance with the ESRS requirements is being developed and is expected to be published in the 2025/26 sustainability statement.

Energie AG is forging ahead with the energy transition by expanding its range of sustainable products and services and transforming heat supply, as well as by optimising its own use of resources.

Digitalisation and innovation

A strategy and organisation project defined key innovation areas to enable new products and services in the fields of decarbonisation, electromobility and photovoltaics. Since then, a dedicated corporate innovation unit has consolidated and coordinated these activities. In the 2024/25 fiscal year, the ‘Next Level’ digitalisation project was also launched, focusing on further developing operational excellence through the use of AI and process automation, optimising the data landscape, continuously improving the digital customer experience and empowering all employees in the successful implementation of digitalisation. Netz OÖ GmbH is simultaneously advancing the further development of the digital customer portal.

Circular economy and biodiversity

The responsible use of natural resources is firmly embedded in Energie AG's strategy and represents a central element of the current transformation agenda. Particular emphasis is placed on the economical and efficient management of resources. Promoting the circular economy plays a key role in this context. To harness existing potentials and to develop further courses of action relating to the circular economy, a dedicated project was launched for the gradual development and implementation of measures.

The next step is the development of a biodiversity strategy aimed at safeguarding the long-term ecological diversity of natural habitats. Initial measures to minimise the impact on existing ecosystems are already being implemented. Development projects will only be carried out in combination with comprehensive environmental monitoring and/or the creation of replacement habitats for affected species. The biodiversity strategy will be further developed over the coming fiscal years.

Hydrogen

To reduce its own CO_2 emissions while ensuring future security of supply, Energie AG is pushing ahead in further diversifying its energy generation portfolio. This includes the promotion and deployment of new climate-friendly technologies, for example through participation in research projects on the production and subsequent use of green hydrogen. A key element of these efforts is the establishment of a hydrogen starter network, which was approved for the first time in the 2024/25 fiscal year as part of the long-term and integrated planning process (LFiP). Initial measures for the distribution of green hydrogen via the existing gas grid were implemented in the Sattledt–Linz section.

Partnerships and supply chains

Energie AG takes its role as a buyer very seriously. Supplier suitability is assessed during the procurement process in accordance with the relevant guidelines. A comprehensive supplier screening system is currently being implemented and is intended to play an increasingly important role in minimising sustainability-related supplier risks in the future. In addition, Energie AG has defined clear principles in its existing **'Code of Conduct for Contractors'**, which is based on the OECD Guidelines for Multinational Enterprises and is binding for contractors and subcontractors of the Group. These policies are designed to ensure, among other things, that employees within the value chain are treated fairly and with dignity, in line with fundamental human rights.

Employees, culture and diversity

Energie AG positions itself as a fair and attractive employer. To underline the relevance of this commitment, particular emphasis has been placed on the areas of diversity, equal opportunities and inclusion (DEI), supported by the interdisciplinary 'DiversiTeam'. Another key objective of the multi-year DEI process is to maintain and further strengthen an open corporate culture based on transparency, mutual respect and appreciation; this culture is intended to create space for change - an essential prerequisite for the Group's strategic realignment - by enhancing employee satisfaction and thereby increasing innovation and productivity. The strategic goal of increasing the share of women in senior management positions has been defined across the Group as a means of providing targeted support. An equal opportunities network has also been established to empower underrepresented groups.

An essential cornerstone of the Group's sustainable internal culture is an anonymous 'whistleblowing system', which encourages employees to report grievances without fear of negative consequences (such as harassment or dismissal).

From the outset, the 'LOOP' strategy and organisation project was accompanied by a culture and change initiative. Even after the project phase was completed, targeted culture-enhancing measures have continued to ensure alignment between the company's cultural orientation and its strategic objectives. A particular focus lies on the involvement of key stakeholders. This includes, in particular, senior executives at all hierarchical levels who, in their role as multipliers, play a decisive part in shaping the cultural transformation. Employees are also actively involved: a community of change agents acts as ambassadors across all areas of the Group, while all employees can contribute their own initiatives on the topics of future viability, cooperation and partnerships, customer experience, responsibility, sustainability and diversity via the 'Kulturkompass' platform and make them visible.

Energie AG also strengthens its attractiveness as an employer through targeted personnel development initiatives, a more balanced gender distribution at management levels and an inclusive working environment, supported by training and education programmes as well as health and family support measures.

Customer satisfaction and service quality

Energie AG's business activities are fundamentally geared towards ensuring the highest possible levels of security of supply and waste management, alongside maximising customer satisfaction. Consequently, one of the key objectives of the 'LOOP' strategy and organisation project is to deliver an outstanding 'customer experience' that is strongly aligned with customer needs and expectations, thereby further enhancing the Group's positive public reputation. This is supported by digitalisation measures, dedicated service hotlines, online platforms and regular surveys. Customers are actively involved in development processes, including participation in a six-monthly customer forum. Information security and data protection are ensured through an established information security management system.

Economic viability and Energie AG's contribution to the Sustainable Development Goals (SDGs)

The Group's financial stability and robust creditworthiness are an essential prerequisite for systematically implementing the described transformation towards sustainability, while consistent sustainability management also plays a major role in securing future financial success. Financial stability and strong creditworthiness are underpinned by the Group's balanced mix of liberalised and regulated business models and by robust risk and opportunity management.

Energie AG actively contributes to the achievement of the United Nations' Sustainable Development Goals with its strategic positioning in combination with its individual projects and service offerings. The main emphasis is on meeting SDG 7: Affordable and clean energy, SDG 8: Decent work and economic growth, SDG 9: Industry, innovation and infrastructure, SDG 10: Reduced inequalities, SDG 12: Responsible consumption and production and SDG 13: Climate action.

The focus of the Group's current and future investments is on the ongoing expansion of renewable electricity generation from sources such as water, sun and wind, and the ecological transformation of the energy market. An efficient electricity grid is essential both for the energy transition and for ensuring a reliable electricity supply for customers. In addition, Energie AG is investing in many other sustainable initiatives, such as the development and expansion of storage technologies such as battery storage and pumped-storage power plants, sustainable heating initiatives, e-mobility infrastructure and the emerging fields of hydrogen and green gases.

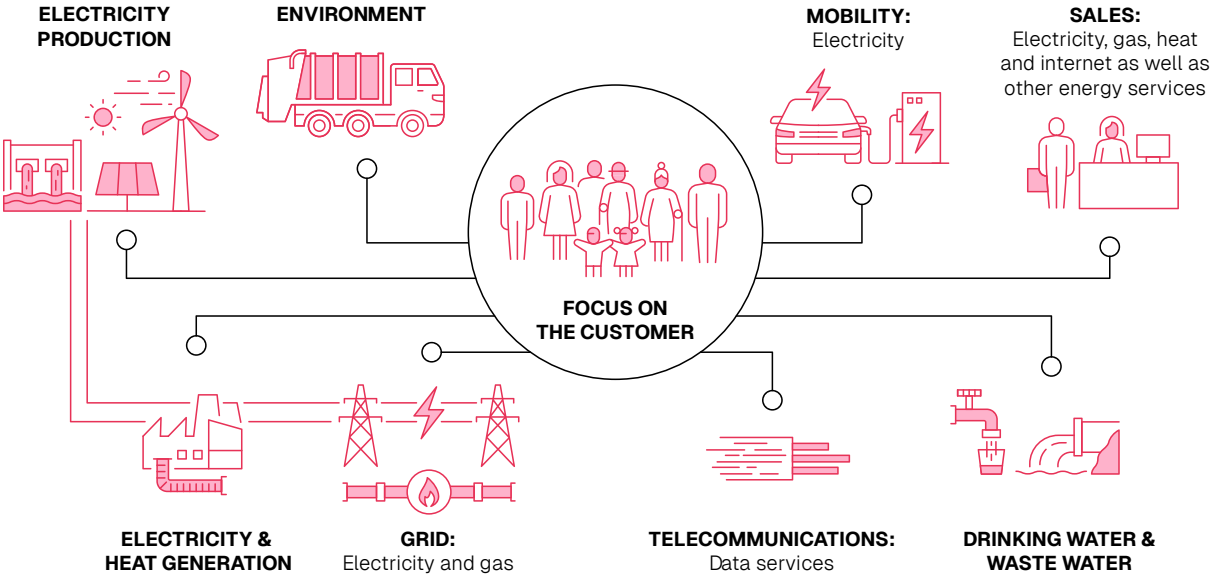
In the 2024/25 fiscal year, 80.7% of the Group's total investments were dedicated to expanding electricity generation from renewable sources, expanding and maintaining the Austrian electricity grid, and other sustainable activities. Approximately 12.1% was allocated to renewable electricity generation, 54.4% to investments in electricity grids and 33.5% to other sustainable activities.

Business model and Group structure

Energie AG's business model is centred on energy generation, the construction and operation of grids and the reliable supply of electricity, gas and heat to end users. Customers in Austria are also offered energy, information and communication services, as well as e-mobility solutions. The Group offers an integrated waste management and waste management solutions to its customers in Austria and northern Italy, while those in the Czech Republic are supplied with drinking water, heat and wastewater management services.

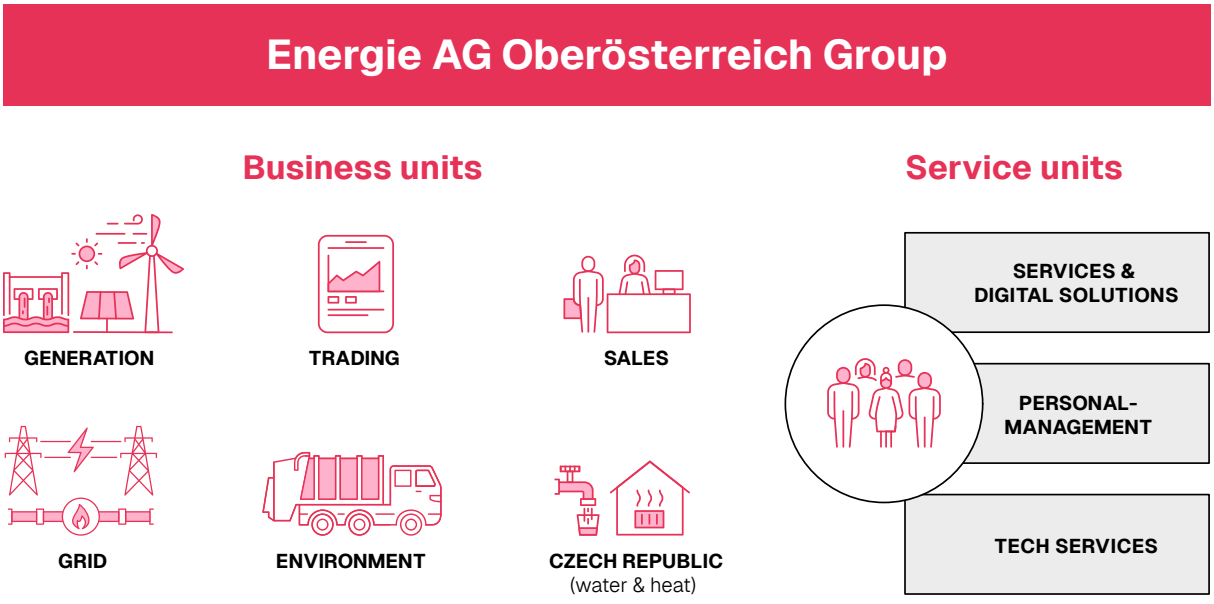
Energie AG primarily relies on the Return on Capital Employed (ROCE) and the operating result (EBIT) for its internal management and assessment of the Group's earning power. The goal of the Energie AG Group is to generate an ROCE above the WACC through consistently value-oriented corporate management and control. For more information on the value management concept as an instrument for controlling economic success, see the **Group Management Report, Value-based corporate management and capital costs**.

As a competent, competitive and responsible company, Energie AG provides its customers with value-added products and services, transparent pricing and strong regional availability. Since its foundation in 1892, this has helped to create a general spirit of partnership between the Energie AG Group and its customers, employees, suppliers and the general public.



Energie AG is organised in a Group structure. Management and Group functions are pooled in the holding company. The business and service units are organised in the form of individual companies. In addition to the line and project organisation, the Group has an established crisis and emergency management system in Austria with regular drills and meetings convened as required.

The following diagram depicts the six business units and the three service units as of 30 September 2025.



Energie AG's business activities are divided into five segments in accordance with IFRS reporting:

The **Energy Segment, Group Management Report**, comprises the Group's core business activities: the generation and storage of electricity and heat, the trading of energy and energy-related products, electricity and gas sales, heat supply in Austria, the implementation of hydrogen production plants, and the provision of telecommunications services. The range of services also includes selected energy services, such as energy audits for large organisations, energy performance certificates and building modernisation plans, charge cards for electric vehicle charging stations, specialised on-site power purchase agreement (PPA) models and system optimisation strategies.

The **Grid Segment, Group Management Report**, comprises the construction and operation of the electricity and gas grid as the backbone of electricity and gas supply to large parts of Upper Austria and parts of Lower Austria, Salzburg and Styria by Netz OÖ GmbH, a fully owned subsidiary of Energie AG. Netz OÖ GmbH is responsible for securing the energy supply in Upper Austria.

The **Environment Segment, Group Management Report**, offers integrated waste management services and customised waste management solutions in Austria and Northern Italy. This includes the collection, acceptance, treatment, sorting, management and incineration of domestic and commercial waste, including slag processing, as well as the recovery and reuse of recyclable materials.

The **Czech Republic Segment, Group Management Report**, provides comprehensive drinking water and heat supply services as well as wastewater management in the Czech Republic. The business models include concession, operator and service contracts, specialised water, wastewater and heating services, as well as construction and installation activities. Cities, local authorities, associations, industrial enterprises, housing companies and housing cooperatives are the contractual partners who form the Czech Republic Segment's client base.

In addition to the management and control functions of the holding company, the **Holding & Services Segment, Group Management Report**, comprises the Telecommunications business area, commercial and technical services and some subsidiaries consolidated at equity that are not assigned to other Segments. The commercial and technical service companies mainly provide services for the business units.

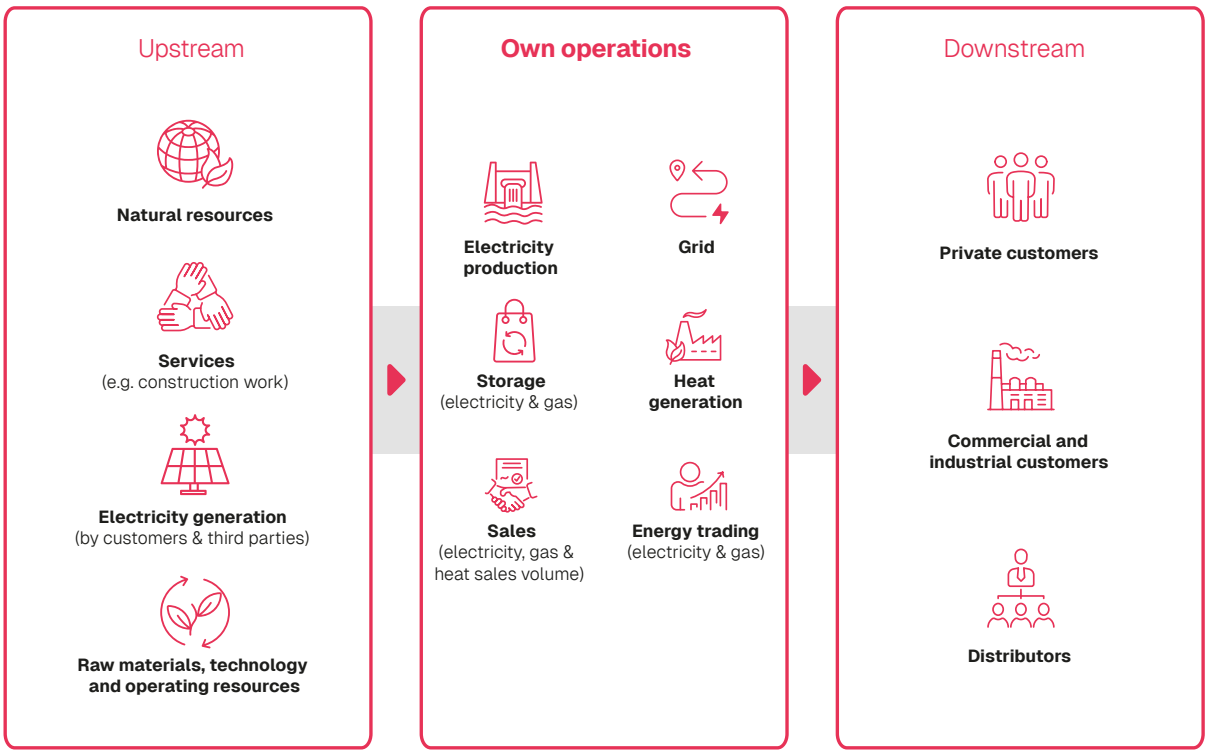
The Telecommunications unit, which is now part of Services und Digital Solutions GmbH, is responsible for providing preliminary telecommunications service products throughout Energie AG's supply area and telecommunications and telematics services for the Group, and for setting up and operating the backbone network for the external market. The telecommunications unit provides not only bandwidth but also services in the layer 3 area (internet connectivity and telephone equipment) for Vertrieb GmbH.

Disclosures about changes under corporate law during the 2024/25 fiscal year are provided in the **Group Management Report, Changes under corporate law**.

Value chain

Energie AG's business model essentially covers four value chains: Energy (electricity, gas and heat), waste management, drinking water and wastewater and general utilities.

Energy (electricity, gas and heat)



The upstream value chain covers the use of natural resources such as water, sun, wind, gas, (biogenic) waste and biomass.

The commodities, materials, operating resources and technical equipment needed for the construction, expansion and maintenance of power plants and grid infrastructure are obtained primarily from external suppliers. This also comprises services such as IT support and maintenance and construction services. In the Czech Republic Segment, energy suppliers likewise represent key actors within the value chain.

The Energie AG Group's own operations within the electricity value chain include the generation, storage, trading, transport, distribution and sale of electrical energy. The electricity is generated in the company's own power plants and through procurement rights, with a focus on the use of renewable energy sources such as hydroelectric power, biomass, photovoltaics and wind power. In addition, electricity is generated in gas-fired power plants and through waste incineration, and storage technologies are being developed to synchronise volatile electricity generation from renewable energy sources with demand. The Energie AG Group trades on wholesale exchanges and with over-the-counter (OTC) partners to meet the total electricity demand for its customers and to optimise the Group's electricity portfolio. Electricity is transported through high-voltage lines and substations. Netz OÖ GmbH operates the public electricity grid in large parts of Upper Austria and in parts of Lower Austria, Salzburg and Styria. This ensures a reliable energy supply for industrial, commercial and private customers across the

supply area. Energie AG offers customers a range of electricity products that vary in price, origin and technology used. Energie AG is supporting the development of smart grids, which facilitate intelligent control of energy generation, consumption and storage and therefore contribute to making the energy system more flexible.

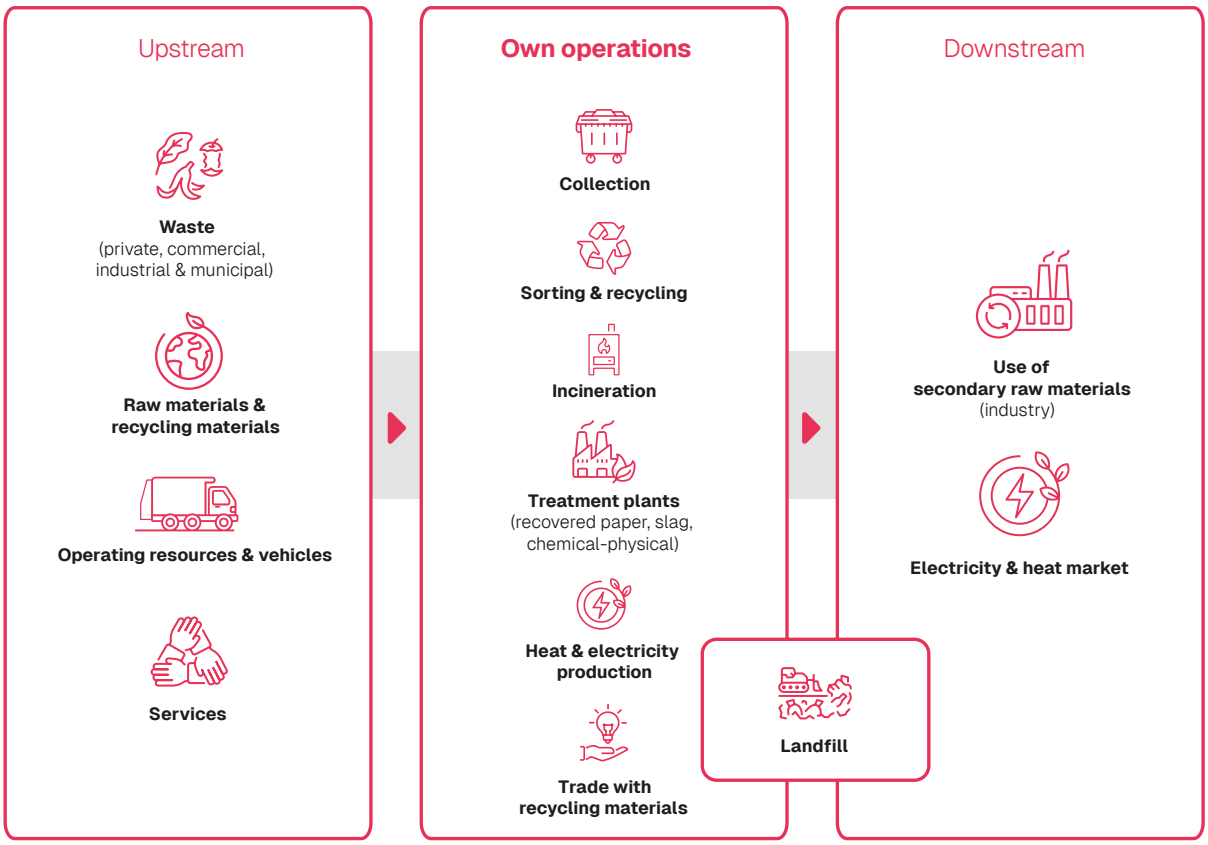
The gas value chain includes the procurement, storage, transport, distribution, use and sale of gas. Energie AG purchases gas on exchanges in Austria, Germany and the Netherlands as well as through bilateral contracts with European partners. No direct contracts are held with natural gas exploration companies or Russian companies. Energie AG is thus contributing to the reduction of dependence on Russian gas by sourcing natural gas for private and commercial customers exclusively from non-Russian origins, in line with Article 9 of EU Regulation 2022/2576. Biogas is produced by third parties from biogenic waste and biomass from farms, municipalities or other suppliers. Energie AG manages gas storage capacities to ensure customer supply, to optimise the structure of the Group portfolio and to realise margins from the price differences between products with different delivery periods. Gas is distributed through a high-pressure and low-pressure grid and partly stored in underground storage facilities. The grid is operated by Netz OÖ GmbH. The gas grid supplies industrial, commercial and private customers in parts of Upper Austria. Energie AG offers customers a range of gas products that vary in price, origin and technology used. In doing so, it encourages the phasing out of gas and oil heating systems in order to reduce CO_2 emissions. Energie AG is also supporting the development of power-to-gas systems, that convert surplus electricity from renewable sources into gas and therefore contribute to making the energy system more flexible.

The heat value chain includes the generation, storage, transport, distribution and sale of thermal energy. Energie AG generates and procures district heat and local heat from non-fossil sources such as biomass, geothermal energy, waste incineration and waste heat as well as from gas-fuelled combined heat and power plants and gas boilers. Energie AG Oberösterreich Erzeugung GmbH (Erzeugung GmbH) operates heating networks that ensure supply to industrial, commercial and private customers in Upper Austria. Local heat contracting plants focussing on Upper Austria and areas along the border with Salzburg, Styria and Lower Austria are operated by Vertrieb GmbH. In the Czech Republic, heat is also distributed through external pipe networks. Heat consumption is measured using heat meters. In Austria, Energie AG is promoting the use of renewable heat sources and thermal insulation in order to reduce CO_2 emissions. It is also supporting the development of combined heating and cooling plants that generate heat and cooling at the same time and contribute to increasing the flexibility of the energy system in Austria.

Through its subsidiaries, Energie AG develops, constructs and operates pipeline and network infrastructures for electricity, gas, district heating and telecommunications (fibre-optical), ensuring the efficient transport of energy and data to private, commercial and industrial customers.

Electricity, gas and heat are offered and provided to customers (private, commercial and industrial) through various sales channels. Key distribution channels comprise the online platform, exclusive and independent brokers, customer service (by e-mail and telephone), and cooperation with market partners. Austrian customers are supported both in generating their own electricity through PV systems and in feeding it into the public grid. Energie AG also supports the expansion of heat generation from renewable sources using heat pump systems and district heating by providing monetary subsidies, tailored offers and far-reaching advice and information campaigns. Energy advisory services that help customers save energy complete the portfolio.

Environment



Energie AG operates as both a waste collector and a waste handler in Austria and Northern Italy. This includes the collection, acceptance, treatment, sorting, management and incineration (including slag processing) of domestic and commercial waste, as well as recovery and reuse of recycling materials in this area. The most significant sources of waste are from private households, businesses, industry and municipalities, which either leave their waste to Energie AG or maintain locations from which the waste is collected by Energie AG.

Energie AG uses a variety of processes to convert waste materials into energy and recycling materials. The most common waste recycling processes are sorting, recycling (e.g. refrigerators), chemical-physical treatment and waste incineration, including slag processing, which are carried out in the company's own or external plants. Alongside this, the company also trades in raw materials and recycling materials such as paper, cardboard, metal, etc.

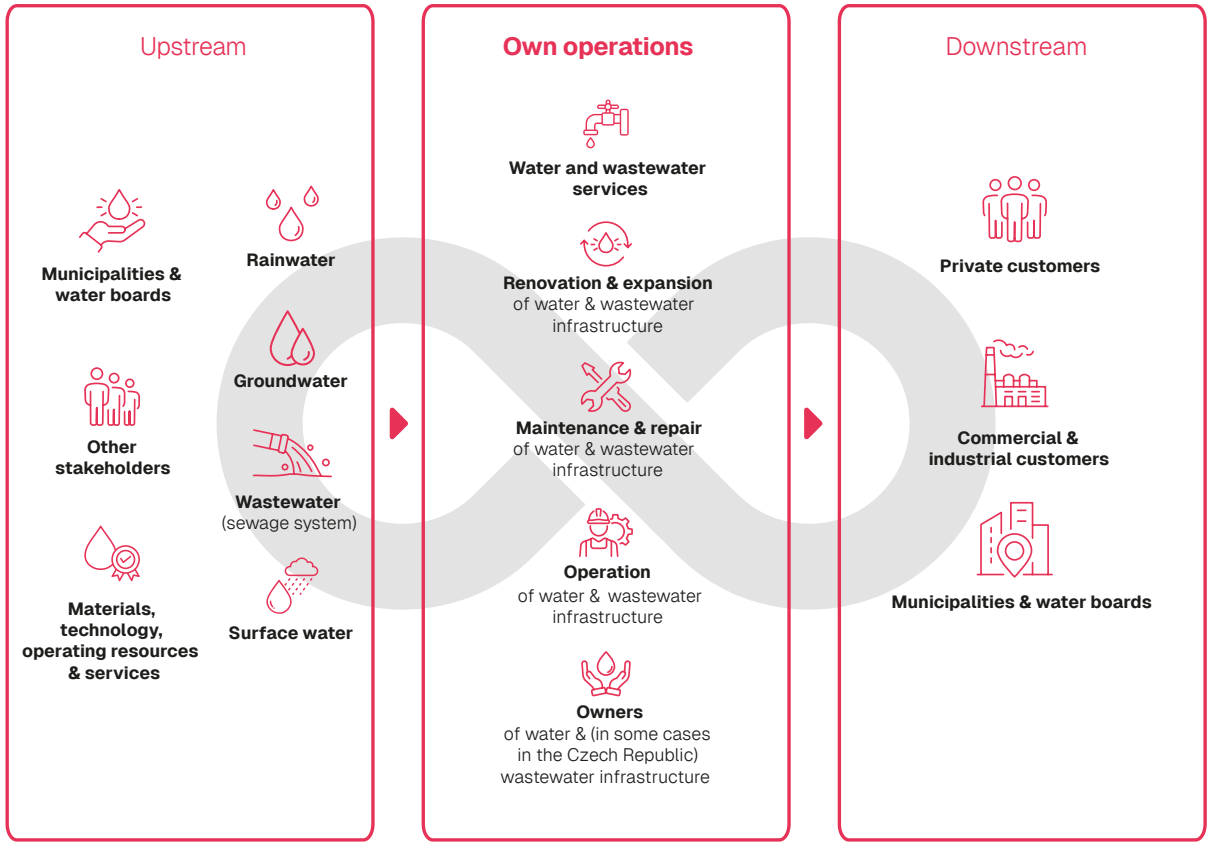
The company purchases operating resources and vehicles, such as waste management vehicles for collecting and transporting waste materials, as well as self-propelled work equipment for on-site handling. Energie AG procures services for plant maintenance, such as those provided by Welser Abfallverwertung (WAV), as well as logistics services, in particular waste-management vehicles and the work performed by HGV drivers for the transport of waste and products. Once the waste has been collected, it is treated, focusing on recovering energy and valuable resources. Sorted and processed waste is used in industry as secondary raw materials.

Energie AG sells energy and recycling materials obtained from waste on a variety of markets and to customers. The customers of Umwelt Service GmbH are primarily business and industrial clients, domestic and municipal customers such as municipalities or waste associations, as well as interregional key accounts and private customers.

In addition to the traditional distribution channels at the sites, these customers are served by internal and external service teams, telephone sales and the online channels **ContainerService24.at** and **Entsorgung24.at**. The online portal Containerdienst24.at allows private customers to order containers and skips throughout Austria, 24/7. The main target group is private individuals who need containers for the management or disposal of green waste or construction waste. The service offering was expanded to include the online portal Entsorgung24.at for existing corporate customers. To further improve usability, Entsorgung24.at has also been expanded to include an app. This allows customers to request the collection of containers or other waste receptacles at any time and from any location.

Energie AG generates heat and electricity from waste, which is supplied to end customers via the respective electricity grids and district heating networks. Energie AG also supplies sorted and processed waste to industry as secondary raw materials, which can be used to manufacture new products. Examples include recycling paper and cardboard and recovering metals by processing the slag remaining after waste incineration. Energie AG stores waste materials that cannot be recycled in its own or public landfills.

Drinking water and waste water



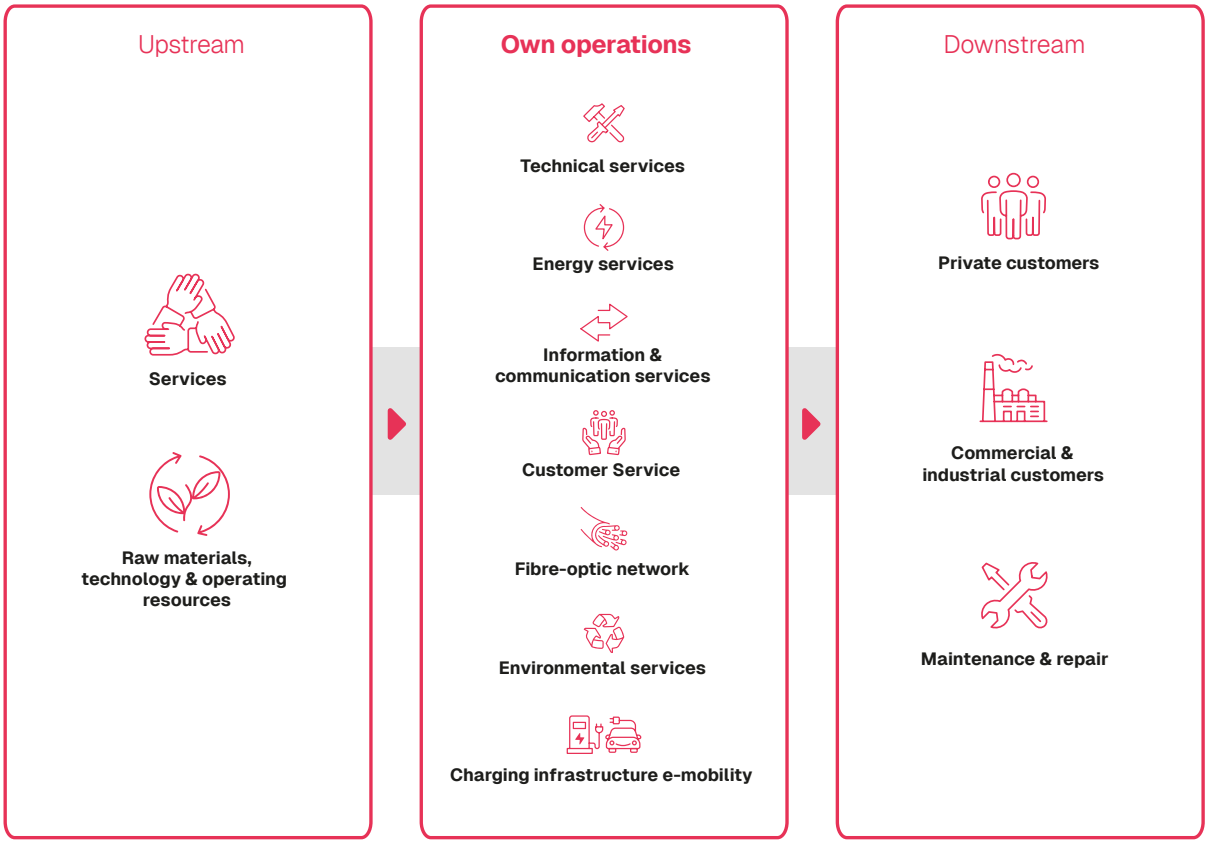
Energie AG offers services for cities, local authorities and water boards for the supply of drinking water, wastewater management and sewage services. It also takes into account the environmental and social impact of its activities along the entire value chain, which is shown in the diagram. Energie AG is committed to the sustainable use of water as a resource and takes action to avoid water loss.

In the Czech Republic, Energie AG holds official licences to extract surface and groundwater for drinking water and to discharge treated wastewater. Water sources for drinking water treatment include surface water (watercourses, lakes, reservoirs or dams) and groundwater, whose quality and quantity are influenced by precipitation (including runoff from urban areas) and discharged treated wastewater. In addition, a variety of materials, technologies and resources are used to conduct business activities.

In Upper Austria, Energie AG holds water law licences for the extraction of groundwater and the operation of its own water supply facilities. The groundwater used meets the legal quality requirements, meaning that no treatment is required for the majority of the installations.

Energie AG operates and partly owns the water infrastructure and carries out regular maintenance and servicing of water supply, sewage, wastewater treatment and water treatment plants, as well as their renovation and expansion, to the extent that they are owned by the Energie AG Group. The Group provides water management services such as sewer and hydrant inspections, leak detection, water sampling and laboratory activities, and employs advanced technologies to optimise operations, including smart metering in the Czech Republic.

Services



Energie AG offers its customers (private, commercial and industrial) and Group companies a broad portfolio of services that contribute to its environmental, social and economic goals. In order to provide these services, Energie AG procures a range of services from its suppliers and partners, as well as raw materials, technology and operating resources, which it uses sustainably and efficiently.

Energie AG's range of services extends across a broad spectrum of technical, environmental, energy-related, information and communication, commercial and customer-focused activities; these include technical services such as planning, engineering, construction, maintenance and inspections (e.g. of power plants, generators, motors, transformers and operating equipment), troubleshooting in network-related facilities in the electricity, gas, heating and data transmission sectors, as well as the design and project planning of facilities for electricity and heat generation and storage (such as hydroelectric and thermal power plants, waste incineration plants, heating and gas pipeline construction, biogas plants, and wind and PV installations); environmental services comprise waste collection, treatment, recycling, wastewater treatment and recovery, and contaminated-site remediation consulting; energy services include energy performance certificates and energy audits, energy-efficiency consulting and subsidy management, as well as contracting and hire-purchase models for PV and heating systems; information and communication services cover the development of ICT products, telecommunications services (e.g. internal telephony and telematics services), the construction and operation of the fibre-optic network and related Layer 3 services (internet connectivity and telephony), as well as the operation of fibre-optic

infrastructure; commercial services encompass accounting, controlling, procurement, human resources, legal, compliance and risk management: customer services include call-centre operations, the online service portal, the customer magazine and the customer loyalty programme; the Group also operates a dense network of public charging infrastructure for electric vehicles, offering associated – in part digital – services (charging cards, direct payment) and charging-infrastructure solutions for private and business customers.

Sustainable finance

The financial sector plays a key role in enabling a sustainable energy future. 'Sustainable finance' ensures that financial and investment decisions are guided by sustainability criteria, making it a central lever for the transition to a climate-neutral and resource-efficient economy.

The transformation process initiated by Energie AG will necessitate ambitious investment programmes over the coming years, especially in energy generation and distribution. As an energy company, Energie AG bears a particular responsibility to integrate sustainable financing approaches into its corporate strategy. In this way, investments can be structured not only to ensure economic viability but also to contribute actively to achieving climate objectives and advancing social progress.

To finance these investments, Energie AG plans to make increased use of instruments from the 'sustainable finance' sector. To this end, a 'Green Financing Framework' has been established and published, forming the basis for future green and sustainable financing.

The framework sets out Energie AG's sustainability strategy and the planned green investments that will support the implementation of this transformation. This provides investors and lenders with assurance that the funds made available will be used exclusively for the implementation of sustainable investments. The framework has been evaluated and validated by an independent internationally active expert.

In addition, Energie AG negotiated a far-reaching lending agreement with the European Investment Bank (EIB) in the 2024/25 fiscal year. The committed funds originate from the REPowerEU Action Plan, an initiative of the European Commission to accelerate the energy transition, in particular through the expansion of renewable energy. The EIB financing will be used to support Energie AG's hydropower projects.

SBM-2 – Interests and views of stakeholders

Energie AG considers the involvement of its stakeholders to be extremely important to ensure that their interests and views are taken into account.

The table below provides an overview of key stakeholders, engagement and dialogue formats, and the relevant topics for the 2024/25 fiscal year.

Stakeholder	Integration and dialogue formats (selection)	Sustainability topics 2024/25 (selection)
Customers (Consumers and end-users)	**Frequency:** continuous Customer club, digital customer portal, telephone customer service, news portal, events (e.g. energy saving fair), website, newsletter, mailings, e-portal, social media, customer forum, complaints management, annual reports	Security of supply, energy price development, market development, strategy, greenhouse gas emissions
Own workforce (Management Board, Management, Employees)	**Frequency:** continuous Intranet posts, Viva Engage, newsletter, social media, 'Netzwerker:in' employee magazine, information via works council, 'Tell-Me' whistleblower system, onboarding kit, DiversiTeam, employee dialogue, employee survey, individual interviews The dialogue formats are presented in the same form across all segments, but not in all companies. About 80% of employees have access to multiple dialogue formats. The use of the different formats depends on the type of employment (IT access) and national circumstances, among other factors.	Working conditions (remuneration, work-life balance, working hours), safety at work, development, equality, equal opportunities, corporate culture
Business partners (suppliers, subcontractors) including value chain workers	**Frequency:** in specific cases where there are clear indications of potential opportunities and risks 'Code of Conduct for Contractors', contracts, negotiations, audits, events, email, phone	Labour conditions, skills shortages, supply chain responsibilities, innovation, market development, greenhouse gas emissions, circular economy
Competitors	**Frequency:** continuous Business reports, industry associations, bodies, conferences, events	Market development, strategy, products, regulatory developments
Science and research	**Frequency:** continuous Cooperation, lectures, conferences, management of higher education, annual reports, research projects	Innovations, decarbonisation, circular economy, digitalisation, energy generation, storage and transport
General Public and Media	**Frequency:** continuous Press portal, website, blogs, social media, marketing campaigns, sponsorships, events, fairs, annual reports, Erlebniswelt Timelkam	Strategy, security of supply, energy price development, products and projects
Nature	**Frequency:** project-dependent Direct discussions with internal experts, EIA procedures	Studies, collection of actual measures, biodiversity, protection of nature, scientific knowledge Collaboration with universities, NGOs, external experts and scientists

Stakeholder	Integration and dialogue formats (selection)	Sustainability topics 2024/25 (selection)
Politicians and Authorities	**Frequency:** continuous or as required Technical discussions, events, opinions, approval procedures	Trends in energy and climate policy, development of energy generation from renewable sources, security of supply, energy price development, development of legal requirements, decarbonisation, construction of H_2 infrastructure, the circular economy and recycling
Interest groups (associations and cooperatives, trade associations, insurance providers, works council, environmental groups, non-governmental organisations, etc.)	**Frequency:** continuous Active participation in associations and cooperatives, memberships, events, annual reports	Energy market development, energy price development, working conditions, greenhouse gas emissions
Landowners and Neighbours	**Frequency:** project-dependent Interviews, meetings, plans, personal conversations, press appointments, email campaigns, newspaper, post, WAV citizen participation models, web-based project involvement, compliance reporting channels	Air pollution control, water protection, protection against emissions, waste, biodiversity, transport, landscape protection
Local Communities (cities, communities)	**Frequency:** continuous Federation, association and organisation memberships; management board and supervisory board meetings (CZ), newsletters, events, press dates and reports, website, social media	Energy price development, air pollution control, water protection, protection against emissions, waste, biodiversity, projects
Capital market (owners, supervisory board, investors, creditors, rating agencies, analysts)	**Frequency:** continuous Annual reports, rating review, investor relations, general meeting, supervisory board meetings	Sustainability objectives & risks, sustainable financing, investments, financial market development, strategy, development of legal requirements in banking and finance, greenhouse gas emissions

Particular attention is given to the stakeholder groups most strongly affected: customers (consumers and end users) and employees (Management Board, senior executives and staff). For further information on current engagement, see **S4-2 – Process for engaging with consumers and end users about impacts**, and **S4-3 – Process to remediate negative impacts and channels for consumers and end users to raise concerns**, as well as **S1-2 – Process for engaging company employees and workers' representatives about impacts**, and **S1-3 – Process for remediating negative impacts and channels for company employees to raise concerns**, and **G1-1 – Corporate governance framework and corporate culture**. For information on other relevant stakeholders, such as the value chain workforce, see **S2 Workers in the value chain**.

The 'LOOP' strategy and organisation project (fiscal year 2023/24), launched to sharpen the focus on customer needs—particularly regarding access to products and services and the provision of high-quality information—continued to be implemented during the reporting period. The goal of the strategic repositioning in this area is to significantly improve the customer experience through digitalisation and simplification, see also **S4-1 Concepts related to consumers and end-users, 'Customer experience' and digitalisation**. The associated organisational adjustment continued throughout the 2024/25 fiscal year and creates the foundation for leveraging existing strengths more effectively and further optimising customer processes. The development and design of a

needs-orientated customer platform should facilitate the continued expansion of digital customer services in the future. Fully digitalised, highly automated solutions are designed to improve service quality and reduce waiting times, see also **S4-4 – Taking action on material impacts on consumers and end users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**.

In the Czech Republic segment, the water companies provide an online comments portal that allows stakeholders involved in construction procedures to submit comments directly on existing water supply networks, investors' plans, project documentation for planning approval (planning permission) and construction procedures (building notification), development plans, and modifications to water supply, sewerage connections or water metering systems. Comments can also be submitted in person at the customer centre or in writing. Requests for comments on existing infrastructure for the purposes of the construction process are generally received and transmitted by the district heating companies by email or using a data box. The opinion portal is available continuously on the Czech water companies' websites and the information provided is updated to reflect current projects.

Processes for involving the company's own workforce, including through dialogue with employee representatives, with regard to impacts are explained in **S1-2 – Processes for involving the company's workforce and workers' representatives with regard to impacts**. It also describes the available channels and opportunities for employees to express concerns about negative impacts, as well as procedures to address them under **S1-3 Process for remediating negative impacts and channels for own employees to raise concerns**, or **G1-1 Business conduct concepts and corporate culture**.

Based on the concept developed in the 2023/24 fiscal year for the future involvement of stakeholder groups in sustainability matters, prepared by employees from various Group divisions, special consideration was given to employee and customer interest groups when conducting the 2024/25 materiality assessment.

Details on the implementation of the materiality assessment can be found in section **IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities**.

The ESG Steering Committee and the Management Board of Energie AG Oberösterreich were informed of the perspectives and interests of the 'employees' and 'customers' stakeholder groups involved in the reporting period as part of the materiality assessment results for the 2024/25 fiscal year. The topics discussed during the workshop with the members of the Group Representative Committee (representing the 'employees' interest group) and the results of the analysis of the complaint management system for the 'customers' interest group were discussed.

Since the 2024/25 fiscal year, Energie AG has been a member of respACT, the Austrian leading platform for sustainable economic development, thereby reinforcing its commitment to active dialogue with stakeholders, the domestic market and the continuous development of responsible corporate practices.

Since September 2025, Energie AG has also been a member of the Green Energy Lab, a nationwide Austrian innovation platform for sustainable energy solutions. Through this partnership, Energie AG enhances its engagement with key stakeholders — business, academia and policymakers — and supports the development and implementation of new technologies in the fields of renewable energy, networks and decarbonisation.

Respect for human rights

Energie AG is committed to the unrestricted respect of human rights across all areas of its operations and throughout its wider sphere of influence. In its responsible corporate activities, Energie AG is guided by internationally recognised principles and practices such as the Guidelines for Multinational Enterprises of the OECD, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO) and the UN Guiding Principles on Business and Human Rights.

The well-being of all persons within its supply area is an important goal for Energie AG Group. The Group focuses its actions on providing a safe and reliable supply that enables well-being, trade and commerce, and a high quality of life.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

This section summarises the material positive and negative impacts as well as risks and opportunities of the Energie AG Group's material sustainability matters as identified in the materiality assessment.

For information on the current financial effects of these material risks and opportunities, please refer to the **Consolidated Financial Statements**.

The interdependence of the material impacts, risks and opportunities with the strategy and business model are described in section **SBM-1 – Strategy, business model and value chain**.

Environmental information

	IRO Impact Risk Opportunity	**positive** impact (+) **negative** impact (-)	Physical **facility risk** (PR) **transitional risk** (TR)	**actual** (A) **potential** (P)	**Time horizon**	own **business activity** (B) upstream (U) downstream (D) **value chain**
E1 Climate change						
Climate change adaptation						
Energy transition infrastructure: positive impact on the transformation of the energy system	I	+		A	short-term	B
Expansion of charging infrastructure for electric cars: Promoting the transition to low-emission mobility	I	+		A	short-term	B
Higher investment costs for infrastructure: Financial risks from higher investment costs for resilient infrastructure	R		PR	P	medium-term	B
Extreme weather events: Financial risks from damage caused by extreme weather events	R		PR	A	short-term	B
Demand/Production fluctuation: financial risks due to climate change-related weather fluctuations and weather conditions	R		PR / TR	A	short-term	B
Climate change mitigation						
Reducing greenhouse gas emissions: Contribution to climate change mitigation	I	+		A	medium-term	N
Expansion of renewable energy generation and storage facilities: positive impact on transformation of the energy system and reduction of greenhouse gas emissions	I	+		A	short-term	B
Biomonitoring: Controlled monitoring of pollutant emissions from waste incineration plants	I	+		A	short-term	B
Negative effects of CO_2 emissions: substantial due to energy-intensive processes, energy procurement, energy distribution, own and external transport and combustion activities	I	–		A	short-term	U / B / D
Price of CO_2: Financial impact of emissions trading through CO_2 pricing	R		TR	A / P	medium-term	B
Changing regulations: Energy and climate policy legislation influences the economic viability of the company	R		TR	P	short-term	B
Decarbonisation costs: Increased costs of decarbonisation measures	R		PR / TR	A / P	long-term	B
Development of new business areas: e.g.: Development and installation of hydrogen production and grid installations	O		TR	P	short-term	B
Strengthening existing business areas: competitive advantage by expanding existing business areas (e.g.: Expansion of PV installations, battery storage)	O		PR	A	short-term	B
Energy						
Increased energy generation from renewable energy generation installations: Supporting sustainable transformation of the energy system	I	+		A	short-term/ medium-term	B
Provision of electricity network infrastructure: Enabling energy transition through stable grid infrastructure	I	+		A	short-term	B
Energy consumption: Own energy consumption (construction and operation of infrastructure) leads to CO_2 emissions	I	–		A	short-term	B

	IRO Impact Risk Opportunity	**positive** impact (+) **negative** impact (-)	Physical **facility risk** (PR) **transitional risk** (TR)	**actual** (A) **potential** (P)	**Time horizon**	own **business activity** (B) upstream (U) downstream (D) **value chain**
Energy security/independence: Energy security through self-generated, renewable energy and consequently reduction of dependence on energy markets	O		TR	A	short-term	B
Diversity of generation methods (water, PV, wind power): increased security of supply, compensation of weather-related fluctuations, resilience to market and climate change	O		PR	A	short-term	B
E4 Biodiversity and ecosystems						
Impact on the extent and condition of ecosystems – Soil sealing						
Habitat degradation caused by the construction and operation of installations: Business activities inevitably lead to soil sealing (power stations, electricity grids, sites, etc.)	I	–		A	short-term	B
Impacts and dependencies on ecosystem services						
Higher water flow in the winter months: Financial opportunities due to higher water flow in the winter months, resulting in more even utilisation of hydroelectric power plants throughout the year and more efficient electricity generation	O		PR	A	medium-term	B
E5 Resource use and the circular economy						
Resource inflows, including resource use						
Resource use as a result of business activities: Natural resource use as a result of construction of facilities and infrastructure provision	I	–		A	short-term	B
Resource recovery as a result of business activities in the Environment Segment: Contribution to saving primary resources by recycling waste in accordance with the waste hierarchy (primarily preparation for further or re-use)	I	+		A	short-term	B / D

Social information

	IRO Impact Risk Opportunity	**positive** impact (+) **negative** impact (-)	Physical **facility risk** (PR) **transitional risk** (TR)	**actual** (A) **potential** (P)	**Time horizon**	own **business activity** (B) upstream (U) downstream (D) **value chain**
S1 Own workforce						
Working conditions – Working time						
Work-life balance: Promoting employee satisfaction and retention	I	+		A	short-term	B
Flexible work time models: Balancing working hours with personal needs such as health, wellbeing, socialisation and recreation	I	+		A	short-term	B
Working conditions - Rights to information, consultation and co-determination						
Representation of employees' interests by works council: Representation and participation in issues affecting the workforce; high level of information for employees	I	+		A	short-term	B
Transparency on own rights: High level of information for employees regarding legal matters	I	+		A	short-term	B
Working conditions – Work-life balance						
Employee satisfaction: Diverse range of support (e.g.: childcare, sabbaticals, counselling)	I	+		A	short-term	B
Working conditions – Health and safety						
Health promotion programmes: Preventive action and raising employee awareness of a more conscious approach to health	I	+		A	short-term	B
Risk of accidents at work: accidents at work may occur in individual cases	I	–		A	short-term	B
Working conditions – Secure employment						
Employee retention and recruitment: Employee retention and recruitment of new employees as an attractive employer	O		TR	A	medium-term	B
Ensuring and preserving expertise: Ensuring the preservation of expertise in the company by being an attractive employer	O		TR	A	medium-term	B
Equal treatment and equal opportunities for all – Training and skills development						
Skills development and further development: Target group-focused employee development and promotion of lifelong learning through a wide range of seminars and courses	I	+		A	short-term	B
Equal treatment and equal opportunities for all – Action against violence and harassment at work						
Possible bullying: In individual cases, staff members may be affected by harassment, psychological stress, harassment and violence at work	I	–		P	short-term	B
Equal treatment and equal opportunity for all – Diversity						
Promoting diversity, equal opportunities and inclusion: Employees are promoted and supported regardless of age, origin, gender and other factors in terms of equal opportunities and treatment. Diversity has a positive impact on sense of belonging, feelings of security, and decision-making.	I	+		A	short-term	B

	IRO Impact Risk Opportunity	**positive** impact (+) **negative** impact (-)	Physical **facility risk** (PR) **transitional risk** (TR)	**actual** (A) **potential** (P)	**Time horizon**	own **business activity** (B) upstream (U) downstream (D) **value chain**
S2 Workers in the value chain						
Working conditions – Adequate wages						
Possible low pay: Where applicable, for individual workers along the supply chain and performance relationships	I	–		P	short-term	U / D
Working conditions – Health and safety						
Risk of accidents at work: In the case of construction projects, employees of external contractors could have accidents at work	I	–		P	short-term	U / D
S4 Consumers and end-users						
Information-related impacts for consumers and/or end users – Access to (high-quality) information						
Transparent provision of information across multiple channels: Customers can obtain information as needed	I	+		A	short-term	N
Insufficient/non-transparent customer information: Possible lack of information to customers, or lack of transparency due to an excess of information	I	–		A	short-term	N
Social inclusion of consumers and/or end-users – Access to products and services						
High security of supply: Security of supply of electricity, gas, heat, water, e-mobility, etc.	I	+		A	short-term	N
Resilience to crises: Building security and confidence through reliable energy and water supplies	I	+		A	short-term	N
Reputational damage: Financial risks from possible reputational damage from facility and supply failures	R		TR	P	short-term	B
Possible supply interruptions: Financial risks arising from economic consequences of supply disruptions	R		PR	P	short-term	B

Governance information

	IRO Impact Risk Opportunity	**positive** impact (+) **negative** impact (-)	Physical **facility risk** (PR) **transitional risk** (TR)	**actual** (A) **potential** (P)	**Time horizon**	own **business activity** (B) upstream (U) downstream (D) **value chain**
G1 Business conduct						
Corporate culture						
High staff satisfaction: A high level of employee well-being, through a supportive and sustainable corporate culture as well as innovation and change management	I	+		A	short-term	B
Protection of whistleblowers						
Ability to report mismanagement: Whistleblower protection (which includes staff) by having simple and safe ways to report incidents	I	+		A	short-term	U / B / D
Corruption and Bribery – Prevention and detection, including in training						
Responsible interaction with customers, authorities and suppliers: Positive impact through responsible and sustainable corporate management and awareness raising	I	+		A	short-term	U / D

Energie AG is conducting a standardised climate risk and vulnerability analysis, currently focused on taxonomy-related economic activities under the EU Taxonomy Regulation. The objective is to assess physical climate risks based on location, expected lifespan and relevant climate hazards. This involves the use of scientifically sound data sources such as IPCC reports, the 'Copernicus Climate Change Service' and national climate scenarios (e.g. ÖKS 15). The evaluation also encompasses a financial assessment of potential adaptation measures. An extension of the analysis to other economic activities not covered by the EU Taxonomy Regulation is planned in order to systematically identify and manage climate risks across the Group.

Transitional risks have been systematically captured as part of the double materiality assessment and relate to the potential impacts of social, political and economic change arising from the transition to a low-carbon and sustainable economy. These risks stem in particular from regulatory developments, technological advances, market shifts and reputational factors. Early identification and assessment of transition risks is essential to enable forward-looking strategic decision-making, minimise regulatory risks and proactively leverage opportunities within the transformation process.

In the 2024/25 fiscal year, the existing supplier risk analysis was significantly expanded and deepened. Selected suppliers, including those in the Czech Republic Segment, were subjected to a comprehensive assessment. For the first time, the AI-based tool Prewave was used, enabling automated monitoring of risks along the supply chain.

Compared with the previous analysis, the audit was extended to deeper levels of the supply chain. More specifically, suppliers with a purchase volume of more than EUR 100,000.00 were systematically reviewed. The aim of the analysis was to identify potential risks relating to countries, industries and the financial volume of the respective suppliers in a transparent manner and, where necessary, to derive appropriate measures.

The following main indices were used as the basis for the assessment: Environment & Climate – Environmental Performance Index (EPI), Deforestation & Land Degradation Indices, Transboundary Water Protection; Energy & Resource Management – Sustainable Nitrogen / Resource Intensity Indices, Basel, Stockholm and Minamata Conventions; Governance & Corruption – Worldwide Governance Indicators (WGI), Corruption Perceptions Index; Human and labour rights – ITUC Global Rights Index, Child Labor / Forced Labor Indices, Living Wage / Poverty Indicators; Infrastructure & Resilience – World Economic Forum Infrastructure Index, INFORM Natural Hazard Risk Index; Safety & Health – Industrial Accident and Safety Index, WHO Health and Welfare Data.

The results of the analysis showed that none of the assessed suppliers were classified as high risk. Accordingly, no action relating to human rights risks was required.

The implementation of a comprehensive software solution is already being prepared to further professionalise risk analysis across the Group. In the coming years, Prewave is planned to be fully integrated into the Energie AG procurement systems and the analysis gradually extended to suppliers with lower volumes.

The recognised financial risks and opportunities are taken into account in the current risk management process; see **Notes to the Consolidated Financial Statements, Management of risks and opportunities**.

The identified IROs have been incorporated into the strategic guidelines of Energie AG. Important adjustments include:

- Strategic ambition: the transformation into a climate-neutral energy supplier through the gradual decarbonisation of business activities
- Capital allocation: an increase in investment volumes for renewable energy generation, network infrastructure, decarbonisation and digitalisation
- Further development of existing business models and the creation of entirely new ones: the design and implementation of initial battery storage projects, the planning of concrete electrolysis projects for the production of green hydrogen, and the piloting of a hydrogen transport network address the flexibility and decarbonisation requirements of a transformed energy system.

Given the high relevance of sustainability topics for corporate activities, ESG aspects are integrated into the strategy development process and Group-wide risk management, identified at an early stage and actively managed.

In the context of the materiality assessment according to ESRS, different risks and opportunities for Energie AG in relation to sustainability topics have been identified. In the area of climate change adaptation, both physical asset risks and transition risks may arise from regulatory and market-related changes. Investment risks and transition risks were also identified in the area of climate change mitigation; however, opportunities also arise in this context. In the area ‘Energy’, only opportunities were identified; this also applies to the area ‘Impacts and dependencies of ecosystem services’. Opportunities were also identified in the area of ‘Working conditions – secure employment’. In contrast, risks were identified in the area of ‘Social inclusion of consumers and/or end-users – Access to products and services’. Detailed information on the identified risks and opportunities can be found in the table above. For none of the identified risks and opportunities is there a significant risk of a material adjustment to the carrying amounts of assets or liabilities reported in the financial statements in the forthcoming reporting period.

Financial stability as a foundation for sustainable transformation

The financial stability and sound credit quality of the Energie AG Group are essential prerequisites for the consistent pursuit of its transformation towards sustainability. At the same time, systematic sustainability management is a key contributor to securing long-term financial success.

The Energie AG Group’s financial objective is to sustainably enhance corporate value, safeguard long-term financial stability and ensure a reliable return for owners and investors through operational excellence. This provides the foundation for supporting the transition to sustainability in a profitable and enduring manner.

In the first half of the 2024/25 fiscal year, the European Investment Bank agreed to provide Energy AG with a loan of up to EUR 400 million to finance the expansion of hydroelectric power in Upper Austria.

A 'Green Financing Framework' was published in March 2025, forming the basis for the future launch of green financing activities. The framework sets out Energie AG's sustainability strategy and the planned green investments required to support this transformation. The quality and credibility of the 'Green Financing Framework' were confirmed through an external review conducted by an internationally active expert.

Energie AG's strong credit quality was most recently reaffirmed by S&P Global Ratings in June 2025 with a rating of 'A' (stable outlook). Further information on the funding and investment strategy is provided in the **Group Management Report, Funding and investment strategy**.

Energie AG operates an integrated business model characterised by broad diversification across its activities. This is reflected in the distribution of investments across different operating segments in both regulated and non-regulated areas, in long-term investment strategies based on a stable and conservative funding and investment strategy, and in the continuous expansion of new, sustainable business areas. An integrated risk management system supports the early identification of potential risks. As a critical infrastructure company, crisis resilience is of particular importance for Energie AG; accordingly, the regular strategy development process also includes an assessment of relevant business models and their resilience.

Compared with the reporting initially prepared under ESRS in the 2023/24 fiscal year, a more detailed analysis of the IROs by the business and service units was carried out in the 2024/25 fiscal year and individual topics were reassessed.

The company-specific topic 'Security of Supply' is presented in section **S4 Consumers and end-users**.

Management of impacts, risks and opportunities

IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities

In the 2023/24 fiscal year, Energie AG for the first time conducted a materiality assessment in accordance with the requirements of the CSRD and the ESRS requirements as part of the externally supported 'ESG management/CSRD implementation' project. In the 2024/25 fiscal year, the materiality assessment process was significantly further developed. For the first time, the assessment of impacts, risks and opportunities was carried out in a decentralised manner by the business and service units and subsequently consolidated by Group Risk Management.

In accordance with the principle of double materiality, the impacts, risks and opportunities of Energie AG in the areas of environmental, social and governance matters were identified and assessed to determine the material sustainability matters for reporting purposes.

Under the double materiality concept, a sustainability matter is considered from two perspectives: its positive or negative impacts on people and the environment (impact materiality), and its financial effects on the company, including associated risks and opportunities (financial materiality).

The materiality assessment was based on the 'longlist' set out in the current ESRS (ESRS 1 Appendix A), which provides a list of potentially material sustainability matters.

Negative and positive impacts on people and the environment may also give rise to financial consequences for Energie AG (e.g. reputational damage arising from negative impacts). These interrelationships were accordingly taken into account when determining risks and opportunities.

In the template standardised by Group Risk Management, positive and negative impacts were initially categorised as either potential or actual. When assessing the impact, the underlying cause, location and time horizon were recorded before a quantitative evaluation of scale and scope was conducted. For negative impacts, recoverability was also assessed, and for potential impacts the likelihood of occurrence was evaluated.

The materiality assessment and its results were addressed by both the Management Board and the Supervisory Board of Energie AG in the 2024/25 fiscal year. In addition, based on the stakeholder engagement concept developed in the 2023/24 fiscal year, the views of internal and external stakeholders were incorporated into the results of the materiality analysis during the reporting period. The materiality evaluation for the 2024/25 fiscal year took into account the stakeholder groups 'S4 Consumers and end-users' and 'S1 Own workforce'. The first group was involved through a systematic assessment of existing customer concerns and grievances collected as part of Energie AG's structured complaints management. Complaints management includes the processing and documentation of customer enquiries in the areas of electricity, gas, FTTH (Fibre to the Home) and heat. Further information on this can be found in **S4-3, Processes to remediate negative impacts and channels for consumers and end users to raise concerns**. The interests of the stakeholder group 'S1 Own workforce' were represented in the Group's materiality analysis through the involvement of members of the Group's workers' representative body (as representatives of the 'Employees' interest group). In a materiality assessment workshop, the impacts, risks and opportunities relating to 'S1 Own workforce' were structured, and the views of the Group representative were subsequently taken into account in the materiality assessment.

Further details on stakeholder involvement are provided in section **SBM-2 Stakeholder interests and positions**.

For the assessment of risks and opportunities, the time horizon was determined before a quantitative evaluation was performed based on the reusability of resources and/or the reliability of business relationships and/or the impact on future EBIT. The likelihood of impact was also assessed.

Sustainability risks were evaluated by the experts as part of the materiality assessment process using the individual assessment categories. This assessment resulted in a key indicator reflecting the degree of materiality for each topic.

A threshold value of 0.6 was established, derived from the quantitative scoring of criteria on a scale from 0 to 1. Where the assessment of either impact materiality or financial materiality met or exceeded this threshold, the sustainability matter was classified as material for Energie AG.

The initial results of the materiality assessment were reviewed and validated by the ESG Steering Committee and the Management Board, forming the basis for determining the Group's material sustainability matters; these constitute the framework for sustainability reporting in accordance with the ESRS at Energie AG. The materiality assessment is based on the individual IROs. These are assessed by the decentralised business units and subsequently forwarded to Group Risk Management. In line with internal control system requirements, the evaluations submitted are checked for completeness and adherence to the standardised Group methodology.

Group Risk Management was involved throughout the entire materiality assessment process. Scales were established to assess the materiality of impacts and financial materiality, forming the basis for the assessments carried out by the business and service units. The impacts, risks and opportunities evaluated were analysed by Group Risk Management, and the financial risks and opportunities were aligned with the ongoing risk management process.

IRO-2 - Disclosure requirements in ESRS covered by the company's sustainability statement

ESRS 2 – General Disclosures

Indicator	Disclosure requirement
BP-1	General basis for preparation of the sustainability statement
BP-2	Disclosures in relation to specific circumstances
GOV-1	The role of the administrative, management and supervisory bodies
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
GOV-3	Integration of sustainability-related performance in incentive schemes
GOV-4	Statement on due diligence
GOV-5	Risk management and internal controls over sustainability reporting
SBM-1	Strategy, business model and value chain
SBM-2	Interests and views of stakeholders
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement

E1 – Climate change

Indicator	Disclosure requirement
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes
E1-1	Transition plan for climate change mitigation
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
ESRS 2 IRO-1	Description of the process to identify and assess material climate-related impacts, risks and opportunities
E1-2	Concepts related to climate change mitigation and adaptation
E1-3	Actions and resources related to the climate concepts
E1-4	Targets related to climate change mitigation and adaptation
E1-5	Energy consumption and mix
E1-6	Gross Scope 1, 2 and 3 and Total GHG emissions
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

E4 – Biodiversity and ecosystems

Indicator	Disclosure requirement
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities in relation to biological diversity and ecosystems
E4-2	Concepts related to biodiversity and ecosystems
E4-3	Actions and resources related to biodiversity and ecosystems
E4-4	Targets related to biodiversity and ecosystems

E5 – Resource use and the circular economy

Indicator	Disclosure requirement
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities in relation to resource use and the circular economy
E5-1	Concepts related to resource use and circular economy
E5-2	Actions and resources related to resource use and circular economy
E5-3	Targets related to resource use and circular economy
E5-4	Resource inflows

S1 – Own workforce

Indicator	Disclosure requirement
ESRS 2 SBM-2	Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S1-1	Concepts related to own workforce
S1-2	Processes for engaging with own workforce and employee representatives about impacts
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Indicator	Disclosure requirement
S1-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities
S1-6	Characteristics of the company's employees
S1-7	Characteristics of external employees
S1-8	Collective bargaining coverage and social dialogue
S1-9	Diversity indicators
S1-11	Social protection
S1-13	Key figures for training and skills development
S1-14	Key figures for health and safety
S1-15	Key figures for work-life balance
S1-17	Incidents, complaints and severe human rights impacts

S2 – Workers in the value chain

Indicator	Disclosure requirement
ESRS 2 SBM-2	Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S2-1	Concepts related to value chain workers
S2-2	Processes for engaging with value chain workers about impacts
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

S4 – Consumers and end-users

Indicator	Disclosure requirement
ESRS 2 SBM-2	Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S4-1	Concepts related to consumers and end-users
S4-2	Processes for engaging with consumers and end-users about impacts
S4-3	Processes to improve negative impacts and channels for consumers and end-users to raise concerns
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

G1 – Business conduct

Indicator	Disclosure requirement
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks and opportunities
G1-1	Business conduct concepts and corporate culture
G1-3	Prevention and detection of corruption and bribery
G1-4	Incidents of corruption or bribery

List of data points in the general and topic-related standards arising from other EU legislation (ESRS 2, Appendix B)

Disclosure requirement and related data	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate law reference
ESRS 2 GOV-1 21 d: Boards' gender diversity	x		x	
ESRS 2 GOV-1 21-e: Percentage of management body members who are independent			x	
ESRS 2 GOV-4 30: Statement on due diligence	x			
ESRS 2 SBM-1 40-d-i: Involvement in activities related to fossil fuel activities	x	x	x	
ESRS 2 SBM-1 40-d-ii: Involvement in activities related to chemical production	x		x	
ESRS 2 SBM-1 40-d-iii: Involvement in activities related to controversial weapons	x		x	
ESRS 2 SBM-1 40-d-iv: Involvement in activities related to the cultivation and production of tobacco			x	
ESRS E1-1 14: Transition plan to reach climate neutrality by 2050				x
ESRS E1-1 16-g: Undertakings excluded from Paris-aligned benchmarks		x	x	
ESRS E1-4 34: GHG emission reduction targets	x	x	x	
ESRS E1-5 38: Energy consumption from fossil fuels by source (only high climate impact sectors)	x			
ESRS E1-5 37: Energy consumption and mix	x			
ESRS E1-5 40–43: Energy intensity associated with activities in high climate impact sectors	x			
ESRS E1-6 44: Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x	
ESRS E1-6 53–55: Gross GHG emissions intensity	x	x	x	
ESRS E1-7 56: Removal of greenhouse gases and CO_2 certificates				x
ESRS E1-9 66: Exposure of the benchmark portfolio to climate-related physical risks			x	
ESRS E1-9 66-a: Disaggregation of monetary amounts by acute and chronic physical risk **ESRS E1-9 66-c:** Location of significant assets at material physical risk		x		
ESRS E1-9 67-c: Breakdown of the carrying value of its real estate assets by energy-efficiency class		x		
ESRS E1-9 69: Degree of exposure of the portfolio to climate-related opportunities			x	

Disclosure requirement and related data	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate law reference
ESRS E2-4 28: Amount of each pollutant listed in Annex II of the E-PRTR (European Pollutant Release and Transfer Register) emitted into air, water and soil	x			
ESRS E3-1 9: Water and marine resources	x			
ESRS E3-1 13: Special approach	x			
ESRS E3-1 14: Sustainable oceans and seas	x			
ESRS E3-4 28-c: Total water recycled and reused	x			
ESRS E3-4 29: Total water consumption in m^3 per net sales from own activities	x			
ESRS 2 SBM-3 - E4 16-a-i: Activities that have a negative impact in biodiversity sensitive areas	x			
ESRS 2 SBM-3 - E4 16-b: Material negative impacts on land degradation, desertification or soil sealing	x			
ESRS 2 SBM-3 - E4 16-c: Activities impacting threatened species	x			
ESRS E4-2 24-b: Sustainable practices or approaches to land use and agriculture	x			
ESRS E4-2 24-c: Sustainable ocean/sea practices or approaches	x			
ESRS E4-2 24-d: Concepts for combating deforestation	x			
ESRS E5-5 37-d: Non-recycled waste	x			
ESRS E5-5 39: Hazardous and radioactive waste	x			
ESRS 2 SBM-3 – S1-14-f: Risk of incidents of forced labour	x			
ESRS 2 SBM-3 – S1-14-g: Risk of incidents of child labour	x			
ESRS S1-1 20: Human rights policy commitments	x			
ESRS S1-1 21: Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			x	
ESRS S1-1 22: Processes and actions to combat human trafficking	x			
ESRS S1-1 23: Workplace accident prevention policy or management system	x			
ESRS S1-3 32-c: Grievance/complaints handling mechanisms	x			
ESRS S1-14 88-b und -c: Number of fatalities and number and rate of work-related accidents	x		x	
ESRS S1-14 88-e: Number of days lost to injuries, accidents, fatalities or illness	x			

Disclosure requirement and related data	SFDR reference	Pillar 3 Reference	Benchmark regulation reference	EU Climate law reference
ESRS S1-16 97-a: Unadjusted gender pay gap	x		x	
ESRS S1-16 97-b: Excessive CEO pay ratio	x			
ESRS S1-17 103-a: Incidents of discrimination	x			
ESRS S1-17 104-a: Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x	
ESRS 2 SBM-3 – S2 11-b: Significant risk of child labour or forced labour in the value chain	x			
ESRS S2-1 17: Human rights policy commitments	x			
ESRS S2-1 18: Concepts related to value chain workers	x			
ESRS S2-1 19: Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x	
ESRS S2-1 19: Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			x	
ESRS S2-4 36: Human rights issues and incidents connected to its upstream and downstream value chain	x			
ESRS S3-1 16: Human rights policy commitments	x			
ESRS S3-1 17: Failure to comply with the United Nations Guiding Principles on Business and Human Rights, the ILO principles or the OECD Guidelines	x		x	
ESRS S3-4 36: Human rights issues and incidents	x			
ESRS S4-1 16: Concepts related to consumers and end users	x			
ESRS S4-1 17: Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x	
ESRS S4-4 35: Human rights issues and incidents	x			
ESRS G1-1 10-b: United Nations Convention against Corruption	x			
ESRS G1-1 10-d: Protection of whistleblowers	x			
ESRS G1-4 24-a: Fines for violation of anti-corruption and anti-bribery laws	x		x	
ESRS G1-4 24-b: Standards of anti-corruption and anti-bribery	x			

As a result of the materiality assessment, the following matters were identified as not material: E2 Pollution, E3 Water and marine resources and S3 Affected communities.

The lists of threshold values specified by EU legislation were used to determine points of contact and to assess the topics under E2 Pollution. Energie AG does not report on E2 Pollution, as none of the values from the prescribed list exceed the relevant threshold. A detailed analysis of these thresholds was carried out as part of the 'ESG Management/CSRD Implementation' project.

Energie AG does not publish a report on the entire area of E3 Water and marine resources, as no points of contact were identified in some cases (all topics relating to marine resources) and the topics of water consumption and extraction as well as water discharge were classified as non-material based on the assessment of impacts, opportunities and risks. Water consumption by end users served by Energie AG has been addressed under **S4 Consumers and end-users**.

Energie AG is not required to report on the S3 Affected communities standard in its entirety, as all subtopics were assessed as non-material based on the evaluation of impacts, risks and opportunities. Some of the subtopics are reflected in other 'longlist' items, such as **E4 Biodiversity and ecosystems** and **S4 Consumers and end-users**.

Environmental information

Taxonomy Regulation

Information pursuant to Article 8 of the EU Taxonomy Regulation (2020/852) and the Commission Delegated Regulation (EU) 2021/2178

A key objective of the EU is to make the European economy more climate-friendly by reducing CO_2 emissions. This requires increased investment in sustainable economic activities. Implementation takes place within the framework of the 'EU Action Plan on Sustainable Finance', which supports the financing of sustainable investments and projects.

The EU Taxonomy provides a standardised and legally binding classification system for environmentally sustainable economic activities. Each year, the Energie AG Group assesses which of its activities can be classified as taxonomy-eligible and taxonomy-aligned, based on the delegated acts published for the six environmental objectives.

Verification of taxonomy compliance is carried out by subject-matter experts within the decentralised Group companies.

Defining Taxonomy-eligible economic activities

The first step for Energie AG was to identify the economic activities carried out within the Group that are listed in the delegated regulations; this was undertaken in several interactive workshops using the 'EU Taxonomy Navigator'. The NACE codes (Nomenclature of Economic Activities) referenced in the descriptions of the economic activities were also taken into account.

Assessing the Taxonomy alignment of economic activities

In the second step, the Taxonomy-eligible economic activities identified for the Energie AG Group were evaluated to determine whether they make a material contribution to one of the following six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

An assessment was then carried out to determine whether the pursuit of these economic activities adversely affects any of the other five environmental objectives (DNSH – 'do no significant harm'). Finally, compliance with the minimum safeguards was reviewed at Group level. When these steps had been evaluated positively, the relevant economic activities were declared Taxonomy-aligned.

Technical screening criteria (fulfilment of substantial contribution and DNSH criteria)

The assessment and documentation of the relevant data on the substantial contribution to the associated environmental objective, as well as the verification that no significant harm is caused to the remaining five environmental objectives (DNSH), were carried out by designated technical experts from the respective Group entities.

Only those economic activities that make a substantial contribution to at least one of the six EU environmental objectives listed above (material contribution) and that do not cause significant harm to any of the other environmental objectives (DNSH), while also meeting the required minimum social safeguards, may be classified as Taxonomy-aligned. An activity may be declared Taxonomy-aligned only when all criteria are fully satisfied.

Climate risk and vulnerability assessments

The assessment of climate risk and vulnerability is a process for identifying and evaluating climate-related risks that may affect economic activities. To avoid any significant impairment of the environmental objective 'Climate change adaptation' (DNSH 2), all economic activities classified as Taxonomy-aligned and contributing substantially to climate change mitigation must meet the requirements set out in Appendix A of Annex I to Delegated Regulation (EU) 2021/2139. These provisions require a climate risk and vulnerability assessment to identify the major climatic factors affecting the respective activity.

The first step was to determine whether any potential climate risks could impair the effectiveness of the relevant economic activity over its lifetime. Where such risks were identified, appropriate adaptation measures were defined to mitigate the physical climate risks. The climate risk and vulnerability assessments were carried out using a standardised assessment sheet and are updated annually.

Minimum safeguards

Energie AG ensures observance of the social minimum safeguards under Article 18 of the EU Taxonomy Regulation through the application of management processes established across the Group as well as organisational regulations (partly through codes of conduct and Group policies).

In line with the published guidelines and codes of conduct, Energie AG undertakes to comply with, among other things:

- human rights and labour rights
- rules on compliance and combating corruption
- fair competition
- applicable tax provisions

These policies and processes and their observance essentially constitute the required due diligence checks. Moreover, it is also a condition for positive fulfilment of the minimum safeguards that there are no significant violations of social standards.

In addition to the aforementioned policies and codes of conduct, the Group-wide whistleblowing system and the new Diversity, Equity & Inclusion (DEI) initiative play major roles in the Group's compliance with these obligations.

Furthermore, Energie AG's Purchasing Directive, which was updated in the previous fiscal year, requires the Group's suppliers and business partners to adhere to these principles. A concept for software-based supplier monitoring has also been introduced within the Energie AG Group.

No violations of social standards were identified in Energie AG Group in the 2024/25 fiscal year.

The Taxonomy-eligible economic activities identified within the meaning of the EU Taxonomy across the Energie AG Group, relating to the environmental objectives of climate change mitigation (CCM), transition to a circular economy (CE) and pollution prevention and control (PPC), include:

Economic sector according to the EU Taxonomy	Economic activities identified within Energie AG Group with regard to the environmental objective of climate change mitigation	
Energy	CCM 4.1.	Electricity generation using solar photovoltaic technology
	CCM 4.5.	Electricity generated from hydropower
	CCM 4.9.	Transmission and distribution of electricity
	CCM 4.10.	Storage of electricity
	CCM 4.14.	Transmission and distribution grids for renewable and low carbon gases
	CCM 4.15.	District heating/cooling distribution
	CCM 4.20.	Cogeneration of heat/cool and power from bioenergy
	CCM 4.24.	Production of heat/cool from bioenergy
	CCM 4.25.	Production of heat/cool using waste heat
	CCM 4.30.	High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels
	CCM 4.31.	Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

Economic sector according to the EU Taxonomy	Economic activities identified within Energie AG Group with regard to the environmental objective of climate change mitigation	
Water supply, wastewater management, waste management and pollution remediation	CCM 5.1.	Construction, extension and operation of water collection, treatment and supply systems
	CCM 5.3.	Construction, extension and operation of waste water collection and treatment systems
	CCM 5.5.	Collection and transport of non-hazardous waste in source segregated fractions
	CCM 5.8.	Composting of bio-waste
	CCM 5.9.	Material recovery from non-hazardous waste
	CE 2.6.	Elimination of pollutants and dismantling of end-of-life products
	PPC 2.1.	Collection and transport of hazardous waste
	PPC 2.2.	Treatment of hazardous waste
Traffic	CCM 6.5.	Transport by motorbikes, passenger cars and light commercial vehicles
	CCM 6.6.	On-road freight haulage
	CCM 6.15.	Infrastructure enabling low-carbon road transport and public transport
Building industry and real estate	CCM 7.3.	Installation, maintenance and repair of energy efficiency equipment
	CCM 7.4.	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
	CCM 7.5.	Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling overall energy performance of buildings
	CCM 7.6.	Installation, maintenance and repair of renewable energy technologies
	CCM 7.7.	Acquisition and ownership of buildings
Information and communication	CCM 8.1.	Data processing, hosting and associated activities
Provision of technical services	CCM 9.3.	Professional freelance services related to overall energy performance of buildings

Economic activity CCM 4.3. Electricity generated from wind power is not included in Energie AG's disclosures under the EU Taxonomy Regulation because the wind power-related participating interests within Energie AG Group are not consolidated or only consolidated using the equity method.

Certain economic activities carried out in Energie AG Group may however be Taxonomy-eligible for several environmental objectives, i.e. they are outlined in several provisions or should be assigned to several environmental objectives. Combating climate change is a major focus for Energie AG Group and so all economic activities that can be attributed to several environmental objectives have been assigned to the environmental objective Climate change mitigation.

KPIs for turnover, CapEx and OpEx in the 2024/25 fiscal year

Turnover – definition

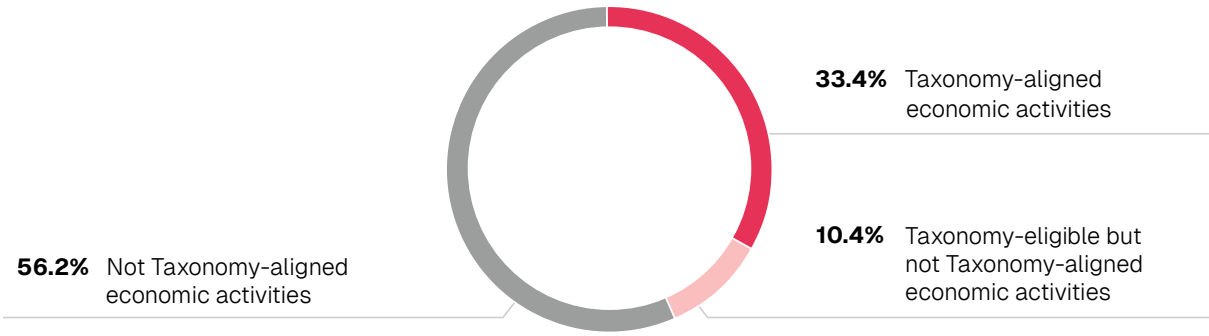
Pursuant to the EU Taxonomy Regulation, sustainable turnover corresponds to the share of net turnover that is generated exclusively by Energie AG Group itself and is associated with Taxonomy-aligned economic activities (numerator), divided by the total net turnover (denominator) in the Group. The consolidated net turnover is defined

according to the 'International Accounting Standard' (IAS) 1.82(a) – see **Notes to the Consolidated Financial Statements, Consolidated Statement of Income**.

The majority of Taxonomy-aligned turnover is attributable to economic activity CCM 4.9 Transmission and distribution of electricity in the Grid Segment, followed by CCM 4.5 Hydroelectric power generation in the Energy Segment. In the Environment Segment, the principal contribution stems from CCM 5.5 Collection of non-hazardous waste. In the Czech Republic Segment, CCM 5.1 Operation of water supply systems and CCM 5.3 Operation of wastewater systems account for a significant share of Taxonomy-aligned turnover.

The share of Taxonomy-aligned economic activities in net turnover is 33.4% (previous year: 32.2%), significantly lower than in the CapEx and OpEx key indicators. This is largely due to the fact that net turnover from trading and sales of electricity and gas are not considered under the EU Taxonomy Regulation.

Turnover

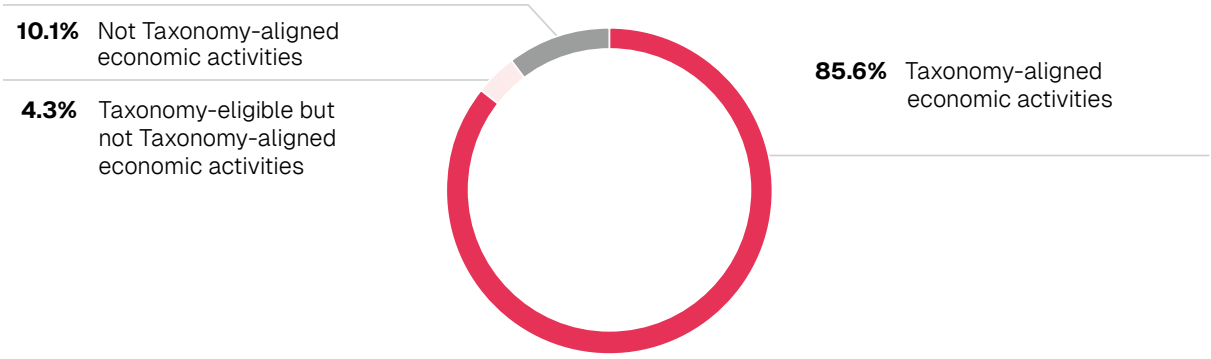


Capital expenditure (CapEx) - definition

The CapEx metric corresponds, in the numerator, to the share of Taxonomy-aligned additions to property, plant and equipment and intangible assets that are associated with Taxonomy-aligned economic activities which form part of a plan to increase Taxonomy-aligned economic activities or to convert a Taxonomy-eligible economic activity into a Taxonomy-aligned economic activity ('CapEx plan') as well as Taxonomy-aligned single investments. The denominator comprises the Group's total capital expenditures; see **Group Management Report, Assets, liabilities, financial position and profit or loss**.

The share of Taxonomy-aligned economic activities in capital expenditure (CapEx) is 85.6% (previous year: 83.7%). The largest share of Taxonomy-aligned CapEx derives from economic activity CCM 4.9. Transmission and distribution of electricity (Grid Segment), followed by economic activities CCM 4.10. Storage of electricity, and CCM 4.5. Electricity generated from hydroelectric power (Energy Segment).

Capital expenditure (CapEx)



A CapEx plan for the next five years was created in accordance with Delegated Regulation (EU) 2021/2178, Annex I, Section 1.1.2.2. The CapEx plan includes two large-scale sustainable projects that are already being implemented and are aimed at expanding Taxonomy-aligned activities of the Group.

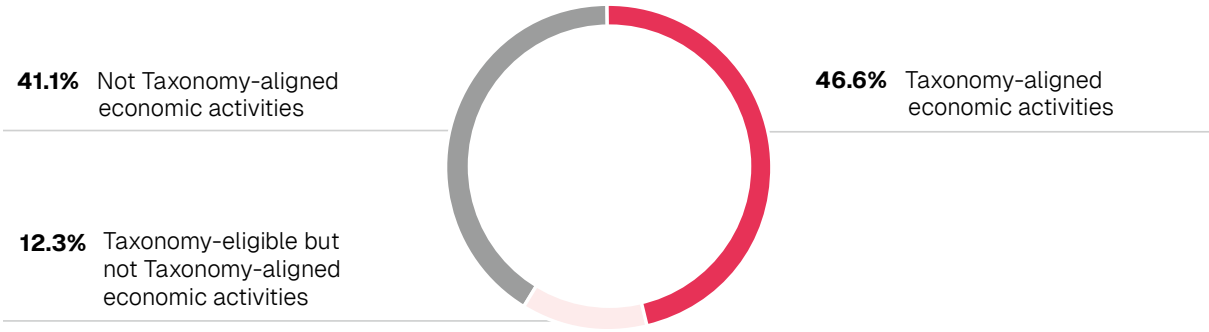
Environmental objective	Code	Activity	aligned CapEx 2024/25	planned CapEx 2026 – 2030	Total CapEx
Climate change mitigation (CCM)	CCM 4.5.	Electricity generated from hydropower	20	165	192
Climate change mitigation (CCM)	CCM 4.10.	Storage of electricity	83	289	451

Operating expenditure (OpEx) - definition

The OpEx key indicator corresponds in the numerator to the share of Taxonomy-aligned operating expenses that are associated with Taxonomy-aligned economic activities which are part of a plan to expand Taxonomy-aligned economic activities or to convert a Taxonomy-eligible economic activity to a Taxonomy-aligned economic activity (OpEx plan) as well as Taxonomy-aligned operating expenses for individual actions. The total operating expenses of the Group as defined in the EU Taxonomy Regulation are shown in the denominator. Operating expenses essentially comprise expenditure in connection with ongoing maintenance, servicing and repair of intangible assets and property, plant and equipment. Expenditure on research and development (R&D) and expenditure on short-term leases can also be recognised as operating expenses.

The share of Taxonomy-aligned economic activities in operating expenditure (OpEx) is 46.6% (previous year: 46.6%). The largest share of Taxonomy-aligned OpEx derives from the economic activity CCM 4.9. Transmission and distribution of electricity (Grid Segment). Another significant share is CCM 4.5. Electricity generated from hydroelectric power, (Energy Segment) and CCM 5.5. Collection and transportation of non-hazardous waste (Environment Segment).

Operating expenditure (OpEx)



Results of the Taxonomy assessment

In the reporting year, the share of Taxonomy-aligned net turnover increased by 1.2 percent compared with the previous year. This development is primarily attributable to the decline in non-Taxonomy-eligible turnover from electricity and gas trading. Conversely, economic activity CCM 4.9 Transmission and distribution of electricity had a positive impact on Taxonomy-aligned net turnover: higher electricity transmission volumes combined with increased grid tariffs resulted in a corresponding rise in Taxonomy-aligned revenue, thereby strengthening the overall share. Electricity generation from hydroelectric power (CCM 4.5) was lower than in the previous year due to below-average water levels and reduced market prices.

The share of Taxonomy-aligned CapEx increased by 1.9 percentage points year-on-year. This development was driven in particular by investments in electricity grid expansion (CCM 4.9 Transmission and distribution of electricity) and the Ebensee pumped-storage power plant (CCM 4.10 Storage of electricity). In addition, increased investment in the expansion of hydroelectric and photovoltaic installations compared with the previous year further supported the rise in Taxonomy-aligned CapEx.

The share of Taxonomy-aligned OpEx remained broadly in line with the previous year. The main contributions continue to arise from the economic activities CCM 4.9 Transmission and distribution of electricity, CCM 4.5 Hydroelectric power generation and CCM 4.10 Storage of electricity.

The following tables offer a detailed overview of the Taxonomy alignment of individual Taxonomy-eligible economic activities within the Energie AG Group:

Taxonomy disclosures

Share of net turnover from goods or services associated with Taxonomy-aligned economic activities; disclosure for 2024/25

		Consolidated turnover		Substantial contribution criteria					
Economic activities (1)	Code (2)	Turnover (3)	Proportion of turnover 2024/25 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
		EUR mill.	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
Electricity generation using solar photovoltaic technology	CCM 4.1.	1.3	0.0	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Electricity generated from hydropower	CCM 4.5.	289.0	10.3	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Transmission and distribution of electricity	CCM 4.9.	341.1	12.1	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Storage of electricity	CCM 4.10.	33.1	1.2	Y	N/EL	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15.	11.2	0.4	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Cogeneration of heat/cool and power from bioenergy	CCM 4.20.	19.0	0.7	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from bioenergy	CCM 4.24.	3.8	0.1	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1.	72.0	2.6	Y	N/EL	N	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3.	35.9	1.3	Y	N/EL	N	N/EL	N/EL	N/EL
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5.	65.8	2.3	Y	N/EL	N/EL	N/EL	N	N/EL
Composting of bio-waste	CCM 5.8.	1.0	0.0	Y	N/EL	N/EL	N/EL	N	N/EL
Material recovery from non-hazardous waste	CCM 5.9.	8.8	0.3	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	31.4	1.1	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	7.3	0.3	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Professional freelance services related to overall energy performance of buildings	CCM 9.3.	1.1	0.0	Y	N/EL	N/EL	N/EL	N/EL	N/EL
Elimination of pollutants and dismantling of end-of-life products	CE 2.6.	2.5	0.1	N/EL	N/EL	N/EL	N/EL	Y	N/EL
Collection and transport of hazardous waste	PPC 2.1.	9.6	0.3	N/EL	N/EL	N/EL	Y	N	N/EL
Treatment of hazardous waste	PPC 2.2.	4.7	0.2	N/EL	N/EL	N/EL	Y	N	N/EL
Turnover from environmentally sustainable activities (Taxonomy-aligned) (A.1)		**938.6**	**33.4**	**32.8**	**0.0**	**0.0**	**0.5**	**0.1**	**0.0**
Of which enabling activities		414.0	14.7	14.7	0.0	0.0	0.0	0.0	0.0
Of which transitional activities		0.0	0.0	0.0					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)									
Electricity generated from hydropower	CCM 4.5.	0.6	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15.	5.2	0.2	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool using waste heat	CCM 4.25.	10.8	0.4	EL	N/EL	N/EL	N/EL	N/EL	N/EL
High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels	CCM 4.30.	164.7	5.9	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31.	9.5	0.3	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1.	31.2	1.1	EL	N/EL	EL	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3.	57.0	2.0	EL	N/EL	EL	N/EL	N/EL	N/EL
On-road freight haulage	CCM 6.6.	8.1	0.3	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Collection and transport of hazardous waste	PPC 2.1.	5.3	0.2	N/EL	N/EL	N/EL	EL	EL	N/EL
Turnover from Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		**292.3**	**10.4**	**10.2**	**0.0**	**3.1**	**0.2**	**0.2**	**0.0**
Total (A.1 + A.2)		**1,230.9**	**43.7**	**43.0**	**0.0**	**3.1**	**0.7**	**0.3**	**0.0**
B. Taxonomy non-eligible activities									
Turnover from Taxonomy non-eligible activities (B)		**1,583.3**	**56.3**						
Total (A + B)		**2,814.2**	**100.0**						

Y Yes, Taxonomy-eligible and Taxonomy-aligned with the relevant environmental objective

N No, Taxonomy-eligible but not Taxonomy-aligned with the relevant environmental objective

EL (Eligible) Taxonomy-eligible for the relevant environmental objective

N/EL (Not eligible) Taxonomy-non-eligible for the relevant environmental objective

	Do no significant harm criteria									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) share of turnover 2023/24 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	A
	Y	Y	Y	Y	Y	Y	Y	0.0		
	Y	Y	Y	Y	Y	Y	Y	15.3		
	Y	Y	Y	Y	Y	Y	Y	9.6	E	
	Y	Y	Y	Y	Y	Y	Y	1.1	E	
	Y	Y	Y	Y	Y	Y	Y	0.4		
	Y	Y	Y	Y	Y	Y	Y	0.6		
	Y	Y	Y	Y	Y	Y	Y	0.1		
	Y	Y	Y	Y	Y	Y	Y	0.6		
	Y	Y	Y	Y	Y	Y	Y	1.2		
	Y	Y	Y	Y	Y	Y	Y	2.1		
	Y	Y	Y	Y	Y	Y	Y	0.0		
	Y	Y	Y	Y	Y	Y	Y	0.3		
	Y	Y	Y	Y	Y	Y	Y	0.1	E	
	Y	Y	Y	Y	Y	Y	Y	0.2	E	
	Y	Y	Y	Y	Y	Y	Y	0.0	E	
	Y	Y	Y	Y	Y	Y	Y	0.1		
	Y	Y	Y	Y	Y	Y	Y	0.3		
	Y	Y	Y	Y	Y	Y	Y	0.2		
	Y	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**32.2**		
							Y	11.1	E	
								0.0		A
								0.0		
								0.1		
								0.3		
								5.3		
								0.3		
								2.6		
								1.6		
								0.1		
								0.1		
								10.5		
								42.7		

CapEx share from goods or services associated with Taxonomy-aligned economic activities; disclosure for 2024/25

		Consolidated CapEx		Substantial contribution criteria					
Economic activities (1)	Code (2)	Absolute CapEx share (3)	Absolute CapEx share 2024/25 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
		EUR mill.	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
Electricity generation using solar photovoltaic technology	CCM 4.1.	12.2	2.9	Y	N	N/EL	N/EL	N/EL	N/EL
Electricity generated from hydropower	CCM 4.5.	32.2	7.8	Y	N	N/EL	N/EL	N/EL	N/EL
Transmission and distribution of electricity	CCM 4.9.	189.6	45.7	Y	N	N/EL	N/EL	N/EL	N/EL
Storage of electricity	CCM 4.10.	84.5	20.4	Y	N	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15.	2.8	0.7	Y	N	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from bioenergy	CCM 4.20.	0.1	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Cogeneration of heat/cool and power from bioenergy	CCM 4.24.	10.3	2.5	Y	N	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1.	1.3	0.3	Y	N	N	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3.	1.7	0.4	Y	N	N	N/EL	N/EL	N/EL
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5.	4.1	1.0	Y	N	N/EL	N/EL	N/EL	N/EL
Composting of bio-waste	CCM 5.8.	0.0	0.0	Y	N	N/EL	N/EL	N	N/EL
Material recovery from non-hazardous waste	CCM 5.9.	0.1	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	2.3	0.5	Y	N	N/EL	N/EL	N/EL	N/EL
On-road freight haulage	CCM 6.6.	0.6	0.1	Y	N	N/EL	N/EL	N/EL	N/EL
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	4.4	1.1	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0.0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	0.7	0.2	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling overall energy performance of buildings	CCM 7.5.	0.0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	2.9	0.7	Y	N	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7.	3.1	0.8	Y	N	N/EL	N/EL	N	N/EL
Collection and transport of hazardous waste	PPC 2.1.	2.1	0.5	N/EL	N/EL	N/EL	Y	N	N/EL
Treatment of hazardous waste	PPC 2.2.	0.3	0.1	N/EL	N/EL	N/EL	Y	N	N/EL
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**355.3**	**85.6**	**85.0**	**0.0**	**0.0**	**0.6**	**0.0**	**0.0**
Of which enabling activities		282.2	68.0	68.0	0.0	0.0	0.0	0.0	0.0
Of which transitional activities		2.8	0.7	0.7					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)									
Electricity generated from hydropower	CCM 4.5./CCA 4.5.	0.0	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL
Storage of electricity	CCM 4.10./CCA 4.10.	0.1	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL
Storage of hydrogen	CCM 4.12./CCA 4.12.	0.7	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL
Transmission and distribution grids for renewable and low carbon gases	CCM 4.14./CCA 4.14.	0.6	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15./CCA 4.15.	0.7	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool using waste heat	CCM 4.25./CCA 4.25.	0.0	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL
High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels	CCM 4.30./CCA 4.30.	2.6	0.6	EL	EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31./CCA 4.31.	0.1	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1./CCA 5.1.	1.9	0.5	EL	EL	EL	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3./CCA 5.3.	3.4	0.8	EL	EL	EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5./CCA 6.5.	1.9	0.5	EL	EL	N/EL	N/EL	N/EL	N/EL
On-road freight haulage	CCM 6.6./CCA 6.6.	3.1	0.8	EL	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7./CCA 7.7./CE 3.1.	1.9	0.5	EL	EL	N/EL	N/EL	EL	N/EL
Data processing, hosting and associated activities	CCM 8.1./CCA 8.1.	0.9	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		**18.0**	**4.3**	**4.3**	**4.3**	**1.3**	**0.0**	**0.5**	**0.0**
Total (A.1 + A.2)		**373.4**	**89.9**	**89.4**	**4.3**	**1.3**	**0.6**	**0.5**	**0.0**
B. Taxonomy non-eligible activities									
CapEx of Taxonomy non-eligible activities (B)		**41.7**	**10.1**						
Total (A + B)		**415.1**	**100.0**						

Y Yes, Taxonomy-eligible and Taxonomy-aligned with the relevant environmental objective
N No, Taxonomy-eligible but not Taxonomy-aligned with the relevant environmental objective
EL (Eligible) Taxonomy-eligible for the relevant environmental objective
N/EL (Not eligible) Taxonomy-non-eligible for the relevant environmental objective

	Do no significant harm criteria									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) CapEx 2023/24 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	A
	Y	Y	Y	Y	Y	Y	Y	0.8		
	Y	Y	Y	Y	Y	Y	Y	5.4		
	Y	Y	Y	Y	Y	Y	Y	47.6	E	
	Y	Y	Y	Y	Y	Y	Y	22.0	E	
	Y	Y	Y	Y	Y	Y	Y	0.9		
	Y	Y	Y	Y	Y	Y	Y	0.0		
	Y	Y	Y	Y	Y	Y	Y	0.7		
	Y	Y	Y	Y	Y	Y	Y	0.1		
	Y	Y	Y	Y	Y	Y	Y	0.4		
	Y	Y	Y	Y	Y	Y	Y	1.5		
	Y	Y	Y	Y	Y	Y	Y	0.0		
	Y	Y	Y	Y	Y	Y	Y	0.0		
	Y	Y	Y	Y	Y	Y	Y	0.3		A
	Y	Y	Y	Y	Y	Y	Y	0.5		A
	Y	Y	Y	Y	Y	Y	Y	0.3	E	
	Y	Y	Y	Y	Y	Y	Y	0.1	E	
	Y	Y	Y	Y	Y	Y	Y	0.3	E	
	Y	Y	Y	Y	Y	Y	Y	0.0	E	
	Y	Y	Y	Y	Y	Y	Y	1.6	E	
	Y	Y	Y	Y	Y	Y	Y	1.0		
	Y	Y	Y	Y	Y	Y	Y	0.3		
	Y	Y	Y	Y	Y	Y	Y	0.1		
	Y	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**83.7**		
							Y	71.8	E	
								0.8		A
								0.0		
								0.0		
								0.0		
								0.0		
								0.1		
								0.0		
								0.3		
								0.0		
								0.9		
								0.5		
								0.6		
								0.6		
								0.0		
								0.2		
								3.2		
								86.9		

OpEx share from goods or services associated with Taxonomy-aligned economic activities; disclosure for 2024/25

		Consolidated OpEx		Substantial contribution criteria					
Economic activities (1)	Code (2)	Absolute OpEx share (3)	Absolute OpEx share 2024/25 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
		EUR mill.	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (Taxonomy-aligned)									
Electricity generation using solar photovoltaic technology	CCM 4.1.	0.0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Electricity generated from hydropower	CCM 4.5.	11.6	9.8	Y	N	N/EL	N/EL	N/EL	N/EL
Transmission and distribution of electricity	CCM 4.9.	22.9	19.4	Y	N	N/EL	N/EL	N/EL	N/EL
Storage of electricity	CCM 4.10.	4.4	3.7	Y	N	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15.	1.0	0.8	Y	N	N/EL	N/EL	N/EL	N/EL
Cogeneration of heat/cool and power from bioenergy	CCM 4.20.	1.9	1.6	Y	N	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from bioenergy	CCM 4.24.	0.0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1.	0.5	0.4	Y	N	N	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3.	0.6	0.5	Y	N	N	N/EL	N/EL	N/EL
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5.	4.2	3.5	Y	N	N/EL	N/EL	N/EL	N/EL
Composting of bio-waste	CCM 5.8.	0.2	0.2	Y	N	N/EL	N/EL	N	N/EL
Material recovery from non-hazardous waste	CCM 5.9.	0.5	0.4	Y	N	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	0.3	0.2	Y	N	N/EL	N/EL	N/EL	N/EL
On-road freight haulage	CCM 6.6.	0.3	0.2	Y	N	N/EL	N/EL	N/EL	N/EL
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	1.0	0.8	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0.3	0.3	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling overall energy performance of buildings	CCM 7.5.	0.6	0.5	Y	N	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	1.5	1.3	Y	N	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7.	1.9	1.6	Y	N	N/EL	N/EL	N	N/EL
Elimination of pollutants and dismantling of end-of-life products	CE 2.6.	0.3	0.2	N/EL	N/EL	N/EL	N/EL	Y	N/EL
Collection and transport of hazardous waste	PPC 2.1.	0.4	0.3	N/EL	N/EL	N/EL	Y	N	N/EL
Treatment of hazardous waste	PPC 2.2.	1.4	1.2	N/EL	N/EL	N/EL	Y	N	N/EL
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**55.7**	**47.1**	**45.3**	**0.0**	**0.0**	**1.6**	**0.2**	**0.0**
Of which enabling activities		30.6	25.9	25.9	0.0	0.0	0.0	0.0	0.0
Of which transitional activities		0.6	0.5	0.5					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)									
Electricity generated from hydropower	CCM 4.5./CCA 4.5.	0.0	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL
District heating/cooling distribution	CCM 4.15./CCA 4.15.	0.4	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool using waste heat	CCM 4.25./CCA 4.25.	0.7	0.3	EL	EL	N/EL	N/EL	N/EL	N/EL
High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels	CCM 4.30./CCA 4.30.	3.7	1.9	EL	EL	N/EL	N/EL	N/EL	N/EL
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31./CCA 4.31.	0.1	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1./CCA 5.1.	1.2	1.3	EL	EL	EL	N/EL	N/EL	N/EL
Construction, extension and operation of waste water collection and treatment systems	CCM 5.3./CCA 5.3.	0.7	0.7	EL	EL	EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5./CCA 6.5.	2.6	1.8	EL	EL	N/EL	N/EL	N/EL	N/EL
On-road freight haulage	CCM 6.6./CCA 6.6.	1.2	1.2	EL	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7./CCA 7.7./CE 3.1.	5.1	4.5	EL	EL	N/EL	N/EL	EL	N/EL
Data processing, hosting and associated activities	CCM 8.1./CCA 8.1.	0.1	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL
Collection and transport of hazardous waste	PPC 2.1./CE 2.3.	0.2	0.2	N/EL	N/EL	N/EL	EL	EL	N/EL
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		**16.0**	**13.5**	**12.1**	**12.1**	**2.0**	**0.2**	**4.7**	**0.0**
Total (A.1 + A.2)		**71.7**	**60.6**	**57.4**	**12.1**	**2.0**	**1.8**	**4.9**	**0.0**
B. Taxonomy non-eligible activities									
OpEx of Taxonomy non-eligible activities (B)		**46.6**	**39.4**						
Total (A + B)		**118.3**	**100.0**						

Y Yes, Taxonomy-eligible and Taxonomy-aligned with the relevant environmental objective
N No, Taxonomy-eligible but not Taxonomy-aligned with the relevant environmental objective
EL (Eligible) Taxonomy-eligible for the relevant environmental objective
N/EL (Not eligible) Taxonomy-non-eligible for the relevant environmental objective

	Do no significant harm criteria									
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2) OpEx 2023/24 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	A
	Y	Y	Y	Y	Y	Y	Y	0.1		
	Y	Y	Y	Y	Y	Y	Y	7.8		
	Y	Y	Y	Y	Y	Y	Y	22.8	E	
	Y	Y	Y	Y	Y	Y	Y	0.6	E	
	Y	Y	Y	Y	Y	Y	Y	1.0		
	Y	Y	Y	Y	Y	Y	Y	0.6		
	Y	Y	Y	Y	Y	Y	Y	0.4		
	Y	Y	Y	Y	Y	Y	Y	0.5		
	Y	Y	Y	Y	Y	Y	Y	0.6		
	Y	Y	Y	Y	Y	Y	Y	3.7		
	Y	Y	Y	Y	Y	Y	Y	0.2		
	Y	Y	Y	Y	Y	Y	Y	0.3		
	Y	Y	Y	Y	Y	Y	Y	0.2		A
	Y	Y	Y	Y	Y	Y	Y	0.2		A
	Y	Y	Y	Y	Y	Y	Y	1.1	E	
	Y	Y	Y	Y	Y	Y	Y	2.4	E	
	Y	Y	Y	Y	Y	Y	Y	0.3	E	
	Y	Y	Y	Y	Y	Y	Y	0.4	E	
	Y	Y	Y	Y	Y	Y	Y	1.8		
	Y	Y	Y	Y	Y	Y	Y	0.2		
	Y	Y	Y	Y	Y	Y	Y	0.4		
	Y	Y	Y	Y	Y	Y	Y	0.8		
	Y	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**46.6**		
							Y	27.6	E	
								0.5		A
								0.0		
								0.2		
								0.3		
								1.9		
								0.1		
								1.3		
								0.7		
								1.8		
								1.2		
								4.5		
								0.1		
								0.2		
								12.3		
								58.9		

Extent of Taxonomy eligibility and alignment per environmental objective – Disclosure for 2024/25

Extent of Taxonomy eligibility and alignment per environmental objective – Turnover

Share of total turnover	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
Climate Change Mitigation (CCM)	32.8	43.0
Climate Change Adaptation (CCA)	0.0	0.0
Water and marine resources (WTR)	0.0	3.1
Pollution Prevention and Control (PPC)	0.5	0.7
Circular Economy (CE)	0.1	0.3
Biodiversity and ecosystems (BIO)	0.0	0.0

Extent of Taxonomy eligibility and alignment per environmental objective – CapEx

Share of CapEx/Total CapEx	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
Climate Change Mitigation (CCM)	85.0	89.4
Climate Change Adaptation (CCA)	0.0	4.3
Water and marine resources (WTR)	0.0	1.3
Pollution Prevention and Control (PPC)	0.6	0.6
Circular Economy (CE)	0.0	0.5
Biodiversity and ecosystems (BIO)	0.0	0.0

Extent of Taxonomy eligibility and alignment per environmental objective – OpEX

Share of OpEx/Total OpEx	Taxonomy-aligned per objective in %	Taxonomy-eligible per objective in %
Climate Change Mitigation (CCM)	45.3	57.4
Climate Change Adaptation (CCA)	0.0	12.1
Water and marine resources (WTR)	0.0	2.0
Pollution Prevention and Control (PPC)	1.6	1.8
Circular Economy (CE)	0.2	4.9
Biodiversity and ecosystems (BIO)	0.0	0.0

Standard information sheet for disclosure according to Article 8, paragraphs 6 and 7

Activities related to nuclear power and fossil gas – Turnover

Row	Activities	Yes/No
	Activities related to nuclear power	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades.	No
	Activities related to fossil gas	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

Activities related to nuclear power and fossil gas – CapEx

Row	Activities	Yes/No
	Activities related to nuclear power	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades.	No
	Activities related to fossil gas	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

Activities related to nuclear power and fossil gas – OpEx

Row	Activities	Yes/No
	Activities related to nuclear power	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades.	No
	Activities related to fossil gas	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

Taxonomy-aligned economic activities (denominator) – Turnover

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	**Share** in %	**Amount** EUR mill.	**Share** in %	**Amount** EUR mill.	**Share** in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the turnover**	**921.8**	**32.8**	**921.8**	**32.8**	**0.0**	**0.0**
8.	**Total turnover**	**2,814.2**	**100.0**	**2,814.2**	**100.0**	**0.0**	**0.0**

Taxonomy-aligned economic activities (denominator) – CapEx

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the CapEx**	**352.9**	**85.0**	**352.9**	**85.0**	**0.0**	**0.0**
8.	**Total CapEx**	**415.1**	**100.0**	**415.1**	**100.0**	**0.0**	**0.0**

Taxonomy-aligned economic activities (denominator) – OpEx

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the OpEx**	**53.6**	**45.3**	**53.6**	**45.3**	**0.0**	**0.0**
8.	**Total OpEx**	**118.3**	**100.0**	**118.3**	**100.0**	**0.0**	**0.0**

Taxonomy-aligned economic activities (numerator) – Turnover

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the turnover	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the numerator of the turnover**	**921.8**	**100.0**	**921.8**	**100.0**	**0.0**	**0.0**
8.	**Total amount and share of Taxonomy-aligned economic activities in the numerator of the turnover**	**921.8**	**100.0**	**921.8**	**100.0**	**0.0**	**0.0**

Taxonomy-aligned economic activities (numerator) – CapEx

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the CapEx	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the numerator of the CapEx**	**352.9**	**100.0**	**352.9**	**100.0**	**0.0**	**0.0**
8.	**Total amount and share of Taxonomy-aligned economic activities in the numerator of the CapEx**	**352.9**	**100.0**	**352.9**	**100.0**	**0.0**	**0.0**

Taxonomy-aligned economic activities (numerator) – OpEx

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx						
2.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx						
3.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx						
4.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx						
5.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx	0.0	0.0	0.0	0.0	0.0	0.0
6.	Amount and share of the Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the numerator of the OpEx	0.0	0.0	0.0	0.0	0.0	0.0
7.	**Amount and share of other Taxonomy-aligned economic activities not listed in rows 1 to 6 in the numerator of the OpEx**	**53.6**	**100.0**	**53.6**	**100.0**	**0.0**	**0.0**
8.	**Total amount and share of Taxonomy-aligned economic activities in the numerator of the OpEx**	**53.6**	**100.0**	**53.6**	**100.0**	**0.0**	**0.0**

Taxonomy-eligible but not Taxonomy-aligned economic activities – Turnover broken down into CCM and CCA

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
2.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
3.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
4.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover						
5.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover	164.7	5.9	164.7	5.9	0.0	0.0
6.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover	9.5	0.3	9.5	0.3	0.0	0.0
7.	**Amount and share of other Taxonomy-eligible but not Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the turnover**	**112.8**	**4.0**	**112.8**	**4.0**	**0.0**	**0.0**
8.	**Total amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the turnover**	**287.0**	**10.2**	**287.0**	**10.2**	**0.0**	**0.0**

Taxonomy-eligible but not Taxonomy-aligned economic activities – CapEx broken down into CCM and CCA

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
2.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
3.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
4.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx						
5.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx	2.6	0.6	2.6	0.6	2.6	0.6
6.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx	0.1	0.0	0.1	0.0	0.1	0.0
7.	**Amount and share of other Taxonomy-eligible but not Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the CapEx**	**15.4**	**3.7**	**15.4**	**3.7**	**15.4**	**3.7**
8.	**Total amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the CapEx**	**18.0**	**4.3**	**18.0**	**4.3**	**18.0**	**4.3**

Taxonomy-eligible but not Taxonomy-aligned economic activities – OpEx broken down into CCM and CCA

Row	Economic activities	Amount and share (presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount EUR mill.	Share in %	Amount EUR mill.	Share in %	Amount EUR mill.	Share in %
1.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
2.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
3.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
4.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx						
5.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx	3.7	1.9	3.7	1.9	3.7	1.9
6.	Amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx	0.1	0.1	0.1	0.1	0.1	0.1
7.	**Amount and share of other Taxonomy-eligible but not Taxonomy-aligned economic activities not listed in rows 1 to 6 in the denominator of the OpEx**	**11.9**	**10.1**	**11.9**	**10.1**	**11.9**	**10.1**
8.	**Total amount and share of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the OpEx**	**15.7**	**12.1**	**15.7**	**12.1**	**15.7**	**12.1**

Taxonomy-eligible but not Taxonomy-aligned economic activities – Turnover

Row	Economic activities	Amount EUR mill.	Share in %
1.	Amount and share of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
2.	Amount and share of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
3.	Amount and share of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
4.	Amount and share of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
5.	Amount and share of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
6.	Amount and share of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the turnover		
7.	**Amount and share of other Taxonomy-non-eligible economic activities not listed in rows 1 to 6 in the denominator of the turnover**	**1,583.3**	**56.3**
8.	**Total amount and share of Taxonomy-non-eligible economic activities in the denominator of the turnover**	**1,583.3**	**56.3**

Taxonomy-eligible but not Taxonomy-aligned economic activities – CapEx

Row	Economic activities	Amount EUR mill.	Share in %
1.	Amount and share of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
2.	Amount and share of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
3.	Amount and share of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
4.	Amount and share of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
5.	Amount and share of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
6.	Amount and share of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the CapEx		
7.	**Amount and share of other Taxonomy-non-eligible economic activities not listed in rows 1 to 6 in the denominator of the CapEx**	**41.7**	**10.1**
8.	**Total amount and share of Taxonomy-non-eligible economic activities in the denominator of the CapEx**	**41.7**	**10.1**

Taxonomy-eligible but not Taxonomy-aligned economic activities – OpEx

Row	Economic activities	Amount EUR mill.	Share in %
1.	Amount and share of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.26 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
2.	Amount and share of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.27 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
3.	Amount and share of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.28 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
4.	Amount and share of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.29 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
5.	Amount and share of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.30 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
6.	Amount and share of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with section 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139 in the denominator of the OpEx		
7.	**Amount and share of other Taxonomy-non-eligible economic activities not listed in rows 1 to 6 in the denominator of the OpEx**	**46.6**	**39.4**
8.	**Total amount and share of Taxonomy-non-eligible economic activities in the denominator of the OpEx**	**46.6**	**39.4**

E1 Climate change

Strategy

E1-1 – Transition plan for climate change mitigation

Building on the Group strategy outlined in section **SBM-1 – Strategy, business model and value chain**, Energie AG aims to decarbonise its greenhouse gas emissions with the objective of achieving net zero emissions before 2050, while continuing to ensure a reliable supply of energy and waste management services. The transition plan is intended not only to meet political objectives but also to actively support the transformation of the energy system, protect habitats as effectively as possible, secure favourable financing conditions, capture business opportunities and address the requirements of key stakeholder groups. A detailed transition plan for climate change mitigation is currently being developed as part of the Group-wide decarbonisation project. In the 2024/25 fiscal year, the greenhouse gas inventory was expanded to include Scope 3 emissions, and a representative base year was established. Relevant emitters were analysed, and potential measures to support decarbonisation were examined.

Based on the information available from the project, preliminary reduction targets have already been defined for all three emission scopes; see section **E1-4 - Targets on climate change mitigation and climate change adaptation**. The 2021/22 fiscal year was selected as the base year for determining the decarbonisation targets, as it reflects the most representative emission values for business activities, taking into account external factors such as market prices, which are critical for the operation of fossil fuel-fired CCGT power plants. In subsequent years, exceptional market and framework conditions – in particular the war in Ukraine, the energy crisis and the weak economic environment – resulted in atypical utilisation and emission levels, limiting comparability with the long-term average.

The planned measures are currently being examined and analysed through scenario modelling to assess their feasibility and potential impact. Finalisation of the full transition plan is scheduled for the 2025/26 fiscal year. Initial analyses were carried out on the decarbonisation of the largest emitters in Scope 1 and Scope 3, in particular large centralised facilities such as the waste incineration plant in Wels, and on potential decarbonisation options including carbon capture, utilisation and storage (CCUS). These are to be implemented in concrete measures and medium-term savings targets in the 2026/27 fiscal year. However, due to their significance, more detailed analysis of the respective measures is required.

Management of impacts, risks and opportunities

E1-2 – Concepts related to climate change mitigation and adaptation

Concept for expanding renewable energy generation

Climate change adaptation, climate change mitigation, energy; access to products and services

Content: The 'LOOP' strategy and organisation project (see **SBM-1 – Strategy, business model and value chain**) is focused on the comprehensive decarbonisation of the Group's core business activities and on advancing environmentally sustainable business operations, while ensuring security of supply and waste management in each case.

Overall objectives: The ambitious expansion of electricity and heat generation from renewable sources is intended to ensure the gradual reduction of the Group's greenhouse gas emissions.

Material impacts, risks and opportunities:

Climate change adaptation	
Material positive impacts	▪ Infrastructure expansion for the energy transition
Material risks	▪ Higher investment costs for infrastructure ▪ Extreme weather events ▪ Fluctuations in demand/production due to climate change-related weather conditions
Climate change mitigation	
Material positive impacts	▪ Reducing greenhouse gas emissions ▪ Expansion of renewable energy generation and storage facilities
Material negative impacts	▪ Negative effects of CO_2 emissions
Material opportunities	▪ Strengthening existing business areas
Material risks	▪ Pricing of CO_2 ▪ Changing regulations (environmental and energy regulations, compliance) ▪ Decarbonisation costs
Energy	
Material positive impacts	▪ Increased energy generation from renewable energy generation installations
Material opportunities	▪ Energy security and independence ▪ Diversity of generation methods (water, PV, wind power):
Social inclusion of consumers and/or end-users – Access to products and services	
Material positive impacts	▪ High security of supply ▪ Resilience to crises

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Quarterly steering committee meetings, regular reporting and dashboards are set up to ensure that the strategic climate change mitigation targets are met and that corrective action can be taken if there are any deviations from the targets.

The renewable production concept takes account of climate change mitigation, climate change adaptation, energy efficiency and the use of renewable energies.

Scope: The policy applies to all units of the Energie AG Group and therefore covers all business activities.

Upstream value chain: The upstream value chain includes the purchase of raw materials and goods, the extraction of renewable resources and the procurement of services in the Energy Segment. The strategy project covers targets for the procurement of resource-efficient modes of transport and the purchase of raw and recyclable materials in the Waste Management Segment.

Downstream value chain: In terms of the downstream value chain, the concept primarily addresses targets to support energy-efficient and sustainable customer behaviour. In addition to expanding district heating, replacing fossil-fuelled heating systems with decarbonised on-site heating purchase agreements and promoting the installation of heat pumps and PV systems for sales customers is also being strongly pursued.

Geographical areas: The main geographical focus is on the core business areas of Austria and the Czech Republic, with a growing strategic focus on business activities for energy generation from renewable sources in the neighbouring countries of Germany, Italy and Slovenia.

Responsibilities: The Management Board and the managing directors of the Group companies

Standards and third-party initiatives: Energie AG expressly supports policy targets to expand the use of renewable energy and reduce the use of fossil fuels. The legal basis is in place at the European level, for example in the Fit for 55 legislative initiatives, and at the national level, including the Austrian Renewable Energy Expansion Act package.

Stakeholder involvement: In developing and implementing the strategy, particular emphasis was placed on ensuring a high degree of transparency in communication and on involving all employees and taking their interests into account. This is reflected in the participation of employees from different hierarchical levels in the Group's internal expert teams for strategy development, the regular dialogue between the Management Board, project management and the Works Council, the employee information events, and the associated change and culture project, which incorporated employee expectations and needs throughout both the analysis and implementation phases. This approach was intended to secure the broadest possible alignment on the shared strategic direction, with a strong focus on decarbonisation. In the 2024/25 fiscal year, a Sustainability Action Day was held, inviting all employees to develop environmentally sustainable ideas and concepts. Particular importance was attached to involving citizens during the implementation of the concept, for example through information events.

Implementation support: After the resolution was passed, the most material key elements of the strategy were announced publicly and published in the 2022/23 Group Annual Report so that stakeholders who are either directly or potentially affected can learn about the strategic plans.

Climate change mitigation through sales

Climate change adaptation; climate change mitigation; energy

Content: For the purposes of the overarching corporate orientation, CO_2 emissions are also to be reduced along the entire value chain within Vertrieb GmbH. The focus lies on supporting customers in their transition to sustainable energy solutions and thereby reducing Scope 3 emissions. This will be achieved by offering energy efficiency improvements to customers in the domestic market, decarbonisation solutions in the heating sector (direct decarbonisation effect), and measures to increase the share of renewable electricity supplied (indirect decarbonisation effect).

Material impacts, risks and opportunities:

Climate change adaptation	
Material positive impacts	▪ Infrastructure expansion for the energy transition
Climate change mitigation	
Material positive impacts	▪ Reducing greenhouse gas emissions ▪ Expansion of renewable energy generation and storage facilities
Material negative impacts	▪ Negative effects of CO_2 emissions
Material opportunities	▪ Development of new business areas ▪ Strengthening existing business areas
Material risks	▪ Changing regulations ▪ Decarbonisation costs
Energy	
Material positive impacts	▪ Increased energy generation from renewable energy generation installations
Material negative impacts	▪ Energy consumption
Material opportunities	▪ Energy security/ independence

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: In addition to regular project screenings and divisional reporting, progress on defined decarbonisation action areas is reported to the Management Board on a quarterly basis.

Scope: By implementing the sales-related climate protection strategy, Vertrieb GmbH makes a measurable contribution to achieving the climate objectives of Energie AG. Through both direct and indirect decarbonisation measures, a holistic reduction of greenhouse gas emissions is achieved.

The strategy applies throughout Austria; for measures and products developed in cooperation with market partners, the scope is limited to Upper Austria.

Upstream and downstream value chain: The value chain encompasses the procurement of electricity and guarantees of origin from 100% renewable sources, support for self-generation (e.g. PV systems) and grid feed-in, the expansion of renewable heat solutions, and energy savings achieved through incentive schemes, tailored offers and advisory services.

Geographical areas: The strategic orientation covers the Austrian energy sales market and energy services, with a particular focus on Upper Austria.

Responsibilities: The Management Board and the managing directors of Vertrieb GmbH

Third-party standards and initiatives: Energie AG supports statutory provisions and incentive schemes designed to promote renewable energy (e.g. the use of heat pumps) and to increase energy efficiency (e.g. the Federal Energy Efficiency Act). In addition, partnerships and collaborations will be strengthened to support end users in saving energy and in achieving the highest possible level of decarbonisation. Vertrieb GmbH also relies on certification to demonstrate the sustainability of its products, such as the IP46 certificate in the electricity sector.

Stakeholder involvement: Vertrieb GmbH engages relevant stakeholders at multiple levels throughout its strategy and product development processes. In a joint process with the employees of Vertrieb GmbH, the strategic objectives for expanding sustainable customer solutions were developed and defined in detail. These central objectives were then communicated openly and transparently. In addition to internal organisational units and employees, cooperation partners and end users are regularly involved through market research. In the business customer segment, ongoing consultations with the Chamber of Commerce are conducted to validate and adjust new offerings at an early stage, particularly in the area of decarbonisation. Continuous dialogue between customer advisors and corporate clients ensures that current market needs and feedback are systematically integrated into the ongoing development of products and services.

E-mobility concepts

Climate change adaptation; climate change mitigation; energy

Content: In the 2019/20 fiscal year, a decision was taken to realign the Group's internal e-mobility strategy in order to prioritise this area. The resulting initiatives in the field of e-mobility have now been fully implemented (see **E1-3 – Actions and resources related to the climate concepts**), and have also contributed to a reduction in CO_2 emissions. As part of the 'LOOP' strategy and organisation project (see **SBM-1 Strategy, business model and value chain**), certain actions – such as the expansion of public electric vehicle charging infrastructure and related service offerings – were reassessed, and several targets were revised. In the 2024/25 fiscal year, the Group increased its level of ambition for further electrification of its internal vehicle fleet (see **E1-3 – Measures and resources related to climate concepts**) and consequently set an internal decarbonisation target for its Austrian vehicle fleets (see **E1-4 – Targets relating to climate change mitigation and climate change adaptation**).

General objectives: The strategic objectives include the gradual conversion of the company fleet to electric vehicles, the expansion of service offerings for customers and the accelerated roll-out of electric vehicle charging infrastructure. The goal is to fully electrify the Austrian car fleet by 2030.

Material impacts, risks and opportunities:

Climate change adaptation	
Material positive impacts	■ Expansion of charging infrastructure for electric cars
Climate change mitigation	
Material positive impacts	■ Reducing greenhouse gas emissions
Material negative impacts	■ Negative effects of CO_2 emissions
Material opportunities	■ Strengthening existing business areas
Material risks	■ Pricing of CO_2 ■ Changing regulations (environmental and energy regulations, compliance) ■ Decarbonisation costs
Energy	
Material negative impacts	■ Energy consumption

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: A quarterly report is presented to the Management Board on the progress of the identified action areas, allowing corrective action to be introduced if necessary.

The e-mobility concept takes into account the areas of climate change mitigation, adaptation to climate change and the use of renewable energies.

Scope: The policies cover the e-mobility sector in Austria, which means that all segments are included, with the exception of the Czech Republic segment.

Upstream and downstream value chain: In the upstream value chain, the focus is on the procurement of electric cars for the company vehicle fleet and charging station infrastructure; in the downstream value chain, the focus is on the sale of electricity to customers.

Geographic areas: The geographic area covered by the policy includes company divisions and locations throughout Austria, with a focus on Upper Austria.

Responsibilities: The Management Board and the managing directors of the Group companies

Standards and third-party initiatives: Energie AG expressly supports policy objectives aimed at expanding the use of e-mobility and reducing the reliance on fossil fuels in transport, and endorses state and federal subsidy schemes that incentivise sustainable mobility. Energie AG has not committed to any external standards in the implementation of its e-mobility strategy.

Stakeholder involvement: During the policy analysis and development process, the opinions and needs of the relevant Group units and their employees were gathered and incorporated when defining the strategic direction. The progress of the strategy actions, such as expanding the range of services for customers, was published at regular intervals on the company website for potentially affected stakeholders under **Electromobility: Green Driving Made Easy with Energie AG**.

Expansion of grid infrastructure

Climate change mitigation, energy; access to products and services

Content: Netz OÖ GmbH considers itself an enabler of a sustainable energy future. By expanding and upgrading the low-, medium- and high-voltage grid as well as preparing the gas grid for the transportation of green hydrogen, energy will be reliably distributed in a future renewable energy system.

General objectives: Netz OÖ GmbH's highest priority is to provide customers with a long-term and reliable energy supply. A total of EUR 2.0 billion will be invested in projects across the different electricity grid voltage levels by 2035 in order to guarantee this.

Material impacts, risks and opportunities:

Climate change mitigation	
Material positive impacts	▪ Reducing greenhouse gas emissions
Material opportunities	▪ Strengthening existing business areas
Material risks	▪ Changing regulations (environmental and energy regulations, compliance) ▪ Decarbonisation costs
Energy	
Material positive impacts	▪ Increased energy generation from renewable energy generation installations ▪ Provision of electricity grid infrastructure
Material negative impacts	▪ Energy consumption
Material opportunities	▪ Energy security and independence ▪ Diversity of generation (water, PV, wind)
Social inclusion of consumers and/or end-users – Access to products and services	
Material positive impacts	▪ High security of supply ▪ Resilience to crises

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Projects are monitored continuously to ensure that expansion projects can be implemented on time. Netz OÖ GmbH's ambitious investment targets require optimal technical and economic conditions, but are also influenced greatly by the statutory and regulatory environment. However, protracted approval procedures – electricity grid projects are usually not comparable to the expansion of power generation plants – could mean that the company's internal targets and the Austrian national climate protection targets cannot be met on time.

Climate change mitigation and the use of renewable energy: The rapid expansion of – particularly decentralised – sustainable energy generation plants is also increasing the need for additional electricity grid infrastructure in order to distribute energy efficiently. The expansion of the electricity grid is therefore a fundamental prerequisite for both the company's own initiatives and national climate change mitigation efforts. Netz OÖ GmbH is proactively working on the possible future expansion or reallocation of parts of the existing high-pressure gas grid to hydrogen. According to the 'AGGM H_2 Roadmap', a significant share of the grid should be converted or expanded to pure hydrogen transport by 2030. In some cases, replacement grids will have to be constructed to supply existing natural gas customers. Currently, it is still unclear how the hydrogen grid will be designed in detail, particularly with regard to regulation and funding, as the national implementation of the EU gas and hydrogen package is still pending. Despite

this, smaller quantities of hydrogen are already being fed into the grid in accordance with existing regulations.

Scope: The expansion of the grid infrastructure aims to ensure nationwide coverage in Austria, taking into account the increasing demand for electricity. At the same time, grid construction projects are being carried out on behalf of corporate and private customers. The high-level grid expansion projects currently planned by Netz OÖ GmbH are communicated through the **2024 Distribution Grid Development Plan**, which replaces the previously applicable Upper Austria Electricity Grid Master Plan.

Upstream and downstream value chain: The upstream value chain involves in particular procuring components for power lines, substations and transformer stations. The downstream value chain includes current grid operations and monitoring as well as regular inspections and repairs. In addition, the downstream value chain covers managing grid loads, ensuring grid stability and the ongoing integration of renewable energy.

Geographic areas: Netz OÖ GmbH's supply area covers the majority of Upper Austria as well as parts of Lower Austria, Salzburg and Styria. Netz OÖ GmbH supplies close to 600,000 electricity and gas grid customers.

Responsibilities: Management of Netz OÖ GmbH

Standards and third-party initiatives: Netz OÖ GmbH is aware of its social responsibility and demonstrates this by being certified in accordance with international standards, such as the 'ONR 192500:2011' CSR certification in the area of sustainability.

Stakeholder involvement: Stakeholders are informed of the current status of ongoing electricity supply projects through a range of communication channels. Separate web pages containing the most relevant project details have been created for the most important electricity supply projects (see, for example, **Stromversorgung Zentralraum Oberösterreich – Hochspannungsblog**); a podcast keeps listeners informed on electricity supply in general and, in particular, on the progress of various network expansion projects (see **Der HochspannungsPodcast**). In addition, updates on project progress are published regularly on the LinkedIn platform. The **guidelines for planning processes relating to the routing of new high-voltage power lines** were developed in 2017 in order to prevent conflicts with neighbouring residents during grid expansion projects - particularly with regard to the planned routing of 110 kV high-voltage lines; these guidelines were applied for the first time as part of the Mühlviertel power supply project in 2017 and 2018. Emulating the proven route planning process in civil engineering, these guidelines assure that the objectively best possible route is identified from a broad interdisciplinary perspective on the basis of established fundamental principles.

Real estate policy

Climate change adaptation, climate change mitigation, energy; access to products and services

Content: In the 2023/24 fiscal year, a real estate policy was adopted with a strong focus on sustainability in the area of building management.

General objectives: Enhancing energy efficiency and advancing decarbonisation in real estate management are core strategic objectives (see **E1-3 – Actions and resources related to the climate concepts**).

Material impacts, risks and opportunities:

Climate change adaptation	
Material positive impacts	■ Infrastructure expansion for the energy transition ■ Expansion of charging infrastructure for electric cars
Climate change mitigation	
Material positive impacts	■ Reducing greenhouse gas emissions ■ Expansion of renewable energy generation and storage facilities
Energy	
Material positive impacts	■ Increased energy generation from renewable energy generation installations
Material negative impacts	■ Energy consumption
Material opportunities	■ Energy security/independence
Social inclusion of consumers and/or end-users – Access to products and services	
Material positive impacts	■ High security of supply ■ Resilience to crises

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: A regular deviation analysis is used to check whether the defined sustainable building management actions are being implemented as planned, on time and with the expected potential for decarbonisation and energy savings.

Climate change mitigation: The sustainability objectives defined as part of the policy represent key elements of the real estate policy developed in the 2023/24 fiscal year. The strategy is therefore in line with European and national efforts to reduce greenhouse gases in the property sector. The real estate policy addresses this essential development in terms of climate change mitigation and lists specific actions to promote sustainable building management (see **E1-3 – Actions and resources related to the climate concepts**).

Climate change adaptation: the design of new sites is adapted to weather extremes such as flooding, earthquakes or extreme summer heat.

Energy efficiency: The policy sets targets that require a reduction in the use of energy in the construction and use of real estate and in energy consumption, as well as the more efficient use of energy. To this end, actions required to achieve the strategic targets have been defined until the 2027/28 fiscal year (see **E1-3 – Actions and resources related to the climate concepts**).

Use of renewable energy: As part of the policy, the expansion of PV systems at the site of the managed properties is being addressed. These individual measures help ensure that a higher share of sustainable electricity can be generated and consumed directly on site. In addition to measures that do not have a direct decarbonisation effect – because electricity is already sourced exclusively from sustainable energy – ongoing measures with a direct decarbonisation impact, such as the replacement of heating systems, are being implemented continuously.

Scope: The policy applies to all buildings managed by the central property management organisational unit in Austria. It excludes the Environment Segment and the Czech Republic Segment, where separate sustainable building management initiatives are being pursued, as well as the Group's power plant and grid infrastructure properties.

Upstream value chain: The upstream value chain includes the procurement of raw materials and goods, the extraction of renewable resources and the acquisition of services.

Downstream value chain: The installation of e-charging infrastructure at company sites, which is also available to customers, is addressed under **E1-3 – Actions and resources related to the climate concepts, Sustainable mobility**, and aims to promote acceptance of this sustainable form of mobility and further enhance customer convenience. This has an indirect decarbonisation effect.

Geographic area: The policy applies to the buildings managed by the central property management organisational unit in Austria. This includes around 160 properties, most of which are located in Upper Austria, with a smaller number situated in Salzburg and Styria.

Responsibilities: The Management Board and managing directors of Services und Digital Solutions GmbH

Standards and third-party initiatives: Energie AG expressly supports policy targets to expand the use of renewable energy and reduce the use of fossil fuels. The legal framework exists at both the European level - for example in the Fit for 55 legislative initiatives - and at the national level. Energie AG is guided by the Austrian Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology's 'klimaaktiv' (climate active) standards for new buildings, conversions and extensions. The minimum requirement for all new buildings was set at the silver building standard.

Stakeholder involvement: During the process of defining the actions to be taken, the views and needs of the affected organisational units and future customers were proactively taken into account. The real estate strategy is made available to all employees via the intranet.

E1-3 – Actions and resources related to the climate concepts

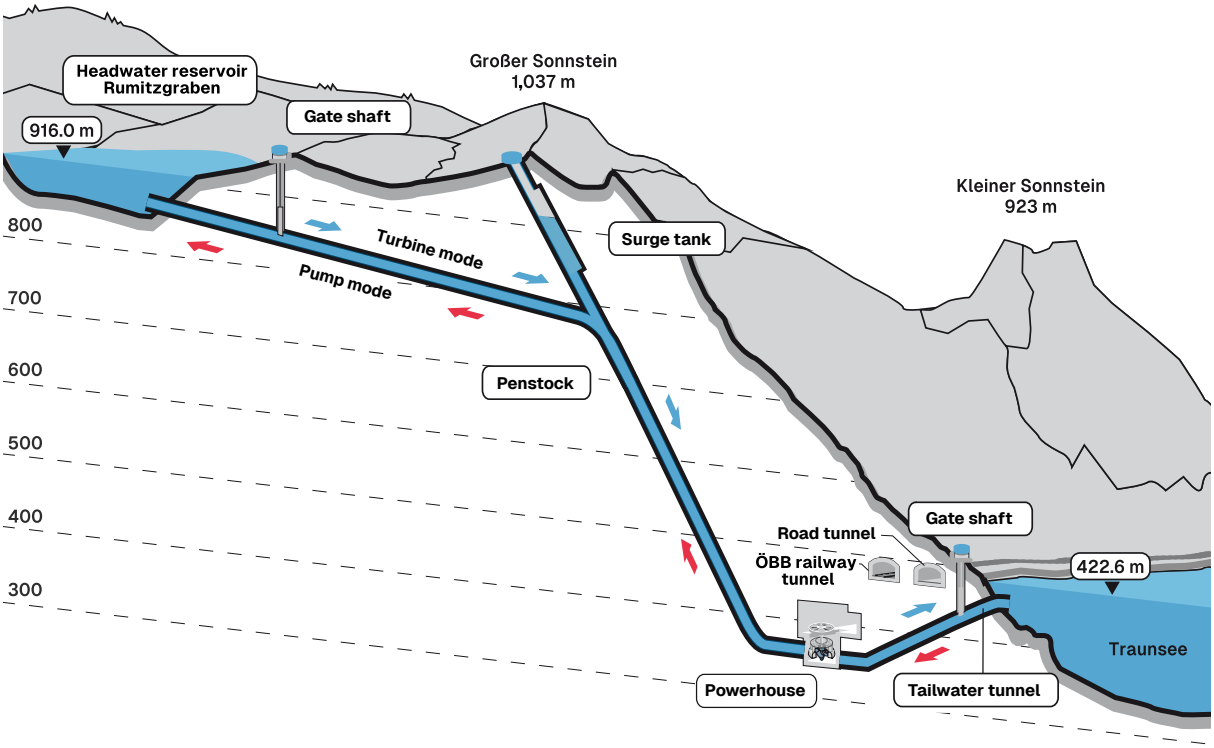
Energie AG is implementing a wide range of specific measures to achieve its sustainability ambitions. The most important of these measures are outlined in the following sub-sections. The formal basis for the various actions across the different business areas is provided primarily, but not exclusively, of the concepts and corporate strategies described above (see **E1-2 – Concepts related to climate change mitigation and adaptation**).

Energy storage facilities

Energy; access to products and services

Action	Energy storage facilities
Description	To compensate for the volatility of electricity generation from sun and wind as part of a renewable future, industrial-scale storage capacity and flexibility is required. The transformation of the energy system is to be ensured by the implementation of pumped storage and large-scale battery storage projects.
Expected outcomes	Ebensee pumped-storage power station, which is being built, has a storage capacity of 1.32 million m^3 and has a capacity of 170 MW. This means the operating time to generate electricity will be 10 full-load hours. By responding to changes in demand and electricity generation with speed and flexibility, the power plant will deliver a major contribution to security of supply. With an investment volume of some EUR 450 million, this project is the largest single investment in the history of Energie AG. The European Investment Bank (EIB) is lending EUR 320 million in investment. for the construction of the pumped-storage power plant in Ebensee. In July 2025, the decision was made to build a battery storage device (15 MWh) at the Timelkam plant. The objective is to optimise storage operations.
Concept mapping	Concept for expanding renewable energy generation, security of supply and waste management
Scope of the measure	Own business
Time horizon	Construction work on the Ebensee pumped-storage power plant started in October 2023. The completion of the pumped-storage plant is scheduled for the end of calendar year 2028. The construction and completion of the battery storage facility at Timelkam plant is scheduled for the 2025/26 fiscal year.
IROs on which the measure is based	Increased production and storage of energy from renewable energy generation installations, energy security/independence, diversity of production methods (water, PV, wind power); high security of supply, resilience to crises
Implementation progress	In the 2024/25 fiscal year, significant milestones were achieved, such as the completion of the access tunnels, the ramp tunnels to the cavern and the breakthrough of the energy discharge tunnel.
Methodological information on monitoring implementation and effectiveness	The effectiveness of the actions and initiatives is reviewed regularly as part of the 'LOOP' strategy process and medium-term planning. Project committees etc. are held regularly. Close cooperation with project partners, construction companies, residents, universities and professional associations for the further development and structural assessment of storage capacities is ongoing.

Pumped-storage power plant Ebensee



Renewable electricity

Climate change mitigation, energy; impacts and dependencies on ecosystem services

Action	Renewable energy
Description	Energie AG has a strong focus on increasing electricity generation from renewable energy sources. This will make a material contribution to national and European energy targets and to meeting the growing demand for electricity. The focus is on generation technologies, in particular photovoltaics, wind power and hydroelectric power.
Expected outcomes	The share of electricity produced from renewable sources is expected to increase by more than 1 TWh by 2035 through individual generation projects, increasing the current level by 40%. All Group companies and subsidiaries are included in this calculation.
Concept mapping	Concept for expanding renewable energy generation
Scope of the measure	Full value chain
Time horizon	**PV:** In the 2024/25 fiscal year, two new agrivoltaic systems (5.5 GWh of annual electricity production p.a.) were put into service in Upper Austria. In addition, numerous contracting PV plants were commissioned, including a 6.0 GWh PV plant in Ranshofen at the beginning of the year. Construction began in the second half of the 2024/25 fiscal year on four PV plants with an annual electricity generation capacity of 30.5 GWh, enabling them to be commissioned in the 2025/26 fiscal year. This includes Upper Austria's largest agrivoltaics project to date, which is being built in cooperation with EWS Consulting GmbH and is expected to deliver an annualised electricity generation volume of 11.7 GWh per annum from spring 2026 onwards. Over the next few years, additional PV projects will be realised not only in Austria, but also in neighbouring countries, depending on the respective national electricity prices. **Wind:** Energie AG's most significant wind power projects at present are the SOLVEN project in Slovenia (29.4% interest in the project company; four wind farms with an annual electricity yield of 90 GWh) and the planned construction of a wind farm in the Kobernaußerwald forest (45% interest in the project company; 18 wind turbines with an annual electricity yield of 112 GWh – currently undergoing an EIA). The two wind projects shall be fully implemented by 2030. **Hydroelectric power:** In addition to the hydroelectric power plant project in Ebensee described in E1-3 – Measures and resources relating to climate concepts, Energie AG is currently

Action	Renewable energy
	pursuing another large-scale hydroelectric power plant project with the construction of the new Traunfall power plant. The aim is to increase annual electricity production by 80% to 125 GWh.
IROs on which the measure is based	Expansion of renewable energy generation and storage facilities, negative effects from CO_2 emissions, pricing CO_2, decarbonisation costs, expansion of existing business areas, increased energy production from renewable generating facilities, energy security/independence, diversity of production methods (water, PV, wind power), higher water level in winter months
Implementation progress	The expansion of installed PV capacity is proceeding as planned. The projects mentioned are on schedule for implementation in accordance with the planned expansion plan. The two wind projects mentioned are currently in the approval phase. The construction of the Traunfall power station began in summer 2025. Based on the current timeline, commissioning tests are scheduled for calendar year 2028.
Methodological information on monitoring implementation and effectiveness	A reporting system was established as part of the 'LOOP' strategy and organisation project, enabling continuous tracking of progress in expanding electricity generation from renewable sources. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary.

Sustainable heat generation

Climate change mitigation, energy; access to products and services

Action	Sustainable heat generation
Description	The expansion of sustainable heat generation plays a central role in the company's current strategic orientation. The objective is to replace fossil primary energy sources to the greatest extent possible with sustainable energy sources, such as biomass, industrial waste heat or process heat.
Expected outcomes	By 2035, the production of high-quality district heating is expected to increase by more than 290 GWh in all Group units.
Concept mapping	Concept for expanding renewable energy generation, security of supply and waste management
Scope of the measure	Full value chain
Time horizon	The increasing utilisation of waste heat from the Welser Abfallverwertungsanlage (WAV) as part of a district heating project in Wels is expected to raise the city's heat off-take from 180 GWh in financial year 2020/21 to 390 GWh by 2030. As of 30.09.2025, district heating supply amounted to 329 GWh. The installation of biomass boilers as part of district heating network optimisations or expansions not only increases the relative proportion of sustainable energy sources used for heat generation, but also partially substitutes natural gas as a primary energy source. Concrete examples include the commissioning of the 5 MW biomass plant in Riedersbach and the 2.5 MW biomass plant in Freistadt in September 2025. In addition, a new 10 MW biomass heating plant in Steyr has been commissioned, in which Energie AG holds a 49% interest through BioEnergie Steyr GmbH. The biomass boiler was put into operation in the 2024/25 fiscal year and contributes significantly to the sustainable district heating supply in the Steyr area. Decarbonisation in the heating sector is also supported by the construction of a biomass boiler in Dobris (300 kW). The project, like another biomass boiler at Rokycany (800 kW) in the Czech Republic, will be put into operation in the 2025/26 fiscal year.
IROs on which the measure is based	Increased energy production from renewable energy generation plants, diversity of generation methods (water, PV, wind power), expansion of existing business areas, energy security/independence; high security of supply
Implementation progress	There are district heating projects under construction in the implementation timetable, and further heat supply projects are in different phases of design or approval.
Methodological information on monitoring implementation and effectiveness	The 'LOOP' strategy and organisation project established a reporting system that allows continuous monitoring of progress in the development of sustainable heat production. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary. There are also regular project committee meetings.

Climate change mitigation through sales

Climate change mitigation, energy; access to products and services

Action	Climate change mitigation through sales
Description	Energie AG wishes to offer its household and commercial customers the best possible support in developing environmentally friendly energy systems and is therefore focusing on expanding its own sustainable product and service offerings. The focus is on sales measures in the fields of heating, electricity and services.
Expected outcomes	The individual measures are intended to gradually reduce the use of fossil fuels, particularly in the heating sector, and increase the share of renewables in energy supply.
Concept mapping	Climate change mitigation through sales, concept for expanding renewable energy generation
Scope of the measure	Full value chain
Time horizon	**Heat:** In Freistadt, after successfully completed district heating network expansion, about 6 GWh more sustainable heat is to be sold each year from the fiscal year 2025/26. The densification of the district heating networks in Steyr and Riedersbach will enable sustainable heat sales to be increased by a total of up to 35 GWh p.a. – up to 25 GWh p.a. in Riedersbach and up to 10 GWh p.a. in Steyr. In addition, Vertrieb GmbH is driving forward the continuous transition from on-site power purchase agreement heating plants powered by fossil fuels to decarbonised plants. The 'Raus aus Öl' (Away from Oil) campaign (renamed 'Förderbonus' (Subsidy Bonus) on 01.03.2025) is also contributing to the replacement of fossil fuels in the heating sector and has been extended until 31.03.2026. In addition, a CO_2 reduced gas product is available, to which biogas from the Engerwitzdorf biogas plant is added. **Electricity:** Vertrieb GmbH offers its offers its residential and commercial customers CO_2-free electricity labelling, with 100% renewable energy sources used for the electricity labelling. Additionally, Energie AG Oberösterreich Öko GmbH is supplying municipal public and business customers with electricity that is certified with the Austrian Ecolabel UZ46. The Ecolabel distinguishes tariff models and products offered by green electricity traders who fully source their electricity from renewable energy sources and conform with transparent, clearly defined requirements and criteria. The following illustrations of the energy mix and the hydroelectric power product label of Vertrieb GmbH refer to the calendar year 2024 and illustrate the strong focus on electricity generation from sustainable hydroelectric power. **Services:** In the business and industrial sectors, customers can choose from on-site PV power purchase agreements that enable them to benefit from the advantages of environmentally friendly PV electricity generation without having to finance the construction of the system or take care of its operation. Vertrieb GmbH is operating a total of 84 on-site PV PPAs for customers (previous year: 76) with an output of around 18.9 MWp (previous year: 12.6 MWp) on the roofs of companies in Austria. Additional PV plants are currently under construction at customers' premises under on-site power purchase agreements. The individual sales-related measures for climate change mitigation are applicable immediately until further notice.
IROs on which the measure is based	Negative effects due to CO_2 emissions, expansion of existing business areas, energy security/ independence; high security of supply
Implementation progress	In the 2024/25 fiscal year, Vertrieb GmbH subsidised the use of 666 heat pumps. This represents a slight increase of 1.1% compared to the previous year, with a significant increase of 22.1% recorded in the area of heat pump subsidies in unrenovated buildings. Converting from oil heating to a heat pump powered by CO_2–free electricity already results in average CO_2 savings of 7 to per household per year. Since fiscal year 2020/21, financial support has been provided for the conversion to a total of 1,630 sustainable heat pumps. In the 2024/25 fiscal year, the contractually installed capacity of on-site heat purchase agreement systems powered by fossil fuels was reduced by 3.1 MW, while the capacity of decarbonised systems was increased by 2.6 MW. The biomethane plant in Engerwitzdorf supplied around 10 GWh (previous year: 11.2 GWh) of biomethane into the grid in the 2024/25 fiscal year.
Methodological information on monitoring implementation and effectiveness	The 'LOOP' strategy and organisation project has established a reporting system to ensure continuous follow-up of progress in the expansion of sales-related climate protection measures. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary.

Company-specific metric

Heat pump subsidies offered by Vertrieb GmbH [1)]

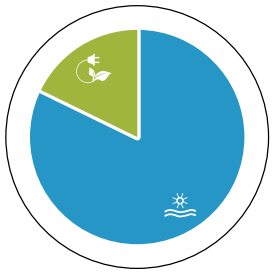
	2024/25 Number of subsidies	2023/24 Number of subsidies	Comparison ±%
New buildings	21	52	-59.6
Renovated older buildings	118	118	0.0
Unrenovated older buildings	508	416	22.1
Replacement of domestic hot water heat pump	19	74	-74.3
Förderbonus (Subsidy Bonus)	106	0	–
Total	**772**	**660**	**17.0**

[1)] The figures for previous years have been restated, including adjustments resulting from the transition to a fiscal-year reporting basis.

Product disclosure

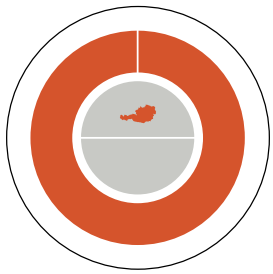
Product 'Hydroelectric power' 01-2024 to 12-2024 Energie AG Oberösterreich Vertrieb GmbH

Technology



78.88% hydroelectric power
21.12% other renewable energy sources

Origin



100% Austria

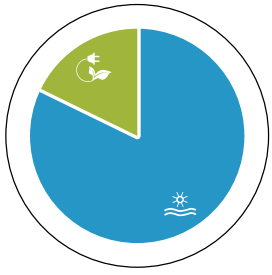
Joint trade

100% of proof of origin used for the fuel mix disclosure was acquired with the electrical energy

Electricity labelling

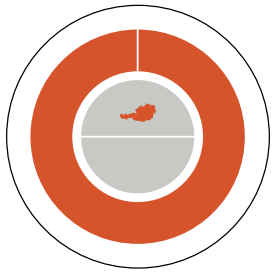
Energy mix 01-2024 to 12-2024 Energie AG Oberösterreich Vertrieb GmbH

Technology



77.45% hydroelectric power
22.55% other renewable energy sources

Origin



100% Austria

Joint trade

100% of proof of origin used for the fuel mix disclosure was acquired with the electrical energy

Sustainable mobility

Climate change mitigation, energy; access to products and services

Action	Sustainable mobility
Description	The sustainable mobility initiative includes further expansion of electric vehicle charging infrastructure and the expansion of services for customers. The conversion of the company's internal vehicle fleet is particularly relevant as a direct decarbonisation lever for low-carbon solutions at the Scope 1-level.
Expected outcomes	Direct decarbonisation effect: By consistently continuing to decarbonise the vehicle fleet, Scope 1 greenhouse gas emissions can be sustainably reduced. The measures include the use of biogenic fuels (HVO100) as well as the gradual electrification of the vehicle fleet, particularly passenger cars. The switch to HVO100 in more than 400 diesel cars - including 235 trucks in the Environment Segment - since the second half of the fiscal year 2023/24 results in an annual CO_2 reduction potential of more than 10,000 to. Since early 2025, the operational filling station in Gmunden has also been supplied with HVO100, further contributing to the reduction of greenhouse gas emissions. Energie AG aims to operate an entirely electrified passenger car fleet in Austria by 2030 (see **E1-4 - Targets related to climate change mitigation and adaptation**). This will provide an additional annual decarbonisation effect of more than 300 to of CO_2 per year. In addition, 57 electric vehicles in the light commercial vehicle category were added to the Netz OÖ GmbH vehicle fleet, which is expected to result in CO_2 savings of around 100 to per year. Furthermore, Energie AG supports its employees in switching to public transport. Since the 2023/24 fiscal year, employees have been granted a financial subsidy of 80% of the Upper Austrian regional 'Klimaticket' rail pass. This will provide an incentive to move away from fossil-fuelled cars and result in a positive decarbonisation effect at Scope 3 level. Indirect decarbonisation effect: Under the 'LOOP' strategy and organisation project (**SBM-1 - Strategy, business model and value chain**), electrifying transport was defined as a very important target; this is to be achieved by installing and operating charging points. The focus is on the installation of charging options for electric vehicles in private homes, at work, for vehicle fleets and in public areas. 100% of the electricity purchased from Energie AG's charging points in Austria is generated from renewable energy sources, where separate metering points exist. This allows users to drive without any CO_2 emissions, which in turn reduces dependence on fossil fuels in the mobility sector. On 31.03.2025, Vertrieb GmbH acquired 70% of da emobil GmbH, a leading operator of public e-charging stations in Austria. This majority interest supports the strategic goal of significantly expanding the e-charging station network by 2035 and underscores the importance of this business area within the Energie AG Group.
Concept mapping	E-mobility concepts, security of supply and waste management
Scope of the measure	Full value chain
Time horizon	The complete electrification of the passenger car fleet in Austria is scheduled to be completed by 2030. The further decarbonisation of the group-wide fleet of more than 1,900 vehicles are being consistently pursued. Measures to expand the charging infrastructure are being continuously driven forward.
IROs on which the measure is based	Negative effects due to CO_2 emissions, expansion of existing business areas, energy security/ independence; high security of supply
Implementation progress	Further measures to electrify the company's car fleet in Austria continue to be pursued. In the 2024/25 fiscal year, another 18 conventionally powered cars were replaced by electric cars (previous year: 22). As a result, the number of electric cars in the fleet increased to 116 as of 30.09.2025 (previous year: 98). This represents more than a doubling compared to four years ago. Electric passenger cars accounted for 51.3% of the total car fleet in Austria (previous year: 45.4%). At the end of the 2024/25 fiscal year, 201 charging points (previous year: 177) were installed at the company locations managed by the Real Estate Management department, which are used by employees to charge company and private electric vehicles as well as by customers to charge their private cars. In the Czech Republic Segment, vehicle fleet decarbonisation is being further promoted by replacing three fossil-fuel-powered cars with electrified vehicles. In the Environment Segment, two additional electric press trucks were put into operation in the 2024/25 fiscal year; three more are due to enter into service at the start of the fiscal year 2025/26. Currently, a total of 370 employees receive subsidised tickets for the Upper Austria Regional Klimaticket. This represents an increase of 3.9% compared with the previous year (356 employees). In the 2024/25 fiscal year, the number of charging points operated by Vertrieb GmbH increased to 1,644 (previous year 1,268). In the area of public charging infrastructure, for example, high-speed charging stations were built in Bad Hall, Frankenmarkt, St. Georgen in Attergau and Aigen-Schlägl. As of 30.09.2025, the number of publicly operated charging points was 845 (previous year 648). The expansion of the range of e-mobility services (see **S4-4 Taking action on material impacts on consumers and end users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions**) for Energie AG customers underpins the extensive efforts in this area. The number of charging points publicly operated by da emobil GmbH amounts to 2,576 as of 30.09.2025. The number of managed e-charging points at da emobil GmbH currently stands at 3,931. The focus was on high-performance DC fast-charging points between 50 and 400 kW, of which 93 DC charging points were commissioned.

Action	Sustainable mobility
Methodological information on monitoring implementation and effectiveness	The 'LOOP' strategy and organisation project has established a reporting system to ensure continuous follow-up of progress in the expansion of sales-related climate protection measures. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary.

Electricity grid expansion

Climate change mitigation, energy; access to products and services

Action	Electricity grid expansion
Description	Successfully achieving a holistic transformation of the energy system requires demand-oriented expansion of the electricity grid in line with the regulatory framework. Netz OÖ GmbH's extensive project portfolio provides a sustainable energy future while maintaining security of supply through the expansion and upgrading of power lines at low, medium and high voltage levels.
Expected outcomes	The regional 'Distribution grid development plan for 2024' includes a total of 47 projects by Netz OÖ GmbH which are to be implemented by 2034. This includes key power supply projects, such as the project in central Upper Austria designed to sustainably secure the rising demand for electricity and supply reliability, as well as the development of a high-performance 110 kV grid connection for the entire Mühlviertel region. The implementation of individual electricity grid projects is therefore intended not only to maintain a high level of security of supply in the face of increasing electricity demand, but also to enable the integration of additional renewable energy. This will ensure the widespread adoption of electric mobility solutions and support the integration of energy communities.
Concept mapping	Expansion of grid infrastructure, security of supply and waste management
Scope of the measure	Full value chain
Time horizon	The implementation of the electricity supply projects in accordance with the distribution grid development plan is scheduled to continue until and including 2034.
IROs on which the measure is based	Negative effects due to CO_2 emissions, expansion of existing business areas, provision of electricity grid infrastructure, energy security/independence; high security of supply, resilience to crises
Implementation progress	The expansion of the existing 110-kV substation to support the grid in Wagenham and the construction of a 110/30-kV substation in Rottenbach were completed in the 2024/25 fiscal year. In March 2024, work began on the replacement construction of the 220/30-kV grid support in Klaus, with this project scheduled to be completed in 2027. As of 30.09.2025, the installed capacity of PV systems in the Netz OÖ GmbH grid area amounted to 1,470 MW, with around 83,500 connected systems. This represents an increase of 14.7% on the previous year (30.09.2024: 72,800 PV systems).
Methodological information on monitoring implementation and effectiveness	The infrastructure expansion is implemented in accordance with the applicable legal and regulatory framework. The medium-term effectiveness of these measures will be assessed on the basis of customer satisfaction and, in particular, through the efficiency benchmarking of all distribution grid operators conducted by the regulatory authority.

Hydrogen starter network

Climate change mitigation, energy

Action	Hydrogen starter network
Description	The aim is to convert an existing gas network for the use of renewable gases. Modifying the network will enable the future transport of biomethane and hydrogen, thereby creating the basis for substituting natural gas. Hydrogen plays a key role in the energy transition, both as a replacement for natural gas in industrial applications and as an energy storage medium. The 40-kilometre methane pipeline between Linz-Ebelsberg and Sattledt is intended to be operated alternately as a dual methane and hydrogen pipeline in the future. The corresponding project, HDL 012, was launched in 2024 and forms part of Upper Austria's hydrogen starter network in accordance with ÖNIP and the 'AGGM H_2Roadmap'.
Expected outcomes	With a diameter of 40 centimetres, the pipeline is capable of transporting up to 50,000 m^3 of hydrogen per hour at full capacity (around 170 MW/h). This will create a robust hydrogen infrastructure and deliver a significant contribution to decarbonisation.
Concept mapping	Expansion of grid infrastructure
Scope of the measure	Full value chain
Time horizon	Preparatory work to enable the transport of green hydrogen in the above-mentioned methane network is scheduled for completion in 2029.
IROs on which the measure is based	Reduction of greenhouse gas emissions, adverse impacts resulting from CO_2 emissions, decarbonisation costs, development of new business areas, energy security/independence
Implementation progress	Project HDL 012 was submitted for approval in the 2024/25 fiscal year. In this context, the landowners involved were informed about the project.
Methodological information on monitoring implementation and effectiveness	Project tracking is carried out to ensure continuous information on the approval progress, the achievement of project milestones and the technical studies relating to hydrogen connectivity.

Energy efficiency measures in Sales

Climate change mitigation, energy

Action	Energy efficiency measures in Sales
Description	Energie AG aims to fulfil its role as a responsible and environmentally conscious company by continuously implementing energy efficiency initiatives. The aim is to provide customers with the best possible support when switching to energy-efficient technologies.
Expected outcomes	The 'Household Appliance Replacement' campaign, which has been running for many years, provides customers with financial support to use modern and energy-saving household appliances. This initiative was extended until 31.03.2026. In 2024, the programme was relaunched and supplemented with a repair voucher. The distribution of free LED lamps at the Energy Saving Fair in Wels aims to support customers in reducing their electricity consumption. In addition to the 'Förderbonus' initiative (formerly 'Raus aus Öl') for switching to heat pumps (see E1-2), Vertrieb GmbH assists customers in transitioning to sustainable and energy-efficient heating systems by offering advisory services, economic and technological system comparisons, information on subsidies, and oil tank disposal. (see **E1-2 - Concepts related to climate change mitigation and adaptation**), Vertrieb GmbH supports its customers in transitioning to sustainable and energy-efficient heating systems by providing advisory services, economic and technological system comparisons, information on available subsidies, and the disposal of oil tanks. Depending on the specific situation, Energie AG can offer subsidies of up to EUR 1,150.00 per system replacement. In addition, efficient heating systems are being promoted, e.g. in the form of on-site power purchase agreements for climate-friendly heating systems and connections to the district heating network. Furthermore, efficient heating systems - such as climate-friendly heating solutions offered through contracting arrangements - and the expansion of district heating connections are being further advanced. IfEA Institut für Energieausweis GmbH (IfEA), a wholly owned subsidiary of Vertrieb GmbH, also offers a wide range of additional energy services. These include the preparation of energy performance certificates for private customers and, for businesses, energy consulting services and the performance of energy audits. The objective is to promote sustainable and conscious energy consumption and to provide customers with easy access to services. Pöchhacker Innovation Consulting GmbH (P-IC), a wholly owned subsidiary of Vertrieb GmbH since 01.10.2024, is one of the leading consulting firms in the field of subsidy consulting and the green transition. It primarily supports companies in the development of climate strategies, carbon footprint assessments (Scope 1 to 3), decarbonisation pathways and funding roadmaps.
Concept mapping	Climate change mitigation through sales, concept for expanding renewable energy generation

Action	Energy efficiency measures in Sales
Scope of the measure	Downstream value chain
Time horizon	The promotion of energy efficiency measures among customers will continue until further notice and supports both the Group's internal decarbonisation ambitions and Austria's energy policy objectives.
IROs on which the measure is based	Expansion of renewable energy generation and storage facilities, negative effects of CO_2 emissions, expansion of existing business areas, development of new business areas, increased energy generation from renewable energy generation facilities
Implementation progress	In the 2024/25 fiscal year, a total of 2,668 appliances (previous year: 3,156) were replaced, repaired or rented as part of the household appliance replacement campaign. The subsidy from Vertrieb GmbH amounts to up to EUR 100.00 per appliance and is processed exclusively by participating partner companies of Energie AG. In the 2024/25 fiscal year, some 14,500 free LED lights (previous year: 21,300) were distributed to customers as part of the Energy Saving Trade Fair in Wels.
Methodological information on monitoring implementation and effectiveness	The measures are regularly evaluated within Vertrieb GmbH and reviewed for their effectiveness.

Energy efficiency measures in sustainable buildings and plant management

Climate change mitigation, energy

Action	Energy efficiency measures in sustainable buildings and plant management
Description	Energie AG aims to fulfil its role as a responsible and environmentally conscious company by continuously implementing energy efficiency initiatives. The objective is to use energy as efficiently as possible in the company's internal operations in order to conserve resources and minimise emissions.
Expected outcomes	Energy efficiency measures with a direct decarbonisation effect: In the 2024/25 fiscal year, numerous measures were implemented to ensure the prudent use of fossil fuels. At the Wels site of the Environment Segment, the trace heating system in the mechanical sorting area was optimised, yielding annual energy savings of 115 MWh, and the turbine control system was upgraded to improve the efficiency of district heating extraction. In addition, numerous gas heating systems across the Group were replaced with heat pumps. Further CO_2 reductions result from connecting the Haid operational site to the district heating network, which reduces the use of fossil fuels for heat supply. Additional climate protection measures with a decarbonisation effect arose in the 2023/24 fiscal year from the replacement of the oil heating system at the Niederwaldkirchen operational site. Energy efficiency measures with indirect decarbonisation effect: A wide range of measures in building management were also implemented to reduce electricity consumption For example, the transition to LED lighting at the PowerTower in Linz was completed in the 2024/25 fiscal year. The switch to LED lighting was also carried out at the sites in Rohrbach, Bad Ischl and Gmunden in the 2024/25 fiscal year. Furthermore, the PV rollout on company-owned buildings was consistently continued in fiscal year 2024/25 under review to increase energy self-sufficiency. The company site in Mühldorf (Carinthia) has been independent of external electricity sources since the commissioning of the PV system with an output of 265 kWp installed in 2024. At the Redlham site, a PV system with a capacity of around 220 kWp was commissioned on the roof of the HGV workshop. This system supplies the company's 300 kW charging stations for electric HGVs with self-generated electricity. Further measures are also planned for the 2025/26 fiscal year: in Chrudim, the largest PV system to date within a Czech Energie AG subsidiary (176 kWp) is to be installed at a sewage treatment plant.
Concept mapping	Real estate strategy, concept for expanding renewable energy generation
Scope of the measure	Upstream value chain, own business activity
Time horizon	The continuously enhanced portfolio of measures in the area of sustainable building management is to be implemented gradually by 2040.
IROs on which the measure is based	Expansion of renewable energy generation and storage facilities, negative impacts arising from CO_2 emissions, decarbonisation costs, energy consumption, energy security/independence
Implementation progress	As of 30.09.2025, administration buildings in Austria owned by Energie AG (with the exception of the Environment Segment) had 14 PV systems (previous year: 11) with an output of around 1,102 kWp (previous year: 861 kWp)and an average yearly production of 1,102 MWh installed on their roofs (previous year: 861 MWh). These PV systems have a module surface area of approximately 4,860 m^2 (previous year: 3,800 m^2). A further three new systems with a combined rated capacity of 402 kWp are planned for completion by the end of the 2026/27 fiscal year. In the Czech Republic, PV systems with a capacity of 910 kWp were installed as of

Action	Energy efficiency measures in sustainable buildings and plant management
	30.09.2025.
Methodological information on monitoring implementation and effectiveness	The timely implementation of energy-efficiency measures is subject to regular internal monitoring and review. The annual Environmental Statement of Umwelt Service GmbH provides a transparent overview of the timetable for specific energy-efficiency measures until the end of 2026.

Biomonitoring

Climate change mitigation

Action	Biomonitoring
Description	The Welser Abfallverwertung (WAV) facility of Umwelt Service GmbH operates a scientifically robust biomonitoring system to continuously monitor pollutant emissions from the waste incineration plant. The environmental impact of plant operations is assessed through the analysis of vegetation such as ryegrass, kale and spruce, as well as through observations of grassland. The focus is on plant-relevant pollutants, in particular heavy metals, fluorine, chlorine, sulphur, aromatic hydrocarbons and dioxins. Measurements are carried out regularly at defined monitoring points in and around the facility and have, since 1991, provided continuous and independent expert assessments of the plant's environmental performance.
Expected outcomes	The analyses demonstrate that all statutory and regulatory limit and guideline values are reliably met and in some cases significantly undershot. The measurement results lie within the range of natural variation, providing clear evidence that the operation of the WAV facility does not adversely affect the environment. Owing to the use of state-of-the-art technology, the plant is also expected to operate in an environmentally sound manner in the future. The continuous biomonitoring ensures that this remains transparently documented and verifiable over the long term.
Concept mapping	This measure is used to monitor the emissions of the plant.
Scope of the measure	Full value chain
Time horizon	Biomonitoring has been carried out annually since 1991.
IROs on which the measure is based	Biomonitoring
Implementation progress	Long-standing implementation: The biomonitoring system has been in continuous operation since 1991 and has therefore been an integral part of environmental management at Welser Abfallverwertung for more than three decades
Methodological information on monitoring implementation and effectiveness	The monitoring approach is based on standardised sampling procedures using defined bioindicators such as ryegrass, kale, grassland growth and spruce. Samples are taken at fixed, predefined monitoring points in and around the plant, ensuring consistent comparability over many years. Sampling follows a defined annual schedule – for example, the first grassland growth in May – and the samples are subsequently analysed for plant-relevant pollutants using recognised analytical methods such as AAS, ICP-MS or GC/MS; the analyses focus particularly on substances that are critical for plant operations, including heavy metals, fluorine, chlorine, sulphur, aromatic hydrocarbons and dioxins. The monitoring design integrates discrete measurements with long-term observational series, including multi-year assessments of tree development. This approach enables the identification of short-term environmental stressors while also revealing longer-term trends. All results are documented in annual biological assessment reports, providing a transparent basis for comparison against statutory limit and guideline values as well as against natural variability ranges.

Metrics and targets

E1-4 – Targets related to climate change mitigation and adaptation

Effective climate change mitigation policies require specific targets and target values, as these serve as clear reference points and form the basis for measurable progress. They enable transparent tracking and are intended to strengthen the confidence of both stakeholders and potential stakeholders, as well as the support of policymakers, in the implementation of climate change mitigation measures. Energie AG is continuously working to establish careful and scientifically robust data collection processes in order to meet the disclosure requirements for specific emission-reduction targets in accordance with ESRS E1-4 as effectively as possible.

The targets set to date will be further specified in the coming year and are expected to become more ambitious in the longer term (beyond 2030). This is based on in-depth analysis of key decarbonisation measures (for an example see **E1-1 – Transition plan for climate change mitigation**), which will form the basis for targeted implementation plans in the 2025/26 fiscal year.

Reducing Scope -1 fossil fuel emissions

The Scope 1 decarbonisation target has been set at -26,000 t CO_{2e} (tonnes of carbon dioxide equivalent) by 2030. This reduction is to be achieved primarily through investment in biomass heating plants, the use and crediting of biogas, and the conversion of the vehicle fleet to HVO100 and electric vehicles.

Description	Reducing Scope 1 fossil fuel emissions
Concept mapping	This target will be allocated to the comprehensive climate transition plan once it has been finalised; the plan is currently under development and is presented in Chapter (Chapter **E1-1 – Transition plan for climate change mitigation**).
Target value	-26,000 t CO_2e
Scope of the target	The target covers the reporting scope used to calculate the carbon footprint (Chapter **E1-6 – Gross greenhouse gas emissions from Scope 1, 2 and 3 categories and total greenhouse gas emissions**)
Reference value and reference year	937,887.42 t CO_2e, base year: 2021/22 fiscal year
Target year	2029/30 fiscal year
Methods applied and significant assumptions	The target and the potential measures were derived from an analysis of the current greenhouse gas inventory.
Reference to scientific evidence	–
Consideration of stakeholder interests	The target recommendation was developed as part of a Group-wide decarbonisation project.
Changes compared with the previous year	–

Result in the reporting year	734,224.94 t CO_2e
Target status	On track [1]
Monitoring and review	Regular monitoring is carried out.

[1] The result for the reporting year shows that the reduction target defined for Scope 1 has already been exceeded. This is attributable to the fact that the combined cycle gas-turbine (CCGT) power plant Timelkam, Cogeneration Management Oberösterreich GmbH in Laakirchen (CMOÖ), Welser Abfallverwertung (WAV) and Reststoffverwertung Lenzing (RVL) are not included in the 2029/30 target calculation. In the 2025/26 fiscal year, concrete measures for these assets will be developed and subsequently integrated into the 2029/30 target values. In the 2024/25 reporting year, the four installations mentioned generated approximately 186,000 tonnes fewer CO_2e compared with the base year; compared with the base year, there was a significant reduction in the utilisation of the Timelkam CCGT power plant and CMOÖ, which are key contributors to Scope 1 emissions. This development is attributable, firstly, to the mild winter in the 2024/25 fiscal year, during which temperatures in Austria were between 1.1 and 1.7 degrees Celsius above the long-term average for 1991–2000. Secondly, in addition to wholesale market operation, central power plants are deployed for congestion management. In the wholesale market, the Timelkam CCGT power plant was used somewhat more frequently in the past fiscal year compared with the base year (66 days versus 48 days). By contrast, congestion management operations fell significantly short of the base-year operating times (47 days compared with 146 days in the previous year). Furthermore, the Timelkam CCGT power plant underwent a proactive overhaul of the generator rotor, which resulted in the plant being shut down from mid-July 2025 to the end of September 2025. As a result, emissions in the 2024/25 fiscal year were significantly lower than in the base year.

Reducing market-based Scope 2 fossil fuel emissions

The Scope 2 decarbonisation target was set at -38,000 t CO_{2e} by 2030. This will be achieved mainly by covering grid losses with renewable electricity.

Description	Reducing market-based Scope 2 fossil fuel emissions
Concept mapping	This target will be allocated to the comprehensive climate transition plan once it has been finalised; the plan is currently under development and is presented in Chapter (Chapter **E1-1 – Transition plan for climate change mitigation**).
Target value	-38,000 t CO_2e
Scope of the target	The target covers the reporting scope used to calculate the carbon footprint (Chapter **E1-6 – Gross greenhouse gas emissions from Scope 1, 2 and 3 categories and total greenhouse gas emissions**)
Reference value and reference year	93,104.71 t CO_2e, base year: 2021/22 fiscal year
Target year	2029/30 fiscal year
Methods applied and significant assumptions	The target and the potential measures were derived from an analysis of the current greenhouse gas inventory. The target was set using the market-based methodology, as this approach provides greater opportunities for corporate decarbonisation than a location-based calculation.
Reference to scientific evidence	–
Consideration of stakeholder interests	The target recommendation was developed as part of a Group-wide decarbonisation project.
Changes compared with the previous year	–
Result in the reporting year	50,419.91 t CO_2e
Target status	On track [1]
Monitoring and review	Regular monitoring is carried out.

[1] In the reporting year, the Scope 2 reduction target was achieved. This achievement is attributable to the fact that, for the purpose of calculating the target value, the assessment of measures focused on the Austrian Scope 2 emissions – in particular those arising from electricity purchased to cover grid losses. Other Scope 2 emission sources, such as electricity and heat purchased in the Czech Republic, have not yet been included in the current target definition. Several of these items that were not previously included already show lower emissions in the reporting year compared with the base year. For the 2025/26 financial year, targeted measures are planned for these areas as well, and they will be incorporated into the revised target values for 2029/30.

Reducing Scope -3 fossil fuel emissions

The Scope 3 decarbonisation target was set at -540,000 t CO_2e by 2030. This is to be supported by adjusting the fossil energy volumes sold through the sales channels.

Description	Reducing Scope 3 fossil fuel emissions
Concept mapping	This target will be allocated to the comprehensive climate transition plan once it has been finalised; the plan is currently under development and is presented in Chapter (Chapter **E1-1 – Transition plan for climate change mitigation**).
Target value	-540,000 t CO_2e
Scope of the target	The target covers the reporting scope used to calculate the carbon footprint (Chapter **E1-6 – Gross greenhouse gas emissions from Scope 1, 2 and 3 categories and total greenhouse gas emissions**)
Reference value and reference year	2,191,254.50 t CO_2e, base year: 2021/22 fiscal year
Target year	2029/30 fiscal year
Methods applied and significant assumptions	The target and the potential measures were derived from an analysis of the current greenhouse gas inventory.
Reference to scientific evidence	–
Consideration of stakeholder interests	The target recommendation was developed as part of a Group-wide decarbonisation project.
Changes compared with the previous year	–
Result in the reporting year	1,654,694.81 t CO_2e
Target status	On track
Monitoring and review	Regular monitoring is carried out.

Increasing electricity generation from renewables

Description	Generation of more than 1.0 TWh of additional electricity from renewable energy sources (based on Group companies and subsidiaries)
Concept mapping	Concept for expanding renewable energy generation
Target value	+1.0 TWh
Scope of the target	The expansion of renewable electricity generation is taking place both in Austria and in selected neighbouring countries. The focus is on expanding photovoltaic, wind and hydropower capacities.
Reference value and reference year	The target was defined in 2023 and relates to the annually generated additional electricity volumes from the reference year 2023/24 onwards.
Target year	2035
Methods applied and significant assumptions	Energie AG actively supports the national government's objective of generating an additional 27 TWh of electricity from renewable energy sources by 2030 (reference year 2020) through its expansion plans. This target is based on the assumption of a significant increase in electricity demand in Europe and Austria over the next ten to 15 years.
Reference to scientific evidence	–
Consideration of stakeholder interests	In developing the strategy, particular emphasis was placed on ensuring a high level of transparency in communications and on involving the entire workforce and their interests. During the approval process for renewable energy projects, extensive dialogue is conducted with all relevant stakeholders to ensure that their interests are adequately taken into account.
Changes compared with the previous year	+11.5 GWh
Result in the reporting year	14.4 GWh
Target status	On track
Monitoring and review	A reporting system was established as part of the 'LOOP' strategy and organisation project, enabling continuous tracking of progress in expanding electricity generation from renewable sources. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary.

Increasing the share of sustainable heat generation

Description	Increased procurement of sustainable heat
Concept mapping	Concept for expanding renewable energy generation
Target value	70%
Scope of the target	The target describes the share of sustainable heat generation from renewable energy sources and waste heat within Erzeugung GmbH (excl. CMOÖ)
Reference value and reference year	The target was defined in 2023, after the share of sustainable heat procurement within Erzeugung GmbH (excl. CMOÖ) was 59% in the reference year 2021/22; due to the transition to the ESG scope of reporting, participating interests in geothermal and biomass power plants are no longer included in the calculation of heat procurement. As a result, both the current value in the reporting year and the target value have decreased. Previously, a target value of 80% by 2030 had been set.
Target year	2035
Methods applied and significant assumptions	Energie AG actively supports the government's efforts to gradually decarbonise the heating sector through its expansion plans, thereby contributing to the national objective of achieving climate neutrality in Austria by 2040.
Reference to scientific evidence	–
Consideration of stakeholder interests	In developing the strategy, particular emphasis was placed on ensuring a high level of transparency in communications and on involving the entire workforce and their interests. During the approval process for renewable energy projects, extensive dialogue is conducted with all relevant stakeholders to ensure that their interests are adequately taken into account.
Changes compared with the previous year	± 0 %points
Result in the reporting year	62%
Target status	On track
Monitoring and review	A reporting system was established as part of the 'LOOP' strategy and organisation project, enabling continuous tracking of progress in expanding heat procurement from renewable sources. The aim of this monitoring tool is to detect deviations at an early stage and to initiate targeted countermeasures where necessary.

Increasing WAV heat extraction

Description	Increased use of industrial waste heat by the Wels waste incineration plant (WAV)
Concept mapping	Concept for expanding renewable energy generation
Target value	390 GWh
Scope of the target	The target reflects the annual volume of industrial waste heat extracted from WAV and fed into the Wels district heating network. This enables the supply of up to 55,000 people in Wels and the surrounding area.
Reference value and reference year	The target was defined in 2021, when heat extraction amounted to around 180 GWh p.a. This corresponds to an intended increase of approximately 116.7%.
Target year	2030
Methods applied and significant assumptions	Energie AG actively supports the government's efforts to gradually decarbonise the heating sector through its measures, thereby contributing to the national objective of achieving climate neutrality in Austria by 2040.
Reference to scientific evidence	–
Consideration of stakeholder interests	In developing the strategy, particular emphasis was placed on ensuring a high level of transparency in communications and on involving the entire workforce and their interests. During the approval process for renewable energy projects, extensive dialogue is conducted with all relevant stakeholders to ensure that their interests are adequately taken into account.
Changes compared with the previous year	+67 GWh (fiscal year 2023/24: 262 GWh p.a. [1)]
Result in the reporting year	329 GWh
Target status	On track
Monitoring and review	Regular monitoring of the exported heat volumes is carried out. In the event of negative deviations from the plan, the underlying causes are assessed and corrective measures are taken where necessary.

[1)] Due to a data adjustment, the previous year's figure of 285 GWh p.a. was corrected to 262 GWh p.a.

Electrification of the fleet passenger cars in Austria

Description	Full electrification of the fleet passenger cars in Austria
Concept mapping	E-mobility concepts
Target value	100%
Scope of the target	The target relates to the passenger car fleet of Energie AG in Austria
Reference value and reference year	The target was defined in the 2024/25 fiscal year after the previous sub-target of 40% passenger car electrification in Austria had been achieved as of 30.09.2024 (45.4%).
Target year	2030
Methods applied and significant assumptions	The target for passenger car electrification is aligned with national and European efforts to gradually decarbonise the mobility sector. A Group-wide policy applicable to all Austrian Group companies stipulates the exclusive procurement of electric passenger cars as of this financial year.
Reference to scientific evidence	–
Consideration of stakeholder interests	The target recommendation was developed as part of a cross-functional project in which all key stakeholders were taken into account.
Changes compared with the previous year	The target previously communicated in the NFI report – to electrify 40% of all fleet passenger cars in Austria by 2024 – was updated following the successful overachievement of this interim target (45.4% electric passenger cars in Austria as of 30.09.2024; absolute: 98 vehicles). Compared with the previous year, the share increased by 5.9 percentage points, corresponding to an additional 18 electric passenger cars.
Result in the reporting year	51.3% electric cars in Austria (absolute: 116)
Target status	On track
Monitoring and review	Regular monitoring is carried out to assess the continued feasibility of the target.

E1-5 – Energy consumption and mix

Energy consumption and mix

	2024/25 MWh	2023/24 MWh	Comparison ±%
(1) Fuel consumption from coal and coal products	4,008.25	5,445.49	-26.4
(2) Fuel consumption from crude oil and petroleum products	32,176.99	79,167.59	-59.4
(3) Fuel consumption from natural gas	2,282,220.80	1,545,492.57	47.7
(4) Fuel consumption from other fossil fuels	1,995,256.39	2,162,702.27	-7.7
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	262,026.85	261,960.73	0.0
(6) Total consumption of fossil fuel (sum of rows 1 to 5)	**4,575,689.28**	**4,054,768.65**	**12.8**
	in %	in %	±%points
Share of fossil fuels in total energy consumption	**78.7**	**78.2**	**0.5**
	MWh	MWh	±%
(7) Consumption from nuclear sources [1)]	**27,537.23**	**30,559.90**	**-9.9**
	in %	in %	±%points
Share of consumption of nuclear resources in total energy consumption	**0.5**	**0.6**	**-0.1**
	MWh	MWh	±%
(8) Fuel consumption from renewable resources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) [2)]	1,033,958.70	886,580.19	16.6
(9) Consumption of purchased or acquired electricity, heat, steam and cooling and from renewable sources	124,098.99	190,942.17	-35.0
(10) Consumption of self-generated renewable non-fuel energy	54,840.68	21,969.35	149.6
(11) Total consumption of renewable energy (sum of rows 8 to 10)	**1,212,898.37**	**1,099,491.71**	**10.3**
	in %	in %	±%points
Share of renewable energy in total energy consumption	**20.9**	**21.2**	**-0.3**
	MWh	MWh	±%
(12) Total energy consumption (Sum of rows 6, 7 and 11)	**5,816,124.88**	**5,184,820.25**	**12.2**

1) Electricity and heat consumption from nuclear sources only in the Czech Republic

2) The value for 'Fuel consumption from renewable sources, including biomass' for the 2023/24 fiscal year was revised upwards, as certain facilities were reclassified under 'Consumption of self-generated renewable energy that is not fuel'.

Electricity generated from renewable and non-renewable sources

	2024/25 MWh	2023/24 MWh	Comparison ±%
(1) Self-generated electricity from renewable sources	1,021,884.50	1,381,964.68	-26.1
(2) Electricity generated from renewable sources through procurement rights	1,126,461.94	1,423,948.37	-20.9
(3) Total electricity generated from renewable sources (sum of rows 1 and 2)	**2,148,346.44**	**2,805,913.05**	**-23.4**
(4) Self-generated electricity from non-renewable sources	290,932.74	264,619.09	9.9
(5) Electricity generated from non-renewable sources through procurement rights	475,610.75	167,873.27	183.3
(6) Total electricity generated from non-renewable sources (sum of rows 4 and 5)	**766,543.49**	**432,492.36**	**77.2**
(7) Total electricity generated (sum of rows 3 and 6)	**2,914,889.93**	**3,238,405.41**	**-10.0**
(8) Heat generated from renewable sources	802,657.28	751,326.97	6.8
(9) Heat generated from non-renewable sources	1,635,219.78	1,580,013.99	3.5
(10) Total heat generated (sum of rows 8 and 9)	**2,437,877.06**	**2,331,340.96**	**4.6**
(11) Energy generated from renewable sources (sum of rows 3 and 8)	**2,951,003.72**	**3,557,240.02**	**-17.0**
(12) Energy generated from non-renewable sources (sum of rows 6 and 9)	**2,401,763.27**	**2,012,506.35**	**19.3**
(13) Total energy generated (sum of rows 11 and 12)	**5,352,766.99**	**5,569,746.37**	**-3.9**

The figures for the 2024/25 fiscal year are based on direct measurements, the environmental statement issued by Umwelt Service GmbH and billing statements. If the values were not available in MWh, the conversion factor was calculated from the calorific value and density provided by the Federal Environment Agency (data status 2024) or the DEFRA database 2025. Energy consumption from nuclear sources is attributable to the electricity and heat supply in the Czech Republic. Fossil fuels and renewable fuels are predominantly used for electricity and heat generation.

Following new insights gained since the 2023/24 reporting cycle, an adjustment to the ESG reporting scope was made in the 2024/25 fiscal year. This resulted in an increase in consumption levels for coal (from 42.40 MWh to 5,445.49 MWh), petroleum products (from 74,562.29 MWh to 79,167.59 MWh), natural gas, other fossil fuels (from 552,461.08 MWh to 2,162,702.27 MWh), renewable sources (+ 18,628.5 MWh), purchased electricity from renewable sources (from 155,009.42 MWh to 190,942.17 MWh) and heat generation from renewable sources (from 360,482.80 MWh to 751,326.97 MWh) and non-renewable sources (from 1,115,863.99 MWh to 1,580,013.99 MWh). The value for 'Fuel consumption from renewable sources, including biomass' for the 2023/24 fiscal year has been revised upwards (389,710 MWh), as the consumption of biogenic waste was reclassified under 'Consumption of self-generated non-fuel renewable energy'. Consequently, the reported value for this category has decreased. Three further biomass and biogas consumption figures were also revised (+ 420,197.09 MWh). This results in an overall increase in fuel consumption from renewable sources from 58,044.60 MWh to 886,580.19 MWh.

For the first time, the energy balance for the 2024/25 fiscal year — including the base year 2021/22 — distinguishes between the share of electricity and heat consumed that was procured directly by Energie AG Oberösterreich Vertrieb GmbH and the share generated internally or externally. This differentiation was not applied in the 2023/24 fiscal year, meaning that the majority of electricity consumption and all heat consumption were allocated to 'Consumption from purchased or received electricity, heat, steam and cooling, and from renewable sources'. Only isolated volumes, such as self-generated energy from photovoltaic and hydroelectric power plants, were assigned to the category 'Consumption of self-generated non-fuel energy'.

The changes in natural gas consumption reported for the 2023/24 fiscal year result from a revised interpretation of the allocation of energy inputs and consumption. In the 2024/25 fiscal year, actual gas consumption — for example, for the operation of CCGTs and the combustion processes in waste incineration plants — was reported. This revised approach has also been applied retroactively to the figures for the 2023/24 fiscal year (change from 376,143.78 MWh to 1,545,492.57 MWh).

Energy intensity associated with activities in high climate impact sectors

Energy intensity per net turnover in high climate impact sectors

	2024/25 MWh/EUR	2023/24 MWh/EUR	Comparison ±%
Total energy consumption from activities in high climate impact sectors per net revenue associated with activities in high climate impact sectors	**0.0021**	**0.0017**	**23.6**
	EUR	EUR	±%
Net revenue from activities in high climate impact sectors that are used to calculate energy intensity	2,814,240,800.00	3,102,044,200.00	-9.3
Net sales revenues (others)	0.00	0.00	–
Total net turnover Consolidated Financial Statements, Sales revenues	**2,814,240,800.00**	**3,102,044,200.00**	**-9.3**

The Energie AG Group operates in the following sectors with high climate relevance: energy supply, water supply, wastewater and waste management, and pollution remediation.

Sector-specific disclosures for energy utilities

GRI EU1

Electricity and heat generation

	Unit	2024/25	2023/24	Comparison ±%
Hydropower plants	Number	43	43	0.0
Output	MW	280	280	0.0
Standard production capacity	GWh	1,160	1,160	0.0
Procurement rights from hydroelectric power [1]	MW	380	380	0.0
Procurement rights from hydroelectric power – Standard production capacity	GWh	1,410	1,410	0.0
Thermal power plants (locations) [2]	Number	5	5	0.0
Electricity output	MWe	110	110	0.0
Procurement rights from thermal power plants [3] Electricity output	MWe	290	290	0.0
District heating grid Austria	Number	12	12	0.0
On-site heat purchase agreements Austria	Number	626	623	0.5
PV systems (excl. on-site PPAs)	Number	36	25	44.0
Output	MW	16	11	48.2
Standard production capacity	GWh	17	12	45.5
Wind parks [4]	Number	4	4	0.0
Wind power facilities [4]	Number	14	14	0.0
Proportional output [4]	MW	15	15	0.0
Standard production capacity [4]	GWh	38	38	0.0

[1] Energie AG has procurement rights from run-of-river power plants on the Enns and Danube rivers and to the Malta/Reißeck II pumped-storage power plant
[2] Riedersbach, Wels, Kirchdorf, Steyr, Laakirchen
[3] Energie AG has procurement rights of 70% for the GuD Timelkam thermal power plant.
[4] Together with local partner companies through subsidiaries that are not included in the ESRS scope of reporting.

Additional key performance indicators for electricity generation (GRI EU2) can be found in the Group Management Report, Key performance indicators.

GRI EU12

Grid losses

	2024/25 GWh	2023/24 GWh	Comparison ±%
Electricity grid losses	219.44	175.53	25.0
	in %	in %	±%points
Electricity grid losses	2.9	2.4	19.7
	Nm^3	Nm^3	±%
Vented volumes	7,109	35,633	-80.0
	t CO_2e	t CO_2e	±%
Vented volumes	158.89	761.36	-79.1
	Nm^3	Nm^3	±%
Flared volumes	2,593	–	–
	t CO_2e	t CO_2e	±%
Flared volumes	5.39	–	–

Within the electricity grid, the technical term grid losses refers to those energy volumes that are used for the operation of the electricity grid (transforming voltage, operating central control systems). In the gas grid, vented and flared volumes comprise those volumes of transported gas that are released or flared from pipeline sections during maintenance and repair work.

E1-6 – Gross Scope 1, 2 and 3 and Total GHG emissions

The figures for the 2024/25 fiscal year are based on direct measurements, the environmental statement issued by Umwelt Service GmbH and billing statements. For the direct, indirect and biogenic emission factors for Scope 1, 2 and 3, the Federal Office for the Environment (data status 2024) and the DEFRA 2025 database served as the primary sources. Scope 1 emission values for the recycling lines (Umwelt Service GmbH) and the production facilities (Erzeugung GmbH) are derived from continuous measurements. The market-based approach to Scope 2 emissions is based on the generation mix of Vertrieb GmbH and the CO_2 values provided by suppliers. Where no market-based values were available, the location-based value was applied. In the location-based approach for Austria, emission factors published by the Federal Office for the Environment were applied to electricity and district heating. For the Czech Republic and Italy, country-specific conversion factors were calculated on the basis of national electricity and heat mixes.

For Scope 2 emissions, a distinction was made in the 2021/22 (base year) and 2024/25 fiscal years between the share of electricity consumption procured by Vertrieb GmbH and the share sourced from suppliers outside the Energie AG Group. This differentiation was only partially applied in the 2023/24 fiscal year. As a result, potential double counting could be avoided in the 2024/25 fiscal year. In fiscal year 2024/25, among other factors, the emissions recorded under Scope 2 decreased by approximately 36% (location-based) and around 29% (market-based) compared with the previous year.

Where no directly attributable data were available, estimates were made for each company and asset. Calculations of the biogenic and fossil fuel shares in waste incineration plants were based on the Bioma model developed by the Vienna University of Technology. In the Czech Republic and Italy, there is no legal requirement to blend diesel with biofuel, which is why diesel was recorded as 100% fossil fuel in both countries.

For the analysis of Scope 3 emissions, the Scope 3 categories '3.3 Energy- and fuel-related activities', '3.11 Use of sold products' and '3.15 Investments' were classified as material. Focusing on categories 3.3, 3.11 and 3.15 ensures transparency regarding the key emission drivers while enabling efficient resource use in data collection.

Following new insights gained since the 2023/24 reporting cycle, adjustments to the ESG scope of reporting were made in the 2024/25 fiscal year. A detailed listing is provided under **E1-5 Energy consumption and energy mix** and likewise applies to the greenhouse gas inventory. This resulted in an increase in the values for Scope 1, Scope 1 biogenic, and Scope 2 (location-based from 85,573.43 t CO_2e to 91,574.20 t CO_2e). The emission factors for biogenic emissions were also updated in line with the new data (2024) published by the Austrian Environment Agency, and the emissions were corrected accordingly (total increase from 340,366.39 t CO_2e to 513,814.73 t CO_2e). Compared with the previous year, emissions from refrigeration equipment were added to the figures for all fiscal years (total increase from 490,435.22 t CO_2e to 649,019.31 t CO_2e).

The emission factors for biogenic emissions were updated in line with the new data (2024) published by the Austrian Environment Agency, and the emissions were corrected accordingly.

Compared with the previous year, emissions from refrigeration equipment were added to the figures for all fiscal years.

Greenhouse gas emissions

	2024/25 t CO_2e	**2023/24** t CO_2e	**Comparison** ±%	**Base year 2021/22** t CO_2e
Gross Scope 1 greenhouse gas emissions	734,224.94	649,019.31	13.1	937,887.42
	in %	in %	±%points	in %
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes	49.5	39.8	9.7	54.9
	t CO_2e	t CO_2e	±%	t CO_2e
Gross location-based Scope 2 greenhouse gas emissions	58,594.57	91,574.20	-36.0	102,988.47
Gross market-based Scope 2 greenhouse gas emissions	50,419.91	71,349.58	-29.30	93,104.71
Indirect gross Scope 3 greenhouse gas emissions	1,654,694.81	1,935,479.95	-14.5	2,191,254.50
Category 3.3	547,613.36	759,863.28	-27.9	865,236.20
Category 3.11	725,005.92	725,182.49	0.0	865,142.11
Category 3.15	382,075.53	450,434.18	-15.20	460,876.19
Total greenhouse gas emissions (location-based)	**2,447,514.32**	**2,676,073.46**	**-8.5**	**3,232,130.39**
Total greenhouse gas emissions (market-based)	**2,439,339.66**	**2,655,848.84**	**-8.2**	**3,222,246.63**

Greenhouse gas emissions according to E1-6 50

(1) Scope 1 GHG emissions	2024/25 t CO_2e	2023/24 t CO_2e	Comparison ±%
(1a) Group consolidated for accounting purposes	734,224.94	649,019.31	13.1
(1b) Operational control	0.00	0.00	–
(2) Location-based Scope 2 greenhouse gas emissions			
(2a) Group consolidated for accounting purposes	58,594.57	91,574.20	-36.0
(2b) Operational control	0.00	0.00	–
(3) Market-based scope 2 GHG emissions			
(3a) Group consolidated for accounting purposes	50,419.91	71,349.58	-29.3
(3b) Operational control	0.00	0.00	–

Biogenic CO_2 emissions

	2024/25 t CO_2e	2023/24 t CO_2e	Comparison ±%	Base year 2021/22 t CO_2e
(1) Biogenic Scope 1 CO_2 emissions	479,137.29	513,814.73	-6.7	493,346.48
(2) Location-based biogenic Scope 2 CO_2 emissions	33,499.04	44,193.11	-24.2	31,684.39

E1-9 - Expected financial effects of material physical and transitional risks and potential climate-related opportunities

Qualitative information on the expected effects of material physical and transition risks, as well as on the potential of material climate-related opportunities, is provided in **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

E4 Biodiversity and ecosystems

Strategy

E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model

The protection, conservation and, where appropriate, restoration of resilient ecosystems (e.g. through appropriate compensatory measures) are an important concern for Energie AG. Habitats that are valuable to nature are a fundamental component of biodiversity, or a prerequisite for biodiversity and genetic diversity. Therefore, these aspects are already considered in project development: for all construction projects, the potential impacts on biodiversity are addressed and managed in accordance with the regulatory approval procedures. In particular, the ongoing monitoring of water morphology plays a key role in the construction, rehabilitation and operation of hydropower plants, as changes in morphological conditions may in turn affect biodiversity.

Naturally, for other construction projects - and in particular buildings and plant use - possible impacts on biodiversity and associated ecosystem services are also analysed, with measures ranging from the construction, maintenance and targeted upkeep of flowering areas to green roofing, and the combination of agriculture and energy production in agrivoltaic plants.

A transition plan to promote biodiversity and ecosystems will be developed in the coming fiscal years.

Management of impacts, risks and opportunities

E4-2 – Concepts related to biodiversity and ecosystems

The development of a transition plan for the promotion of biodiversity and ecosystems will be based on a newly developed biodiversity strategy, which will also be the basis for specific actions to achieve the targets. The process will be aligned with the LEAP approach (Locate, Evaluate, Assess, Prepare) of the TNFD (Task Force on Nature-related Financial Disclosures). The strategy will be incorporated into the sustainability statement in good time and within the statutory targets.

E4-3 – Actions and resources related to biodiversity and ecosystems

Individual actions taken in the 2024/25 fiscal year relating to biodiversity and the promotion of ecosystems are presented below.

Promoting biodiversity in the construction of the Ebensee pumped-storage power plant

Impacts on the scale and state of ecosystems, impacts and dependencies on ecosystem services

Action	Promoting biodiversity in the construction of the Ebensee pumped-storage power plant
Description	The construction of the pumped-storage power plant in Ebensee is contributing significantly to a sustainable energy future. In the summer of 2023, a large-scale campaign to collect the impacted animals was organised over a four-month period. Containers were placed along catch fences erected for this purpose to catch the animals. The campaign allowed around 1,300 animals, including over 900 fire salamanders, to be relocated to a new, safe habitat outside the construction site. During the construction work, the fence will temporarily remain in place to protect the animals. In addition, 20 brush piles were created in sunny locations to provide shelter and nesting opportunities, and 20 small water bodies were established in moist areas. These areas will be maintained throughout the construction phase until the end of 2028 and should remain species-appropriate habitats beyond that.
Expected outcomes	The negative impacts on biodiversity are minimised through the measures implemented. Relocation activities and the installation of protective fencing prevent animals from being harmed during construction works. Habitat enhancement measures, such as the creation of brush piles and small water bodies, also play an important role in guiding animals towards protected areas.
Scope of the measure	Own business
Compensation measure	Trough the relocation of living creatures, the disturbance of their habitat caused by construction activities is compensated.
Incorporating local knowledge and nature-based solutions	Energie AG complies with all legal requirements imposed by the authorities, who collaborate with biologists.
Time horizon	2023 – 2028
IROs on which the measure is based	Habitat degradation caused by the construction and operation of installations
Implementation progress	The measures have already been implemented and will be maintained until the construction work is completed.
Methodological information on monitoring implementation and effectiveness	Monitoring and maintenance of the measures taken

Establishment of fish bypasses

Impacts on the scale and state of ecosystems, impacts and dependencies on ecosystem services

Action	Establishment of fish bypasses
Description	Fish bypasses have been built at Energie AG's run-of-river power plants and pumped-storage power plants in accordance with the Water Framework Directive. Energie AG operates 46 dams, 27 of which are equipped with fish bypasses. Three further fish migration aids will be upgraded to the state of the art by December 2027. This means that these fish bypasses will also be suitable for the largest fish species found here, the huchen.
Expected outcomes	Thanks to fish migration aids, weir systems no longer pose an obstacle to fish and other aquatic creatures. Migration and genetic exchange are thus restored.
Scope of the measure	Own business
Compensation measure	Yes Fish migration aids are designed to encourage and support migration of fish upstream and downstream at weir systems.
Incorporating local knowledge and nature-based solutions	Services are provided by appropriate technical offices or civil engineering offices for the planning of fish migration aids. In addition, Energie AG actively manages fish populations through ecological breeding programmes and regular stocking with native species.
Time horizon	until 2027
IROs on which the measure is based	Habitat degradation caused by the construction and operation of installations
Implementation progress	In the 2024/25 fiscal year, two new fish migration aids were built at the Timelkam power station and at the Steinbach hydroelectric plant on the Steyr.
Methodological information on monitoring implementation and effectiveness	Inspection of fish migration aids and monitoring of fish passing through these structures

Protection of birds

Impacts on the scale and state of ecosystems, impacts and dependencies on ecosystem services

Action	Protection of birds
Description	Where stork nests are nearby, and in migration areas of the bald ibis, Netz OÖ GmbH has taken specific action to protect them in cooperation with bird protection organisations such as Birdlife. Insulating protective caps on the medium-voltage line insulators are intended to protect animals from entering the circuit when they fly to or from the line.
Expected outcomes	Prevention of (fatal) injury to affected animals
Scope of the measure	Own business
Compensation measure	The bird protection measures are compensatory measures. Overhead power lines have been found to pose a threat to large birds, such as storks and northern bald ibises, as their wingspan means they can easily become entangled in the power lines when they perch on them.
Incorporating local knowledge and nature-based solutions	To define the type and location of the protective measures, Energie AG collaborated with local grid technicians as well as bird conservation experts from BirdLife and the Waldrappteam Conservation & Research Austria.
Time horizon	Continuous
IROs on which the measure is based	Habitat degradation caused by the construction and operation of installations
Implementation progress	The measures are monitored and implemented annually in the vicinity of stork nests and in the migration area of the northern bald ibis.
Methodological information on monitoring implementation and effectiveness	Regular inspections, including maintenance of the measures implemented as part of the line inspections carried out by Netz OÖ GmbH

Grasslands in substations

Impacts on the scale and state of ecosystems, impacts and dependencies on ecosystem services

Action	Grasslands in substations
Description	In two substations belonging to Netz OÖ GmbH (Kronstorf West and Hörsching), particular attention is paid to promoting biodiversity. Specifically, the areas located within the enclosed security zone of the facilities are maintained as grasslands, where around 120 different types of grass and flowers can grow. The grass is mowed only once a year, so that flowers, insects and other small and microscopic creatures have a habitat that is as undisturbed as possible.
Expected outcomes	Promoting biodiversity in plants and insects
Scope of the measure	Own business
Compensation measure	The grasslands in substations are not a compensation measure.
Incorporating local knowledge and nature-based solutions	The maintenance of grasslands in the substation sector is an efficient and effective nature-based method for protecting biodiversity.
Time horizon	Continuous
IROs on which the measure is based	Habitat degradation caused by the construction and operation of installations.
Implementation progress	The implementation of further grasslands sites will be investigated.
Methodological information on monitoring implementation and effectiveness	Regular inspections of the measures implemented and documentation through the awarding of contracts by Netz OÖ GmbH

Metrics and targets

E4-4 – Targets related to biodiversity and ecosystems

Energie AG is committed to the EU Biodiversity Strategy for 2030 and is striving to align its own targets with this. To be able to meet the disclosure requirements and the underlying calculations in accordance with ESRS E4-4 in the best possible manner, the company is working on careful and scientifically sound data collection. The company's own target will be based on this. The environmental impact and targets will be published in the following fiscal years.

E5 Resource use and circular economy

Management of impacts, risks and opportunities

E5-1 – Concepts related to resource use and circular economy

The Energie AG Group places strong emphasis on protecting the environment as far as possible, using natural resources sparingly and employing environmentally friendly technologies.

To achieve this conservation of resources, Energie AG relies on circular economy principles such as circular design and planning, longevity, and extending the useful life of buildings, plant and equipment through maintenance, refurbishment and repair, as well as closing material loops at the end of the useful life.

In procurement, specific requirements in the procurement policy and in individual tendering procedures ensure that sustainability criteria—such as purchase price and energy efficiency—are taken into account from the outset by reducing negative environmental impacts associated with resource use. Environmental and sustainability certifications are requested when selecting and evaluating suppliers.

Already in the planning and construction of buildings and plants, great importance is attached to the most economical use of resources, while at the same time all Energie AG plants are designed for longevity. To keep materials in use for as long as possible, the life or service life of installations and components is extended through maintenance or refurbishment activities. For example, since 1908, the Steyrdurchbruch hydropower plant has been supplying environmentally friendly energy from hydroelectric power. With this sustainably operated power plant, which has been preserved through renovation measures, Energie AG is making a tangible contribution to the generation of electrical power. The original power plant was expanded in 1972 with the addition of a second plant and has since supplied electricity to around 5,700 households. The waste heat from the then newly installed generator allows the heating of both the engine rooms in the new plant and the machinery in the old building.

Through the internal reuse and recycling of refurbished meters (heat and water meters), as well as the extension of recalibration periods and the recalibration of electricity meters and, in some cases, gas meters, materials and components are kept in circulation, thereby conserving valuable primary raw materials.

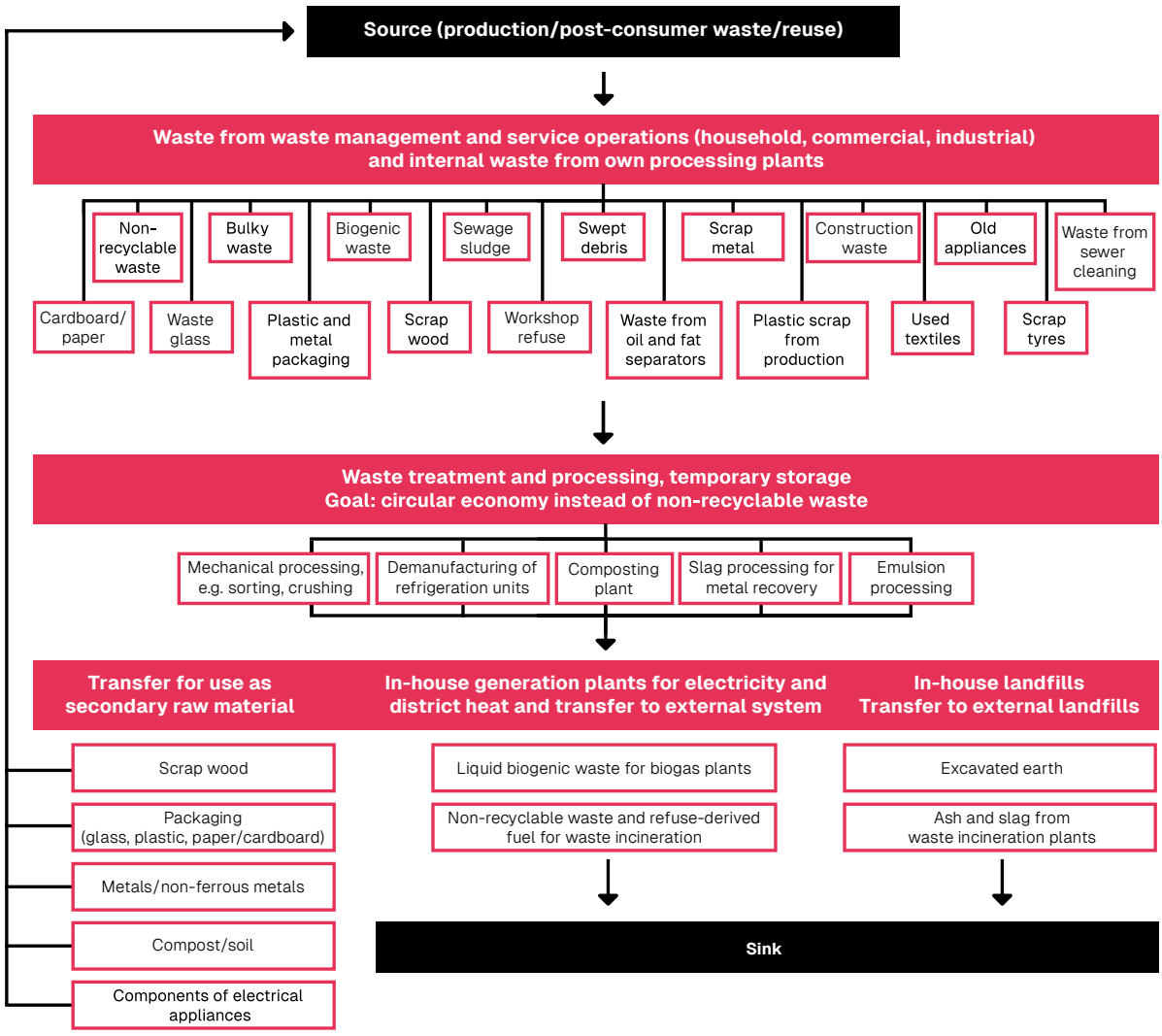
In the area of IT infrastructure, responsible and resource-efficient use of equipment and materials is of particular importance to Energie AG. Once their internal useful life has expired, notebooks and personal computers are not disposed of but transferred to a specialised reprocessing company. This ensures that the equipment or its components are properly processed and reused. In this way, the life cycle of IT hardware is extended, the amount of e-waste is reduced, and an important contribution is made to resource conservation and the circular economy.

The legally compliant handling of waste and hazardous substances in the disposal sector is particularly important for closing material cycles. With its waste management and related services, Umwelt Service GmbH covers several steps within central recycling management strategies (the ‘R strategies’)—‘Recycle’ and ‘Recover’—including

the production of high-quality compost, the degassing and dismantling of refrigerators, the mechanical processing of mixed waste to obtain recyclable fractions, and the generation of electricity and heat from the incineration of household and commercial waste.

A comprehensive strategy for resource use and circular economy will be developed in the following fiscal years.

The following graphic illustrates how the Environment Segment supports the transition from a linear to a circular economy. A significant share of waste is already being recycled or reused. If recycling is not possible at the end of the product life cycle, the waste is incinerated. Soil extraction and ash and slag from waste incineration are sent to landfill in accordance with legal requirements.



E5-2 – Actions and resources related to resource use and circular economy

Network of locations and recycling partners in Austria

Resource inflows, including resource use

Action	Network of locations and recycling partners in Austria
Description	Umwelt Service GmbH provides regional waste disposal services for its commercial, industrial, municipal and private customers throughout Austria. This waste management security is maintained by the company's 24 own waste management locations and a large number of recycling partners. The 24 locations are spread across Austria. The recycling partners are primarily national, but some are also international. In addition, long-term contracts have been concluded with customers, e.g. the 'Upper Austrian waste solution'. These actions increase reliability, safety and thus customer satisfaction.
Expected outcomes	Thanks to its network of locations throughout Austria and its close cooperation with national and international recycling partners, Umwelt Service GmbH is regarded as a reliable waste disposal service provider. Customers can count on secure, comprehensive and long-term guaranteed waste management. Stable contracts and partnerships lead to increased customer satisfaction, strengthened trust and sustainable positioning of the company in the market.
Scope of the measure	Upstream and downstream value chain, own business activity
Time horizon	Ongoing implementation
IROs on which the measure is based	Resource recovery through the business activities of the Environment Segment
Implementation progress	Long-term activity
Methodological information on monitoring implementation and effectiveness	Ongoing monitoring of load utilisation, site performance and partnerships will verify security of supply. This will allow for a transparent and sustainable monitoring of the continuous, safe and reliable waste management.

Resource conservation through mobile slag processing

Resource inflows, including resource use

Action	Resource conservation through mobile slag processing
Description	At the Wels site, Umwelt Service GmbH processes the slag that remains after incineration; this is an inert, non-reactive, rock-like material that needs to be disposed of in landfill. In a multi-stage mechanical separation process, iron and non-iron content remaining in the slag after incineration is removed to the furthest extent possible. After incineration, around 250 kg of slag remains from one tonne of waste at the Wels Abfallverwertung waste incineration plant, along with other residual materials.
Expected outcomes	The raw materials (aluminium, copper, iron, steel, brass and stainless steel) can be separated from the slag, recycled and returned to the metal processing cycle. This means that there is an additional potential for savings in CO_2 emissions compared to the recovery of these raw materials. In addition, the recycling of the metals reduces the annual landfill volume in Wels.
Scope of the measure	Own business activities, downstream value chain
Time horizon	Ongoing implementation
IROs on which the measure is based	Resource recovery through the business activities of the Environment Segment
Implementation progress	Long-term activity
Methodological information on monitoring implementation and effectiveness	The effectiveness of the measure is ensured by annually recording and documenting the quantities of slag processed. This allows transparent monitoring of both the continuous improvement of the process and the environmental benefits.

Sustainable plastics processing

Resource inflows, including resource use

Action	Sustainable plastics processing
Description	Plastic windows have been recycled at the Ötztal site since the beginning of 2021. This means that scrap iron, metals and PVC can be separated by type and then returned to the industrial cycle in an environmentally friendly way.
Expected outcomes	Processing at the Ötztal site has allowed 371,830 kg (previous year: 295,080 kg) of plastic windows, doors and roller shutters as well as sections of profiles to be passed on for material processing in the 2024 calendar year. This resulted in total savings of 590,838 kg CO_2e in the 2024 calendar year (previous year: 468,882 kg CO_2e).
Scope of the measure	Own business
Time horizon	Ongoing implementation
IROs on which the measure is based	Resource recovery through the business activities of the Environment Segment
Implementation progress	Long-term activity
Methodological information on monitoring implementation and effectiveness	The annual collection and documentation of the processed volumes and the CO_2 savings obtained are shared in an annual report by Dekura GmbH. By comparing the figures with those from the previous year, the continuous improvement and ecological benefits of the measure become clearly transparent.

Recycling plant for refrigeration units

Resource inflows, including resource use

Action	Recycling plant for refrigeration units
Description	Since 2003, together with a partner, Umwelt Service GmbH has been operating one of two stationary processing and recycling plants for disused refrigeration units in Austria at the site in Timelkam. Nationwide, around 300,000 refrigeration units are recycled annually (120,000 of which in Timelkam) and the valuable materials extracted therefrom resupplied to the production cycle. In the procedure used, the refrigerant which contains CFCs and is harmful to the environment is first removed in two stages and then the four main components (iron and steel scrap, mixed plastic fraction, compressors and PUR powder) for recycling extracted. Iron and steel scrap, compressors and the mixed plastics fraction are subsequently used as raw materials, for example in the plastics and steel industries. The recovered and degassed PUR powder is handed over to a partner who processes it into oil-binding agents for use by fire brigades, workshops and filling stations. By destroying ozone-depleting substances (ODS) and recycling secondary raw materials, 33,131 tonnes of CO_2 were saved in the 2024 calendar year.
Expected outcomes	In total, over 94% of the components of a refrigeration unit are supplied to the recovery and recycling process.
Scope of the measure	Upstream and downstream value chain, own business activity
Time horizon	Ongoing implementation since 2003
IROs on which the measure is based	Resource recovery through the business activities of the Environment Segment
Implementation progress	Long-term activity since 2003
Methodological information on monitoring implementation and effectiveness	The annual recording of the processed volumes ensures transparent tracking of continuous improvements and the environmental benefits of the measure.

Metrics and targets

E5-3 – Targets related to resource use and circular economy

Careful and scientifically robust data collection processes are being established to enable compliance with the disclosure requirements on resource use and circular economy in accordance with ESRS E5-3 in the best possible way. Alongside the development of a strategy for resource use and circular economy, targets for the circular economy will be published in the coming fiscal years.

Company-specific metrics

Total waste volume handled [1)]

	2024/25 t	2023/24 t	Comparison ±%
By waste type			
Non-recyclable waste	1,162,741	1,193,367	-2.6
Paper	166,369	190,641	-12.7
Plastics & packaging	35,918	33,706	6.6
Glass	44,105	43,460	1.5
Organic waste	44,638	50,793	-12.1
Metals	20,711	20,838	-0.6
By hazardous substance			
Hazardous waste	96,790	109,295	-11.4
Non-hazardous waste	1,377,692	1,423,509	-3.2
By waste management method [2)]			
Recycling	498,378	513,142	-2.9
Incineration			
High-caloric	46,988	42,828	9.7
Medium-caloric	870,961	922,283	-5.6
Low-caloric	–	–	–
Landfill	58,155	54,551	6.6

1) 'Total waste volume handled' refers to the total volume of waste that has undergone specific treatment at an installation or establishment. This includes all measures such as sorting, recycling, incineration, treatment, landfilling or other material or thermal processes.

2) The waste management method relates to the prevalent waste management method after waste generation. The total waste volume for the Environment Segment includes the volumes from Energie AG Südtirol Umwelt Service GmbH.

Note 1: So-called non-recyclable waste is generated in private households. The first treatment stage takes place at the waste incineration plant. The incineration produces residual substances that are then processed in additional steps. The subsequent processing steps are disregarded as the waste volumes are significantly smaller than the originally produced non-recyclable waste.

Note 2: Batches of separately collected packaging materials (such as paper, glass, plastic) always contain wrongly discarded packaging materials. A sorting machine separates these misplaced materials from the recyclable materials. The by far biggest portion of the waste materials can be recycled. As a result, the collected paper, plastic and packaging materials as well as glass items come under the recycling category in terms of their disposal method.

Note 3: Overall, there was a general decline in volumes in the 2024/25 fiscal year for the waste types of non-recyclable waste, paper and organic waste. However, a further increase in construction site waste resulted in a renewed rise in the volume sent to landfill. The share of high-calorific substitutes for waste incineration also increased.

E5-4 – Resource inflows

The construction and maintenance of grid-related facilities in the areas of electricity, gas, heat and data transmission, electricity and heat generation and storage facilities, and drinking water supply and wastewater management require close collaboration between the Group units and partner companies and suppliers from a wide variety of sectors. In addition to construction and assembly companies, manufacturers and suppliers of electrical components, machine components, measuring and testing technology, software solutions, and work and protective equipment play a key role.

The material resource inflows are structured as follows:

Energy and grid infrastructure: Central resources are cables, traction stations, switchgear, transformers, UPS systems (uninterruptible power supply) and control and automation technology. These components enable the expansion and operation of high-, medium- and low-voltage grids.

Renewable energy: Parts and components are required for wind, photovoltaic, hydroelectric and biogas installations. These are supplemented by control and safety systems that ensure safe and efficient operation.

Thermal production and waste recovery: Operating resources, spare parts and technical installations are needed for thermal power plants, heat-generating plants and waste incineration facilities.

Mechanical engineering and manufacturing: Important resource inflows comprise raw materials, semi-finished products and custom-made steel and welding equipment. In addition, components for the maintenance and modernisation ('retrofit') of existing installations are included.

Testing and measurement techniques: Diagnostic and testing equipment, tools and specialised materials are required for operational measurements, non-destructive material testing and safety-related controls.

Construction and infrastructure services: Key resources include construction and planning services, materials for the construction and refurbishment of energy facilities, industrial and commercial buildings, and heat and gas transmission networks.

Moreover, critical raw materials – in particular certain metals and rare earth elements – are of significant importance in the products procured. They are used primarily in generators, transformers, information and communication technology systems and devices, wind power and photovoltaic installations, and in grid infrastructure.

Drinking water supply and waste water management: Equipment, plant components, materials and operating resources are required for the operation of existing drinking water treatment and wastewater treatment plants and for the refurbishment and maintenance of facilities.

The smooth management of these materials and their return to recovery and recycling cycles constitute an important element of our sustainable operations.

Water management

To ensure that the importance of responsible water management is given due consideration, although the ESRS topic chapter 'E3 Water and Marine Resources' was not assessed as material in the materiality analysis, it is reported here in the context of resource use.

The **'Wasserschatz Österreichs' study** (2021), commissioned by the Federal Ministry of Agriculture, Regions and Tourism (BMLRT), shows that Austria is currently not affected by water stress and will be able to meet long-term demand from groundwater. According to the **'Second Voluntary National Review of the 2030 Agenda in the Czech Republic (2021)'**, the United Nations concludes that water stress in the Czech Republic is average compared with other European countries. Recognising that available groundwater resources may decline as a result of climate change, Energie AG will monitor potential water-stress areas in Austria and the Czech Republic in the future.

In both Central Bohemia and Eastern Bohemia, the maps of the EDO (European Drought Observatory: **https://www.energieag.at/2025-100** and **https://www.energieag.at/2025-101** Energie AG is monitoring developments in these areas.

Both the extraction of process water from groundwater and surface waters, as well as the discharge of wastewater, are carried out on the basis of official permits. The use of water for electricity generation is likewise subject to water management approvals, which must be renewed at defined intervals. This includes verification that the conditions specified in the respective authorisations are being met.

Social information

S1 Own Workforce

Management of impacts, risks and opportunities

S1-1 – Concepts related to own workforce

Energie AG is committed to the unrestricted respect of human rights across all areas of its operations and throughout its wider sphere of influence. The Group's business activities are aligned with the Guidelines for Multinational Enterprises of the Organisation for Economic Co-operation and Development (OECD), the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights.

Diversity, Equity & Inclusion (DEI)

Diversity, measures against violence and harassment at work, secure employment

Content: Achieving the strategic ambitions defined under the 'LOOP' strategy and organisation project requires diverse perspectives and new approaches. Innovative ideas thrive in a collaborative culture that values and supports all employees, regardless of workplace, background, gender, age or disability status. This inclusive working environment is of central importance to Energie AG. Five fields of action have been defined within the Diversity, Equity & Inclusion (DEI) strategy: women, accessibility, regionality, positive and inclusive leadership, and culture and change, the latter of which was replaced by a focus on generations in September 2025.

Energie AG respects all facets of diversity and firmly rejects all forms of discrimination.

To prevent and combat discrimination and to actively promote diversity and inclusion, a range of procedures and initiatives are in place, including: equal development and promotion opportunities; consideration of diversity criteria in recruitment and career advancement; training and awareness-raising for all employees; awareness training for managers to minimise unconscious bias; confidential reporting channels for discrimination and harassment; mentoring programmes for underrepresented groups; open communication of plans and results to employees; and the promotion of a culture of openness and transparency.

General objectives: Increasing DEI across all dimensions (age, gender, origin, etc.); increasing the number of female applicants in technical fields; increasing the share of women, particularly in management and technical positions (see **S1-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities**); and enhancing employees' awareness and understanding of DEI.

Material impacts, risks and opportunities:

Equal treatment and equal opportunity for all – Diversity	
Material positive impacts	▪ Promoting diversity, equal opportunities and inclusion
Equal treatment and equal opportunities for all – Action against violence and harassment at work	
Material negative impacts	▪ Possible bullying
Working conditions – Secure employment	
Material opportunities	▪ Attracting and retaining employees

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Implementing surveys and feedback loops to capture employees' opinions and experiences; creating and publishing DEI reports that show progress; using metrics to monitor DEI

Scope: The DEI guiding principles apply to all Energie AG employees in Austria. They do not extend to employees in other countries.

Responsibilities: The Management Board and the managing directors of the Group companies

Third-party standards and initiatives: Disability compensation tax for persons with disabilities; accessibility officer

Stakeholder involvement: Employees: Employee sentiment is assessed during DEI events. Between January and November 2024, the 'DiversiTeam' - an interdisciplinary group of employees promoting DEI - visited more than 20 Energie AG locations as part of the DEI tour. The objective was to provide local employees with insights into the DEI process. Upcoming actions as well as those already implemented were presented, and employees were sensitised to the issues of diversity, equal opportunities and inclusion. This enables the 'DiversiTeam' to engage directly with employees. Diversity cafés are held regularly at a number of sites, providing a forum where the 'DiversiTeam' meets with employees to discuss a broad range of topics openly. The 'Equal Opportunities Network' facilitates exchange and networking with the aim of promoting equal opportunities across all dimensions of DEI.

Management: Senior executives act as initiators of the 'Equal Opportunities Network' and hold discussions with managing directors to gauge views

Works council: Participation in the 'DiversiTeam' and the 'Equal Opportunities Network', along with regular consultation meetings

Implementation support: Intranet, internal communication platform, Group newsletter, DEI tour, diversity cafés.

Target group-focused employee development

Training and occupational development

Content: Target group-focused employee development covers integrated training and development programmes tailored to specific target groups and a selection of different employee development actions for specific needs.

General objectives: Lifelong learning, employee retention and upskilling

Material impacts, risks and opportunities:

Equal treatment and equal opportunities for all – Training and skills development	
Material positive impacts	▪ Skills development and further development

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: In line with the company's current policy, employee strengths and competencies are assessed as part of the annual performance review discussions between managers and employees, during which appropriate training and development measures are identified. Energie AG's 'EINSTEIN' learning platform provides all employees with an overview and documentation of all training sessions and courses they have completed. Senior executives can view all training sessions and courses completed by the employees assigned to them. The learning platform includes all current certificates as well as a reminder function for expiring certificates.

Scope: 'Target group-focused employee development' is offered to all employees in Austria.

Responsibilities: Managing directors and holding company managers of the Group companies

Stakeholder involvement: Training needs reported by employees, discussions with managers, findings derived from Group strategy and trends

Implementation support: Intranet, training programme and advice from Energie AG Oberösterreich Personalmanagement GmbH (Personalmanagement GmbH)

Digital skills

Training and occupational development

Content: To prepare for the digital challenges of the future working environment, the 'Next Level' project is working intensively on a digital vision and strategy. A central element of this vision is the digital upskilling of the workforce, which is being pursued through several steps. The starting point is a validated, anonymised online assessment ('digital fitness quiz'), which provides each employee with an individual measure of their digital skills.

To classify and benchmark employees' digital competencies, Energie AG applies DigComp 2.3 AT under the EU framework, which divides digital competences into the following six categories: basics, access and digital understanding; handling of information and data; communication, interaction and cooperation; creation, production and publication; security and the sustainable use of resources; problem-solving, innovation and further learning. This framework is supplemented by three qualitative skill areas: digital strategy, digital leadership and artificial intelligence (AI) management.

Based on the results of the individual assessments, employees undertake targeted training. For this purpose, a specific training matrix has been developed, offering training for all staff groups and proficiency levels. A follow-up assessment is intended to monitor individual progress and enable the continuous adaptation of training measures.

General objectives: Individual upskilling in digital skills, enhanced career opportunities and increased efficiency

Material impacts, risks and opportunities:

Equal treatment and equal opportunities for all – Training and skills development	
Material positive impacts	▪ Skills development and further development

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Each participant receives an individual evaluation of their results after completing the check-in, which forms the basis for further training. Energie AG is able to analyse the anonymised aggregate results and receives targeted guidance on future training requirements. The anonymous results are stored on the platform of the association 'fit4Internet', through which the assessment is conducted.

Scope: Digital skills training is offered to all employees in Austria who have access to IT equipment (laptop or smartphone as a work tool).

Responsibilities: managing directors of the Group companies, holding company managers, employees

Stakeholder involvement: Senior executives support and promote the focus on digital skills; Personalmanagement GmbH; Works Council

Implementation support: 'fit4Internet' association, intranet, training programme and advisory services provided by Personalmanagement GmbH

Skills development through apprenticeship

Training and occupational development, secure employment

Content: Energie AG's in-house apprenticeship training makes a significant contribution to developing qualified professionals and ensuring the long-term retention of employees. It also provides the company with a competitive advantage and represents an important contribution to securing the energy supply. As part of the training programme at the company's own training workshop, 36 apprentices began their training as future energy technicians, mechanical engineering technicians and IT systems technicians in the 2024/25 fiscal year. In line with its commitment to diversity, the Energie AG Group also offers apprentices with a migrant background and asylum seekers opportunities for training and professional development.

General objectives: Skills development, lifelong learning, employee retention and upskilling

Material impacts, risks and opportunities:

Equal treatment and equal opportunities for all – Training and skills development	
Material positive impacts	▪ Skills development and further development
Working conditions – Secure employment	
Material opportunities	▪ Attracting and retaining employees ▪ Securing and preserving expertise

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: The demand for young professionals is identified through close coordination between Personalmanagement GmbH and the individual Group companies. On this basis, targeted training of skilled workers is planned.

The training management team is also in continuous contact with the relevant HR managers and department heads at the Group companies Energie AG Oberösterreich Tech Services GmbH (Tech Services GmbH), Services und Digital Solutions GmbH, Netz OÖ GmbH and Erzeugung GmbH, each of which has specific requirements for new talent.

In addition, the 'Succession Planning' working group - comprising the management of Personalmanagement GmbH, the heads of the technical divisions, the human resources officer and the training management team - determines the number of apprentices required for the coming years. Expected retirements and the economic development of the entities are taken into account to ensure forward-looking and sustainable workforce planning.

Scope: Young workers are trained in Austria.

Responsibilities: Personalmanagement GmbH

Stakeholder involvement: Management Board; managing directors of Group companies requiring young professionals; Personalmanagement GmbH

Implementation support: Intranet; training programme and advisory services provided by Personalmanagement GmbH; Upper Austrian Chamber of Commerce

Employee protection

Health and safety

Content: Employee protection is a key element of Energie AG's sustainable corporate governance. The objective is to safeguard the health and safety of employees through preventive measures, regular training and continuous assessments of working conditions. The approach is based on the statutory requirements of the Employee Protection Act (ASchG) in Austria, Labour Act No. 262/2006 Coll. in the Czech Republic and Legislative Decree No. 81/2008 in Italy. In addition, the Group is guided by international standards such as ISO 45001:2018.

Regular training on occupational safety, health and risk prevention is conducted and continuously expanded. Employees and - where required - external contractors may participate in training on safety-related topics such as working under pressure, switching authorisations, building security or working with lift platforms. Briefings are supplemented with current topics as needed and are made available online. E-learning modules are also provided, for example, for fire protection, anti-crash protection and working in containers.

Work accidents and near misses are systematically investigated in order to derive targeted prevention measures. In accordance with § 4 of the Austrian Employee Protection Act (ASchG), risks are assessed by the responsible managers or officers pursuant to § 9 of the Administrative Penalty Act (VStG) or § 23 of the Labour Inspection Act (ArbIG), with the support of safety officers and occupational physicians; at Austrian entities (excluding the Environment Segment), risks are classified using a risk matrix in line with ISO 45001:2018. This forms the foundation for determining required measures (workplace assessment). The 'Safety Manual' issued by the Austrian industry association 'Österreichs Energie' is used to evaluate individual activities. Employees are actively involved in safety management and assess their activities using the forms provided. Safety representatives and staff delegates promote communication and support the implementation of protective measures.

Energie AG is obliged to coordinate hazard prevention and informs external partners of existing risks, for example in electrical installations or factory traffic. Several entities – including Umwelt Service GmbH, WDL GmbH, VAK Beroun a.s. and ČEVAK a.s. – operate certified management systems in accordance with ISO 45001:2018. This demonstrates Energie AG's commitment to maintaining a high standard of occupational health and safety and actively contributing to a sustainable safety culture across the Group.

General objectives: Energie AG aims to prevent work-related ill health and occupational accidents; the natural objective is to achieve zero accidents in terms of accident frequency and severity. The goal of employee protection is prevention. This means acting before an accident occurs to minimise the probability of its occurrence as much as possible. Priority is therefore given to potential work accidents with a high probability of occurrence and severe injury potential.

Material impacts, risks and opportunities:

Working conditions – Health and safety	
Material positive impacts	▪ Health promotion programs
Material negative impacts	▪ Risk of accidents at work

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Audits, management reviews, regular inspections and walk-throughs, as well as continuous evaluations of workplaces and activities, are carried out to monitor the effectiveness of employee protection policies.

Scope: The implementation of country-specific legal requirements is managed on a decentralised basis within the Energie AG Group (Austria, Czech Republic, Italy).

Responsibilities: Compliance with the protection targets specified in the legal provisions or ISO 45001:2018 is the responsibility of the respective management of each unit or the persons to whom this has been delegated.

Third-party standards and initiatives: ISO 45001:2018, workplace health and safety legislation

Implementation support: The relevant employee protection regulations and information on ISO 45001:2018 must be communicated by the respective unit's management or the persons to whom this duty has been delegated. Detailed documentation on the requirements is available on internal company platforms.

Adequate wages – performance-based salary system

Company-specific concept

Content: Rules governing base pay and performance-based remuneration are set out in works agreements. These include provisions on determining base pay, rules for classification and reclassification, and the performance bonus (see **S1-1 - Concepts related to own workforce, Performance-based pay**).

General objectives: Fair and transparent remuneration; objectivity.

Monitoring processes: A clear assignment of employees to reference positions (annex to the works agreement) ensures that remuneration deviating from the works agreement is formally (dual control principle) or systemically within the SAP system impossible. No remuneration can be processed without assignment to a reference position.

Scope: The works agreement applies to employees of all Group companies that have signed the agreement. Employees on legacy remuneration schemes (predating the year 2000) and managers with MbO target agreements are exempt. Employees in the Environment Segment and the Czech Republic Segment are not covered.

Responsibilities: The Management Board and the managing directors of the Group companies

Stakeholder involvement: Employee interests were taken into account through the involvement of the Works Council in drafting the works agreement.

Implementation support: Detailed information is available on the Group intranet, and guidance is provided by the Works Council, managers and Personalmanagement GmbH.

Performance-based pay

Company-specific concept

Content: The new bonus system developed in the 2023/24 fiscal year addresses the concept of 'team spirit' with a team bonus as part of the performance bonus and also offers managers the opportunity to reward outstanding individual performance with a special bonus.

General objectives: Strengthening 'team spirit'; contributing to diversity; fostering open collaboration; reinforcing a positive corporate culture

Monitoring processes: Central monitoring is carried out by Human Resources Management

Scope: The works agreement applies to employees of all Group companies that have signed the agreement. Employees on legacy remuneration schemes (predating the year 2000) and managers with MbO target agreements are exempt from the team bonus. Employees on legacy systems are accounted for under the special bonus. Employees in the Environment Segment and the Czech Republic Segment are not covered.

Responsibilities: The Management Board and the managing directors of the Group companies

Stakeholder involvement: Employee interests were taken into account through the involvement of the Works Council in drafting the works agreement. Employees are directly involved in setting their team's objectives.

Implementation support: Intranet; training programme and advisory services from Personalmanagement GmbH; Works Council; managers

'Management by Objectives' (MbO)

Company-specific concept

Content: The 'Group Management by Objectives' (MbO) Group Policy defines the process, inclusion, target categories and bonus calculation for the performance-based component of pay for senior executives (management tool).

General objectives: Group manageability, supporting the pursuit of policies, identifying common goals and focusing on performance

Monitoring processes: MbO process in the Group and IT support

Scope: This policy applies to all managers with budget responsibility within the Group.

Responsibilities: Management Board

Stakeholder involvement: A comment process, regulated in the 'Rules for the preparation and amendment of Group policies' Group Policy, has been implemented.

Implementation support: Detailed information is available on the Group's intranet, supporting information by email and advice from HR.

Flexibility of working hours

Working time, work-life balance, secure employment

Content: Energie AG has works agreements on flexible working hours, working from home and taking sabbaticals. The works agreement on flexible working hours allows employees to organise their working hours flexibly to suit their personal circumstances within the framework conditions set out in the works agreement. The works agreements 'Homeoffice Standard' and 'Homeoffice Plus' set out the general conditions for working from home. The works agreement 'Sabbatical' is a tool for flexibility and leave management and addresses the changing needs of employees.

General objectives: Promoting work-life balance and flexibility of working conditions and leave management

Material impacts, risks and opportunities:

Working conditions – Working time	
Material positive impacts	■ Work-life balance ■ Flexible work time models
Working conditions – Work-life balance	
Material positive impacts	■ Employee satisfaction
Working conditions – Secure employment	
Material opportunities	■ Attracting and retaining employees

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: Digital time recording and monitoring by time managers as well as reports on employee working time data that are accessible for managers at any time ensure compliance with the works agreement. In addition, notifications are automatically sent to managers if time limits are exceeded.

Scope: The works agreements apply to employees of all Group companies that sign the works agreement. The works agreement on flexible working hours does not apply to senior employees to whom the Austrian Working Hours Act (Arbeitszeitgesetz) does not apply, employees working shifts, employees with a work schedule and temporary interns. Group areas in Austria that are not covered by the works agreements on flexible working hours and working from home are subject to similar provisions with comparable content. Employees in the Environment Segment are not covered by the 'Sabbatical' works agreement. The mentioned works agreements do not apply to the Czech Republic Segment.

Responsibilities: The Management Board and the managing directors of the Group companies

Stakeholder involvement: The employees' interests were taken into account through the involvement of the Works Council when drawing up the works agreements.

Implementation support: Detailed information is available on the Group's intranet, a digital application process and advice is provided by the Works Council, managers and Personalmanagement GmbH.

S1-2 – Processes for engaging with own workforce and employee representatives about impacts

Energie AG fosters and practises an open and transparent feedback culture, ensuring that suggestions, ideas and feedback from the workforce are considered as comprehensively as possible. Feedback from employees, Group representatives and trade unions is used to identify appropriate actions and implement improvements. Recognition such as the 'Top Employer' award by the business magazine Trend reflects the strong reputation of the Energie AG Group as an employer.

Feedback from larger groups within the Energie AG Group is collected in anonymised, digital form. Reports on the implementation or consideration of the feedback are communicated to all employees as part of project-related communication or via another suitable channel. Personal feedback is also possible on an ad hoc basis.

Structured economic discussions between Managing Directors and Works Council members form the basis for regular dialogue in line with this open feedback culture. In accordance with the Austrian Labour Constitution, employees are represented on the Supervisory Board of the joint stock company by the Works Council (one-third parity). This ensures that employee interests are directly reflected in the Supervisory Board's decision-making. This arrangement enables the Management Board, supported by the Human Resources holding unit, to address relevant issues effectively. In addition to structured feedback opportunities, such as annual employee review discussions, employees may consult and interact with their direct supervisors at any time. The Cultural Compass platform for culture-enhancing initiatives and the 'Loominati' platform for submitting improvement suggestions offer further opportunities for participation (see **G1 Business conduct**).

Key channels and tools for engaging and communicating with employees (for Austria excluding the Environment Segment) include the 'Central Conflict Contact Point' (ZAK) for conflict management, Manager Group Coaching, the Leadership Experience Discussion Circle and the Change Agents Community. Anonymous feedback from both employees and external stakeholders, such as applicants, can be provided via the Austrian online employer review platform 'kununu'.

In most cases, anonymous digital feedback is requested from the entire workforce. For tools that apply specifically to managers - for example, evaluations of group coaching - only managerial feedback is collected. This feedback is assessed, analysed and integrated into appropriate follow-up actions by the responsible staff at Personalmanagement GmbH.

Actions implemented under the DEI process, such as diversity cafés, facilitate the collection of views from employees who may be particularly vulnerable or at risk. The 'DiversiTeam' also serves as a continuous point of contact. In the Czech Republic, equal opportunities and equal treatment are also taken into account in employee surveys. For further information, see section **S1-1 - Concepts related to own workforce, Diversity, Equity & Inclusion (DEI)**.

Both employees and employee representatives/trade unions are involved in new projects or in the evaluation of initiatives as required. There are also regular opportunities for feedback, such as employee performance review dialogues and surveys. The views of employees are communicated to the Management Board through the works council's participation in the Supervisory Board and discussions with the Management Board.

Depending on the nature of the process for involving the workforce and their representatives with respect to business impacts, operational responsibility lies with different officials. For group-wide processes such as employee surveys, responsibility lies with the respective project managers and the topic leads; processes such as the employee performance review dialogue fall within the remit of Managing Directors as well as department and team leaders. For formal formats, such as economic discussions with the Works Council, responsibility rests exclusively with management. Monitoring of the respective processes is carried out by management, which, in close coordination with the Management Board, initiates any necessary measures and supports their implementation within the framework of the corporate concept.

The agreements negotiated and concluded between employers and employee representatives are intended above all to ensure the continuous development of working conditions and their alignment with modern standards. In addition to economic and organisational matters, works agreements reflect the interests and perspectives of the workforce through the involvement of employee representatives.

Regular employee surveys allow for the results to be compared, developments to be identified and the actions taken to be evaluated. The goal is to strengthen employee loyalty to the company and thereby minimise staff turnover. Employee surveys in the Czech Republic not only involve a comparison within the company itself, but also benchmarking against other companies in the Czech Republic. The results are presented to the management in a comprehensive report. Any negative feedback or complaints are addressed immediately by the management and action is taken. Every five years, an anonymous and voluntary employee consultation is conducted covering health, work organisation, work interests and cooperation. The key indicator enabling comparison with previous surveys is the Human Work Index® (HWI®). The HWI® and the theory of the human ecology of labour, as a method for managing the sustainability of work assets through human-ecological management, are based on research by IBG (Innovative Organisation for Health and Human Resources Management) on working capital. The standardised surveys using the Human Work Index® measure work capacity in terms of employees' personal productivity in relation to existing work requirements and provide prognostic estimates of the sustainability of work capacity. The results are calculated for the Group as a whole and for the individual Group companies and are communicated accordingly. Implementation of the resulting measures takes place within the relevant business areas. The next survey will be conducted in the 2025/26 fiscal year.

S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns

The employee engagement channels mentioned in section **S1-2 – Processes for engaging with own workforce and employee representatives about impacts**, are an opportunity for employees to raise concerns. Employees and senior executives have the opportunity to raise confidential matters (such as potential mental stress or possible workplace harassment) during the annual employee review dialogue and the MbO interview. These discussions serve both to reflect on the past working year and to define objectives for the coming fiscal year. If concerns are raised, the senior executive is required to act promptly in line with their managerial responsibilities. Where necessary, the Human Resources department may be consulted to coordinate legal or other required support and advisory measures. A structured process is in place for handling such cases, which may include tools such as exploratory discussions (via the central conflict contact point), mediation or coaching. Concerns may also be identified through the evaluation of survey results. In addition to existing channels, the whistleblower system (see **G1-1 - Business conduct concepts and corporate culture, Protecting whistleblowers**) provides another means for employees to report serious misconduct within the company. This channel is particularly important where it is not possible or not desirable for an employee to approach their line manager or another designated contact person in person, as foreseen in the Code of Conduct or the Compliance Policy.

In Austria, employees may also submit ideas, concerns and questions to the 'DiversiTeam'. In addition, concerns and questions may be reported to the relevant Works Council and its responsible Chairman at any time, regardless of the underlying issue. The works council will then address the matter, with the assistance of the group representative or its chairperson, as appropriate.

Furthermore, since the 2023/24 fiscal year, 'change agents' have been appointed across all areas of the Group; employees in all business units may contact these change agents with any concerns relating to cultural transformation.

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The company takes effective measures and conducts continuous evaluations to ensure that its internal practices do not adversely affect its own workforce, but instead contribute to a supportive, safe and equitable working environment.

The involvement of employees and employee representatives in the development and implementation of measures helps ensure that these are specifically tailored to the key issues affecting the workforce. An open exchange and the channels for raising concerns described in S1-3 complement the management of impacts.

Necessary and appropriate actions can be identified and implemented through the ongoing involvement of employees, see **S1-2 – Processes for engaging with own workforce and employee representatives about impacts**, and **S1-3 - Processes to remediate negative impacts and channels for own workforce to raise concerns**. In addition to the general processes for ongoing employee involvement, the following processes may be used to identify necessary and appropriate actions in the area of DEI: needs analysis; analysis of HR data; analysis of best practices and dialogue with other companies; annual ‘DiversiTeam’ meeting (workshop with employees and managers, including affected individuals); assessment and adaptation; continuous monitoring and improvement. Workplace health and safety measures include conducting hazard and risk assessments and determining the appropriate actions to be taken.

Diversity, Equity & Inclusion (DEI) initiatives

Work-life balance, diversity, secure employment

Action	Diversity, Equity & Inclusion (DEI) initiatives
Description	The Group-wide 'DiversiTeam' is responsible for five key fields of action: women, positive and inclusive leadership, accessibility, regionality and culture and change (or Generations since September 2025). Within the Equal Opportunities Network, an environment is created through active knowledge exchange that promotes an increase in the share of women in particular, as well as a balanced representation of employees across all DEI dimensions (such as age, gender, etc.). The goal is to prioritise progress and change in these areas. **Events:** e.g. Diversity cafes, lecture on financial education, participation in the 'Positively Purple' initiative to promote inclusion of people with disabilities, breakfast on World Women's Day **Communication:** e.g. 'Mental Health matters' video on World Men's Day, Equal Care Day, World Down Syndrome Day **Training and e-learning:** e.g. 'Unconcious Bias' in recruiting, sign language workshops; GreenTechGirls initiative to train daughters of employees
Expected outcomes	The various communication activities, awareness-raising training courses and events contribute to raising awareness and, in the long term, to increasing under-represented groups and increasing diversity. Overall, this will strengthen the sense of belonging and the sense of security felt by staff. Diversity Cafés contribute to higher employee satisfaction and retention, as well as to a respectful and inclusive working environment, through open dialogue. This has a positive effect on Energie AG's attractiveness and sense of responsibility, and also enhances the company's appeal to talented professionals from diverse backgrounds.
Concept mapping	'Diversity, Equity & Inclusion' (DEI)
Scope of the measure	Own business activity, applies only to employees in Austria
Time horizon	The actions are being implemented on an ongoing basis and this will continue for several years – a completion date has not been set.
IROs on which the measure is based	Employee satisfaction; promoting diversity, equal opportunities and inclusion; Attracting and retaining employees
Implementation progress	'equalitA Award' (1st place in the category of effectiveness in terms of equality) and equalitA seal of approval for the promotion of women within the company (awards from the Austran Federal Ministry for Economic Affairs, Energy and Tourism); jury prize 'Strong Women. Strong Region' as part of the Upper Austrian Prize for Empowering Women and Promoting Equality and Equal Opportunities
Methodological information on monitoring implementation and effectiveness	Preparing and publishing the DEI activity report; documenting progress and challenges; using metrics for measurement; DEI as part of employee performance reviews.

Personnel and management development

Training and occupational development, diversity

Action	Personnel and management development
Description	One of Energie AG's key goals is to provide targeted services to prepare employees and managers for the challenges they will face in the working world of the future. In Austria, the following programmes are available, among others: Leadership Experience Discussion Circle; Manager Group Coaching; Junior Employee Development Programmes; 'Future LAB' (Top Management); 'EINSTEIN' learning platform (educational programme); Toolbox workshops for managers. In the Czech Republic, for example, the following programmes are available: Utility Management Training (UMT), an international training programme run by the IAWD (International Association of Water Service Companies in the Danube River Catchment Area) for young managers; coaching (soft skills) of technical directors and selected managers at ČEVAK a.s.; technical team training: recurring circle of engineers to discuss current innovations and additional discourse on new regulatory and organisational requirements; professional, in-depth training and participation in various committees and advisory boards, including in the Czech Water Management Association 'SOVAK'.
Expected outcomes	Personal development, increasing individual career opportunities, retaining skilled workers, increasing efficiency, strengthening employee satisfaction
Concept mapping	Target group-focused employee development
Scope of the measure	Own business
Time horizon	The personnel and management development actions are being implemented on an ongoing basis and the programmes are continually being adapted and expanded.
IROs on which the measure is based	Skills development and further development; promoting diversity, equal opportunities and inclusion
Implementation progress	See also **S1-13 – Metrics for training and skills development**
Methodological information on monitoring implementation and effectiveness	The effectiveness of the training and development programmes is monitored and assessed using a number of methods such as seminar evaluations and knowledge reviews. The level of uptake of the training and further education programmes is also used for assessment purposes.

Digital fitness quiz

Training and occupational development

Action	Digital skills
Description	The digital fitness quiz offered is based on DigComp 2.3. AT– a science-based EU-wide framework covering six key areas of digital literacy. One of Energie AG's key goals is to provide targeted services to prepare employees and managers for the challenges they will face in the digital working world of the future. Every employee with IT access in Austria was offered the opportunity to take the digital fitness quiz to gain a personal overview of their level of digital skills.
Expected outcomes	The digital fitness quiz offers all workers in Austria with IT access the opportunity to reflect on their basic digital skills, identify individual strengths and determine specific areas for improvement.
Concept mapping	Digital skills
Scope of the measure	Own business

Action	Digital skills
Time horizon	The digital fitness quiz was carried out in spring 2025. In June 2025, the training programme to strengthen digital skills began. A further round of the quiz is planned for spring 2026. The training offering is being continuously expanded and updated and is designed for multi-year implementation – currently over a period of two financial years.
IROs on which the measure is based	Skills development and further development
Implementation progress	The first round of the fitness quiz has been completed, the results have been evaluated, and initial training sessions were offered in June and July 2025. Further training followed from September 2025 onwards. A total of 62% of the invited employees based in Austria and 81% of managers based in Austria participated in the basic module.
Methodological information on monitoring implementation and effectiveness	After completing the assessment, each employee receives an individual, detailed competency profile. Based on these results, a targeted selection can be made from the available training programme.

Apprenticeship

Training and occupational development, secure employment

Action	Apprenticeship
Description	Through targeted measures and initiatives, Energie AG promotes the training of qualified young skilled workers and supports both the personal and professional development of apprentices. The objective is to attract young talent to the company at an early stage and to retain them over the long term. Key measures include: cooperation with compulsory schools; electrical engineering courses in polytechnical schools; initiatives with partners of the Province of Upper Austria, such as PowerGirls and Girls' Day, to provide girls with insights into technical professions; modernisation and expansion of the training workshop, and construction of the new apprentice residence in Gmunden starting in October 2025; target-group-specific workshops and seminars on safety and health topics (such as addiction prevention, safe use of the internet, communication training and others)
Expected outcomes	Training and continuous skills development, personal growth, enhancement of individual career prospects, retention of skilled workers, efficiency gains, strengthening of employee satisfaction
Concept mapping	Skills development through apprenticeship
Scope of the measure	Own business
Time horizon	From the 2024/25 fiscal year, 36 apprentices will start their training each year, undergoing a three-and-a-half- or four-year apprenticeship programme within the company, depending on the profession.
IROs on which the measure is based	Skills development and further development, attracting and retaining employees, securing and preserving expertise
Implementation progress	Annual recruitment of trained young skilled workers to the group companies of Energie AG Award 'ineo innovative, sustainable, committed and focused on apprentice training' from the Upper Austrian Chamber of Commerce for companies with exemplary commitment to apprentice training Award 'TOP Training Company 2024/25' from the Austrian Institute for Management and Economic Research and Kronen-Zeitung Annual placements in the Upper Austrian Industry Apprentice Competition
Methodological information on monitoring implementation and effectiveness	360° feedback tool to assess the current training situation of apprentices every two weeks; partnership with the association zukunft.lehre.österreich (ZLÖ) for an ongoing image campaign to strengthen and enhance the attractiveness of apprenticeships

Health and safety management system

Health and safety

Action	Health and safety management system
Description	All Umwelt Service GmbH and WDL GmbH sites in Austria as well as the entities VAK Beroun a.s. and ČEVAK a.s. from the Czech Republic Segment go beyond statutory requirements and are certified in accordance with ISO 45001:2018 (health and safety management system).
Expected outcomes	Ensuring the continuous compliance with the requirements of the health and safety management system, including regular internal and external audits and the implementation of improvement measures arising from audit findings, with the aim of further enhancing the level of worker protection.
Concept mapping	Employee protection
Scope of the measure	Own business
Time horizon	Existing certifications are confirmed in annual audits.
IROs on which the measure is based	Health promotion programs, risk of accidents at work
Implementation progress	The accident rate at Group level remained stable compared with previous years. See also **S1-14 Metrics for health and safety**
Methodological information on monitoring implementation and effectiveness	Regular reporting on the effectiveness of the ISO 45001:2018 management systems which have already been implemented is carried out in annual management reviews, in internal and external and customer audits or in occupational health and safety meetings. Agreed actions are checked during safety inspections and fire safety checks.

Training and awareness-raising on workplace health and safety

Health and safety

Action	Training and awareness-raising on workplace health and safety
Description	Energie AG organises training courses that go beyond the legal requirements (e.g. safety information days and safety training courses) and distributes relevant information. Austria: Training offerings on occupational safety and health, safety training for safety representatives and fire protection officers, safety information day for managers, e-learning modules, communication of safety-related topics with the involvement of safety representatives, and awareness campaigns at irregular intervals. Czech Republic: Occupational safety and health training (internal and external) conducted at the legally prescribed intervals
Expected outcomes	Increasing awareness and knowledge is done with the aim of raising safety and health standards.
Concept mapping	Employee protection
Scope of the measure	Own business activities, upstream value chain
Time horizon	The training programmes and communication campaigns are constantly being adapted and updated.
IROs on which the measure is based	Health promotion programs, risk of accidents at work
Implementation progress	The accident rate at Group level remained stable compared with previous years. See also **S1-14 Metrics for health and safety**
Methodological information on monitoring implementation and effectiveness	Workplace inspections ensure that the knowledge taught has been understood and is being applied correctly. The documentation of the training courses carried out is used to monitor compliance with legal requirements and the acquisition of knowledge.

Workplace health promotion

Health and safety

Action	Workplace health promotion
Description	The health and safety of employees is understood as an important success factor and promoted by targeted priority programmes and internal campaigns. Only healthy and satisfied staff can be successful with their work for a company. Energie AG works to ensure awareness and personal responsibility around occupational health and safety among its employees. Specific measures in Austria: 'Occupational Psychology Service Line': free counselling and assistance with cases of conflict, stress, inability to cope, anxiety, sleep disorders or even personal crises (deaths, illnesses, etc.); 'energy@work' health project; rehabilitation support for existing illnesses; numerous programmes contribute to safeguarding the employees' health (e.g. 'healthy 15 minutes', first-aid courses, 'shiftwork fitness basics' workshop for employees in Austria). The range of occupational healthcare services also includes vaccination campaigns and general advice on prevention in Austria.
Expected outcomes	Prevention of mental stress, more conscious approach to employee health, promotion of employee health
Concept mapping	Employee protection
Scope of the measure	Own business
Time horizon	The programmes and communication campaigns are constantly being adapted and updated.
IROs on which the measure is based	Health promotion programs
Implementation progress	Regular reports are provided on course utilisation, sickness leave statistics (from insurance providers) and participant numbers.
Methodological information on monitoring implementation and effectiveness	Energie AG's company health management policy was awarded the 'Betriebliche Gesundheitsförderung bis 2025' (Workplace Health Promotion) seal of approval and the new seal 'Betriebliche Gesundheitsförderung 2026 – 2028' was again applied for (excl. for the Environment and Czech Republic Segments).

Work-life balance

Working time, work-life balance, diversity, secure employment

Action	Work-life balance
Description	Energie AG values employee satisfaction highly and strives to create the right conditions to offer employees the best possible working environment. There is a strong focus on promoting work-life balance, which is achieved in particular through the initiatives 'Flexibility of working hours' with regard to part-time arrangements, home office or sabbaticals, year-round operation of a childcare facility, school holiday offers, 'Financial assistance (for families)' and 'Support services for family caregivers'.
Expected outcomes	Creating a family-friendly working environment that promotes employee satisfaction and values and supports diversity in lifestyles.
Concept mapping	Flexibility of working hours
Scope of the measure	Own business
Time horizon	Work-life balance actions are being carried out continually and improved or expanded accordingly.
IROs on which the measure is based	Work-life balance; flexible working time models; employee satisfaction; promoting diversity, equal opportunities and inclusion; attracting and retaining employees
Implementation progress	Progress in the area of work-life balance is documented in the audit report as part of the 'berufundfamilie' (work-life) audit. The award of the State Prize for 'Family & Career' (Familie&Beruf) highlights the company's family-friendly employer branding with a special focus on father-friendly HR policies. The annual satisfaction analysis regarding company childcare is used to highlight potential areas where there is room for improvement. Information about support services for employees who provide care and support to persons close to them is also provided on an ongoing basis via internal channels, such as the intranet.
Methodological information on monitoring implementation and effectiveness	The effectiveness of the actions can be monitored and assessed using employee surveys, employee performance reviews or direct discussions with line managers, employee representatives or the trade union, as well as the staff turnover rate. With regard to company childcare, satisfaction analyses are conducted.

Metrics and targets

S1-5 – Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Gender distribution at management level

Description	The 'Gender balance at management level – increasing the share of women' initiative aims to increase the number of women in management positions, promote a more balanced gender distribution, strengthen the corporate culture and improve equal opportunities.
Concept mapping	'Diversity, Equity & Inclusion' (DEI)
Target value	25% of second and third-level management positions held by women in the 2034/35 fiscal year
Scope of the target	Activities: ■ Recruitment and promotion: Focus on women in management positions ■ Mentoring and training: Programmes and workshops for female employees ■ Communication and awareness-raising measures on the benefits of increasing the share of women in management, e.g. through privilege walks, diversity cafés ■ Inclusion initiatives: Promoting an inclusive corporate culture, e.g. through the equal opportunities network ■ Promotion of young talent, e.g. through the GreenTechGirls initiative to participate in cross-mentoring programmes Upstream and downstream value chain: currently no implementation in the upstream or downstream value chain Geographical boundaries: The target covers Energie AG's entire workforce at all locations.
Reference value and reference year	17.3% of management positions held by women in the 2023/24 fiscal year
Target year	22% of management positions held by women in the 2029/30 fiscal year 25% of management positions held by women in the 2034/35 fiscal year
Methods applied and significant assumptions	Selected scenarios: Analysis of the current gender distribution in leadership positions in connection with planned measures (mentoring, training); regular evaluation of target achievement Data sources: Internal HR databases Alignment with public policy goals: Alignment with Austrian gender equality objectives and legislation Consideration of the broader context: Promotion of equal opportunities as part of sustainable development; adaptation of measures to regional needs and regulatory requirements
Consideration of stakeholder interests	Employees were invited to attend events and workshops (e.g. Equal Opportunities Network), surveys (e.g. DEI survey in January 2024) and included in employee branding measures (scholarship for female technicians). The priorities identified by the Management Board were taken into account in the consultation process (regular meetings) and at events.
Changes compared with the previous year	–
Result in the reporting year	18.3% see **S1-9 Diversity metrics**
Target status	On track
Monitoring and review	Regular review by Personalmanagement GmbH and annual reporting in Energie AG's sustainability statement

S1-6 – Characteristics of the company's employees

The number of employees in the Group includes all individuals with a valid employment contract. The headcount as of 30 September 2025 forms the basis for calculating further metrics relating to the company's own workforce.

Employees by gender

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Male	3,924	3,838	2.2
Female	1,258	1,232	2.1
Others	0	0	–
Not reported	0	0	–
Total	**5,182**	**5,070**	**2.2**
	FTE [1]	FTE [1]	±%
Male	3,860	3,771	2.4
Female	1,082	1,062	1.9
Others	0	0	–
Not reported	0	0	–
Total	**4,942**	**4,833**	**2.2**

[1] Full-time equivalent (FTE); depending on the applicable collective agreement for individual employees, the definition of a full-time equivalent (RTD) ranges from 37.5 to 40 hours per week.

In addition to the presentation of employee figures in the Management Report, the staff levels reported in accordance with ESRS also include qualified employees, employees in presence or civil service, unpaid released staff and marginally employed persons.

Employees by country

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Austria	3,359	3,292	2.0
Czech Republic	1,783	1,736	2.7
Italy	40	42	-4.8
Total	**5,182**	**5,070**	**2.2**
	FTE	FTE	±%
Austria	3,150	3,085	2.1
Czech Republic	1,755	1,710	2.6
Italy	37	38	-2.6
Total	**4,942**	**4,833**	**2.2**

Employees by contract type and gender

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Male	3,924	3,838	2.2
Female	1,258	1,232	2.1
Others	0	0	–
Not reported	0	0	–
Total employees	**5,182**	**5,070**	**2.2**
Male	3,771	3,679	2.5
Female	1,201	1,187	1.2
Others	0	0	–
Not reported	0	0	–
Total permanent employees [1)]	**4,972**	**4,866**	**2.2**
Male	153	159	-3.8
Female	57	45	26.7
Others	0	0	–
Not reported	0	0	–
Total temporary employees [1)]	**210**	**204**	**2.9**
Male	0	0	–
Female	0	0	–
Others	0	0	–
Not reported	0	0	–
Total employees without guaranteed working hours	**0**	**0**	**–**

[1)] An adjustment to the previous year's figures is due to the change in the underlying evaluation procedures.

Employees by contract type and country

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Austria	3,359	3,292	2.0
Czech Republic	1,783	1,736	2.7
Italy	40	42	-4.8
Total employees	**5,182**	**5,070**	**2.2**
Austria	3,300	3,230	2.2
Czech Republic	1,633	1,596	2.3
Italy	39	40	-2.5
Total permanent employees [1)]	**4,972**	**4,866**	**2.2**
Austria	59	62	-4.8
Czech Republic	150	140	7.1
Italy	1	2	-50.0
Total temporary employees [1)]	**210**	**204**	**2.9**
Austria	0	0	–
Czech Republic	0	0	–
Italy	0	0	–
Total employees without guaranteed working hours	**0**	**0**	**–**

[1)] An adjustment to the previous year's figures is due to the change in the underlying evaluation procedures.

Employee turnover

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Male	273	273	0.0
Female	89	81	9.9
Others	0	0	–
Not reported	0	0	–
Total number of departing employees	**362**	**354**	**2.3**
Total number of employees	5,147	4,978	3.4
	in %	in %	±%points
Employee turnover rate	**7.0**	**7.1**	**-0.1**

Employee turnover includes all employees who left the company during the reporting period due to resignation, dismissal, retirement, death, termination during the probationary period or early termination of a fixed-term employment contract. The employee turnover rate is defined as the number of departures divided by the average number of employees.

S1-7 – Characteristics of external employees

Non-employees within own workforce

	2024/25 Headcount	2023/24 Headcount	Comparison ±%
Third-party temporary staff	139	149	-6.7
Other [1)]	232	255	-9.0
Total	**371**	**404**	**-8.2**
	FTE	FTE	±%
Third-party temporary staff	107	123	-13.1
Other [1)]	51	57	-9.4
Total	**159**	**180**	**-11.9**

[1)] Independent contractors, service contracts, self-employed
Data in the 'Other' category have been revised both for headcount (-76 persons) and for FTE (-12 FTE) for the fiscal year 2023/24.

Alongside the salaried employees, there are temporary staff who are not employed by the Energie AG Group but are engaged on limited-time projects and to assist during peak periods. Energie AG is responsible for issuing work instructions and for supervising, defining and shaping the work environment.

In the Czech Republic Segment, non-employees are engaged under 'agreements'. They perform both technical and auxiliary activities (such as consulting activities in the areas of the General Data Protection Regulation, IT, water and wastewater calculation or heat and water meter readings). Non-employees are both external persons and employees within the company or from another company in the Czech Republic Segment who are already included under metric S1-6. As of 30 September 2025, 37 persons or 6.91 FTEs are not included in the number of non-employees, as they are already classified as employees under metric S1-6.

S1-8 – Collective bargaining coverage

88.9% (previous year: 88.2%) of all employees, corresponding to 4,607 employees (previous year: 4,470), are covered by collective labour agreements. In Austria, 84.1% (previous year: 83.8%) and in the Czech Republic 97.8% (previous year: 96.1%) are covered by different collective agreements.

Collective bargaining coverage

Coverage rate	2024/25 Employees – European Economic Area (for countries with > 50 employees representing > 10% of total employees) in %	2023/24 Employees – European Economic Area (for countries with > 50 employees representing > 10% of total employees) in %
0 – 19%	–	–
20 – 39%	–	–
40 – 59%	–	–
60 – 79%	–	–
80 – 100%	Austria, Czech Republic	Austria, Czech Republic

The Energie AG Group has no employees outside the European Economic Area.

The Energie AG Group has no employees outside the European Economic Area.

Employment relationships not covered by collective agreements are predominantly governed by voluntary contractual arrangements (works agreements or individual agreements).

Individual collective agreements apply to all Czech water companies. This does not apply to VHOS a.s., where the working and employment conditions for permanent employees are regulated by statutory collective agreements. Energie AG Teplo Vimperk s.r.o., in which an ‘employee council’ operates in accordance with Czech labour law, follows a similar approach.

Some of the rights defined in the Czech collective agreements apply in part to non-employees. At VHOS a.s. (no trade union representation), a ‘works council’ negotiates with the company's management board.

S1-9 – Diversity metrics

Employees at the upper management levels by gender

	2024/25		2023/24		Comparison
	Headcount	in %	Headcount	in %	±%
Male	29	74.4	33	78.6	-12.1
Female	10	25.6	9	21.4	11.1
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Employees at 2nd management level	**39**	**100.0**	**42**	**100.0**	**-7.1**
Male	56	86.2	53	85.5	5.7
Female	9	13.8	9	14.5	0.0
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Employees at 3rd management level	**65**	**100.0**	**62**	**100.0**	**4.8**
Male	85	81.7	86	82.7	-1.2
Female	19	18.3	18	17.3	5.6
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Employees at the upper management levels (2nd and 3rd level)	**104**	**100.0**	**104**	**100.0**	**0.0**

The second management level comprises managing directors and holding company managers. The third management level comprises department heads and managing directors from sub-subsidiaries. In the Czech Republic Segment, the second management level includes managing directors, chairpersons and chief executive officers of the respective entities. This level also includes three members of the Management Board of the Czech Republic Segment who have a management contract but no employment contract and are therefore not deemed employees as defined by Czech labour law. For this reason, these three people are not included in the other metrics in section S1 Own workforce. The third management level includes specialist directors in joint stock companies and operations managers in limited liability companies.

See also **GOV 1 – The role of the administrative, management and supervisory bodies**.

Employees by age and gender

	2024/25		2023/24		Comparison
	Headcount	in %	Headcount	in %	±%
Male	540	10.4	522	10.3	3.4
Female	156	3.0	174	3.4	-10.3
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Under 30 years	**696**	**13.4**	**696**	**13.7**	**0.0**
Male	1,704	32.9	1,651	32.6	3.2
Female	683	13.2	647	12.8	5.6
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Between 30 and 50 years	**2,387**	**46.1**	**2,298**	**45.4**	**3.9**
Male	1,680	32.4	1,665	32.8	0.9
Female	419	8.1	411	8.1	1.9
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Over 50 years	**2,099**	**40.5**	**2,076**	**40.9**	**1.1**

S1-11 – Social protection

All employees in the Group are covered by social security programmes that protect them against loss of income as a result of significant life events such as illness, unemployment, accidents at work and disability, parental leave and retirement.

S1-13 – Metrics for training and skills development

Employees with regular performance reviews by gender

	2024/25		2023/24		Comparison
	Headcount	in %	Headcount	in %	±%
Male	2,079	53.0	1,850	48.2	12.4
Female	811	64.5	682	55.4	18.9
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Total	**2,890**	**55.8**	**2,532**	**49.9**	**14.1**

In the Czech Republic Segment, only 26.3% (previous year: 8.2%) of employees participated in a performance review. Implementation of a standardised performance review for each employee commenced in the 2024/25 fiscal year.

Employee training hours by gender [1)]

	2024/25		2023/24		
	Hours	Hours/ Headcount	Hours	Hours/ Headcount	Comparison ±%
Male	55,709	14.2	52,895	13.8	5.3
Female	19,909	15.8	20,562	16.7	-3.2
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Total	**75,618**	**14.6**	**73,457**	**14.5**	**2.9**

[1)] For da emobil GmbH, the ratio of training hours used was based on well-founded estimates.

S1-14 – Metrics for health and safety

Health and safety management system

	2024/25		2023/24		
	Headcount	in %	Headcount	in %	Comparison ±%
Employees covered by a health and safety management system	2,126	41.0	2,109	41.6	0.8
Non-employees covered by a health and safety management system	212	57.1	264	55.0	-19.7
Own workforce covered by a health and safety management system	**2,338**	**42.1**	**2,373**	**42.8**	**-1.5**

Fatalities

	2024/25 Number	2023/24 Number	Comparison ±%
Fatalities resulting from work-related injuries [1)]	0	0	–

[1)] The number of worker fatalities at the company's other sites is not systematically recorded.

Work-related injuries and LTIF

	2024/25 Number	2023/24 Number	Comparison ±%
Reportable work-related injuries – Work-related accidents	94	95	-1.1
	Million hours	Million hours	±%
Hours worked by own workforce	8.95	7.86	13.9
	Number per million hours	Number per million hours	±%
Rate of work-related accidents per million hours worked or "Lost Time Injury Frequency Index" (LTIF)	**10.5**	**12.1**	**-13.1**

Days lost

	2024/25 Number of days lost	2023/24 Number of days lost	Comparison ±%
Work-related injuries – Work accidents	1,838	2,266	-18.9
Fatalities from work-related accidents	0	0	–
Total	**1,838**	**2,266**	**-18.9**

It has not been possible to record work-related ill health and the resulting fatalities. Austria does not require the reporting of work-related ill health, and the employer does not receive any information on the nature of employees' illnesses.

S1-15 – Metrics for work-life balance

All employees in the Group were entitled to family-related leave in the reporting period:

Entitlement to family-related leave

	2024/25		2023/24		Comparison ±%
	Headcount	in %	Headcount	in %	
Male	3,924	100.0	3,838	100.0	2.2
Female	1,258	100.0	1,232	100.0	2.1
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Total	**5,182**	**100.0**	**5,070**	**100.0**	**2.2**

The following list includes all employees who took parental leave (including compulsory maternity leave), 'Papamonat' (dad month) leave or carers' leave during the reporting period.

Use of family-related leave

	2024/25		2023/24		Comparison ±%
	Headcount	in %	Headcount	in %	
Male	373	9.5	377	9.8	-1.1
Female	239	19.0	250	20.3	-4.4
Others	0	0.0	0	0.0	–
Not reported	0	0.0	0	0.0	–
Total	**612**	**11.8**	**627**	**12.4**	**-2.4**

S1-17 – Incidents, complaints and severe human rights impacts

Discrimination including harassment

	2024/25 Number	2023/24 Number	Comparison ±%
Incidents of discrimination and harassment in own workforce	1	0	–

Fines, penalties and compensation

	2024/25 EUR mill.	2023/24 EUR mill.	Comparison ±%
Total amount of fines, penalties and compensation for damages from all complaints	0	0	–

The process of establishing the metrics according to S1-17 ‘Complaints’ will be revised in fiscal year 2025/26.

S2 Workers in the value chain

In the 2024/25 fiscal year, a major procurement repositioning project was launched. The focus is on implementing strategic supplier management, optimising purchasing processes and gradually integrating enhanced sustainability criteria into procurement. A significant milestone is the planned integration of an AI-based vendor risk assessment tool in the coming fiscal year. This will enable targeted measures to systematically improve sustainability assessments across the supply chain. Sustainable procurement is therefore an integral component of the purchasing strategy. Particular emphasis is placed on social responsibility along the value chain. Close cooperation with suppliers within the EU significantly reduces the risk of human rights violations. With this holistic approach, Energie AG positions itself as a responsible energy supplier, effectively combining sustainability, innovation and social responsibility.

Management of impacts, risks and opportunities

S2-1 – Concepts related to value chain workers

Development of sustainable procurement

Adequate wages, health and safety

Content: In the 2024/25 fiscal year, a comprehensive project was launched to systematically analyse and optimise internal procurement structures. Both external factors – such as the increasing complexity of regulatory requirements (e.g. ESG, CSRD, CSDDD, NIS2) – and internal aspects were taken into account. A central internal focus has been the integration of the 'LOOP' Group Strategy into purchasing and the revision of existing processes. The concepts developed jointly with the entire purchasing team will be gradually implemented over the coming years and will form the foundation for further development towards sustainable procurement.

Particular attention will be paid to sustainability topics, in particular the full implementation of the Prewave supplier risk management system in ERP systems. This system systematically identifies and assesses environmental and social risks along the supply chain. Using artificial intelligence and machine learning, Prewave detects potential risks in the supply chain at an early stage, helping the company meet sustainability and compliance requirements.

Another key field of action is the gradual automation of capturing Scope 3 emissions along the supply chain. The resulting metrics will in future provide an essential basis for Purchasing to identify potential areas for improvement and, together with suppliers, to implement targeted actions to reduce CO_2 emissions.

One of the key policies governing cooperation with suppliers of Energie AG is the **'Code of Conduct for our Contractors'**. It sets out clear rules for collaboration along the supply chain and defines binding principles for good corporate governance. The focus lies on shared values such as respect, integrity, non-discrimination, responsibility, reliability, transparency, quality awareness and sustainability.

To fulfil this responsibility, it is essential to ensure that these fundamental principles are put into practice. Accordingly, Energie AG expects its contractors to make an explicit commitment to these values. With its Code of Conduct, Energie AG sets out the guiding principles that contractors must adhere to in the course of their work.

The sustainable procurement approach takes human and environmental rights considerations into account.

General objectives: The development of Energie AG's purchasing strategy is increasingly guided by the principles of sustainability. The aim is to consistently integrate environmental, social and economic criteria into the procurement process, thereby establishing a responsible and forward-looking purchasing strategy.

Material impacts, opportunities and risks:

Working conditions – Adequate wages	
Material negative impacts	▪ Possible low pay
Working conditions – Health and safety	
Material negative impacts	▪ Risk of accidents at work

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: The further development of internal procurement processes and the integration of sustainable purchasing approaches are currently underway and will be progressively embedded into the procurement process. In the coming years, monitoring and control mechanisms will also be developed to ensure implementation of the concept and long-term adherence to sustainability objectives.

Scope: The scope of application covers all procurement activities of Energie AG in Austria.

Responsibilities: Overall responsibility for implementing the concept in Austria lies with the Procurement and Logistics Department, which forms part of the Services und Digital Solutions GmbH service unit.

S2-2 – Processes for engaging with value chain workers about impacts

The interests of the stakeholder group 'Workers in the value chain' are taken into account through the Code of Conduct, which is binding for all contractors. This Code of Conduct covers a broad range of protected interests derived from internationally recognised frameworks such as the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the ILO Declaration on Fundamental Principles and Rights at Work. For further information on the integration of value chain workers, see also the following section.

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

The contact details of Energie AG's Procurement department are available on the **corporate website**, with additional contact information published on **www.energieag.cz**. The channels are provided by Energie AG. They include email, telephone and a postal address to ensure accessibility.

If negative impacts on workers in the value chain are identified, an individual corrective action plan is initiated.

Depending on the nature of the report, the case is forwarded either to the responsible contact within the Group or jointly addressed with the relevant Group unit. In the year under review, the company was not made aware of any violations of the Supplier Code or any other indications of labour-related concerns within the value chain.

See **G1-1 - Business conduct concepts and corporate culture, whistleblower protection** for information on reporting channels and resolution processes provided to Energie AG's external stakeholders.

At present, no reliable information is available regarding the extent to which workers in the value chain are aware of or place trust in the existing contact channels.

S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

Based on Energie AG's approach to sustainable procurement as outlined in Section S2-1, the following section presents the measures that address the material impacts on value chain workers.

Supplier risk analysis

Adequate wages, health and safety

Action	Supplier risk analysis
Description	In the 2024/25 fiscal year, Energie AG implemented an AI-based vendor risk assessment tool with Prewave. The solution analyses ESG-relevant data from publicly available sources to identify potential risks such as human rights violations, environmental violations or incidents of corruption at an early stage. This enables continuous monitoring of the supply chain and strengthens compliance with due diligence obligations along the value chain. In the coming years, there are plans to gradually expand system integration and connect additional interfaces in order to unlock further optimisation potential and consistently develop the path towards sustainable procurement. The risk analysis is applied equally to suppliers of the purchasing organisation in Austria and to those of the purchasing organisation in the Czech Republic.
Expected outcomes	Through consistent implementation and the planned further integration of the supplier risk analysis into the procurement process, the foundation is being laid for meeting future regulatory requirements, such as the EU Corporate Sustainability Due Diligence Directive (CSDDD).
Concept mapping	Development of sustainable procurement
Scope of the measure	Upstream value chain
Time horizon	When preparing the annual sustainability statement, a comprehensive risk analysis of all active suppliers from the fiscal year under review is carried out.
IROs on which the measure is based	Possible low pay, risk of accidents at work
Implementation progress	The number of suppliers included in the risk analysis was increased in terms of both quantity and depth of examination compared to the 2023/24 fiscal year, in which only selected suppliers were audited.
Methodological information on monitoring implementation and effectiveness	In addition to the annual review of all suppliers along the full supply chain, there are plans to implement ongoing monitoring during the year in future. This will be done using needs-based partial and individual audits, for example when new suppliers are taken on, in the event of exceptional circumstances or if there are any noticeable developments within the supply chain.

Code of conduct for contractors

Adequate wages, health and safety

Action	‘Code of conduct for our contractors’
Description	Energie AG has a mandatory code of conduct for contractors. The following issues are addressed: Human dignity, respectful and fair treatment; safe and healthy working conditions; fair compensation, responsible communication and use of data; the environment and sustainability; environmentally friendly and sustainable use of resources in upstream services; fair and equitable competition; conflicts of interest; avoiding corruption and acceptance of benefits; lobbying, sponsorship and donations; compliance precautions.
Expected outcomes	The objective of the code of conduct is to define clear principles providing guidance for corporate behaviour. At the centre are the shared values of respect, integrity, non-discrimination, responsibility, reliability, transparency, quality awareness and sustainability. Energie AG is also responsible for actively working to ensure that the conduct resulting from and required by the aforementioned basic principles is enforced and achieved to the greatest extent possible. Accordingly, Energie AG also expects its contractors to commit to this attitude and values. Therefore, with the ‘Code of Conduct for our Contractors’, Energie AG has set out the guidelines that its contractors must adhere to when carrying out their activities.
Concept mapping	Development of sustainable procurement
Scope of the measure	Upstream value chain
Time horizon	The code of conduct applies permanently to all contractors and subcontractors of Energie AG worldwide.
IROs on which the measure is based	Possible low pay, risk of accidents at work
Implementation progress	In the Czech Republic Segment, the implementation of the Code of Conduct has started. Full implementation is planned for the fiscal year 2025/26.
Methodological information on	Compliance with the code of conduct by contractors is subject to review and

Action	'Code of conduct for our contractors'
monitoring implementation and effectiveness	assessment as required.

Metrics and targets

Company-specific metrics

Regional procurement [1]	2024/25 Number	2023/24 Number	Comparison ±%
Contracted suppliers	2,666	2,470	7.9
	in %	in %	±%
Of which in Austria	89.5	83.5	7.2
Of which in other European countries	10.4	16.4	-36.6
Others	0.1	0.1	0.0
	EUR mill.	EUR mill.	±%
Order volume	461.5	299.2	54.3

[1] Orders placed by the Austrian operations via central procurement

S4 Consumers and end-users

Management of impacts, risks and opportunities

S4-1 – Concepts related to consumers and end users

Compliance with the applicable laws and regulations and internal requirements forms the basis for dealing with customers of Energie AG. These principles are also enshrined in the **Code of Conduct 'This is how we think, this is how we act'** (see also **G1-1 Business conduct concepts and corporate culture, Transparent Values – Code of Conduct 'This is how we think, this is how we act'**). The Code of Conduct serves as the foundation for dealing with all stakeholders such as business partners, domestic suppliers and employees of the Energie AG Group.

Furthermore, Energie AG voluntarily commits to complying with the 'Oesterreichs Energie' Code of Conduct, thereby ensuring transparent, fair and comprehensible distribution activities. Compliance with these guidelines ensures that human rights are upheld in accordance with international human rights standards when dealing with customers.

Customers may report potential violations through the channels described in section **S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**.

Customer experience and digitalisation

Access to (high-quality) information; access to products and services

Content: As part of the 'LOOP' strategy and organisation project, topics such as customer experience and digitalisation were defined as key focus points. In the 2024/25 fiscal year, these areas were further developed and deepened under the 'Next Level' Group-wide digitalisation project. A dedicated taskforce, consisting of staff from different Group units, developed concrete actions to optimise the customer experience through digital solutions. The focus was on the digitalisation of the customer interface, including the detailed elaboration of specific use cases and the definition of technical requirements. The term 'customer experience' refers to the totality of impressions and experiences that customers gain when interacting with the company – and thus represents a key lever for sustainable customer loyalty and service quality. In many cases, a high-quality data foundation, interoperability between systems, tools and customer interfaces (both digital and analogue), as well as the seamless integration of all touchpoints between the company and its customers, are key to delivering an optimal customer experience.

General objectives: The strategic objective is to significantly improve the customer experience through digitalisation and simplification across the entire customer journey, i.e. in all phases of the purchasing process, particularly in the B2C sector.

Material impacts, risks and opportunities:

Information-related impacts for consumers and/or end users – Access to (high-quality) information	
Material positive impacts	▪ Transparent provision of information across multiple channels
Material negative impacts	▪ Insufficient/non-transparent customer information
Social inclusion of consumers and/or end-users – Access to products and services	
Material risks	▪ Reputational damage

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: A cross-departmental project team with employees from the Group Strategy, Vertrieb GmbH and Services und Digital Solutions GmbH Group units has developed a specific management action plan to achieve a digitally optimised customer experience. In addition to 'quick wins', this also includes medium to long-term IT infrastructure adaptations. The 'Next Level' project team monitored the implementation of the actions and their progress towards achieving the strategic ambitions using weekly and fortnightly reviews. In addition, the Management Board was provided with a status update in the context of the 'Next Level' steering committees.

Scope: This Group-wide strategic direction applies to all Austrian customers of Energie AG.

Responsibilities: The Management Board and managing directors of the Group companies; the organisational anchoring is largely complete. The project team has handed over the finalised management agenda to the management of Vertrieb GmbH. The final handover will be completed by the end of 2025.

Stakeholder involvement: A detailed analysis of the customer journey was carried out to ensure that the customer's interests are at the heart of strategic planning and the resulting actions. Customers were also directly involved through surveys. The result of the analysis was a multi-dimensional approach to optimising the status quo.

Information security management

Access to products and services

Content: The Group Information Security Policy and its attachments govern information security management at Group level to ensure risk-appropriate protection of electronic business information. They define the strategic objectives, principles, and the functional and organisational structure of information security management.

General objectives: The objective is to establish a risk-appropriate and legally compliant information security procedure in the economic and legal interests of the Group, which must be implemented by operational management.

Information security management includes: compliance with the specific legal responsibilities of the Management Board and the managing directors of the Group companies; the specific protection of personal data and consequently employee and customer privacy, as well as the legally compliant use of information and data; the recording and risk-adequate management of information security risks and the resulting ISM risk report by the Controlling and Risk Management holding unit for the owners and other stakeholders; the requirements for stable and secure ICT operations by the ICT service partners (ISPs); the appropriate management and monitoring of external ICT service providers; requirements and actions for managing ICT outages and ICT

emergencies in a coordinated manner and defining suitable solutions for recovering and restarting affected ICT systems; awareness of all ICT users of information security and the associated measures, facilities and resulting difficulties; an information security management system in accordance with ISO 27001; the foundations for any individual certification of information security (in particular in accordance with ISO 27001); in summary, safeguarding the associated quality, stability, continuity and added value of information management in the Group companies.

Material impacts, risks and opportunities:

Social inclusion of consumers and/or end-users – Access to products and services	
Material positive impacts	▪ Resilience to crises
Material risks	▪ Reputational damage

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: To monitor the effectiveness of information security management, an annual audit report is produced in consultation with the operational ICT units and Group Internal Audit, which combines internal and external audits based on the threat situation.

Scope: The regulations defined in the Group policy apply to the entire Energie AG Group.

Responsibilities: the management boards and managing directors of the Group companies, and holding company managers as well as other stakeholders in the information security organisation of Energie AG.

Third-party standards and initiatives: Information security management in the Group is based on COBIT (Control Objectives for Information and Related Technologies) and ISO 27001.

Stakeholder involvement: The Group policy takes into account the Energie AG Group's strategy and was agreed with the Management Board, the holding company, the business and service units and the employee representatives when it was drawn up and also during planned revisions.

Implementation support: The Group policy serves as a framework and is supplemented by more detailed operational provisions set out in its appendices, which support effective implementation. All documents are available on the intranet. In addition, the Group-wide information security awareness campaign regularly and proactively informs and trains users about risks and threats associated with information security.

Security of supply and waste management

Access to products and services

GRI EU-DMA Management approach to ensure short and long-term electricity availability and reliability

Content: Energie AG's 'Security in supply and waste management' policy is focused on ensuring continuous and reliable access to products and services for all customers, regardless of their social background or the specific products and services they use.

General objectives: This policy is guided by the following key factors and general goals:

Customer-focused approach: Energie AG Group stands for high-quality, reliable products and services, which it continuously and consistently adapts to the needs and preferences of existing and potential customers.

Resilience in times of crisis: The unconditional assurance of security in supply and waste management, including under extraordinary conditions (energy market turbulence, threat of supply shortages on the energy market and in the supply chain, dramatic price increases on the wholesale markets, severe weather events), and the ensuing strengthening of the Company's resilience are among the top priorities of Energie AG Group.

Material impacts, risks and opportunities:

Social inclusion of consumers and/or end-users – Access to products and services	
Material positive impacts	▪ High security of supply ▪ Resilience to crises
Material risks	▪ Reputational damage ▪ Increased workload in case of supply disruption

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring processes: see **Company-specific metrics, sector-specific disclosures for energy utilities**.

Scope: The Group-wide 'Security in supply and waste management' policy applies to all Energie AG products and services and therefore includes all customers in Energie AG's supply and waste management areas. Specifically, this includes the following of Energie AG's business activities, in particular the operation of critical infrastructure: Trading, power plants, electricity and gas grids and heating networks, telecommunications and fibre-optic networks, water supply and wastewater management, waste management as well as e-mobility and energy services.

Responsibilities: The Management Board and the managing directors of the Group companies

Implementation support: Since the 2017/18 fiscal year, Energie AG has reported on 'Security of supply and waste management' in its sustainability statement.

S4-2 – Processes for engaging with consumers and end users about impacts

Market studies

The ‘Loyalty and Satisfaction’ market study is conducted annually by an external partner, analysed anonymously and consolidated in an aggregated report. It is a representative study. The interviews are conducted by telephone directly with the target persons, who are primarily from Upper Austria. The results enable an assessment of the current situation, allow comparisons with previous data and provide a basis for evaluating the company’s further development in terms of customer satisfaction and loyalty. The majority of customers of Vertrieb GmbH continue to exhibit a high loyalty. 91.8% of them, for example, are very satisfied or rather satisfied with the sales unit (previous year: 89.0%). The results were then presented at various meetings/ consultations, raising awareness of the current status quo. Possible actions were evaluated. Regular market studies and customer surveys serve as a due diligence measure to ensure the satisfaction of a wide range of target groups. The Group Communications holding unit and Vertrieb GmbH are responsible for incorporating the results into the company concept. The relevant matters are being addressed in sales planning and these actions are expected to have a positive impact on the next survey.

Additional studies were conducted to analyse defined target groups or specific topics in greater depth – including the switching study, a potential analysis covering photovoltaics, electromobility and heat pumps, a survey on the customer portal, ongoing advertising effectiveness checks, and regular surveys of caller satisfaction with customer service provided by the service team. The results of this work enable targeted optimisation of customer touchpoints, the (further) development of suitable products and the continuous refinement of target group communication.

The most recent ‘Image Study (reference measurement)’ was conducted in September 2023 by an external partner, analysed anonymously and consolidated in an aggregated report. The target persons were interviewed directly online and by telephone. The study was carried out in Austria, primarily in Upper Austria. The results facilitate an assessment of the current status and will serve as a reference of the external perception of the company's future progress towards sustainability and climate action in accordance with the new strategy. The results were then presented at various meetings and consultations within the Group in the following months, thereby raising awareness of the current status quo. The target persons are expected to be surveyed every third year. The next survey will take place in September 2026. These are representative studies. The issues considered in the survey included the following: Combating energy poverty, diversity initiatives, inclusion and diversity initiatives in the workplace and inclusion of people with disabilities in the workplace. The Group Communications and Group Strategy holding units and Vertrieb GmbH are responsible for incorporating the results into the corporate concept. As part of the communication and implementation of the ‘LOOP’ strategy and organisation project, the relevant matters are being addressed and these actions are expected to have a positive impact on the next survey.

Customer forum

Since the introduction of the customer forum, Energie AG has collected valuable feedback from electricity, gas and internet customers on offers and services as well as customer opinions on current themes and general conditions. The customer forum is also used to share first-hand information and provide expert insights in the form of specialised discussions. Discussions with customers include professional moderation and the involvement of relevant Energie AG employees to ensure feedback is applied directly to day-to-day working situations. The direct involvement of customers in strategy and development processes is intended to contribute to products and services that are even more in line with the interests and requirements of the different target groups. This allows the company to react quickly and flexibly to any negative impacts that arise and to take corrective action.

Lastly, the next steps to be taken are discussed in the customer forum, seeking a common consensus. The customer feedback, the next steps and the documented process are then distributed to all participants and the management of Vertrieb GmbH in the form of a meeting report. The most important information from the customer forum is also distributed in the customer forum newsletter.

The invitation to participate in the customer forum was sent out to Energie AG's electricity, gas and internet customers for the first time in 2019. This resulted in two pools of data:

- Approx. 200 customers who want to receive the customer forum newsletter (information about the customer forum, survey to find topics for the next customer forum).
- Approx. 20 customers who are invited to discussion panels twice a year at a specified Energie AG venue.

Participants are selected at random from the customer registrations for the customer forum. This is not a representative selection of customers. Public accessibility is considered as a criterion when selecting the venue.

The customer forum takes place twice a year: in autumn and spring. The Marketing department of Vertrieb GmbH is responsible for implementing the event (communication, organisation, moderation). The Private and Commercial Customers department is responsible for the content. The management of Vertrieb GmbH is involved in the customer forum.

Customer satisfaction surveys

Grid Segment: As a member of the Austrian Association for Gas and Water (ÖVGW), Netz OÖ GmbH participates in the association's annual customer satisfaction survey. All major gas distribution grid operators are members of the association and it carries out a comprehensive customer survey. All general satisfaction values are surveyed through a representative customer sample. The result can be viewed either as an overall result or individually. Individual questions can also be asked in the survey. These are used by Netz OÖ GmbH to gather information on customer needs and perceptions regarding general energy-related topics that fall within the legally defined responsibilities of the grid operator. The results are presented to the management and published through Netz OÖ GmbH’s communication channels. Operational responsibility for implementation lies with the Austrian Association for Gas and Water, which commissions a market research institute. Within Netz OÖ GmbH, the survey is coordinated by ‘Corporate Communications’ in consultation with the management.

Environment segment: A survey of business customer contacts is conducted directly on a monthly basis. Each month, customers at a different Umwelt Service GmbH site are surveyed in accordance with an annual schedule. Organisational responsibility lies with the Sales Management department of Umwelt Service GmbH. Operational responsibility for conducting the survey rests with the Sales Service department. The individual responses to the customer satisfaction survey are recorded as raw data in an online tool and processed by the Sales Service department for the group of recipients specified by Sales Management.

S4-3 – Processes to remediate negative impacts and channels for consumers and end users to raise concerns

Energy Segment and Grid Segment: Customers of the electricity, gas, fibre-to-the-home (FTTH) and heat (network and sales) sectors can voice their concerns and express their needs using the service hotline or by contacting the service email address, as well as in person at the customer office in Linz. These are channels set up by Energie AG. Energie AG ensures that telephone enquiries are handled by its service employees. Developments on the energy market over the past few years have led to a massive rise in customer enquiries, with various tools (e.g. Voicebot) being used to process these as effectively as possible. Simple enquiries are handled automatically using artificial intelligence. An additional intelligent 'peak management' allows for calls to be rescheduled to less busy times of the day. This increases the availability for the customers and in turn also their satisfaction with the Company.

Channel availability is supported by: Ensuring system availability (telephone system and email inboxes) by the IT and Digitalisation department and ensuring accessibility through IT-supported real-time call control in the call centre. In the event of failures, which cause a substantial increase in calls from those affected within a very short period of time, calls need to be answered and processed quickly. A flexible on-call service model for the customer service employees and a suitable infrastructure (remote work) enable an improved handling of unexpected or high call volumes.

The telephone numbers for the Grid and Sales service hotline as well as the relevant email addresses can be found in the customer portal, on customer letters and on the **Energie AG** and **Netz OÖ GmbH** websites. The opening hours for the customer office can also be found on the Energie AG website. To protect customer privacy and data, appropriate data protection guidelines have been established and communicated to the customer service team, and employees receive regular training on the subject. In the 2024/25 fiscal year, 17,461 concerns (previous year: 17,972) and complaints were received by Vertrieb GmbH and 5,369 (previous year: 3,184) by Netz OÖ GmbH.

Every customer concern is documented in the 'Customer Relationship Management System' (CRM system) as a (complaint) contact. If changes to customer data or products are requested, these will be carried out by either the first or second level service team. The corresponding tasks are recorded and documented in the CRM system. The effectiveness of complaint management, the channels provided and the remedial actions are assessed using a customer satisfaction survey.

The quality management team analyses contacts on a monthly basis alongside the complaints management team, assesses the issues and identifies possible courses of action. As part of customer campaigns, the quality management team specifically analyses complaints from affected customers in order to forward potential for improvements directly to Campaign Management and internal departments. If technical changes need to be made to the CRM system, the requirements are defined and passed on to the IT and Digitalisation department for implementation. The number of complaints in Austria and the handling thereof are reported to the Management Board of Energie AG Oberösterreich in the course of the quarterly general meetings of Netz OÖ GmbH and Vertrieb GmbH.

Czech Republic Segment: Customers of the Czech companies have the option of communicating their concerns and needs directly by e-mail or in person at the local customer centre.

In the Czech companies operating in the water supply and wastewater management sector (hereinafter referred to as 'water companies'), complaints may be submitted in person, by telephone, by e-mail or by letter. The relevant contact details are available on the websites of the respective companies. Customers of more than half of the water companies can submit complaints via a form on the customer portal. Customers of VS Chrudim a.s. and Energie AG Kolín a.s. may lodge complaints either in writing by post or by e-mail.

ČEVAK a.s. ensures the availability of customer portals and websites through regular maintenance and IT support. For customers without Internet access, personal support provided at local customer centres ensures full accessibility.

In the Czech Republic, both Energie AG's water and heating companies comply with their statutory obligations. All customer invoices therefore include the relevant contact details to which customers may address any complaints (including those relating to billing). The company's headquarters and contact persons, as well as any public institutions from which customers may obtain information, must also be listed. All contact details and a dedicated e-mail address for submitting complaints are provided on the respective websites.

Each Czech water company has an established Complaints Procedure and an additional internal policy setting out the detailed process. As these companies are decentralised, each company has its own documentation. Every complaint received by a water company must be handled within the statutory period of 30 days and therefore is forwarded to the responsible person in the respective company.

All complaints are recorded in the incoming mail record. Each company has a responsible person (known as the guarantor) who is responsible for processing the complaint. Depending on the nature of the complaint, the guarantor will forward this complaint to other responsible departments. The guarantor monitors the entire process to ensure that all complaints are handled in a timely manner and the outcome is communicated to the respective customer. In the event of complaints regarding water

meter readings, customers are directly involved in the complaint resolution process to ensure the necessary ongoing communication. If a complaint relating to a significant impairment of drinking water quality (due to an accident/disruption) is received, the management of ENERGIE AG BOHEMIA s.r.o. (and the competent authorities) will be informed.

Environment Segment: In addition to the regular surveys, the following contact options are available to customers: telephone, e-mail, a contact form on the **Containerdienst24.at** and **Entsorgungsdienst24.at** websites, as well as other Umwelt Service GmbH websites and the Energie AG homepage. Customers of Umwelt Service GmbH are sent invitations to participate in surveys by email via an online tool where they can answer questions explicitly and also provide comments. Customers can use the online tool to express their concerns at any time. Customers can obtain information at any time and also request ISO certificates 9001:2015 etc. if required. If the feedback is negative, an external complaint is recorded in the CRM software. The actions taken in connection with this are documented in the complaint. The negative feedback received and the actions documented in the complaint are monitored at random. Effectiveness is also monitored as part of internal and external audits in accordance with ISO 9001:2015.

S4-4 – Taking action on material impacts on consumers and end users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Energie AG is implementing and planning a range of actions above and beyond the legal requirements to promote access to products and services as well as access to (high-quality) information for all customers. Given its business model, Energie AG considers measures that safeguard security of supply and waste management to be of particular importance.

The Group-wide quality and complaints management concept, together with Energie AG's IT-based customer service strategy, ensures that potential negative impacts on customers are identified, assessed and effectively addressed in a timely manner. This approach is embedded in product development, IT projects and operational customer service. The resulting measures are designed either to remedy negative impacts in the short term – for example in the event of acute disruptions – or to be incorporated into existing product development and IT processes over the longer term (e.g. CRM systems, AI-based tools and real-time call control). Measures are prioritised according to scale, scope, urgency and legal requirements. There is no uniform standard process due to the variety of measures implemented. Effectiveness is continuously monitored through monthly analyses of customer issues by quality management, CRM documentation, regular customer satisfaction surveys, quarterly reporting to the Management Board and structured feedback loops with the relevant departments.

Digital offers for customers

Access to (high-quality) information; access to products and services

To ensure data security, all customer service processes and services are implemented in accordance with the applicable data protection and information security requirements. Compliance with these requirements is ensured through appropriate testing procedures and regular company certifications.

Action	Digital offers for customers
Description	**Target group-specific information** Energie AG makes target group-specific information available via a number of different channels and presents it in a way that is as easy to understand as possible. This includes the Group annual report, the Group website and websites of individual Group companies, the digital customer magazine, the press portal, the blog and social media platforms such as LinkedIn, Facebook, Instagram, TikTok and YouTube. Frequently Asked Questions (FAQ) with answers and explanations of information for customers are provided in template form on the Group website and also by Energie AG's customer service. **Accessibility of the Group website** The Group website is continuously reviewed using the 'WAVE Web Accessibility Evaluation Tool' to assess the degree of compliance with the Web Content Accessibility Guidelines (WCAG) 2.2; any identified deficiencies are evaluated. These are subsequently remedied as part of ongoing website maintenance activities. **Customer portals** The Energie AG customer portal (e-portal) offers customers a wide range of functions, including as consumption overview, online invoices, data updates and access to the exclusive 'My Bonus' customer club with a monthly newsletter. In addition, the customer portal of Netz OÖ GmbH provides grid customers with digital access to grid connection data as well as various functions relating to the implementation and operation of PV systems and energy communities. Work is currently under way to expand the portal into a central information platform for all grid-related topics. For both corporate and private one-time customers of Umwelt Service GmbH, dedicated portals such as Entsorgung24.at and Containerdienst24.at are available, enabling users to order waste management services and access relevant documentation. The Czech water companies provide their customers with comprehensive online information on tariffs, water quality and infrastructure status, and offer a customer account with communication and monitoring functions, including services for smart-meter users. **E-Fairteiler** The E-Fairteiler app makes solar power accessible to people who are unable to operate their own photovoltaic system. The application enables a direct, digital connection between electricity customers and private operators of PV systems. Within personal groups, individual electricity prices are agreed and transparently billed through Energie AG's electricity invoice. **Energy communities** For energy communities, Energie AG provides a digital solution that enables members of the community to manage and transparently allocate consumption and generation within the community. Customers are supported in particular with the monthly preparation of energy-related data and the billing of the energy volumes exchanged within the community.
Expected outcomes	**Target group-specific information** Continuous improvement of target-group-specific information across all channels **Review of the Group website for accessibility** Gradual improvement of access to the information provided on the website and compliance with the requirements of the Accessibility Act (BaFG) in its current version. **Customer portals** The measure enhances customer satisfaction by providing greater convenience, transparency and personalised services, thereby strengthening customer loyalty. At the same time, digital self-service portals and automated systems increase operational efficiency and reduce analogue workload. By enhancing the digital customer experience, the organisation's innovative image is strengthened and improved data utilisation enables customer-oriented further developments. **E-Fairteiler** The E-Fairteiler app promotes a conscious use of PV electricity by actively involving users in price setting. Operators of PV systems have the option to connect with both personally known and anonymous electricity customers and to enter into individual price agreements. Based on smart meter data, the app provides a daily overview of electricity consumption and feed-in. In addition, users can adjust their preferences on a daily basis. **Energy communities** Provision of a comprehensive and digital solution that enables energy communities to be managed easily
Concept mapping	Customer experience and digitalisation
Scope of the measure	Own business activities and downstream value chain
Time horizon	Ongoing measure; online channels and customer portals are permanently available to customers

Action	Digital offers for customers
IROs on which the measure is based	Transparent provision of information across multiple channels, insufficient/non-transparent customer information, reputational damage
Implementation progress	The digital channels and customer portals are continuously maintained and developed with regard to user-friendliness and clarity. **Customer portals** The 'My Bonus' customer club grew during the reporting period and now has 52,318 members (previous year: 40,371). **Accessibility of the Group website** In preparation for the BaFB (effective from the end of June 2025), the 'DigiAccess' accessibility tool was implemented on the Group website. This tool allows users to adjust various technical functions to remedy or bypass technical barriers to the information provided. In addition, an accessibility statement was published in the 2023/24 fiscal year. This statement documents the current level of accessibility implementation. It also provides the option to report deficiencies, and an email address for contacting the company is available. **E-Fairteiler** The E-Fairteiler app was developed on behalf of Energie AG by an external service provider and is currently operated on the provider's server infrastructure. All customer-related processes, from registration to invoicing, are integrated into Energie AG's SAP system. The user base is growing steadily and currently comprises around 3,000 customers. About half of these customers actively feed electricity into the community.
Methodological information on monitoring implementation and effectiveness	**Target group-specific information** Reviews carried out through cross-functional exchange (e.g. review, adjustment and expansion of FAQs) **Review of the Group website for accessibility** Periodic review of the Group website using the WAVE tool to identify weaknesses. The results of these checks are used for the ongoing optimisation of the accessibility of the Group website. **Customer portals** Number of customers registered in the portals, error reports submitted by customers to customer service and customer feedback provided via the contact form. Customer satisfaction with feedback on Entsorgung24.at and Containerdienst24.at was 4.9 (previous year: 4.9) out of a maximum of 5.0 points in the 2024/25 fiscal year. **E-Fairteiler** Number of customer contracts, reporting on data availability in the app

Events

Access to (high-quality) information

Action	Events
Description	Energie AG's presence at events allows it to communicate directly with its customers on issues such as energy efficiency and renewable energy. In addition to providing advice on current product and service offerings, discussions also focus on current issues and customer-focused matters. The annual Energy Saving Trade Fair in Wels is a particularly important trade fair for Energie AG. Energie AG consultants are available to assist visitors at the trade fair stand. At the Energy Saving Academy, which was introduced in 2023, experts gave presentations on such subjects as PV plants, e-mobility, heat pumps and the efficient use of energy right at the stand. Erzeugung GmbH supports and facilitates specialist lectures, technical visits (covering topics such as energy technology, geology, ecology and dams) and offers guided tours of selected generation plants.
Expected outcomes	Direct dialogue with customers increases satisfaction and promotes awareness of sustainable energy use (e.g. through specialist lectures at the Energy Saving Academy). This strengthens the communication of innovative products and services, provides valuable feedback for further development. In addition, this reinforces the company's positioning as a customer-oriented and environmentally conscious energy supplier.
Concept mapping	Customer experience and digitalisation
Scope of the measure	Own business activities and downstream value chain
Time horizon	Events are organised as required
IROs on which the measure is based	Transparent provision of information across multiple channels
Implementation progress	The progress of the consultations at the Energy Saving Trade Fair is monitored. Over the three days open to the public in the 2024/25 fiscal year, some 2,100 consultations were held (compared to 2,400 in the previous year)
Methodological information on monitoring implementation and effectiveness	After the trade fair, customer feedback is collected in a comprehensive debriefing by the core team and included in the final presentation. This is used both for comparison with the previous year and as a basis for future improvements. This systematic assessment is then made available to all sales employees, team leaders and the management of Vertrieb GmbH.

Security of supply

GRI EU-DMA Management approach to ensure short and long-term electricity availability and reliability

Expansion of energy storage facilities

Access to products and services

See **E1-3 Actions and resources related to the climate concepts, energy storage**.

Expansion of grid infrastructure

Access to products and services

See **E1-3 Actions and resources related to the climate concepts, electricity grid expansion**.

Social affairs

Access to products and services

Action	Social affairs
Description	Energie AG offers a variety of programmes and initiatives to support its customers in Austria, such as a solidarity fund, an emergency assistance fund to help low-income households cope with their energy costs and advisory initiatives regarding energy efficiency. As an expression of social responsibility, the company voluntarily refrained from imposing supply disconnections due to late payment during the 2024/25 heating season. The aim was to ensure that households continued to receive energy during the cold months. The measure applied from December 2024 to the end of March 2025 and covered selected customer groups in the electricity, gas and heat units.
Expected outcomes	Through Energie AG's social support measures – in particular the solidarity fund, the immediate assistance fund and the temporary suspension of disconnections – low-income households are to be specifically relieved and protected from energy poverty. The measures help to ensure security of supply, even for vulnerable customer groups, and strengthen trust in Energie AG as a responsible company. A reduction in disconnections, stabilised customer loyalty and positive perceptions in image and satisfaction analyses are expected outcomes.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	The solidarity fund, the emergency assistance fund and the disconnection moratorium will be available until further notice. The amount of funds made available in these programmes and the duration of the curtailment waiver may vary from one fiscal year to the next.
IROs on which the measure is based	High security of supply, reputational damage
Implementation progress	The measure was also successfully implemented in the 2024/25 fiscal year.
Methodological information on monitoring implementation and effectiveness	The effectiveness of the actions taken can be monitored and assessed using the annual satisfaction analysis and measured by the extent to which the funds are used. The amount in the solidarity and emergency assistance fund and its use is reported to the management of Vertrieb GmbH on a monthly basis. In the 2023 market study on customer types/loyalty, see **S4-2 – Processes for engaging with consumers and end users about impacts**, an image survey was conducted, among other things, which will be repeated in September 2026. Additionally, electricity and gas supply and demand data for households, businesses and the agricultural sector are collected weekly using metering points and sent to the head of department for private and commercial customers as well as the team leaders and the management of Vertrieb GmbH.
Remedial measures	The measures are intended to support customers who are in need as a result of the energy crisis. Special arrangements (e.g. a moratorium on electricity disconnections, the option to defer due payments, payment in instalments, actions for emergency assistance) are intended to provide customers with targeted relief and support. ■ Debt waiver: The emergency assistance fund enables the company to support customers experiencing difficulties with payments of EUR 100.00 per fiscal year for each division (electricity and gas) and each customer. ■ No disconnection policy: From 01.12.2024 to 31.03.2025, there were no disconnections due to late payments in order to support customers, especially during the heating season.

Emergency and crisis management

Access to products and services

Action	Emergency and crisis management
Description	By implementing and continuously improving a Group-wide emergency and crisis management system (ECMS) based on recognised standards, Energie AG enhances the Group's responsiveness and resilience to exceptional events (emergency and crisis situations); this ensures, on the one hand, the prevention or reduction of potential damage impacts and, on the other hand, the fastest possible return to normal operations.
Expected outcomes	Ideally, extraordinary events do not occur, for example due to preventive actions. If an incident occurs, the impacts will be minimised by reacting appropriately. The professional emergency and crisis management system allows Energie AG to return to normal operations as quickly as possible.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	Emergency and crisis management is a continuous process
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption
Implementation progress	Since the fiscal year 2023/24, the following progress has been made: ■ Assessment of the maturity levels of all existing emergency management systems and, based on this, derivation of individual recommendations for improvement measures for each Group company ■ Onboarding of all Group companies into the Group-wide emergency and crisis management system. This primarily includes Group companies that have not previously implemented their own emergency management system. ■ Definition of a new organisational structure for the crisis management team within the Energie AG Group. ■ Staffing of the future crisis management team within the Energie AG Group and of the emergency teams in those companies that have not previously implemented their own emergency management system
Methodological information on monitoring implementation and effectiveness	The effectiveness of the ECMS is reviewed in regular training sessions and drills and is continuously being improved through a continuous improvement process.

Prospective procurement of electricity and gas

Access to products and services

Action	Prospective procurement of electricity and gas
Description	Energie AG secures the electricity and gas volumes required for customers and for electricity and heat production in a forward-looking manner through long-term transactions on exchanges and over-the-counter (OTC) markets. Gas storage facilities with short- and long-term usage rights enable stockpiling beyond the statutory requirements. In addition, the expansion of renewable energy is being accelerated to strengthen self-sufficiency and minimise risks through diversification of the procurement portfolio. For 'protected customers' within the meaning of § 121 of the 2011 Gas Industry Act (GWG), natural gas of non-Russian origin is procured and stored, including for the 'Erdgas Loyal' tariff. Since 01.10.2024, targeted efforts have been made to meet the reduced 30-day requirement through stored non-Russian gas volumes. The current procurement policy establishes the long-term purchasing of electricity and gas as well as guarantees of origin. This provision covers both private customers and the business/key account customer area.
Expected outcomes	Through the hedging strategy of forward-looking procurement of electricity and gas, the impacts of short-term changes in supply conditions or wholesale prices on customers are limited. In the area of gas supply to customers, the supply standard pursuant to § 121 GWG and the SOS Regulation (EU Regulation on measures to safeguard the security of gas supply, EU 2017/1938) is ensured for the specified periods and scenarios.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	The procurement policy is an ongoing action that is incorporated into Energie AG's strategy.
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption

Action	Prospective procurement of electricity and gas
Implementation progress	To ensure the best possible matching of maturities with sales products and price commitments, and to enable timely passing on of price changes on wholesale markets to customers, the electricity procurement strategy was evaluated and further developed last year. Through the adjustment of the strategy, procurement costs reflect market developments at an earlier stage, without losing the fundamentally price-dampening effect in terms of price stability for customers.
Methodological information on monitoring implementation and effectiveness	Energy procurement monitoring is generally carried out as a weekly report by the Portfolio Management department of Vertrieb GmbH. The key indicators and disclosures are reported at the Annual General Meeting.

Operational network management

Access to products and services

Action	Operational network management
Description	To ensure reliable operation of the grid with optimised grid capacity management, forecast and live grid security analyses are implemented on the basis of load and feed-in forecasts that are being developed.
Expected outcomes	The expansion of the automation-supported grid security analysis system to include medium-voltage grids will enable grid capacities to be used more effectively in future and thus optimise implementation timing of all planned grid expansion measures. In addition, these actions will allow customers to make use of flexibility options for dynamic grid capacity management in the future. This will give grid users the opportunity to make better use of grid capacities in future, for example by using energy management systems.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain; serves all grid users who will require additional grid access or an increase in grid connection capacity in the future
Time horizon	The implementation of reliable feed-in and load forecasting systems to ensure reliable grid security analyses down to the low-voltage level will be completed by approximately 2030.
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption
Implementation progress	In the 2024/25 fiscal year, an evaluation project was launched to identify the measurement data required for a grid analysis in the medium-voltage grid. Upon completion of the project (2026), a robust basis is to be available for the future installation of sensors (current, voltage, etc.) in the electricity grid. In parallel with this work, the granularity of the grid load forecasting processes is being significantly expanded and their quality evaluated.
Methodological information on monitoring implementation and effectiveness	Effectiveness is measured by monitoring usage data and delivery and feed-in volumes.

Protecting the system with generation plants

Access to products and services

Action	Protecting the system with generation plants
Description	Generation plants are analysed in terms of their ability to support system stabilisation (frequency stability, voltage stability). In particular, black start capability and island operation capability for grid restoration are also tested. Black start capability refers to the ability of a power plant to resume operation without an external electricity supply and to establish a stable grid frequency. The islanding capability of generation plants refers to the ability of a plant to continue operating autonomously, stably and over an extended period after being disconnected from the upstream grid (e.g. the public electricity grid). Island grid stability is achieved through high-performance frequency and voltage regulators in generation plants. Model parameters are determined from the tests, which can be used to carry out dynamic simulations for different initial situations.
Expected outcomes	This prevents weak points from being detected only in the event of a large-scale network failure.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and full value chain; increased security of supply has a positive impact on value chains and companies as well as end consumers
Time horizon	Following the completion of the tests in the 2022/23 fiscal year, further analyses are being carried out using simulations, for example for the future inclusion of the Ebensee pumped-storage power plant that is currently under construction. For small generation plants, an islanding test is being prepared. In the 2024/25 fiscal year, the theoretical basis for the tests planned for 2026 was developed.
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption
Implementation progress	The subject area was analysed and assessed as part of a master's thesis in cooperation with the Vienna University of Technology. Initial preparatory work for the design of a field trial is currently underway.
Methodological information on monitoring implementation and effectiveness	The effectiveness of this action is reviewed annually with grid reconstruction simulations.

Leak detection and repair of water infrastructure

Access to products and services

Action	Leak detection and repair of water infrastructure
Description	In the Czech Republic, Energie AG is pursuing two different operational models on the water and waste water management market. The operator model is defined as the public sector (cities, municipalities, communities) owning the infrastructure and outsourcing its operation by means of awarding long-term contracts (concessions, leases, leaseholds). In the asset owner model, Energie AG both operates and owns the infrastructure (VaK Beroun a.s.). Given that local authorities, for the most part, are responsible as the owners for renovating grids, Energie AG's actions focus on locating and repairing leaks.
Expected outcomes	The measure prevents major water losses and thus increases security of supply.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	Leak detection and repair work is carried out continuously.
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption
Implementation progress	The measure was also successfully implemented in the 2024/25 fiscal year.

Action	Leak detection and repair of water infrastructure
Methodological information on monitoring implementation and effectiveness	The effectiveness of the action can be measured by the water companies using the 'unit water leakage' method. In calendar year 2024, 92 supply areas were benchmarked (CY 2023: 91; CY 2022: 90). The purpose of this assessment is to expand the process to smaller supply areas and thereby continually reduce water losses in those areas.

Monitoring the water supply for water losses

Access to products and services

Action	Monitoring the water supply for water losses
Description	Continuous monitoring of the water supply for water losses allows possible leaks to be detected at an early stage.
Expected outcomes	Consistently low (to no) water losses
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	Ongoing implementation of reviews
IROs on which the measure is based	High security of supply, resilience to crises, increased workload in case of supply disruption, reputational damage
Implementation progress	The measure was also successfully implemented in the 2024/25 fiscal year. No noteworthy water losses occur within the transport pipe network, which is owned by the WDL GmbH. The differences between the measuring points at wells or tanks and water meter chambers at the customer's end fall within the range of the water meters' measurement tolerances.
Methodological information on monitoring implementation and effectiveness	The water supply is monitored by the control system. Additionally, records are kept comparing the quantities of water pumped and delivered to customers on a monthly basis.

Equipping the water supply systems with emergency power generators

Access to products and services

Action	Equipping the water supply systems with emergency power generators
Description	(Stationary and mobile) emergency power generators were installed in the company's own water supply plants in Upper Austria (Wels and Innviertel region). This ensures supply even in emergency situations (e.g. power outages). Furthermore, an agreement was concluded with Umwelt Service GmbH regarding refuelling options. In the Czech Republic, more than 230 mobile and stationary emergency generators are installed at the water utilities.
Expected outcomes	Equipping the water supply systems with emergency power generators ensures the drinking water supply in the event of power failures.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	Ongoing action
IROs on which the measure is based	High security of supply, resilience to crises, reputational damage, increased workload in case of supply disruption
Implementation progress	Carrying out structural modification work in the course of commissioning an emergency power generator.
Methodological information on monitoring implementation and effectiveness	The effectiveness is reviewed in regular drills.

E-mobility solutions for customers

Access to products and services

Action	E-mobility solutions for customers
Description	**Expansion of the offering for private and business e-charging card holders:** The Energie AG e-charging card offers the ability to charge at many public charging stations (Energie AG e-charging stations and those of other operators) and to pay monthly on a long-term contract basis. **Own investment in charging infrastructure and its operation:** In Upper Austria, Energie AG has established a dense charging network to provide public charging facilities (with up to 400 kW) for electric cars. The electricity supplied to all charging stations operated by Energie AG is 100% provided by hydroelectric power, wind and solar energy. Work is planned on further expansion (together with municipalities and local partners) in a range of capacity categories and will be intensified by customers or by Energie AG in line with economic criteria. **Sale of e-charging infrastructure and operational services:** Energie AG offers its customers a range of charging station hardware to purchase, depending on the intended use. These are available for private electric charging stations or for company car parks – primarily in the form of service packages for operation.
Expected outcomes	By providing e-charging infrastructure as a regional and trusted infrastructure operator, and through the market presence of da emobil GmbH, Energie AG raises awareness and reduces barriers for customers entering e-mobility.
Concept mapping	Security of supply and waste management
Scope of the measure	Own business activities and downstream value chain
Time horizon	**Expansion of the offering for private and business e-charging card holders:** The charging card offer is a permanent scheme associated with the ongoing expansion of the company's own charging network and the ongoing expansion of the partner charging network. **Company-financed charging infrastructure and its operation:** The installation and expansion of the charging infrastructure is a long-term initiative. Ongoing expansion and modernisation of company-owned electric charging stations, and long-term operational management, are necessary from a technical and service-oriented perspective. **Sale of e-charging infrastructure and operational services:** The range of charging station hardware and associated operating services for private and business customers are permanent initiatives.
IROs on which the measure is based	High security of supply
Implementation progress	Energie AG currently operates 845 (previous year: 648) publicly accessible charging points across Austria (with a focus on Upper Austria). Number of public e-charging points made available through cooperation agreements enabling networked and nationwide charging of electric vehicles: around 21,500 (previous year: more than 15,000). The number of managed e-charging points currently stands at 1,644 (previous year: 1,268). The focus was on high-performance DC fast-charging points between 50 and 300 kW, of which 50 DC charging points were commissioned. Across Austria and in the neighbouring international region, da emobil GmbH currently operates 2,576 publicly accessible e-charging points. The number of managed e-charging points at da emobil GmbH currently stands at 3,931. The focus was on high-performance DC fast-charging points between 50 and 400 kW, of which 93 DC charging points were commissioned.
Methodological information on monitoring implementation and effectiveness	**Expansion of the offering for private and business e-charging card holders:** Energie AG's e-charging card sales are recorded monthly or quarterly and monitored. A report is currently being prepared by da emobil GmbH. **Company-financed charging infrastructure and its operation:** The expansion plan for Energie AG's own electric charging infrastructure (number of charging points), as defined in the 'LOOP' strategy and organisation project, is supported by monthly monitoring. The framework conditions (new vehicle registrations, etc.) must be monitored periodically in order to undertake any necessary adjustments to the further expansion of the infrastructure. At da emobil GmbH, monitoring of the expansion targets for charging points is also carried out. **Sale of e-charging infrastructure and operational services:** The sales figures for wall boxes in the private and business sectors are tracked. The number of managed charging points is also recorded.

For e-mobility actions relating to climate change mitigation, see **E1-3 – Actions and resources related to the climate concepts, Sustainable mobility**.

Metrics and targets

Company-specific metrics

Sector-specific disclosures for energy utilities companies: GRI EU3

Number of customers

	2024/25 Number	2023/24 Number	Comparison ±%
Customer installations in the electricity grid	533,000	531,000	0.4
Electricity meters	642,596	649,084	-1.0
Customer installations in the gas grid	65,584	65,791	-0.3
Gas meters	59,614	63,107	-5.5

Sector-specific disclosures for energy utilities companies: GRI EU4

Length of distribution grids

	2024/25 km	2023/24 km	Comparison ±%
Electricity	34,124	33,816	0.9
Gas	5,625	5,628	-0.1
Fibreglass	6,030	5,970	1.0

Sector-specific disclosures for energy utilities companies: GRI EU28

Availability of facilities

	2024/25 in %	2023/24 in %	Comparison ± %points
Availability of gas grid	99.99	99.99	0.0
Availability of data connections	99.98	99.99	0.0

To assess the security and quality of supply and overall performance capability, key performance indicators such as available grid capacity, grid reliability, grid interruptions and their causes (interruption duration > 3 minutes) are determined annually; the Group uses these findings to derive potential future actions in the context of grid maintenance and expansion.

In calendar year 2024, there were no exceptional regional events in the supply area of Netz OÖ GmbH. The unavailability parameters therefore remained within the expected range.

Sector-specific disclosures for energy utilities companies: GRI EU29

Supply reliability [1)]

	2024 min/a	2023 min/a	Comparison ±%
Customer-related interruptions or System Average Interruption Duration Index (SAIDI)	28.57	47.5	-39.9
Service-related interruptions or Average System Interruption Duration Index (ASIDI)	27.32	42.55	-35.8
	1/a	1/a	±%
Average customer-related interruption frequency or System Average Interruption Frequency Index (SAIFI)	0.76	1.25	-39.2
Average service-related interruption frequency or Average System Interruption Frequency Index (ASIFI) [2)]	0.65	1.06	-38.7

[1)] These metrics are statistical key system figures for national and international comparison. They do not allow any conclusions to be drawn on unavailability at the local level.

[2)] Events that are abnormal for the region are not included in the statistic.

Governance information

G1 Business conduct

The governance model of the Energie AG Group is based on a transparent and clearly defined governance structure that ensures responsible and sustainable corporate management. This structure is shaped by the formal decision-making of the relevant bodies – such as the Management Board, the Supervisory Board and the General Meeting of Shareholders – as well as by the rules applicable throughout the Group. These include in particular:

- Partnership agreements and articles of association that define the statutory environment and responsibilities of each Group company
- Rules of procedure that structure internal processes and decision-making pathways and ensure effective cooperation between the governing bodies and their members
- Group policies that define common standards and codes of conduct for all employees and senior executives, thereby contributing to compliance

These governance tools together form the foundation for strategic and operational governance, which is geared towards long-term value creation, risk mitigation and the integration of environmental and social aspects. Regular reviews and adjustments ensure that the governance model meets the changing needs of the market, legislation and stakeholders (see also **GOV-1 – The role of the administrative, management and supervisory bodies**).

The Group policies are issued by the Management Board of Energie AG Oberösterreich and form a central part of the company-wide governance and control structure. Both the Management Board of Energie AG Oberösterreich and the management of the respective Group companies are responsible for complying with these policies. This ensures that company-wide standards and legal requirements are consistently implemented and adhered to.

Management of impacts, risks and opportunities

G1-1 – Business conduct concepts and corporate culture

Energie AG puts great value on an open, respectful and appreciative corporate culture that offers scope for innovation and fresh ideas while creating an environment in which employees can enjoy their work. Every individual should have the chance to reach their full potential and contribute different perspectives.

Given the profound changes in the energy sector, it is all the more important to foster a culture that can cope with a volatile macroeconomic environment, anticipate change at an early stage and maintain a consistent focus on customers. It is also essential to embed innovations within the company at an early stage in order to strengthen Energie AG's innovative capacity on a sustainable basis.

Cultural work aims to align cultural orientation with the company's strategic objectives. The transformation is shaped by themes of change, culture and agility. Staff at all levels of the hierarchy play a key role: Cultural Change Agents act as ambassadors for cultural topics and embody change within their respective areas. It is important for Change

Agents to exchange ideas with colleagues as well as with senior executives across departments.

Change occurs when it is modelled and consistently driven forward by senior executives. Low-threshold information formats were developed and rolled out to strengthen senior executives' strategic understanding and implementation capabilities. These formats support senior executives in fulfilling their role as translators and ambassadors of the strategy.

Agile Coaches support the implementation of agile projects and promote an appropriate minimum standard across the company. In addition, the 'Agile Leadership for Action' (ALFA) initiative has established a group of senior executives that actively promotes agility within the organisation, creates appropriate framework conditions and enables new forms of work. The main task of this group is to regularly evaluate the progress of Energie AG's agile transformation.

Agility is intended to be made visible within the company. For this reason, agile pilot projects involve as many stakeholders as possible (Agile Coaches, project staff, senior executives) in order to reduce reservations and build familiarity with the topic. In addition, these projects are accompanied by targeted communication measures to ensure broad impact across the organisation.

To optimise internal processes and operating procedures, internal ideas competitions ('NEULAND' project, 'Loominati' platform) are held to draw on the wealth of practical experience and creative potential of its employees.

Cultural transformation – Cultural Compass

Corporate culture

Content: The Culture Compass defines six cultural directions: future viability, cooperation and partnerships, customer experiences, responsibility, sustainability and diversity. The accompanying Culture Compass Platform serves as a tool to support cultural transformation. Employees can submit initiatives that contribute to one of these six directions. These initiatives demonstrate how culture and strategy are embedded in day-to-day operations and also serve as inspiration for other areas (e.g. sharing expertise, promoting cross-departmental cooperation).

General objectives: The Culture Compass and the associated Culture Compass Platform aim to make corporate culture visible and to actively involve employees in cultural development. This increases employee satisfaction and enables employees to identify with the corporate culture, as their ideas and initiatives contribute directly to shaping it. At the same time, it fosters a common understanding of how strategic and cultural values can be lived in day-to-day cooperation.

Material impacts, opportunities and risks:

Corporate culture	
Material positive impacts	▪ High employee satisfaction

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: The initiatives are reviewed and considered by the project team on submission and further steps are communicated to the employees.

Scope: The scope of the Cultural Compass covers employees in Austria.

Responsibilities: Management Board, managing directors of the Group companies, holding company managers, employees

The Group Strategy holding unit, which also oversees organisational development, acts as the central driver for 'Change and Culture' within the Energie AG Group, thereby supporting the transition to a sustainable corporate culture. The managing directors and the management of the Group companies as well as the holding company managers are responsible for advancing actions that promote this shared culture in their divisions and contributing to this cultural transformation.

Involvement of stakeholders: The Cultural Compass was developed through a bottom-up process combined with a top-down process. Involving managers and employees in the development process meant that their views and interests were taken into account.

Implementation support: The Cultural Compass was distributed to all employees in Austria and is also available in digital form on the intranet. It has already been introduced to the Management Board and senior executives. In addition, the Group newsletter provides regular information on 'Change and Culture'.

Transparent values – Code of Conduct 'This is how we think; this is how we act'

Protection of whistleblowers, corruption and bribery; measures against violence and harassment at work

Content: Energie AG is fully committed to the highest standards of reliability, quality and integrity - both as a business partner and as an employer. This principle forms the foundation for trustworthy cooperation with customers, suppliers, employees, internal partners and other stakeholders.

A central concern for Energie AG is to communicate its ethical and moral principles clearly, transparently and in a way that is easy to understand. These values are firmly embedded in the corporate culture and inform all business processes. Compliance with applicable laws, regulations and internal policies is not only a legal obligation, but also a core element of responsible and sustainable corporate governance.

Targeted compliance measures, regular training and an open communication culture ensure that all employees are aware of, understand and apply ethical standards in their day-to-day work. Preventive measures such as training courses and contact points, as well as associated guidelines for conflicts or psychosocial crises, raise awareness of these issues, contribute to a respectful working environment and prevent misconduct such as bullying. In doing so, Energie AG fosters an environment characterised by

integrity, fairness and mutual respect – thereby laying the groundwork for long-term economic success and strong societal acceptance.

General objectives: The Code of Conduct is intended to act as a guideline and decision-making aid to help employees act appropriately. In addition to its internal organisation, Energie AG regards its business partners as an essential component of responsible and sustainable economic activity. In this context, the Code of Conduct serves as a key policy document, setting out clear expectations regarding ethical behaviour, integrity and lawful conduct. Alongside the Code of Conduct 'This is how we think; this is how we act', the Code of Conduct for Contractors applies to employees and all external partners; see also **S2-1 Concepts related to value chain workers.**

Material impacts, opportunities and risks:

Protection of whistleblowers	
Material positive impacts	▪ Ability to report incidents and grievances
Corruption and Bribery – Prevention and detection, including in training	
Material positive impacts	▪ Responsible behaviour when dealing with customers, authorities and suppliers
Equal treatment and equal opportunities for all – Action against violence and harassment at work	
Material negative impacts	▪ Possible bullying

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: Topics covered by the Code of Conduct are monitored using compliance checks, see **G1-1 - Business conduct concepts and corporate culture, Comprehensive compliance management**.

The Code of Conduct explicitly refers to the reporting channels and the whistleblower protection system. In addition, employees may report unlawful conduct or behaviour that contradicts the Code of Conduct or similar internal rules to their line manager, the responsible management, the Compliance Officer or the Group Internal Audit holding unit.

Energie AG's Code of Conduct is not only a central instrument for guiding ethical conduct towards domestic business partners, but also an integral element of the corporate culture. To ensure that all employees are familiar with the values and standards of conduct it sets out, the Code forms an important part of the onboarding process for new staff and is incorporated into the compliance training concept. This training raises awareness of compliance-related matters and promotes a common understanding of appropriate behaviour in day-to-day work. In this way, Energie AG ensures that its core ethical principles are not merely documented but actively practised.

Energie AG's compliance training concept constitutes a central component of the Group-wide compliance management system and reflects senior management's responsibility to foster a living culture of compliance. Its purpose is to establish and strengthen rule-compliant behaviour through targeted training and ongoing development measures. The objective is not only to raise awareness of legal and ethical standards, but also to contribute sustainably to ESG compliance.

The concept is based on two complementary perspectives. On the one hand, the Compliance Officer defines binding minimum training standards that apply across the Group. These include mandatory e-learning modules on anti-corruption, data protection

and antitrust law for new employees as part of online learning, as well as regular repetition of this content at specified intervals. Employees without PC access are also included through in-person training. In addition, specially designated intervention teams, which may be required to act in the event of a house search, participate in annual refresher training. On the other hand, senior executives in the holding company and in the business and service units are responsible for defining additional training measures tailored to the specific needs of their respective areas. In doing so, they are supported by the Compliance Officer and the Compliance Coordinator of the relevant business unit. Compliance-related training objectives can already be incorporated into the MbO target-setting process.

Scope: The Code of Conduct applies to all employees of the Energie AG Group and to all individuals performing equivalent functions to employees (e.g. temporary workers). This includes all employees and members of the Management Board of Energie AG Oberösterreich and members of the management bodies of Group companies in which Energie AG holds a participating interest of more than 50% or over which Energie AG can exercise a controlling influence. All other companies in which Energie AG holds a direct or indirect interest are also advised to implement this Code of Conduct. The Code of Conduct also allows customers, suppliers and other business partners to acquaint themselves with the guidelines and use them as a guide when conducting business with Energie AG.

Responsibilities: Management Board, managing directors of the Group companies, holding company managers, employees

Stakeholder involvement: The Code of Conduct was created as part of a joint project by the Energie AG Compliance Officer in cooperation with several specialist departments and with the involvement of employees and managers.

Implementation support: The **Code of Conduct 'This is how we think; this is how we act'** is available both on the intranet and on the Energie AG homepage.

Strengthening innovative power

Corporate culture

Content: The framework for Energie AG's innovation work is formed by the Group's overall strategy. It covers all types of innovation (processes, products/services, business models) and combines centralised and decentralised activities.

General objectives: Innovation work seeks to strengthen the Group's innovative power, to promote the development of innovations within the Group and to open up new sources of revenue and value creation for the Group through new products, services and business models. The six defined themes, which provide the strategic focus for innovation activities, offer clear direction: full circularity (identifying, enabling and closing material cycles); decarbonisation and sustainability (accelerating decarbonisation and acting sustainably); climate change fitness (continuous adaptation to climate change and its impacts); leveraging decentralisation (facilitating decentralised energy generation and energy use); energy efficiency and minimal resource use (reducing energy consumption and minimising resource use); and utilising technological tools (to enhance the quality and efficiency of work within Energie AG and to mitigate the effects of demographic changes).

Material impacts, opportunities and risks:

Corporate culture	
Material positive impacts	▪ High employee satisfaction

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: on-going reporting to the Management Board; promote innovation activities and define innovation priorities and governance through an interdisciplinary Innovation Board

Scope: The Group Innovation holding unit supports the innovation work of all units of the Group. This team also implements its own innovation activities (business-related and directly attributable) and is responsible for them ((de)centralised approach as a strategic guardrail). The innovation work is also targeting external expansion and the development of a beneficial innovation ecosystem for the Energie AG Group.

Responsibilities: Management Board, managing directors of Group companies, holding company managers

Stakeholder inclusion: The strategic guardrails for innovation were developed with external support as part of the 'Innovation' module of the 'LOOP' strategy and organisation project.

Implementation support: The innovation measures are communicated to the Management Board, senior executives and the wider workforce (e.g. via the Group newsletter, internal communication platform, intranet, employee magazine, etc.).

Active ideas management

Corporate culture

Content: Ideas management is the process through which employees can contribute their ideas for improving processes and structures within the Energie AG Group. Employees identify areas for improvement and are recognised by having their suggestions for improvement taken seriously and, where possible, implemented. Ideas management is also used to ensure that successful ideas are maintained and that Group processes and procedures are continuously developed and improved. Suggestions can be made for technical improvements as well as for administrative or organisational processes and structures.

General objectives: The primary goal of ideas management is to leverage the expertise and creative potential of the Group's employees for continuous improvement.

Material impacts, opportunities and risks:

Corporate culture	
Material positive impacts	▪ High employee satisfaction

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: The Technical Management holding unit acts as a central organiser and is responsible for maintaining and developing ideas management and for the corresponding central communication activities (including reporting to the Management Board). Contact persons in Technical Management support the ideas management process from the submission of the improvement suggestion to its implementation and approval, including the associated reporting. The ‘Guidelines for Ideas Management’ were created to supplement the ‘Ideas management at Energie AG Oberösterreich’ Group Policy. In the 2024/25 fiscal year, 300 ideas were submitted (previous year: 236).

Scope: The Group policy and the guidelines apply to the Energie AG Group and are available in German.

Responsibilities: Management Board, managing directors of the Group companies, holding company managers, employees

Stakeholder involvement: A comment process, regulated in the ‘Rules for the preparation and amendment of Group policies’ Group Policy, has been implemented. This Group policy and the guidelines are adjusted as required based on feedback from the Group companies.

Implementation support: The employees must be informed of the identity of the relevant Ideas Management Supervisors. They are responsible for ideas management, i.e. for the introduction, maintenance and further development of ideas management in their organisational unit on behalf of the Managing Directors or the holding company management. They support the employees of the organisational unit through the ideas management process. The Group policy and guidelines are made available to all employees on the intranet.

Comprehensive compliance management

Corruption and bribery

Content: Energie AG is subject to a wide range of legal and regulatory requirements in the course of its business activities. Compliance with these provisions is essential, as infringements may not only result in significant economic harm, but can also give rise to personal liability risks for corporate officers and employees, as well as causing lasting reputational damage.

The core elements of Energie AG's compliance culture are the Group-wide **Code of Conduct 'This is how we think; this is how we act'** and the **'Code of Conduct for Contractors'**. These documents set out binding principles for lawful and ethical conduct throughout the Energie AG Group. The objective of Energie AG's Compliance Management System (CMS) is to embed these principles effectively in day-to-day business practice and to anchor them on a sustainable basis.

For the operational implementation of the CMS, at least one Compliance Coordinator is appointed in each Group company and holding unit. These officers are nominated by the respective Managing Directors and holding company managers, and support the central Compliance Officer in the implementation, monitoring and further development of the Group-wide compliance measures. The Compliance Officer is appointed by the Management Board, acts independently and without instruction, and reports directly to the Management Board. This structure ensures objective, effective and credible oversight of adherence to legal and ethical standards across the Group.

The Compliance Coordinator serves as the interface between the operational units and the central compliance organisation. They play a key role in strengthening a living culture of compliance and contribute to promoting awareness and understanding of compliance requirements at all levels of the company.

General objectives: Internal Group policies govern the systematic approach to compliance and define the content, responsibilities and division of roles, as well as documentation and reporting obligations within Energie AG's CMS. The policies are intended to define the terms compliance and compliance management system as used within the Group and to ensure their uniform understanding, to set out the structure and processes of the compliance organisation, to establish responsibilities, to specify the minimum requirements for the CMS, to ensure appropriate standardised reporting, and to regulate the handling of compliance breaches.

Material impacts, opportunities and risks:

Corruption and Bribery – Prevention and detection, including in training	
Material positive impacts	▪ Responsible behaviour when dealing with customers, authorities and suppliers

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: Compliance checks and monitoring activities are used to verify adherence to the Codes of Conduct and Energie AG's compliance regulations and are reported to the management bodies at regular intervals. In addition, compliance checks may be used to assess the effectiveness of the CMS and to define improvement measures. Compliance checks form part of Energie AG's internal control system, are defined on the basis of process risks and are reviewed during internal control system audits. This additional control mechanism is carried out by the Group Audit department

at specified regular intervals. Where necessary, external experts bound by confidentiality may also be engaged. To reduce any risks, compliance controls are defined, for example, to ensure adherence to the training concept or compliance with the deadlines set out in the Whistleblower Protection Act.

Scope: The regulations outlined in the 'Compliance Management System' Group Policy apply to Energie AG and all Group companies that Energie AG controls directly or indirectly within the meaning of § 15 of the Austrian Stock Corporation Act (AktG). Individuals who perform the same functions as employees (e.g. temporary workers) are also included.

Responsibilities: Management Board and managing directors of Group companies, holding company managers

Stakeholder involvement: A comment process, regulated in the 'Rules for the preparation and amendment of Group policies' Group Policy, has been implemented.

Implementation support: The information on the CMS is available on Energie AG's intranet and in PowerData (sharepoint for the Czech Republic Segment) for all employees with computer access. The Compliance Officer is available to answer questions in this regard. The external reporting channels and other relevant information are available to external stakeholders on the **Energie AG website**.

Protecting whistleblowers

Protection of whistleblowers

Content: The Energie AG Group strives to make it easier for potential whistleblowers to submit reports and to guarantee comprehensive protection. The whistleblower system makes it possible for employees to report company-related unlawful and/or unethical behaviour without discrimination or retaliation.

General objectives: Confidential handling of whistleblower reports

Material impacts, opportunities and risks:

Protection of whistleblowers	
Material positive impacts	▪ Ability to report incidents and grievances

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: Compliance checks and audits are used to ensure compliance, see **G1-1 - Business conduct concepts and corporate culture, Comprehensive compliance management**.

The incident management policy defines the process for incoming reports. The following steps have been defined for the process of identifying, reporting and investigating concerns about unlawful behaviour or behaviour that conflicts with the Code of Conduct or similar internal rules: receipt of report, initial evaluation, case handling, closure and follow-up. This is done with the greatest possible care and confidentiality while fully preserving integrity and privacy. Investigations and enquiries are only carried out if there is sufficient 'initial suspicion' of a gross violation of the law with a connection to the company.

The compliance training concept stipulates that employees should be informed on the whistleblower system at least once every three years. As part of the introduction of the whistleblower system, training and awareness programmes were carried out for managers and employees. Employees, including those without computer access, received a whistleblowing folder as part of the process. Information about the whistleblower system is available on the intranet and is part of the compliance information provided during the Christmas period.

At Energie AG, open communication is the foundation for reporting and clarifying misconduct. The Management Board of Energie AG Oberösterreich therefore encourages all employees to report suspected misconduct immediately.

Employees have the option of using the web-based whistleblower system or submitting a personal report to a contact person. Employees can contact either their direct line manager, the managing directors of the relevant Group company, the Group Internal Audit team, the Compliance Officer or the works councils. The contact persons can be notified in writing (e.g. by e-mail) or verbally (in person or by telephone). External whistleblowers can also use the compliance hotline or the compliance e-mail address.

Reports received are immediately forwarded by the contact persons to the Compliance Officer. Within seven days of receiving a report, whistleblowers will receive confirmation that the report has been received. Every report received will be investigated, unless the report contains no substantiated facts. Depending on the nature of the suspected misconduct, the Compliance Officer will involve internal/external legal experts (on a case-by-case basis) – the Group Internal Audit if need be – to clarify the reported violation. Depending on the outcome of the investigation and where necessary due to any misconduct discovered, the company will take appropriate corrective action and/or impose sanctions. Once the case has been closed or discontinued, the whistleblower will be informed, provided that doing so does not compromise their anonymity.

Regardless of the reporting channel chosen, whistleblowers are free to decide whether they wish to remain anonymous or reveal their identity. All whistleblowers are assured strict confidentiality with regard to their identity as well as the contents of the reported circumstances. The content of the report will be treated in strict confidence with regard to all persons who are not personally involved in receiving the report, conducting the investigation or deciding on any follow-up action. In exceptional cases, it may be necessary to disclose the identity of whistleblowers if the matter becomes the subject of an official investigation or court proceedings and the parties involved must be summoned. Energie AG assures whistleblowers who report a violation of laws, regulations or internal policies in good faith that they will be protected against retaliation and other adverse consequences. Any employee who retaliates against whistleblowers will be subject to disciplinary action, up to and including termination of employment.

All employees reporting misconduct must act in good faith and have reasonable grounds to believe that the disclosed behaviour constitutes a violation of applicable laws, regulations or internal policies. Any allegation that proves to be malicious or which the person making the allegation knows to be false will result in disciplinary action, up to and including termination of employment. Bullying and denunciation are not tolerated in the Energie AG Group.

Scope: This policy applies for Energie AG and all Group companies. Individuals who perform the same functions as employees (e.g. temporary workers) are also included. The whistleblower system policy has been translated and adapted to Czech law for the Czech Republic Segment. The provision of external reporting channels also covers affected interest groups in the upstream and downstream value chain.

Responsibilities: Management Board, managing directors of the Group companies, holding company managers, employees

Stakeholder involvement: The whistleblower system and corresponding incident management policies and processes were implemented as part of a Group-wide project by the Compliance Officer of Energie AG with the involvement of several internal stakeholders, including Personalmanagement GmbH, the holding company Human Resources Strategy and Controlling, the board office, the Works Council and employees.

Implementation support: The information and policies on the whistleblower system and incident management are available on Energie AG's intranet and in PowerData (sharepoint for the Czech Republic Segment) for all employees with computer access. In addition, a service link for the whistleblower system has been integrated into the intranet homepage. New employees are informed of the policies when they join the company. The external reporting channels and other relevant information are available to external stakeholders on the **Energie AG website**.

Prevention of corruption

Corruption and bribery

Content: Energie AG is committed to the ethical and moral principles set out in the **Code of Conduct 'This is how we think; this is how we act'**; this commitment is also required of business partners in the **'Code of Conduct for Contractors'**, see **S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions, Code of Conduct for Contractors**. The Energie AG Group aims to engage in open and honest cooperation to generate added value for stakeholders and shareholders. Policies and regulations such as the 'Anti-corruption' Group Policy and the principles set out therein support these goals.

General objectives: To provide clear instructions for employees on how to act and behave in order to comply with the legal requirements and the requirements of Energie AG to prevent corruption; to protect employees from disciplinary consequences and consequences under criminal law and civil law; to meet the high standards that are placed on Energie AG and that it sets for itself, and thereby to strengthen trust in the company

All forms of corruption relating to Energie AG's business activities are prohibited. Non-compliance with the policies can lead to damage to the Group's reputation, but can also have disciplinary consequences or consequences under criminal law and civil law for individual employees.

Material impacts, opportunities and risks:

Corruption and Bribery – Prevention and detection, including in training	
Material positive impacts	▪ Responsible behaviour when dealing with customers, authorities and suppliers

Also see **SBM-3 – Material impacts, risks and opportunities and their interaction with the strategy and business model**.

Monitoring process: Compliance checks and audits are used to ensure compliance, see **G1-1 - Business conduct concepts and corporate culture, Comprehensive compliance management**.

Scope: The 'Anti-Corruption' Group Policy applies to all employees and members of the Management Board of Energie AG as well as the employees and members of the management bodies of Group companies in which Energie AG holds a participating interest of more than 50% and/or over which Energie AG can exercise a controlling influence. Individuals who perform the same functions as employees (e.g. temporary workers) are also included.

Responsibilities: Management Board, managing directors of the Group companies, holding company managers, employees

Stakeholder involvement: A comment process, regulated in the 'Rules for the preparation and amendment of Group policies' Group Policy, has been implemented.

Implementation support: See **G1-1 - Business conduct concepts and corporate culture, Comprehensive compliance management**.

G1-3 – Prevention and detection of corruption and bribery

The **Code of Conduct 'This is how we think; this is how we act'** and the **'Code of Conduct for Contractors'** provides essential information for the own workforce and for suppliers. Allegations or incidents relating to corruption and bribery can be reported using the whistleblower system or other reporting channels made available on the Energie AG homepage. Energie AG does not tolerate any corrupt behaviour on the part of employees or suppliers. For this reason, an internal policy has been implemented and a compliance training concept put in place. For suppliers the **'Code of conduct for Contractors'** applies. Reported incidents are investigated according to a process designed for this purpose, which defines roles, responsibilities and detailed instructions for action. In principle, the person responsible for the investigation is independent of the management chain involved in the matter. See also **G1 Business conduct**.

The Compliance Officer reports to the Management Board every six months, which in turn reports to the Audit Committee on compliance management at Energie AG. At the following Supervisory Board meeting, the Chair of the Supervisory Board will report on this to the full Supervisory Board.

Compliance policies, information and documents are communicated within the Group in an appropriate form, e.g. on the intranet, newsletter, employee magazine, PowerData, etc. There is also a Group-wide policy on how Group policies are to be drawn up and communicated. In addition, the compliance organisation and in particular the Compliance Coordinators have a role in disseminating information on the roll-out of compliance action. As part of the onboarding process, new employees sign a compliance declaration of commitment and undertake to read the Code of Conduct, the Group policies on the Compliance Management System, antitrust law, corruption and data protection and to complete the learning modules on anti-corruption, data protection and antitrust law.

Employees of Energie AG are considered public officials and are therefore subject to strict legal standards, particularly with regard to personal integrity. Corrupt behaviour can affect all areas and can have devastating economic, social and cultural consequences. In this regard, the roles within the company that are most exposed to corruption and bribery risks are those that deal directly and routinely with customers, business partners and third parties, both in a professional and, where relevant, private context.

Within Energie AG, the prevention of corruption is given the highest priority. As a general principle, roles involving extensive external contact, decision-making authority over financial resources or influence over procurement processes may present an increased corruption or bribery risk. These include, for example, functions in purchasing, sales, project management or certain technical roles with interfaces to external partners.

To address these potential risks systematically, a comprehensive risk-assessment approach is currently being developed. Its purpose is to identify and assess the most vulnerable functions at Group level and to define targeted preventive measures. The final list of these roles and the associated measures is expected to be completed in the 2025/26 fiscal year.

Through this proactive approach, Energie AG underscores its clear commitment to integrity, transparency and a strict zero-tolerance policy towards corruption and unethical conduct.

The compliance training concept applies to all Energie AG employees in Austria. In this regard, the training concept covers all roles that deal directly and on a daily basis with customers, business partners and third parties, both professionally and in a private context. The Energie AG Group's training concept and the compliance checks defined for this purpose are aimed at increasing awareness to ensure compliance with the principles of corporate governance and to promote compliant behaviour among employees. Energie AG is committed to protecting the company and its employees from misconduct and to promoting an overall culture of compliance. The compliance training concept is intended to communicate the values of cooperation so that compliant behaviour is understood to be a matter of course.

The training concept is designed to cover two perspectives. Specific actions on compliance training and awareness to be complied with are provided from the Group's perspective, e.g. during the onboarding process or recurring training sessions such as web-based anti-corruption, antitrust law and data protection training. In addition, each holding, business and service unit can define further appropriate, suitable and effective compliance training programmes for a specific target group in consultation with the Compliance Officer.

As of 30 September 2025, 80.8% (previous year: 86.8%) of employees with PC access had completed the web-based ‘anti-corruption’ training offered in Austria.

As part of compliance reporting, biannual meetings are held with the Management Board regarding the CMS and reports are submitted to the Audit Committee meetings of Energie AG. When new members of the Management Board, Managing Directors and holding company managers join the company, a compliance meeting is held with the Compliance Officer. In the Czech Republic Segment, mandatory annual compliance dialogue days are held for managers.

Metrics and targets

G1-4 – Incidents of corruption or bribery

	2024/25 Number	**2023/24** Number	**Comparison** ±%
Convictions for corruption and bribery offences	0	0	–
	EUR mill.	EUR mill.	±%
Fines for violation of anti-corruption and anti-bribery laws	0	0	–

In this Sustainability Statement, Energie AG provides insights into its sustainability strategies and the measures taken to address the identified impacts, risks and opportunities in the 2024/25 fiscal year. Its overarching objective is to decarbonise the entire value chain from generation through to distribution and recovery. The expansion of renewable electricity generation continued to play a central role during the reporting period, and concrete options for reducing greenhouse gas emissions were developed in the 2024/25 fiscal year. The focus of its activities continues to be on the reliable supply of preferably sustainable products and services from Energie AG to customers. The Group will continue to consistently position itself as an attractive and fair employer and responsible buyer, and will also continue to address key issues such as future-oriented technologies, innovation, digitalisation and circular economy. Finally, financial stability and robust creditworthiness are both essential to and the result of a consistent transformation towards sustainability. For these reasons, Energie AG's commitment to environmental, social and corporate governance matters will remain a central priority in the 2025/26 fiscal year.

Linz, 2 December 2025

The Management Board of Energie AG Oberösterreich

Dr. Leonhard Schitter, M.A.	**Dr. Andreas Kolar**	**Dipl.-Ing. Alexander Kirchner MBA**
CEO	CFO	CTO

Audit Certificate for the Consolidated Non-Financial Report

Report on the Independent Audit of the Consolidated Non-Financial Report for the Fiscal Year 2024/25

Assurance Report by the Independent Auditor

We have conducted an audit to obtain limited assurance on the consolidated non-financial report of Energie AG Oberösterreich (the “Company”) for the fiscal year ending 30 September 2025.

Summary Assessment based on an Audit with Limited Assurance

Based on the audit procedures we performed and the evidence obtained, nothing has come to our attention that causes us to believe that the consolidated non-financial report is not, in all material respects, in accordance with the requirements of § 267a of the Austrian Commercial Code (UGB) (NaDiVeG).

Basis for the Summary Assessment

We conducted our audit with limited assurance in accordance with the legal provisions and relevant Austrian professional standards for other assurance engagements and supplementary statements, as well as with the International Standard on Assurance Engagements (ISAE 3000 (Revised)) applicable to such engagements. An engagement with limited assurance involves less extensive assurance procedures than an engagement with reasonable assurance, thereby resulting in a lower level of assurance. Our responsibilities under these regulations and standards are further described in the section ‘Responsibilities of the Auditor of the Consolidated Non-Financial Report’ of our assurance report.

We are independent of the Company in accordance with the Austrian professional standards and Art. 22 ff. AP-RL, and we have fulfilled our other professional duties in accordance with these requirements.

Our audit firm is subject to the provisions of the KSW-PRL 2022, which essentially correspond to the requirements of ISQM 1, and applies a comprehensive quality management system, including documented policies and procedures to comply with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the audit evidence we have obtained up to the date of the assurance report is sufficient and appropriate to provide a basis for our summary assessment as of that date.

Other information

The legal representatives are responsible for the other information. The other information comprises all information in the 2024/25 annual report of the Company, except for the consolidated non-financial report and our assurance report.

Our summary assessment of the consolidated non-financial report does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of the consolidated non-financial report, our responsibility is to read the other information and, in doing so, consider whether it is materially inconsistent with the consolidated non-financial report or with our knowledge obtained during the engagement with limited assurance or otherwise appears to be materially misstated. If, based on the work we performed, we conclude that a material misstatement of the other information exists, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Legal Representatives and the Supervisory Board

The legal representatives are responsible for preparing a consolidated non-financial report, including developing and implementing the Materiality Assessment Process in accordance with applicable requirements and voluntarily applied standards. This responsibility includes

- identifying actual and potential impacts, risks, and opportunities related to sustainability aspects and assessing the materiality of these impacts, risks, and opportunities,
- preparing the consolidated non-financial report in compliance with the requirements of § 267a UGB (NaDiVeG),
- designing, implementing, and maintaining internal controls determined necessary by the legal representatives to enable the preparation of the consolidated non-financial report that is free from material misstatement, whether due to fraud or error.

This responsibility also includes selecting and applying appropriate methods for consolidated non-financial reporting and making assumptions and estimates about individual sustainability information, which are reasonable under the given circumstances.

The supervisory board is responsible for overseeing the Materiality Assessment Process and the preparation of the consolidated non-financial report.

Inherent limitations in the Preparation of the Consolidated Non-Financial Report

When reporting on future-oriented information, the group is required to prepare this future-oriented information based on disclosed assumptions about events that may occur in the future, as well as possible future actions of the group. Deviations are likely as expected events often do not occur as assumed.

Responsibilities of the Auditor of the Consolidated Non-Financial Report

Our objectives are to plan and conduct an audit to obtain limited assurance as to whether the consolidated non-financial report is free from material misstatement, whether due to fraud or error, in accordance with the requirements of § 267a UGB (NaDiVeG), and to issue a report that includes our summary assessment. Misstatements can result from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of intended users taken on the basis of the consolidated non-financial report.

Throughout the engagement with limited assurance, we exercise professional judgment and maintain professional skepticism.

Our responsibilities include

- performing risk-based procedures to identify and assess the risks of material misstatement in the consolidated non-financial report, whether due to fraud or error, and obtaining sufficient appropriate evidence to address those risks, but not for the purpose of expressing an opinion on the effectiveness of the group's internal controls, and
- developing and performing audit procedures related to information in the consolidated non-financial report, where material misstatements are likely. The risk of not detecting material misstatements resulting from fraud is higher than those resulting from errors, as fraudulent activities may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls.

Summary of the work performed

An engagement with limited assurance involves performing procedures to obtain evidence about the consolidated non-financial report. The nature, timing, and extent of the procedures selected depend on professional judgment, including identifying information in the consolidated non-financial report where material misstatements could occur, whether due to fraud or error.

In performing our audit to obtain limited assurance regarding the consolidated non-financial report, we proceed as follows:

- We gain an understanding of the Company's procedures relevant to the preparation of the consolidated non-financial report.
- We assess whether all relevant information identified in the Materiality Assessment Process is included in the consolidated non-financial report.
- We conduct inquiries with relevant personnel and analytical audit procedures on selected information in the consolidated non-financial report.
- We perform sample-based outcome-oriented audit procedures on selected information in the consolidated non-financial report.
- We reconcile selected information in the consolidated non-financial report with corresponding information in the group financial reports and other sections of the group management report.
- We obtain evidence on the methods used to develop estimates and forward-looking information.

Limitation of liability and publication

The audit to obtain limited assurance of the consolidated non-financial report is a voluntary assurance engagement.

We issue this assurance report based on the engagement letter concluded with the Company, which also applies to third parties on the basis of the General Conditions of Contract for the Public Accounting Professions (AAB 2018). The AAB 2018 can be accessed online on the website of the Chamber of Tax Advisors and Auditors (under the section Berufsrecht / Mandatsverhältnis).

Concerning our responsibilities and liability arising from the engagement relationship, point 7 of the AAB 2018 applies. Consequently, our liability for slight negligence is excluded. In the case of gross negligence, the maximum liability for the Company and third parties is five times the received fee but is limited to a maximum of ten times the minimum insurance sum of the professional liability insurance according to § 11 Wirtschaftstreuhandberufsgesetz 2017 (WTBG 2017). This amount constitutes the maximum liability limit, applicable only once, even in the event of multiple claimants or grounds for claims. Compensation claims for damages is restricted to actual damage. We are liable for lost profits only in cases of intent or gross negligence, to the extent permitted by law. We are not liable for unforeseeable or atypical damages that we could not have anticipated.

The assurance report may only be disclosed to third parties in conjunction with the consolidated non-financial report and must be provided in its entirety and without any abridgement.

Responsible auditor

The auditor responsible for the audit of the Consolidated Non-Financial Report is Mag. Alfred Ripka.

Vienna

3 December 2025

Deloitte Audit Wirtschaftsprüfungs GmbH

Mag. Alfred Ripka
Auditor

Mag. Gerhard Marterbauer
Auditor

Qualifiziert elektronisch signiert:			
DocuSigned by: Alfred Ripka 07AE6E59DA6B4C8...		DocuSigned by: Gerhard Marterbauer 91BF57DFF41C476...	
Datum:	03.12.2025	Datum:	03.12.2025