

Sustainability Report 2024

www.eew-energyfromwaste.com



eew

Energy from Waste

2024

CONTENTS

Introduction

Foreword by the Board of Management	4
Message from the shareholder	5
About this report	6

GRI 2: General Disclosures

The organisation and its reporting practices	8
Activities and workers	10
Governance	14
Strategy, policies and practices	19
Stakeholder engagement	22

GRI 3: Sustainability strategy

Materiality analysis	24
Sustainability Roadmap	28
Impacts	30

GRI 3: Material topics

33–110

Stakeholder engagement	112
Imprint	118

Material topics



COMPANY

Ethics and integrity	34
Innovation	39
Digitalisation	43



VALUE CHAIN

Customer relationships	101
------------------------	-----



EMPLOYEES

Working conditions and corporate culture	48
Employee health and safety	54
Employee development	63



SOCIETY

Involvement in political and societal processes	106
---	-----



ENVIRONMENT

Waste (input)	73
Energy (output)	78
Climate-relevant emissions (output)	84
(Other) output materials/resources	91



Introduction

Foreword by the Board of Management

A message from the shareholder

About this report



INTRODUCTION

→ Foreword by the Board of Management

A message from the shareholder
Beijing Enterprises Holdings Limited

About this report

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Foreword by the Board of Management



From left to right: Dr Joachim Manns, Timo Poppe, Stefan Schmidt

Sustainability is driven not by promises but by the decisions made every day. By utilising waste as a resource, we make a tangible contribution to a sustainable future – in both environmental and economic terms. Our responsibility begins today, not tomorrow. And that is why we prefer to talk about action rather than targets in the distant future.

As EEW, we play an important role in ensuring that waste is transformed into energy, challenges become opportunities and the necessary transformation results in real progress. For us, sustainability means capturing CO₂ from flue gas, taking an innovative approach to sewage sludge recovery and being a pioneer in plastics reclamation. Each of these steps helps to protect the climate, conserve finite resources and strengthen a true circular economy.

But sustainable action cannot succeed unilaterally. It requires clear policy frameworks, economically sensible incentives and a society that is prepared to actively support the transformation. We therefore call on political and business decision-makers to show courage, open up reliable paths and establish clear rules. This is the only way to foster investments in innovations that will have long-term impact.

The year 2024 was shaped by complex challenges, but these also present an opportunity for us: to take on responsibility, take a stance and actively shape change. Our employees are our greatest potential here – with their experience, their knowledge and their determination to always find new and sustainable solutions.

Our aim is clear and specific: We want to sustainably recover waste to produce resources for the future. Together with you – our employees, partners, customers and political decision-makers – we continue to resolutely follow this path. Because true sustainability starts when ideas are translated into action.

Dr. Joachim Manns
Chief Operating
Officer

Timo Poppe
Chief Executive
Officer

Stefan Schmidt
Chief Financial
Officer

INTRODUCTION

Foreword by the Board of Management

→ A message from the shareholder
Beijing Enterprises Holdings Limited

About this report

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

A message from the shareholder Beijing Enterprises Holdings Limited (BEHL)

A message from the shareholder of the parent group about the sustainability report 2024

For us, sustainability is much more than an ambition – it is the foundation on which we successfully and responsibly grow our entire group of companies. As EEW’s shareholder, we know that sustainability can only be achieved when all three pillars – environmental, economic and social – are given equal consideration and brought into harmony. This is how we create positive long-term changes for society and the environment without jeopardising our company’s economic basis.

The year 2024 once again showed how crucial it is – in the midst of global challenges – to strike a balance between environmental responsibility and social and economic aspects. In doing this, we put environmental protection and resource conservation at the centre of our actions. But we know: Sustainable development means more than just preserving natural resources. It also means fostering a strong and resilient economy as well as assuming social responsibility for our employees and society.



XIONG Bin

BEHL supports EEW’s mission of continuously maintaining this balance. We are committed to ensuring that our subsidiary – with its innovative, sustainable solutions – not only contributes to reducing environmental impact but – with its responsible business practices – also creates a positive social environment while remaining economically successful.

I want to thank all EEW employees and partners for their unflagging dedication. Your efforts are vital to implementing our holistic sustainability strategy and continuing to make a positive impact on society and the planet.

Together, we will continue to follow the path of balanced sustainable development. As a group, we are aware of our responsibility and we make an important contribution to a liveable future.

XIONG Bin

Executive Director and CEO, Beijing Enterprises Holdings Limited

INTRODUCTION

Foreword by the Board of Management

A message from the shareholder
Beijing Enterprises Holdings Limited

→ About this report

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY



STAKEHOLDER ENGAGEMENT



Imprint

About this report UPDATE

This sustainability report was produced in accordance with the GRI Sustainability Reporting Standards and provides comprehensive information about our economically, environmentally and socially responsible conduct and about the socioeconomic impact of our business activities as the EEW Group.



This report is structured in line with GRI requirements. The main chapters in which our twelve material sustainability topics are presented correspond to the five areas of action that we developed during the strategy process: company, employees, environment, value chain and society. Each of these chapters follows a clear structure: At the beginning, we present our ambitions, the strategic objectives derived from these, the relevant benchmarks and our progress in the reporting year. At the end of the chapter, we explain the actions taken to steer the impacts of our business activities on the economy, humans and the environment as well as the progress we have made with our operational goals.

In the **Impacts**  section of the chapter **Sustainability strategy** , we have summarised the potential and actual positive and negative impacts of our business activities. Disclosures about relevant topic-specific GRI standards (qualitative and quantitative information) are organised into the corresponding chapters and listed at the end of each chapter.

We describe how we identified the material topics in the chapter Sustainability strategy under **GRI 3-1** . We prepare this report voluntarily and, by doing so, meet the transparency desired by our stakeholders (see chapter **Stakeholder engagement** ). We have allocated the relevant Sustainable Development Goals (SDGs) adopted by the United Nations to each of our five areas of action and present these at the beginning of the chapter.


Editorial notes

We mark notes and references in this report as follows:

-  Reference to information documented in this sustainability report
-  Reference to additional information outside this sustainability report
- UPDATE This information has been added or updated since the previous year's report
- ACHIEVED This goal was achieved in the reporting year.

We use gender-neutral wording as much as possible in this report. Even where the female and male form is used on an exceptional basis, we refer to people of every gender identity.

The contents of this report are based on our Sustainability Report for the year 2023. For the 2024 reporting period, we have prepared a **progress report**. The sustainability strategy and roadmap developed in 2022 continue to guide our efforts and therefore our reporting. In this report we have therefore focused on the progress towards achieving our goals and have only supplemented the report with this information. Operational targets with a timeline ending in 2023 which were achieved are no longer listed in this report. We plan to refine our sustainability roadmap following the conclusion of the next materiality analysis in 2025.

Our sustainability report is published in German and English and is available in electronic form on our website www.eew-energyfromwaste.com . Forward-looking statements are based on current assumptions and estimates that we have made on the basis of the information available to us. These statements may differ from actual future developments due to a multitude of internal and external factors.

General Disclosures

The organisation and its reporting practices

Activities and employees

Governance

Strategy, policies and practices

Stakeholder engagement



INTRODUCTION

GENERAL DISCLOSURES

→ The organisation and its reporting practices

Activities and workers

Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

The organisation and its reporting practices

GRI 2-1 Organisational profile **UPDATE**

EEW Energy from Waste GmbH (EEW GmbH) is a limited liability company headquartered in Helmstedt, Germany. The EEW Group is led by the Board of Management of EEW Holding GmbH. EEW Holding GmbH holds more than 99 per cent of the shares in EEW GmbH including indirect shareholdings. Beijing Enterprises Holdings Limited (BEHL) has been the EEW Group's sole shareholder since 2016.

As a Group, we have operating sites in Germany, the Netherlands and Luxembourg. To acquire residual waste for thermal treatment, marketing takes place in various European countries, such as the UK, Italy and France. In Poland, we repositioned EEW Polska SP. z o.o as a sales company in the reporting year.

GRI 2-2 Entities included in the organisation's sustainability reporting

The consolidated financial statements comprise EEW Holding GmbH (Group parent) and its consolidated subsidiaries. EEW GmbH is included in the exempting consolidated financial statements of EEW Holding GmbH.

EEW GmbH is the majority shareholder of the respective subsidiaries and manages the operational business (see chart [Corporate structure](#) ↙). The subsidiaries are fully consolidated and are included in our sustainability reporting.

Our financial reporting takes place at the level of EEW Holding GmbH and differs from our sustainability reporting as a result.



17 thermal waste treatment plants and
2 sewage sludge mono-incineration plants operated by EEW

Thermal waste utilisation plants

Waste and sewage sludge thermal utilisation plants

INTRODUCTION

GENERAL DISCLOSURES

→ The organisation and its reporting practices

Activities and workers

Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-3 Reporting period, frequency and contact point UPDATE

The reporting period for our sustainability report covers the 2024 calendar year (1 January to 31 December). This corresponds to the period for our financial reporting. Our sustainability report appears once a year. We published our report for the 2024 reporting period in July 2025.

Our point of contact for questions regarding the preparation and content of the report is:

Fabian Böhmer
 Head of Sustainability
nachhaltigkeit@eew-energyfromwaste.com ↗

Helena Wassermann
 Sustainability Manager
nachhaltigkeit@eew-energyfromwaste.com ↗

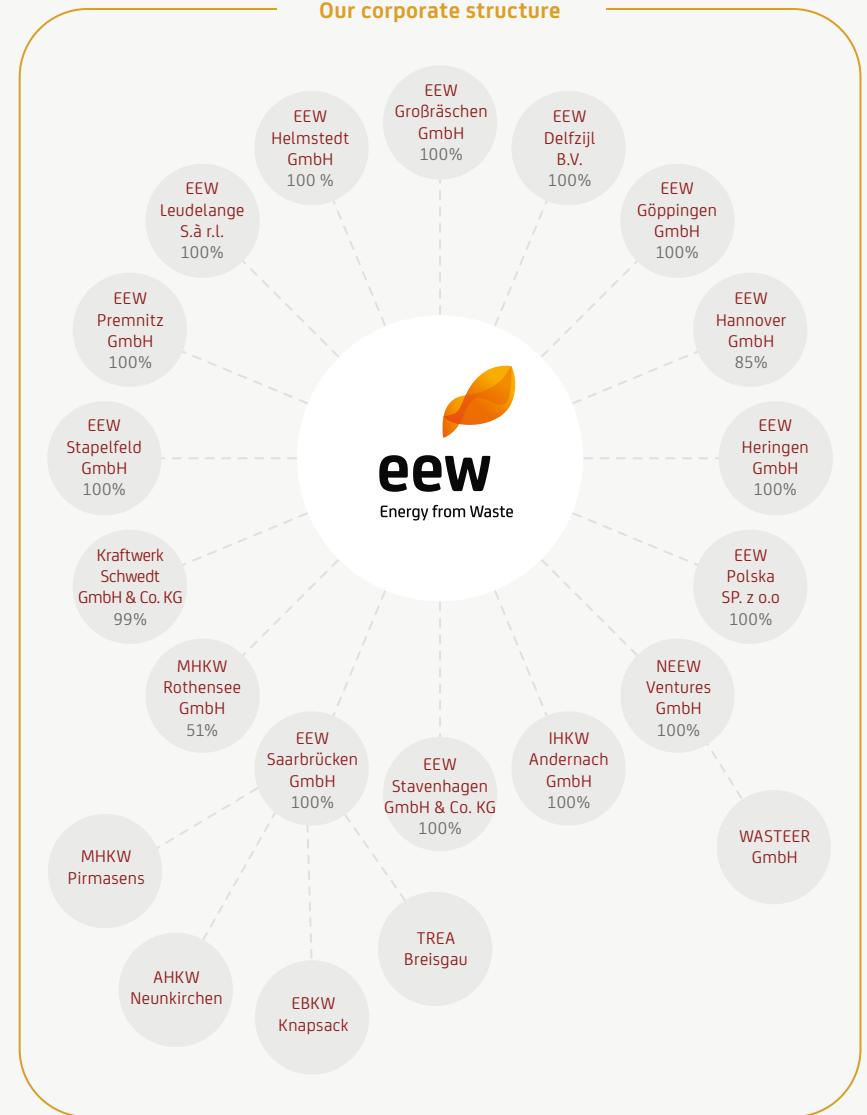
GRI 2-4 Restatements of information UPDATE

In the Sustainability Report 2024, we have corrected two figures from the previous reporting period. The correction relates to the recycling rate for residual materials, which was overstated. The corrected figure can be found on page 92 of this report. Secondly, the percentage of senior managers receiving regular performance and career development reviews has been corrected on page 68 of this report. In addition, the report is based on the previous structure of EEW's sustainability reporting and presents the progress we have made with our 2022 Sustainability Strategy.

GRI 2-5 External assurance UPDATE

This report was not externally audited.

Our corporate structure



INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

→ **Activities and workers**

Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Activities and workers

GRI 2-6 **Activities, value chain and other business relationships** UPDATE


We are one of Europe's leading companies in the thermal utilisation of waste and sewage sludge. To use the energy contained in these resources sustainably, we develop, build and operate state-of-the-art treatment plants. We thus play a critical role in a closed-loop and sustainable circular economy.

With our business operations, we ensure the sustainable management of household and commercial waste that is neither reusable nor suitable for high-quality recycling. In line with the waste hierarchy, we utilise this waste in a sensible way. By using waste as a resource to produce heat and industrial steam for regional customers and to generate electricity fed into the supraregional grid, we combine long-term reliable waste management and energy supplies with environmental compatibility and economic efficiency. At the same time, the recovery of energy from waste inputs at EEW's plants has a favourable environmental impact because converting the energy contained in the waste into process steam, electricity and district heating substitutes the use of fossil fuels such as oil or natural gas. As well as recovering energy as part of the thermal waste treatment process, we reclaim raw materials which can be used as secondary raw materials, such as metals. The largest share is made up of the bottom ash generated by the combustion process. This ash can be used in road construction, for example, to substitute primary materials such as sand and gravel.

With the start-up of our first sewage sludge mono-incineration plant in 2022, we activated a new business area. Through thermal treatment, sewage sludge – which is currently a source of harmful substances and hazards – can be transformed into a valuable resource and source of energy. We convert this waste product into energy and through mono-incineration enable at least 80 per cent recovery of the vital resource phosphorus.

Our range of services focuses on:


- the thermal treatment of municipal and commercial waste as well as sewage sludge,
- the use of energy from waste to generate steam, heat and electricity, and
- the creation of the preconditions for the safe disposal and utilisation of residual materials and the recovery of secondary raw materials, such as metals and phosphorus.

Our **input-output model**  offers an overview of our activities as well as our upstream and downstream stages of value creation.

In 2024, we operated 17 thermal waste utilisation plants at 15 sites in Germany as well as one site in Luxembourg and one in the Netherlands. With a market share of around 17 per cent as measured by technical plant capacity, we are the market leader in Germany. As the only operator of a thermal waste utilisation plant in Luxembourg, our market share there is still 100 per cent. In the Netherlands, we currently account for 6 per cent of the market.

In the reporting year, we operated two sewage sludge mono-incineration plants in Germany. Moreover, an additional line which can also separately thermally utilise sewage sludge was commissioned at the Magdeburg-Rothensee site in August 2024. Two further plants are in the planning or construction stages.

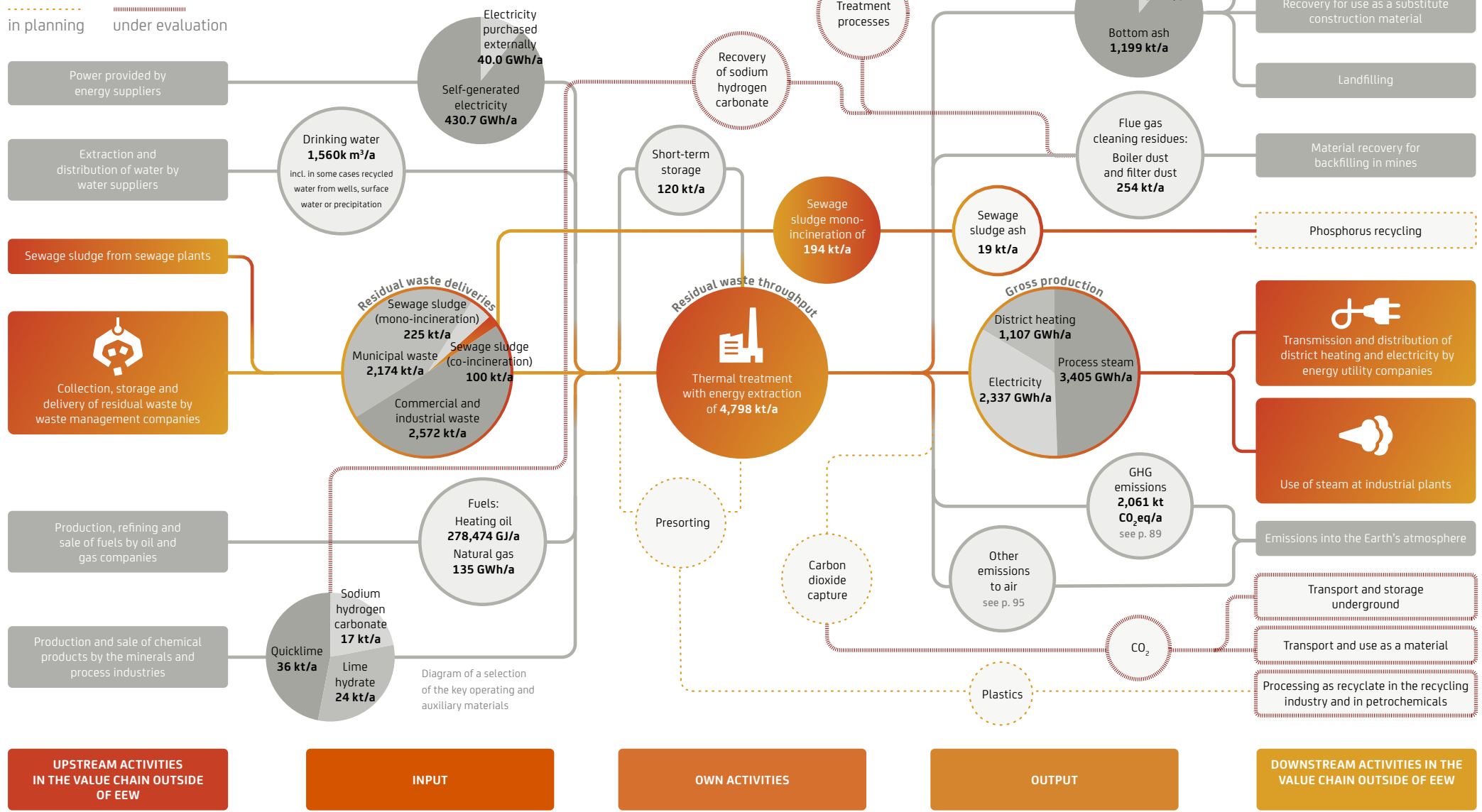
Providing decentralised energy supplies to industrial companies and residential areas is not the only way that we contribute to adding value in the region. We also support the regional economy by prioritising the awarding of contracts to local suppliers. In 2024, we awarded approximately 28 per cent of our procurement budget to suppliers based within a 50-kilometre radius of our plant sites.

To holistically develop and realise digital offerings and business models that are related to our core business, we additionally founded a subsidiary named NEEW Ventures GmbH in 2021. Among other things, this company also acts as a venture builder and aims to systematically develop the potential for digitalisation throughout the entire waste management value chain. The goal is to find gaps in circular material streams and close these with innovative digital solutions, thereby contributing to climate protection as well as the energy transition. In the reporting year, NEEW Ventures GmbH was realigned (see chapter **GRI 3-3 Innovation** .

Our input-output model UPDATE



This diagram provides a simplified overview of how we are embedded in the overall value creation structure and in energy and material streams. It illustrates the connection between our own material activities along with upstream and downstream activities in the value chain as well as the relevant input and output materials. The key figures relate to the 2024 reporting year.



INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

→ Activities and workers

Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-7 Employees UPDATE

On 31 December of the reporting year, we employed 1,523 staff in total, of whom 165 were outside of Germany. The year-on-year growth was attributable to the intensification of early recruitment of replacement staff as well as the increase in personnel in connection with various new construction and growth projects and the optimised technical system support by central departments.

Around 89 per cent of our employees are permanent employees. Apprentices, interns and working students are classified as temporary employees. This group accounts for the largest proportion of temporary employees.

We offer our employees various working time models depending on their work and operational requirements. These include part-time working or flexible working hours. Almost 9 per cent of our employees are employed on a part-time basis.

The total number of our employees broken down according permanent and temporary employees, full-time and part-time employees both according to gender and region is shown in the table [Employees](#). More information on our employees can be found under [GRI 405 Diversity and equal opportunity](#) in the chapter [GRI 3-3 Working conditions and corporate culture](#) and under [GRI 401 Employment](#) in the chapter [GRI 3-3 Employee development](#).

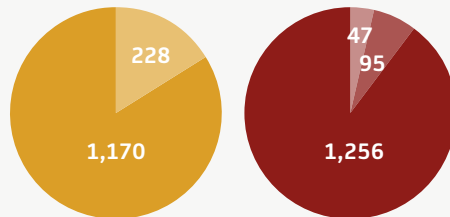
GRI 2-8 Workers who are not employees

We employ temporary staff and/or contract workers only to a limited extent. They are only employed on a temporary basis if, for example, our own staff are off sick.

2022

Total number of employees

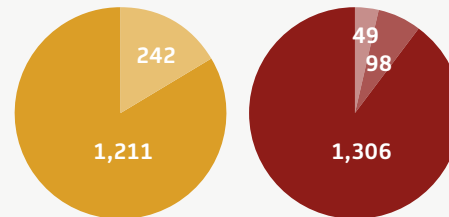
1,398



2023

Total number of employees

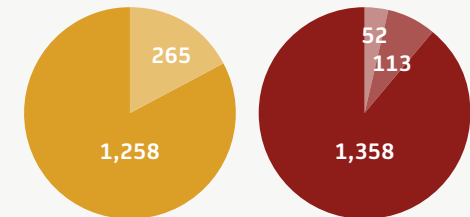
1,453



2024

Total number of employees

1,523



By gender

- Male
- Female

By region

- Germany
- Netherlands
- Luxembourg

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

→ Activities and workers

Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-7 Employees		2022	2023	2024
Total number of employees		1,398	1,453	1,523
Total number of permanent employees		1,245	1,298	1,348
By gender	Female	193	213	227
	Male	1,052	1,085	1,121
By region	Germany	1,124	1,167	1,211
	Netherlands	74	82	86
	Luxembourg	47	49	51
Total number of temporary employees		153	155	175
Of which trainees		2	7	2
Of which apprentices		79	74	72
Of which interns and working students		9	8	10
By gender	Female	35	30	38
	Male	118	125	137
By region	Germany	132	139	147
	Netherlands	21	16	27
	Luxembourg	0	0	1
Total number of full-time employees		1,295	1,328	1,401
By gender	Female	165	174	196
	Male	1,130	1,154	1,205
By region	Germany	1,168	1,202	146
	Netherlands	82	79	89
	Luxembourg	45	47	51
Total number of part-time employees		103	125	122
By gender	Female	63	55	69
	Male	40	70	53
By region	Germany	88	104	97
	Netherlands	13	19	24
	Luxembourg	2	2	1

Notes on the disclosures: All fully consolidated EEW companies are taken into account in the employment figures as of 31 December. Employees covered by collective bargaining agreements, those not covered by collective bargaining agreements and senior managers are taken into account. Contrary to the GRI comments, apprentices, interns, working students and trainees are counted as temporary employees and are therefore recorded in this category. None of the employees indicated that their gender is non-binary or neither female nor male. EEW does not employ any non-guaranteed hours employees.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

→ Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Governance

GRI 2-9 Governance structure and composition

The governing bodies of the company are the Board of Management, the Supervisory Board with its Presidential Committee and Audit Committee as well as the Shareholders' Meeting.

The Board of Management is responsible for managing the company in the company's interests. In doing so, it is bound by the interests of our shareholder, our customers, our employees and other groups related to the company with the aim of creating

sustainable value. The Board of Management develops the strategic focus of the company, discusses it with the Supervisory Board and ensures that it is implemented.

The Supervisory Board – including its committees – advises and monitors the Board of Management on the management of the company. The Board of Management must involve the Supervisory Board in all decisions of fundamental importance for EEW.

The members of the Supervisory Board are not bound by orders and instructions and may not accept such.

Supervisory Board (non-executive) UPDATE						
Position	Name	Member of	Gender	In office since	Represents	Other positions and obligations
Chair	Bernard M. Kemper	Executive Committee	Male	2023	Shareholder	Member of the Advisory Council of Metalloxyd and Steinert GmbH, Cologne, Germany Member of the Advisory Board, Marvelous GmbH, Berlin, Germany
Deputy Chair	Jörg Liebermann	Executive and Audit Committees	Male	1992	Shareholder	–
Member	Bin XIONG		Male	2022	Shareholder	See website ↗
Member	Xinhao JIANG	Executive and Audit Committees	Male	2016	Shareholder	
Member	Ning SHA	Audit Committee	Female	2024	Shareholder	
Member	Eric TUNG	Audit Committee	Male	2016	Shareholder	
Member	Martin Bentz	–	Male	2008	Employees	Chair of the Central Works Council EEW Group Chair of the Works Council EEW Energy from Waste Saarbrücken GmbH, Pirmasens plant
Member	Oliver Bauer	–	Male	2022	Employees	Member of the Central Works Council of EEW Group Chairman of the Works Council of EEW Energy from Waste GmbH
Member	Jan Osing	–	Male	2022	Employees	Vice Chairman of the Central Works Council of EEW Group Deputy Chairman of the Works Council of EEW Energy from Waste Hannover GmbH

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

→ Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Board of Management (executive management) UPDATE			
Position	Name	Gender	In office since
Chair (CEO)	Timo Poppe	Male	since 1 July 2023
Member (COO)	Dr Joachim Manns	Male	since 1 October 2020
Member (CFO) ¹	Timo Poppe	Male	until 29 February 2024
	Stefan Schmidt	Male	since 1 March 2024

¹ Upon his appointment as Chairman of the Board of Management, Timo Poppe simultaneously took on the role of CFO. As of 1 March 2024, Stefan Schmidt assumed the role of CFO.

For more information, see our [website](#).

GRI 2-10 Nomination and selection of the highest governance body

The members of the Supervisory Board are elected and appointed – if they represent the shareholder – by the Shareholders’ Meeting in accordance with the regulations in the Articles of Association. The electoral term of the Supervisory Board runs until the end of the Shareholders’ Meeting that resolves on the discharge of the members for the fourth year after the election.

The members of the Supervisory Board must have the knowledge, skills and technical experience needed to carry out their tasks properly. To ensure that the Board of Management is advised and monitored independently, the Supervisory Board may not contain more than two former members of the Board of Management.

The provisions of the Drittelbeteiligungsgesetz (One-Third Participation Act) apply to the Supervisory Board and its composition. It consists of nine members. On the basis of the additional Articles of Association, three members in total represent the interests of the employees and six members the interests of the shareholder.

The members of the Executive and Audit Committees are members of the Supervisory Board and are elected from its midst or are determined ex officio in accordance with the Articles of Association.

The Supervisory Board appoints and dismisses the members of the Board of Management at the suggestion of the Shareholders’ Meeting.

GRI 2-11 Chair of the highest governance body

The Chair of the Supervisory Board coordinates the work of the Board, which is laid down in rules of procedure. He is not a senior executive and is not involved in the operational management of the company. The Supervisory Board determines a Chair of the Board of Management at the suggestion of the Shareholders’ Meeting. According to the rules of procedure, he is responsible for coordinating the tasks and activities of the overall management, communicating with the Supervisory Board and the shareholder and fulfilling the reporting obligations.

GRI 2-12 Role of the highest governance body in overseeing the management of impacts

Both the Supervisory Board and the Board of Management deal actively with the impacts of our business activities and the sustainability management geared towards them.

The process to develop our sustainability strategy, including conducting the materiality analysis and the development of our sustainability targets and the activities and measures derived therefrom, was actively accompanied by the Board of Management (see chapter [GRI 3 Sustainability strategy](#)). The goals and measures in our roadmap were developed with the involvement of a large number of employees from different departments and levels, validated by the steering group and assessed, resolved and enacted by the Board of Management. The Supervisory Board was kept regularly informed about the process and about progress and decisions in the course of its meetings.

The Board of Management has overall company-wide responsibility for our corporate and sustainability strategy, as well as for implementing the measures that have been developed and achieving the targets set. With our voluntary sustainability reporting, we lay the foundation for a systematic review of our processes and the rate of our target achievement (see chapter [About this report](#)).

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

→ Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-13 Delegation of responsibility for managing impacts

We work continuously on the establishment and expansion of an efficient governance structure for company-wide sustainability management. Its task is to evaluate material topics on a regular basis, pursue objectives and measure the degree to which targets have been achieved. It is also in the hands of sustainability management to implement and put into practice a system of continuous stakeholder management and to establish regular reporting processes in the future.

An internal steering group has coordinated our sustainability activities since 2019. This central body consists of representatives from various company departments and plant sites, in particular to take into account various stakeholder perspectives. The steering committee further develops the sustainability strategy and prepares decisions to be made by the Board of Management. The Corporate Sustainability team ensures that the sustainability strategy is applied uniformly, manages the company-wide sustainability activities and monitors whether the defined sustainability targets are achieved. It reports regularly and on an ad hoc basis to the Board of Management, the steering group and internal management bodies.

GRI 2-14 Role of the highest governance body in sustainability reporting

The Board of Management has company-wide responsibility for sustainability reporting. As the highest decision-making body, it determines the strategy and evaluates and adopts key strategic decisions such as the results of the materiality analysis and the definition of our sustainability targets (see chapter [GRI 3: Sustainability strategy](#)). The Board of Management is consulted on key decisions in the reporting process, makes decisions about the form of reporting and also grants approval for this report. The Supervisory Board receives the report for information purposes.

GRI 2-15 Conflicts of interest

Potential conflicts of interest are taken into account with proposals for the election of Supervisory Board members and the appointment of the Board of Management. Each Supervisory Board member is also obliged to disclose conflicts of interest, especially those that arise from providing consultancy services to or sitting on the board of customers, suppliers, lenders or other business partners, to the Chair of the Supervisory Board. The Supervisory Board informs the Shareholders' Meeting of any conflicts of interest that arise and how they are dealt with. Material conflicts of interest that are not just temporary lead to the person involved losing their seat on the board.

Anybody who is a member of the Management Board of a listed company and already has seats on five Supervisory Boards of listed companies that are not related to EEW within the meaning of the Aktiengesetz (German Stock Corporation Act) may not be elected as a member of the Supervisory Board.

GRI 2-16 Communication of critical concerns

Violations of laws, guidelines or our Code of Conduct, or critical issues regarding potential and actual negative impacts of our business activities on human rights, the environment or our stakeholders, are immediately communicated to the Board of Management, either by the respective line managers or by our Compliance Officer and Human Rights Officer, who are jointly responsible for the whistle-blower system at EEW (see [GRI 2-25/2-26](#)). This applies to both external and internal grievance mechanisms and critical matters that were raised through other processes. As and when appropriate, the Board of Management will inform the members of the Supervisory Board or the Chair of the Supervisory Board immediately or in the regular meetings.

No compliance-relevant incidents were identified in the reporting period.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

→ Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

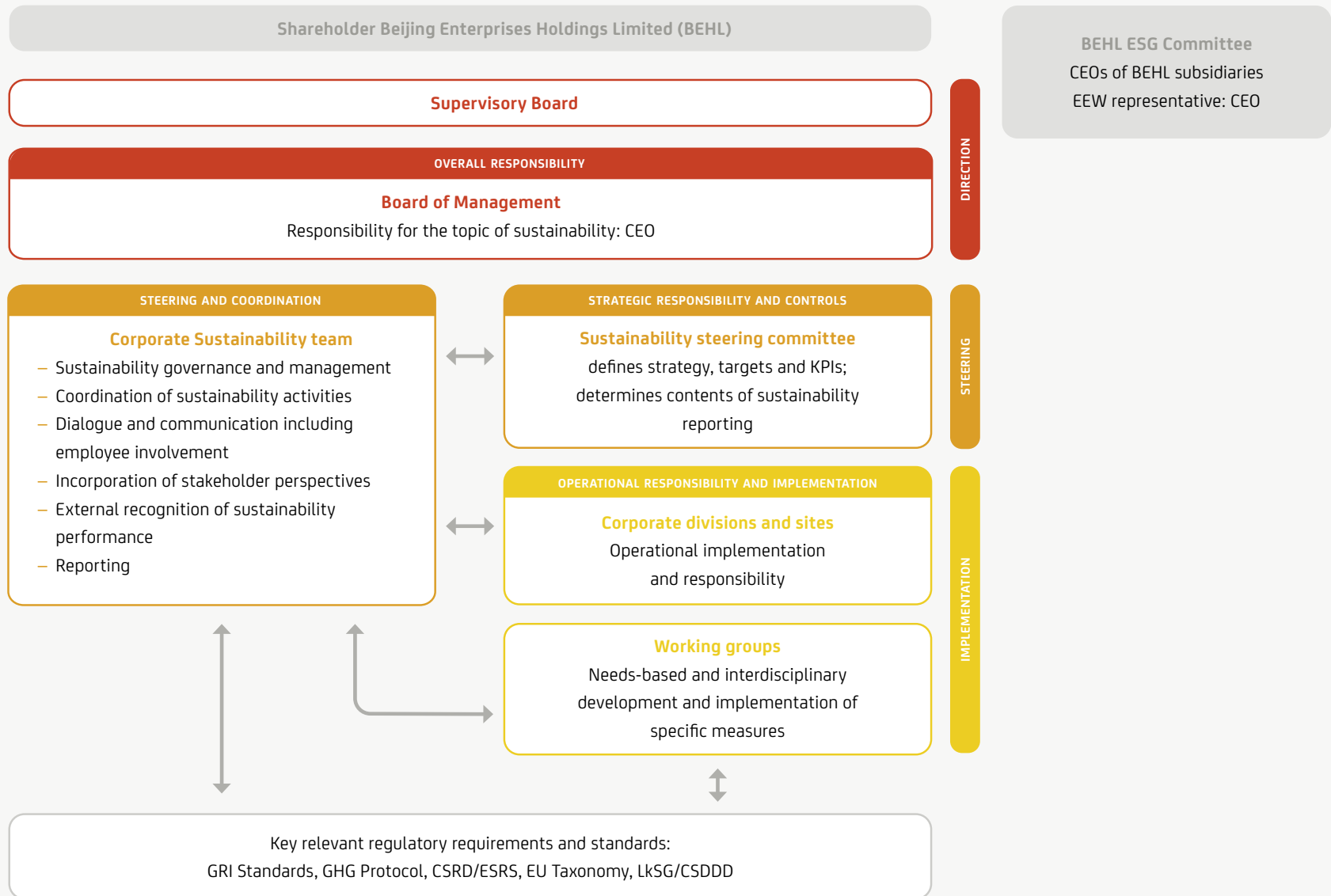
Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Integration in sustainability organisation/governance



INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

→ Governance

Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-17 Collective knowledge of the highest governance body

The Board of Management is actively involved in the development and updating of our sustainability strategy and is regularly informed by the Corporate Sustainability team about the progress of measures and the legal requirements to be taken into account. The Board of Management reports to the Supervisory Board about the key factors during its meetings. It also benefits from the knowledge of our shareholder BEHL, which has also implemented integrated sustainability management and has prepared a sustainability report based on international standards since 2014. The Sustainability Committee implemented by BEHL, which manages the activities of the entire Group, also facilitates knowledge sharing. The Chair of our Board of Management is a member of this committee.

GRI 2-18 Evaluation of the performance of the highest governance body

The Board of Management as a whole is responsible for managing the impacts of our business activities on the economy, the environment and people. On the basis of defined benchmarks, it reports to the Supervisory Board in its meetings on current business development, key business transactions, the situation of the company as well as risks and the associated impacts.

GRI 2-19/2-20 Remuneration policies/process to determine remuneration

In addition to reimbursement of their expenses for each financial year, members of the Supervisory Board receive remuneration to be set by the Shareholders' Meeting and an attendance fee.

The remuneration of the Board of Management is set by the Supervisory Board's Executive Committee and consists of a non-performance-related basic remuneration and a performance-related variable remuneration. The basic remuneration is a fixed remuneration relating to the entire year, which is geared to the area of responsibility of the respective member of the Board of Management. The variable remuneration is paid once a year on the basis of the company's success.

Senior managers and employees not covered by collective bargaining agreements also receive a fixed basic remuneration and a variable performance-related remuneration. The basic remuneration is a fixed remuneration relating to the entire year, which is geared to the area of responsibility. On the basis of its own guidelines, the Board of Management concludes personal agreements on objectives with the heads of the central departments and plant sites (senior managers) each year. The degree of target achievement is decisive for calculating the variable remuneration components, which take into account not only economic performance indicators but also occupational safety targets. If it makes sense for the particular position, sustainability goals are also included in the target agreements of senior managers.

GRI 2-21 Annual total compensation ratio

As an organisation, we classify the information on the annual total compensation ratio as confidential and cannot therefore report it publicly. However, the classification is reviewed regularly so the information could be reported publicly under certain circumstances in future.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

Governance

→ Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Strategy, policies and practices

GRI 2-22 Statement on sustainable development strategy

Our Board of Management explains the relevance of sustainable development for our company and our sustainability strategy in the [Foreword ↗](#) to this report.

GRI 2-23 Policy commitments

Our values, our corporate directives and the associated established rules form the foundation for our company to act with integrity, in a legally compliant and responsible manner. Here, our [Code of Conduct ↗](#) and our [Supplier Code of Conduct ↗](#) are our central policy commitments for responsible business conduct. As a rule, our corporate directives are adopted and enacted by the Board of Management.

Our [Code of Conduct ↗](#) lays down the overarching values which guide our behaviour: the free democratic basic order, human rights and fundamental rights. The Code thus sets out the overarching norms of behaviour and represents the main guidance for the conduct and decision-making of all employees at the company. The Code of Conduct applies to all employees at EEW companies and can be accessed via the intranet as well as on our [company website ↗](#). It contains general rules of conduct as well as clear provisions on dealing with business partners, especially with regard to competition law and the prevention of corruption. Moreover, the Code specifies how to deal with information and the company's property and resources. In addition, it contains rules on avoiding conflicts of interest.

For us, respecting and upholding human rights is one of the foundations of lawful and responsible conduct, in accordance with Article 1 of the Basic Law for the Federal Republic of Germany. To fulfil our due diligence obligations in our own business area and in the supply chain, we have established a risk management system in accordance

with the German Act on Corporate Due Diligence Obligations in Supply Chains ("LkSG"). To analyse potential and actual human rights and environment-related risks in our own business area and at direct suppliers, we conduct a risk analysis once a year and on an ad hoc basis. The aim is to systematically identify, analyse and assess the risks related to human rights and the environment associated with our business activities. From the results of this analysis, we derive preventive and remedial measures.

Our [Policy Statement on the respect of human rights and environment-related obligations ↗](#) published on the EEW website complements our existing corporate principles and directives and relates to our due diligence obligations with respect to the impact of our activities at all sites and in all business areas. In it, we commit to international standards, including the principles of the United Nations Global Compact, the core labour standards of the International Labour Organization (ILO) and the Minamata Convention, and align our business conduct with these. Tips about possible violations relating to human rights or the environment or other improper conduct can be submitted to the company via our whistle-blower system (see [GRI 2-25/2-26 ↗](#)). If we become aware of human rights or environment-related violations on the part of our suppliers, appropriate action is taken to get the suppliers to remedy these violations. In the event of serious or repeated violations, we terminate the contractual relationship or refrain from concluding any new contracts with the suppliers in question. We have not been made aware of any human rights violations in our own business activities or by direct suppliers in 2024.

The abovementioned generally applicable policies are complemented by internal norms of behaviour for specific topics such as occupational health and safety or environmental, energy and quality management. These give our employees guidance for specific tasks and activities. A detailed description of the norms of behaviour can be found in the respective topic-specific chapters.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

Governance

→ Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 2-24 Embedding policy commitments

An important basic instrument for complying with all national and EU-level statutory requirements as well as EEW’s internal policies is our internal compliance management system. It is applied across the company and lays out responsibilities as well steering mechanisms. The Board of Management has overall organisational responsibility for ensuring we conduct our business activities in compliance with the regulations and the law. At divisional level, the respective division heads or site managers are responsible. As and when appropriate, they report to the Board of Management on compliance with both internal standards and legal requirements. The Board of Management is therefore directly informed about every known infringement of legal regulations. The Compliance Officer coordinates all processes and tasks pertaining to compliance. To implement the due diligence obligations in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains and to ensure observance of human rights and environmental standards, the Board of Management appointed a Human Rights Officer in 2023.

We have implemented various measures to guarantee responsible business practices in our activities and business relationships and to proactively prevent compliance infringements. These include our [Code of Conduct ↗](#), rules on the provision of signatures and the authorisation of payments as well as on donations and sponsorship, our [Supplier Code of Conduct ↗](#) and our [Policy Statement on the respect of human rights and environment-related obligations ↗](#).

The Code of Conduct, our own compliance directive, is binding for all employees. It stipulates that compliance with all statutory requirements is mandatory. The Code sets out the overarching norms of behaviour and thus represents the main guidance for the conduct and decision-making of all employees at the company. It also contains internal conduct requirements and regulates how we deal with business partners.

Compliance with the statutory requirements and internal directives at EEW is the responsibility of all employees, especially the managers and ultimately the Board of Management. Any violations are reported to the Compliance Officer and the Human Rights Officer, who immediately further investigate and clear up the issue. They report to the Board of Management.

Our goal is to avert risks through education and prevention and thus avoid damage to the company, its employees and business partners. To this end, we regularly in-

form our employees about legally compliant behaviour and competition law. We also sensitise employees to recognise potentially improper conduct and report it via the appropriate channels. They can do this via our [whistle-blower system ↗](#) (see [GRI 2-25/2-26 ↙](#)). Moreover, when employees are unsure about something, such as invitations or gifts, they can make specific enquiries to ensure they act in accordance with the rules.

To minimise the risk and to identify potentially undesirable developments in good time, we offer comprehensive training, in particular to our employees in Sales, in sales-related areas, in Procurement and in finance-relevant departments (see [GRI 3-3 Ethics & integrity ↙](#)).

GRI 2-25/2-26 Processes to remediate negative impacts/Mechanisms for seeking advice and raising concerns

The trust of customers, business partners and the public in our company as a component of critical infrastructure is crucial to our long-term success. Our priority is therefore to maintain and further strengthen EEW’s trustworthiness.

Through legally compliant, responsible behaviour, embedded at all levels of the company, we aim to obviate negative impacts on our own business activities, our business relationships and on people and the environment or to avoid immediate or direct consequences.

With our company-wide compliance management system, we create the framework for legally compliant, ethical conduct. Reports of possible violations of laws and rules, human rights or environment-related concerns, issues relating to business practices, or other complaints can be submitted by employees or third parties via the [whistle-blower system ↗](#) we have implemented. These can be submitted via email, post or in person to our Compliance Officer and our Human Rights Officer. Our [Rules of Procedure ↗](#) describe how we deal with incoming reports. In this process, we ensure the confidentiality of the complainant’s identity and protection against disadvantage as a result of a complaint. The aim is to investigate the issue as thoroughly and as promptly as possible. If necessary, we also call in third parties for an external investigation of the issue and/or assessment. If employees have questions or are uncertain about proper conduct, they can contact the Compliance Officer or the Human Rights Officer.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

Governance

→ Strategy, policies and practices

Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

We evaluate the effectiveness of our management instruments as part of external audits of the integrated management system. This is based on the ISO standards for quality, environment, energy, and occupational health and safety management. These evaluations are accompanied by internal audits of the management systems and through assessments within the framework of the internal corporate audit. Moreover, as part of the annual and ad hoc risk analysis in accordance with LkSG, we review the effectiveness of the complaints procedure and the preventive and remedial measures undertaken.

We have close links with the local and regional economy and the local community at our sites. In particular, our plant sites are engaged in regular dialogue with all relevant stakeholders, via external advisory boards, for example, which are kept regularly updated about our activities. Information and complaints about our business practices can also be shared in these advisory boards.

Since our plants require permits under the Federal Immission Control Act, we demonstrated that the operation of our plants does not pose any risk to humans or the environment as part of the initial permitting process with public consultation or when applying for permit amendments. The supervisory authorities carry out regular checks to ensure that the plants are operating in accordance with permits. We take on tips or grievances complaints raised during the approval processes and adjust our plans, if appropriate.

We ensure that we comply with the statutory data protection requirements and deal correctly with all personal or factual disclosures that relate to a specific person through our external Data Protection Officer, whose contact details are published on our website and in the intranet.

In our view, all EEW employees have a duty to guarantee equality of opportunity in their area of responsibility and to oppose and prevent any form of discrimination and harassment based on ethnic origin, gender, religion, disability, age or sexual identity. Employees and senior executives can contact our Equal Opportunities Officer if they

have questions relating to the General Equality Act, or in the event of violations of this Act. The representatives of our disabled employees are also available to provide advice and support.

Our employees can also raise other concerns and suggestions within the framework of the operational and corporate co-determination processes. There is a Works Council at every site in accordance with the Works Constitution Act and/or national regulations. These bodies are in regular dialogue with the company's representatives to take on concerns that may also be included in works agreements if appropriate. Employees may also raise their concerns as part of the collective bargaining process.

GRI 2-27 Compliance with laws and regulations

We did not become aware of any significant violations of laws and regulations in the reporting period. No fines were imposed on EEW for violations of laws and regulations (see [GRI 205-3](#) ✓ and [GRI 206-1](#) ✓).

GRI 2-28 Membership in associations

We are a member of various advocacy organisations and industry associations. Their bodies are platforms for the exchange of information and representation of interests at the political level and for various research projects. Via our membership we actively contribute our technical expertise to participate in the socio-political discourse about the circular economy and the energy sector (see [GRI 3-3: Participation in political and societal processes](#) ✓).

You can find an overview of the most important advocacy organisations of which we are a member [here](#) ↗.

INTRODUCTION

GENERAL DISCLOSURES

The organisation and its reporting practices

Activities and workers

Governance

Strategy, policies and practices

→ Stakeholder engagement

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Stakeholder engagement

GRI 2-29 Approach to stakeholder engagement

The chapter **Stakeholder engagement** describes the stakeholders we interact with and how we do so. In that chapter, we also describe how the involvement of our stakeholders has influenced the measures we have taken and the assessment of the effectiveness of the measures (in accordance with **GRI 3-3-f**).

GRI 2-30 Collective bargaining agreements

The right to trade union membership is laid down in the Basic Law in Germany. Trade unions regularly inform their members of their rights and exercise their freedom of association. EEW is a member of the German Employers' Association of Energy and Waste Management Companies (Arbeitgeberverband energie- und wasserwirtschaftlicher Unternehmungen e. V., AVEU) and agrees the company's wage agreements with the relevant trade unions with their help.

We have concluded collective bargaining agreements in all our companies, in Germany as well as in the Netherlands and Luxembourg. These apply in their entirety to employees covered by collective bargaining agreements and apprentices, while certain benefits also apply to employees who are not covered by collective bargaining agreements. We have concluded individual contracts of employment with senior managers.

Collective bargaining regulations apply in their entirety for around 83 per cent of our employees.

	2022	2023	2024
Employees covered by collective bargaining agreements	84.1%	83.7%	82.8%

Sustainability strategy

Materiality analysis

Sustainability roadmap

Impacts



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

→ Materiality analysis

Sustainability roadmap

Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Materiality analysis

GRI 3-1-a **Process to determine material topics** **UPDATE**

In 2022, we carried out our second analysis to determine material topics. As a first step, we analysed the context in which we operate and therefore created the foundation for the subsequent steps. Existing internal and external requirements for the process of the materiality analysis were derived from various sources and we generated an overview of corporate activities, business relationships and relevant stakeholders.

In the next step, the Corporate Sustainability team combined and clustered all sustainability topics and the associated impacts. The basis for this was provided by our own corporate analyses, internal management systems, sustainability standards, sector-specific frameworks, relevant laws, provisions and requirements, requirements of the capital market and exchanges with external stakeholders (see [GRI 3-1-b](#)). Subsequently, 21 potentially material topics for EEW were selected from this compilation. These were first examined and discussed by almost 30 employees who took part in the EEW Environment Day, then they were looked at by 40 senior executives in an expanded meeting of the Board of Management and finally in the sustainability steering committee. Where it was considered necessary, justified adjustments and shifts in the content were made, so 22 potentially material topics were defined at the end of this process. Finally, having examined, discussed and finalised these 22 potentially material topics, the Board of Management approved them.

On this basis, we determined the material topics in a third stage. Determination was based on the principle of dual materiality: The impacts of EEW on the economy, the environment and humans (inside-out perspective) are taken into account, as are the impacts of the economy, the environment and humans on EEW (outside-in perspective). We first obtained a written assessment of the potentially material topics with respect to the two dimensions mentioned above through an internal online survey of senior executives, members of the Central Works Council and interested employees (see [GRI 3-1-b](#)). The criteria extent, scope, irreversibility and probability were used to

help assess the impacts of our business activity on the economy, the environment and humans. In the next stage, structured interviews were conducted with representatives of external stakeholders (see [GRI 3-1b](#)) to prioritise the topics and to compare them with the internal written assessment that had previously been carried out. Finally, a selection of relevant senior executives, including members of the sustainability steering committee, examined and discussed the results, made justified amendments on a case-by-case basis and developed a recommendation for the Board of Management, which also contained a threshold for differentiating between important and material topics. The Board of Management reviewed and discussed this recommendation for the material topics and the threshold, justifiably upgraded individual topics, separated the topic “innovation and digitalisation” into two standalone topics, and finally confirmed the 12 material topics as well as the threshold for differentiating between important and material topics.

The list and matrix of material topics resulting from this process (see [GRI 3-2-a](#)) served as the basis for developing the sustainability strategy and the present sustainability reporting. In the reporting year there were no changes or adjustments with regard to the topics identified as material.

In the context of our process, we also explicitly took into account human rights. Here, the definition of the term is so extensive that each of our potentially material topics is associated indirectly or directly with human rights. In particular, the direct reference to the following topics is clear: “working and corporate culture”, “employee health and safety”, “employee development”, “diversity, inclusion and equal opportunity”, “(direct) supplier relationships”, “environmental impacts in the supply chain” and “social impacts in the supply chain”. The result of the materiality analysis shows that four of the seven topics directly associated with human rights were determined to be not material. In particular, the topics focused on upstream stages of the value chain were identified as not material. Regardless of the result of the materiality analysis, we shall also press ahead with managing these topics in the next few years.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

→ Materiality analysis

Sustainability roadmap

Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

In the reporting year, we did not undertake a new materiality and strategy process. The foundation for our strategic alignment in the area of sustainability remains the sustainability roadmap adopted in early 2023, which is based on the materiality analysis carried out in 2022. In the reporting year, the focus was on implementing measures and targets. In addition, as part of the activities to prepare for the implementation of the provisions of the Corporate Sustainability Reporting Directive (CSRD), we initiated an update of the materiality analysis in line with the European Sustainability Reporting Standards (ESRS). We plan to conclude this process in 2025.

GRI 3-1-b Taking account of stakeholders' opinions in the materiality analysis

Employees and senior executives from various departments were involved in the identification of potentially material topics. The opinions of 28 employees were included in the workshop at the EEW Environment Day. The Board of Management and around 40 senior executives were also involved as part of an expanded meeting of the Board of Management and the members of the sustainability steering group.

To assess the impacts and/or the potentially material topics, we invited the following internal stakeholders to participate in a voluntary online survey: around 100 members of the extended management group, members of the Central Works Council and the extended sustainability steering committee as well as interested employees. In total, 75 people took part in the survey. 14 employees from various areas of the company participated in the subsequent workshop to validate the results of the survey.

Structured interviews with representatives of our most important stakeholders also took place to include the assessment of external stakeholders in our strategic agenda.

- “Society”: three interviews
- “Customers”: two interviews
- “Suppliers”: two interviews
- “Economy”: two interviews
- “Politics”: two interviews
- “Science”: two interviews

In selecting the persons surveyed within and outside of the company, it was important for us to take account of all groups that have interests that are or could be affected, directly or indirectly, by our activities. We also surveyed representatives of vulnerable groups, such as apprentices, older employees, members of the Central Works Council, representatives of suppliers classified as small businesses, and people living near our sites.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

- Materiality analysis
- Sustainability roadmap
- Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

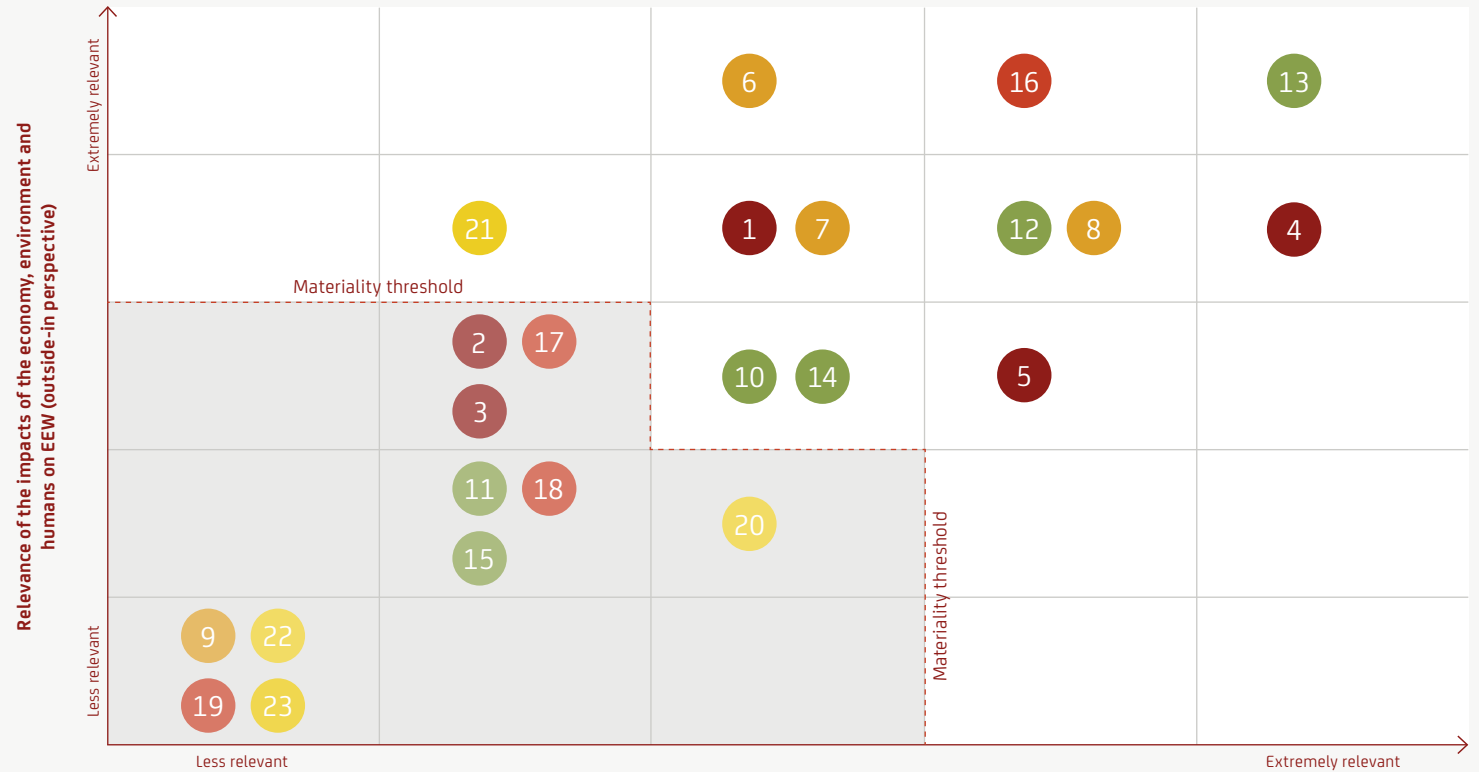
Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Our materiality matrix

- Company
- Employees
- Environment
- Value chain
- Society



Relevance of the impacts of EEW on the economy, the environment and humans (inside-out perspective)

- 1 Ethics and integrity
- 2 Value creation
- 3 Transparency and dialogue
- 4 Innovation
- 5 Digitalisation
- 6 Working conditions and corporate culture
- 7 Employee health and safety
- 8 Employee development
- 9 Diversity, inclusion and equal opportunity
- 10 Waste (input)
- 11 (Other) input materials/resources
- 12 Energy (output)
- 13 Climate-relevant emissions (output)
- 14 (Other) output materials/resources
- 15 Biodiversity and local ecosystems
- 16 Customer relationships
- 17 (Direct) supplier relationships
- 18 Environmental impacts in the supply chain
- 19 Social impacts in the supply chain
- 20 Provision of services, creation of jobs and payment of taxes
- 21 Participation in political and societal processes
- 22 Partnerships with scientific organisations
- 23 Involvement in the community

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

- Materiality analysis
- Sustainability roadmap
- Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-2-a/b List of material topics

The material topics identified in the context of the materiality analysis (2022) are:

Areas of action	Material topics
<u>Company</u> ↙	<ul style="list-style-type: none"> – Ethics and integrity – Innovation – Digitalisation
<u>Employees</u> ↙	<ul style="list-style-type: none"> – Working conditions and corporate culture – Employee health and safety – Employee development
<u>Environment</u> ↙	<ul style="list-style-type: none"> – Waste (input) – Energy (output) – Climate-relevant emissions (output) – (Other) output materials/resources
<u>Value creation</u> ↙	<ul style="list-style-type: none"> – Customer relationships
<u>Society</u> ↙	<ul style="list-style-type: none"> – Participation in political and societal processes

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Materiality analysis

→ Sustainability roadmap

Impacts

 Area of action
COMPANY

 Area of action
EMPLOYEES

 Area of action
ENVIRONMENT

 Area of action
VALUE CHAIN

 Area of action
SOCIETY

**STAKEHOLDER
 ENGAGEMENT**

Imprint

Process to develop the sustainability roadmap

Having achieved the goals set in the 2018 sustainability strategy, we developed a new sustainability roadmap in 2022 with goals to be achieved by 2030.

We created the basis for developing the new sustainability roadmap with the materiality analysis conducted in 2022, through which we determined 12 material topics in five areas of action (see [GRI 3-1](#) ✓ and [3-2](#) ✓). The Corporate Sustainability team carried out a workshop on each material topic, attended by relevant persons from the central departments and the plant sites. The workshops aimed firstly to establish the status quo of the goals achieved to date, and secondly, to develop proposals for new sustainability targets and measures at a strategic and operational level. Each sustainability target was assigned a benchmark to assess the progress made. The Corporate Sustainability team also presented the quantifiable sustainability targets developed in this way to the sustainability steering committee for examination in a workshop. The participants in the steering committee discussed proposed amendments, accepted them or rejected them. This produced a decision-making foundation for the Board of Management, which contained the recommended strategic and operational sustainability targets. The Corporate Sustainability team then presented this to the Board of Management in two consecutive workshops. Having examined, discussed and amended the roadmap, the Board of Management adopted the new EEW sustainability roadmap (see “Sustainability roadmap”). It contains a strategic sustainability goal (ambition) for each material topic and, in some cases, two goals. There are also several supporting operational sustainability goals, both quantitative and qualitative. Taking account of the current conditions, the previous targets were also included in the development of these goals.

In the sustainability roadmap, we show how we contribute to sustainable development and wish to develop sustainability in our business activity. Sustainability governance specifies how the sustainability roadmap is to be implemented across the company and/or integrated in existing corporate structures (see [GRI 2-9 to 2-21](#) ✓). In this report, for each of the material topics we document our progress in reaching our goals, especially in the reporting year, at the ambition level as well as all associated quantitative and qualitative operational targets. This monitoring helps us to measure the effectiveness of the actions taken and derive findings.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Materiality analysis

→ Sustainability roadmap

Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Sustainability roadmap 2030 UPDATE

Our progress in 2024



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Materiality analysis

Sustainability roadmap

→ Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Impacts

GRI 3-3-a/b Impacts of our business activity

Our business activity can – like every entrepreneurial business activity – have positive and negative impacts on the economy, environment and humans, including human rights. Where it is impossible to avoid our business activity having actual negative impacts, such as the use of finite resources or emissions of greenhouse gases, we endeavour to reduce these to a minimum. To prevent and remedy negative impacts, we actively undertake measures and regularly evaluate their effectiveness. We want to consistently maintain the positive impacts of our business activity and increase these, whenever possible.

Our business activity has various impacts with many interconnected relationships. In the following, we present the significant economic, social and environmental impacts of our business activity for our material topics, by area of action. To steer these impacts, we have taken numerous measures and set ourselves operational targets, which we describe under GRI 3-3-d (Actions taken) and GRI 3-3-e (Effectiveness of actions taken) in the individual chapters about our material topics.

Area of action: Company

Legally compliant conduct with integrity has a positive impact on the economy, people and the environment. It can, for example, prevent corruption or ensure compliance with emission limits and working hours regulations. By complying with statutory or permit-related emission limits at all plants, we reduce soil, water and air pollution. This consequently contributes to protecting human health and safeguarding ecosystems (see [GRI 3-3: Ethics and integrity](#) ↙).

By **exploring new technologies**, we develop innovative solutions for the thermal or other utilisation of residual waste, for reducing residues, for alternative energy supplies or for lowering emissions (see [GRI 3-3: Innovation](#) ↙, [GRI 3-3: Waste \(input\)](#) ↙, [GRI 3-3: Energy \(output\)](#) ↙, [GRI 3-3: Climate-relevant emissions](#) ↙,

[GRI 3-3: \(Other\) Output materials / resources](#) ↙). We therefore offer a crucial pillar of a sustainable circular economy and energy sector and contribute to the efficient use of natural resources and climate protection. By developing and deploying advanced processes, we facilitate the closure of material loops and the substitution of fossil fuels. We therefore also help ensure a supply of affordable and more sustainable energy by providing climate-friendly energy in the form of process steam, district heating and electricity. By developing innovative technologies for thermal waste utilisation, we provide local authorities and industrial enterprises with both reliable waste management capacity and a secure supply of energy.

We are intensively working on the **digital transformation** of our company to leverage further efficiency potential. We are doing this, for example, through optimised process steering and new intelligent applications that can save energy and raw materials and reduce emissions (see [GRI 3-3: Digitalisation](#) ↙). Digital working processes will offer employees more flexibility in shaping their work. Moreover, digitalisation can simplify and speed up process steps. In particular, work that is physically demanding can be made easier through mechanised processes, meaning that people will be able to work longer. This also helps to close the gaps caused by labour shortages in society.

Potential negative impacts may include employees feeling overburdened as a result of transformation processes because they are expected to acquire new skills and qualifications. This may pose new risks to their health, in that they feel more stressed or eyestrain from spending more time in front of screens. Collaboration and human relationships within the company may also suffer from processes being increasingly technified. There is also a risk that digital processes will replace the work done by people in individual areas which could lead to a reduction in jobs. Digitalisation also poses a challenge for data protection and data security, which can have negative impacts in the form of data being lost or misused. We have corresponding measures to address these potential impacts.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Materiality analysis

Sustainability roadmap

→ Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Area of action: Employees

How we shape working conditions can have various impacts on society and employees. These actual or potential impacts can be characterised as positive or negative.

By offering secure employment and apprenticeships at our sites, we strengthen the economy and therefore indirectly strengthen society in the respective region. Paying fair salaries also leads to actual positive impacts: It secures a decent livelihood for employees and their families. Attractive **working conditions**, such as flexible and part-time working models, the option of working from home, financial support with childcare costs and health promotion offerings lead to satisfied employees who like working for EEW (see [GRI 3-3-d: Working conditions and corporate culture](#) ✓). In addition, the targeted promotion of employees' physical and mental health strengthens employees' well-being and maintains or improves their performance (see [GRI 3-3: Employee health and safety](#) ✓).

We aim to ensure that all employees are generally free from bodily harm. If, however, an employee is unable to work for a short or even a longer period, we implement measures for employee well-being and to further develop occupational health and safety. We make it easy for employees to return to work and we take preventive measures to avoid another short-term or long-term absence (see [GRI 3-3-d: Employee health and safety](#) ✓).

Without the measures cited, there would be a potentially negative impact from increased mental stress, from too little flexibility in shaping working hours, for example, or increased physical stress such as that imposed by heavy lifting and carrying. The risk of workplace accidents in plant operations would also increase. Diminished motivation among employees, which may be triggered by their being overloaded or too few extra benefits, could also have a negative impact.

Employees of EEW can learn and expand **knowledge and skills** and develop not only professionally but also personally. By offering employees continuous further training, we maintain their employability and they can remain part of the labour force in the long term (see [GRI 3-3: Employee development](#) ✓). For young people in particular, we facilitate entry into the world of work by providing apprenticeships or offering them their first job following training or a degree.

This not only has positive impacts for each individual but also for the economy as a whole and the regions in which EEW operates. By training and developing skilled workers, we are addressing the lack of skilled workers in society as a whole and helping to ensure qualified personnel are available on the labour market. In contrast, if EEW did not provide vocational training and development, this would have potentially negative impacts on society and the economy as a whole as fewer skilled workers would be available.

Area of action: Environment

The thermal treatment and thus **safe management** of non-recyclable residual waste as well as its utilisation for energy production leads to actual and potential positive impacts. We ensure municipalities and companies have a reliable waste management option (see [GRI 3-3: Customer relationships](#) ✓). As well as reducing volumes, we also facilitate sanitisation of waste or even detoxification, with waste utilisation acting as a pollution sink. The thermal processes used also support recovery of valuable resources. These include phosphorus, metals and construction materials (see [GRI 3-3: \(Other\) output materials/resources](#) ✓).

By converting the **energy** contained in waste to supply process steam, district heating and electricity, we substitute fossil fuels such as crude oil or natural gas. This avoids climate-relevant emissions (see [GRI 3-3: Energy \(output\)](#) ✓). We are also contributing to a secure power supply and grid stability: The energy produced in our plants is supplied to households, local authorities and industrial plants. In the mix of alternative energy sources, thermal waste treatment thus serves as a stabilising element. Thermal utilisation also helps avoid landfilling of waste and the associated methane emissions that damage the climate. In accordance with Germany's Renewable Energy Sources Act, the energy we generate originates from renewable resources, as 50 per cent of the materials contained in the waste input is of biogenic origin.

We recover **resources** from thermal treatment of residual waste, which can lead to both actual and potential positive impacts: Material loops are closed and recycled materials substitute natural raw materials, thereby minimising consumption of new raw materials. Bottom ash contains numerous raw materials. We recover metals from it, which are then prepared for further processing in the metals industry.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Materiality analysis

Sustainability roadmap

→ Impacts

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Bottom ash also provides an alternative to natural construction materials like gravel and sand and can therefore be used for construction purposes. This helps reduce quarrying for these materials and the associated land use. The planned recovery of phosphorus from sewage sludge also has potential positive impacts as phosphorus is an increasingly scarce resource and needed as a raw material for fertiliser. Heavy metals and organic pollutants contained in waste are also captured in the course of flue gas cleaning (for air pollution control) and thus removed from the biosphere (see [GRI 3-3: \(Other\) output materials/resources](#) ✓).

However, thermal waste utilisation also has some actual negative impacts. The transport of waste to our plants and the removal of residues off site as well as the thermal treatment result in emissions of CO₂ (see [GRI 3-3: Climate-relevant emissions](#) ✓) as well as other pollutants such as heavy metals, mercury and nitrogen oxides (see [GRI 3-3: \(Other\) output materials/resources](#) ✓) with potentially damaging properties for the biosphere. Climate-relevant emissions are also generated through the consumption of fossil fuels for auxiliary and assisted firing, landfilling of bottom ash and our own fleet of vehicles. However, through efficient management and utilisation of material streams, we also avoid other disposal routes with a higher environmental impact, such as landfilling, so the positive impacts of the activity outweigh the negatives (see [GRI 3-3: Waste \(input\)](#) ✓). Airborne pollutants in particular are limited by the imposition of maximum loads aimed at ruling out any negative impacts on the biosphere in the areas affected by emissions from our plants. We monitor these emissions via both continuous and recurrent measurements of the flue gas from our combustion lines (see [GRI 3-3: \(Other\) output materials/resources](#) ✓). If we were to exclusively produce electricity and did not provide either process steam or district heating to households or industrial customers, a potential negative impact could be efficiency losses. The planned capture of CO₂ from flue gases at our plants will potentially use a non-negligible share of the heat available, so this heat may not be available to supply households or industry.

Area of action: Value chain

The way we manage **customer relationships and partnerships** has actual and potential positive impacts and can have negative impacts. We offer our customers a sustainable and reliable option for utilisation of residual waste (see [GRI 3-3: Waste \(input\)](#) ✓). With our safe and stable infrastructure for waste treatment and utilisation at our sites, we therefore make an important contribution to public services. By building and operating sewage sludge mono-incineration plants, we also enable municipalities to safely dispose of sewage sludge, which will be subject to a legal ban on being spread on fields as of 2029. Providing households and industry with an adjustable source of energy, which also reflects market conditions, has an actual positive impact, as does providing valuable secondary raw materials for reclaiming or further processing in, say, industry or road construction.

Potential negative impacts may occur if we were to fail to provide our services as agreed. If we fail to make our capacity available, for example, municipalities would have no reliable waste treatment option at a regional level or no decentralised secure energy supply for households (electricity, district heating). In the event of irregular provision of electricity and steam to industry, this would also jeopardise their production or make those operations resort to fossil fuels for their energy supply.

Area of action: Society

We get involved in political and social discourse, and this mainly results in actual and potential positive impacts. With our expertise in sustainable thermal waste utilisation, we provide input in **political processes** such as legislative procedures focused on making the circular economy and energy sector more sustainable. By establishing directives and measures to promote conduct with integrity (see [GRI-3: Ethics and integrity](#) ✓), we also want to avoid any potential negative impacts. These might involve third parties attempting to block the necessary legislative procedures for greater sustainability by exerting an influence on EEW. We also work within industry associations and multi-stakeholder initiatives to **raise awareness of sustainability topics across society** – and therefore achieve a positive impact. As experts in thermal waste utilisation, we also share our knowledge of the circular economy and therefore take on an educational role too (see [GRI-3: Participation in political and societal processes](#) ✓).

AREA OF ACTION

Company

MATERIAL TOPICS

Ethics and integrity

Innovation

Digitalisation



Our engagement for the Sustainable Development Goals (SDGs)

7 AFFORDABLE AND CLEAN ENERGY 	8 DECENT WORK AND ECONOMIC GROWTH 	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
---	---	---	---

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

→ Ethics and integrity

Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Ethics and integrity



Our ambition

It is crucial to our long-term success that customers, business partners, employees and the public have confidence in our company. Our top priority is therefore to maintain and further strengthen EEW's trustworthiness. Employees are trained consistently to ensure that they comply with the requirements of laws, directives and the Code of Conduct. If we become aware of any misconduct, we react within five working days.



Strategic goal by 2030

Our overall aim is to ensure that there are no significant violations of laws, directives and our Code of Conduct. We react within five working days in the event of violations.



Benchmark

Number of violations of laws, guidelines and the EEW Code of Conduct/EEW's average reaction time in the event of violations.



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
No violations	No violations ACHIEVED	No violations

(see [GRI 2-27](#) ↘, [GRI 205](#) ↘, [GRI 206](#) ↘ and [GRI 406](#) ↘)



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

→ Ethics and integrity

Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments UPDATE

We are committed to complying with all statutory provisions. Various additional policies have also been implemented in the company to ensure that employees act ethically and with integrity. The main policies are:

Name of the policy	Description of the policy
<u>Code of Conduct</u>	The Code of Conduct sets out the overarching norms of behaviour and is binding for all employees. It stipulates that compliance with all statutory requirements is mandatory. It also contains internal conduct requirements and regulates how we deal with business partners.
<u>Supplier Code of Conduct</u>	Our Supplier Code of Conduct is an established component of invitations to tender and all procurement contracts. It lays out the social, environmental and governance standards that business partners and suppliers must meet at a minimum. The Code is based on the principles of the United Nations Global Compact (UNGC), the conventions of the International Labour Organisation (ILO) and the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).
<u>Policy statement on the respect of human rights and environment-related obligations</u>	This policy statement describes our position on the observation of human rights and environmental standards. In it, we commit to international norms, conventions, principles and policies and we align our entrepreneurial conduct with these.
Guidelines on leadership and collaboration	The guidelines on leadership and collaboration describe how everybody in the company is to deal with each other, communicate and act. The respective guiding principles are assigned to six areas: recognition and criticism; networking and support; leadership and promotion; independent and responsible action; open, clear communication; and agreeing and achieving targets. These guidelines are slated to be revised in 2025 as part of a senior management programme.
Signature regulations	As an instruction, the signature regulations stipulate the signatory powers for external and internal correspondence and at the same time also take account of value limits.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

→ Ethics and integrity

Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We implement various measures with the aim of ensuring that employees act ethically and with complete integrity. These include preventive actions to avert potentially negative impacts or to mitigate them, as well as measures to deal with actual negative impacts. We have also developed measures that are expected to lead to actual or potentially positive impacts.

Compliance management system

We have established a compliance management system in which responsibilities and steering mechanisms are defined and which applies across the company. Accordingly, the Board of Management has overall responsibility in organisational terms for compliance in the company. At the department level, the respective department heads or site managers are responsible. As set out in the Code of Conduct, the Compliance Officer coordinates all compliance-relevant processes and tasks (see [GRI 3-3-c](#) ↙).

Whistle-blower system ↗

To report infringements of laws and rules, we have established a whistle-blower system, which can be used by our employees as well as third parties. Tips about breaches of the law, especially economic crimes (e.g., fraud, corruption, breach of trust) as well as reports of human rights abuses (e.g., discrimination, occupational health and safety violations, child and forced labour) or environmental damage can be submitted via e-mail, in person or by post. Our [Rules of Procedure](#) ↗ describe how we deal with incoming reports. EEW Group's Compliance Officer and Human Rights Officer treat all incoming tips confidentially and jointly investigate to comprehensively clear up the issue and, if necessary, initiate remedial measures. They both report regularly to the Board of Management.

Observance of due diligence obligations and appointment of Human Rights Officer

Observance of human rights and environmental standards is firmly anchored in all business activities of EEW Group. To fulfil our due diligence obligations in our own business area and in the supply chain, we have established a risk management system in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). Based on recurring and ad hoc risk analyses, we derive preventive or remedial measures. In order to recognise, prevent, remedy or minimise adverse impact on human rights or the environment, the effectiveness of the measures taken will be evaluated on an ad hoc basis as well as during the annual risk analysis. To monitor risk management and ensure compliance with due diligence obligations, EEW has appointed a Human Rights Officer. The Officer works independently, is not bound by instructions and is available as a contact person for both internal and external stakeholders.

Compliance training

In addition to the Code of Conduct, all employees receive basic compliance training on selected topics, such as the General Data Protection Regulation or the General Equal Treatment Act. More detailed training on specific topics, such as competition law and anti-corruption, is also provided for activities that have been identified as particularly relevant.

Internal audits

Internal audits are conducted regularly to check the ongoing effectiveness of risk management, controls and management and monitoring processes and thereby assure compliance with applicable laws, provisions and directives. The "Tax and Audit" team is responsible for these checks. If the team identifies a need for improvement, it also provides advice and helps to mitigate risks. It reports directly to the Board of Management and the Audit Committee of the Supervisory Board.

Above and beyond the measures mentioned, we have established various instruments at an overarching level in order to ensure compliance with external and internal regulations across the company (see [GRI 2](#) ↙).

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

→ Ethics and integrity

Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

All measures are geared to ensuring that there are no significant violations of laws, policies and the Code of Conduct – and that, in the event of violations, EEW reacts within five working days. To achieve this strategic objective, EEW is working on meeting both qualitative and quantitative operational targets. They support the strategic overall objective and serve to track the effectiveness of the measures.

Quantitative operational targets	2023 status	2024 status UPDATE
– Annual training rate on compliance topics of 100 per cent among relevant function holders	> Training rate at 95.7 per cent	> Training rate at 94.3 per cent
– Recognition rate for the EEW Supplier Code of Conduct of 100 per cent	> Recognition rate at 100 per cent	> Recognition rate at 100 per cent ACHIEVED
– Continuous review of legal and policy-compliant behaviour at EEW through regular internal controls (at least one internal audit per year)	> Implementation of two internal audits	> Implementation of two internal audits ACHIEVED

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

→ Ethics and integrity

Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Topic-specific disclosures

GRI 205 Anti-corruption

GRI 205-1 Operations assessed for risks related to corruption

In principle, we classify corruption risks as low because of our preventative measures and the policies we have implemented. We have therefore not carried out any assessments in the reporting period.

GRI 205-2 Communication and training about anti-corruption policies and procedures

See [GRI 3-3-c](#) and [GRI 3-3-d](#) in this chapter.

GRI 205-3 Confirmed incidents of corruption and actions taken

	2022	2023	2024
Total number and nature of confirmed incidents of corruption	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0	0	0
Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases	0	0	0

GRI 206 Anti-competitive behaviour

GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices

	2022	2023	2024
	0	0	0

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

→ Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Innovation



Our ambition

For us, innovations are drivers of more sustainable, growth-promoting business models, products and processes. They help us to broaden our business activities and continuously improve them. We also consider projects and measures with a significant degree of innovation as a crucial key to protecting resources, the environment and climate, especially for the energy transition and strengthening the circular economy. For this reason, we invest continuously in new technologies and solutions.



Strategic goal by 2030

Innovation-driven growth projects¹ contribute at least 20 per cent to total revenue at EEW.



Benchmark

Percentage share of total revenue



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
Innovation-driven projects ¹ contributed around 1 per cent to total revenues. In the reporting year, no significant revenues were generated as the plants were still under construction or in the process of commissioning.	Innovation-driven projects ¹ contributed around 2 per cent to total revenues. There are still plants under construction or in the commissioning phase.	Contribution of at least 20 per cent to EEW's total revenues

¹ For us, innovation-driven growth projects are projects, initiatives or business models that are new for EEW and for which appropriate expertise must be developed. For example, we include here the thermal utilisation of sewage sludge, a new business area for us. These projects are expected to contribute to the growth of the company.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

→ Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

We have developed various policies and instructions to systematically manage the process of innovation development and the implementation of innovations. These are the key policies:

Name of the policy	Description of the policy
Process instruction for the technology roadmap	The process instruction for the technology roadmap describes the management of technical innovation at EEW. The technology roadmap aims to evaluate and prioritise projects developed in Research and Development (see GRI 3-3-d ✓).
Process instruction for project management (evaluation of scenarios)	The process instruction applies to the project leadership and project management of projects that require detailed planning, management and monitoring because of their scope and complexity. It regulates the organisation and schedule of projects and ensures the quality of the processes involved and the results.
Instruction for experience feedback	The instruction for experience feedback (internal and external) describes the technical and organisational steps that must be taken to incorporate findings and experience from operational practice and project development and implementation in planning and operational processes. If quality assurance checks identify deviations, the policy stipulates that any defects that have occurred must be analysed and systematically implemented in measures. The aim is to avoid any further deviations, to identify potential for improvements and to implement optimisation measures.
Process instruction for quality assurance	The instruction serves to ensure continuous quality assurance and applies both to new-build projects and to scheduled and unscheduled downtime as well as for projects involving existing plants.
Central works agreement for idea management	The central works agreement for idea management stipulates how suitable ideas for improvements and innovations are generated, collected, selected, evaluated and applied for use within the company. It also regulates the evaluation of employees' ideas by the examination committees as well as the monetary rewards, implementation, documentation, evaluation and reporting of these ideas (see GRI 3-3-d ✓).

We have committed to compliance with all statutory regulations that are relevant for the development and implementation of innovative processes and technologies. Particular attention is paid to the Patents Act.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

→ Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 3-3-d **Actions taken** **UPDATE**

Various measures serve to achieve actual positive impacts from innovations: for society, the environment and the economy.

Reference model for thermal waste treatment plants and sewage sludge mono-incineration plants.

We use the reference model for thermal waste treatment plants and sewage sludge mono-incineration plants for the construction and operation of these plants. As a conceptual framework, the model describes their technical design and layout. The reference model is regularly reviewed and, if necessary, adapted using the latest findings from our experience feedback.

Technology tracking

Through continuous monitoring, we track the latest technological developments, such as current processes to capture CO₂, to recover or store energy, as well as their market readiness.

Technology roadmap

By means of the technology roadmap, we plan, evaluate and prioritise technical advancements, provide budgets and resources and monitor successes. Accordingly, the roadmap sets out a harmonised process for the organisational implementation and completion of R&D projects. The entire process is described in a process instruction in the management manual; the projects in the roadmap are reviewed every month. The roadmap contained a total of 21 projects in the 2024 reporting year. Of these, four were already completed or being implemented and 17 were in various stages of being actively worked on.

Operational idea management

Through idea management, we offer our employees the opportunity to contribute actively towards ongoing improvements in day-to-day operations and to strategic developments. All employees can submit ideas such as suggestions for raw material and energy savings, for improving operational safety, occupational health and safety or protecting the environment. In the reporting year, 229 ideas were submitted. 59 per cent of the completed ideas were accepted and 81 of them were awarded prizes.

NEEW Ventures GmbH

In 2021, we established our subsidiary NEEW Ventures GmbH for start-ups focusing on digital solutions for the circular economy. As a venture builder, the company develops start-ups that tap previously unused material and energy potential from waste streams, direct these into closed loops using digital solutions – and consequently make a contribution to climate protection and the energy transition.

Since 2023, the first spin-off, [WASTEER GmbH ↗](#), offers the tools needed to digitalise and analyse waste and waste data. This provides the basis to maximise profitability and sustainability at various stages of the residual waste utilisation value chain. In the reporting year, 15 EEW plants were already using WASTEER software to analyse the delivered waste streams. Based on these analyses, 225 inadequate deliveries were identified and 98 unacceptable deliveries were turned back before they could be loaded into the waste bunker.

In the reporting year, assets were successfully sold to Minimise GmbH. In addition, NEEW Ventures GmbH initiated the Circularity Hub and established a network in the circular economy and start-up sectors. As part of the realignment of NEEW Ventures GmbH, a Waste & AI Hub, which aims to integrate AI solutions in the corporate group, was conceptualised and established within NEEW Ventures GmbH.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

→ Innovation

Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

With the actions taken, we pursue the strategic objective of advancing more sustainable, growth-promoting and potentially also alternative business models, products and processes through innovations – and by doing so contribute to protecting resources, the

environment and the climate. This objective is substantiated in qualitative and quantitative operational targets. The effectiveness of measures can be tracked on the basis of the degree to which they have been achieved. Regular internal verification of innovation projects as part of steering committee meetings and medium-term planning also helps track the effectiveness of all measures presented.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Continual improvement of the technologies used as measured by at least five improvements to processes or technologies per year (including the updating of documents for the reference model, sample invitations to bid) 	<ul style="list-style-type: none"> > Various improvements were carried out, relating to topics such as reduction of transformer output to improve energy efficiency, improvement of online monitoring of motors, Wi-Fi-controlled illumination of plants. > The target of at least five was exceeded. 	<ul style="list-style-type: none"> > Various optimisations were carried out, including the completion of corrosion measurements at our TRV Buschhaus plant. These findings were used to develop adaptations for corrosion protection measures to be carried out in future. > The target of at least five adaptations was exceeded. ACHIEVED
<ul style="list-style-type: none"> – Continual advancement of at least eight innovative projects and initiatives in the technology roadmap on the basis of defined evaluation and prioritisation criteria, including the provision of resources 	<ul style="list-style-type: none"> > Currently, 22 plans are in various stages of active development or preparation. > The plans relate to, among other things, the following topics: CO₂ capture from flue gas, corrosion protection in the boiler, optimisation of air pollution control to ensure compliance with future limits. 	<ul style="list-style-type: none"> > Currently, 21 plans are in various stages of active development or preparation. In addition to the topics addressed or prepared in 2023, we also worked intensively on the topic of slag processing. ACHIEVED
<ul style="list-style-type: none"> – Promotion of a culture of innovation and development of operational idea management, by realising 100 per cent of the (prize-winning) ideas recommended for implementation in the context of the operational idea management process within a timeframe to be defined for each idea (prompt implementation) 	<ul style="list-style-type: none"> > The existing process was analysed and evaluated with respect to the total throughput times. > Moreover, detailed proposals for adjustments, in both the central works agreement as well as in the software, were drafted and should be introduced and implemented in 2024. These contain, among other things, KPI statistics and implementation deadlines. 	<ul style="list-style-type: none"> > In the reporting year, all ideas were fully recorded and evaluated. In addition to the implementation of software changes, a project to revise the central works agreement based on gained experience is planned for 2025.

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> – Continuous provision of resources for research and development (R&D) 	<ul style="list-style-type: none"> > Based on the technology roadmap, we defined and established a standardised process from the idea to the conclusion of an R&D project. R&D proposals go through various phases and are regularly monitored, evaluated and documented. The roadmap serves as the foundation for planning and allocating the development budget as well as personnel resources. In 2024, around €3.0 million were made available for R&D projects. ACHIEVED

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

Innovation

→ Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Digitalisation



Our ambition

We want to make ever-greater use of the opportunities that digitalisation presents for the circular economy and the energy sector. To this end, we will further expand our digital infrastructure and digital channels in business and customer relationships. All employees are expected to support and help shape the path to increasingly agile and digital corporate culture and business activities.



Strategic goal by 2030

Our goal is that at least 70 per cent of employees take part in at least one measure or training per year to strengthen their digital skills.



Benchmark

Share of employees who have completed needs-based training in one year.



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
Around 21 per cent of employees took part in further training or measures relating to digital topics.	Around 60 per cent of employees took part in further training or measures relating to digital topics. ¹	At least 70 per cent of employees strengthen their digital competencies with regular training (at least one measure or training session per year)

¹ In parallel to the preparations for the technical transition of our ERP system, we provided intensive training for our employees on how to use the new system.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

Innovation

→ Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 3-3-c Policies and commitments

EEW is committed to responsibly dealing with digitalisation and the resulting changes. In 2023, EEW developed guidelines for Corporate Digital Responsibility (CDR) with the aim of ensuring a fair and sustainable digital transformation in the interest of employees.

Moreover, we have committed to observe all statutory provisions regarding digitalisation. The General Data Protection Regulation is of particular relevance to this project.

GRI 3-3-d Actions taken

We have taken various measures to handle digitalisation and the associated impacts. With the help of these measures, we can avoid potentially negative impacts, rectify or mitigate actual negative impacts and achieve actual and potentially positive impacts.

Corporate Digital Responsibility (CDR)

CDR guidelines developed in 2023 is aimed at providing orientation and transparency in the digital transformation and integrates digitalisation into day-to-day work. The guidelines help the company to pursue a sustainable digital transformation that puts employees at its core. The CDR guidelines developed in interdisciplinary workshops describe five areas of action for responsibly handling the digital transformation at EEW. The main topics identified were: responsibility for data, private sphere and security; digital well-being; digital empowerment and inclusion; technological progress and innovation; and environmental and resource protection. After collecting and cataloguing existing active initiatives relating to digitalisation, guiding principles were formulated that help to support a sustainable transformation, demonstrate the potential of digitalisation and minimise risks.

Digitalisation team

The Digitalisation team in the Business Development department systematically drives forward the digital transformation in our group. A digital strategy derived from the corporate strategy forms the foundation for identifying and implementing specific measures and projects.

Platform for “Digital and AI Innovations” UPDATE

To holistically develop and realise digital offerings and business models that are related to our core business, we conceptualised and implemented a platform as a central steering element. Via a central roadmap, this platform bundles, steers and prioritises digital initiatives within the company. Moreover, it bundles and evaluates new ideas throughout the company and initiates and coordinates the company-wide roll-out of pilot projects. The platform reports regularly to the Board of Management and the top management level at EEW.

Training

We promote digital skills in the organisation by raising employees’ awareness and providing training. We provide training videos, presentations and one-pagers to introduce new tools, platforms and ways of working. We also offer e-learning formats for individual digital training. The aim of these training measures and the company-wide transfer of knowledge is also to enable employees to carry out digitalisation measures independently. To safeguard our digital infrastructure and raise awareness of cyber security, our employees regularly conduct mandatory online training sessions.

Competency model

We have developed and rolled out a competency model. Among other things, it identified the following competencies as crucial to the digital company of the future: courage, willingness to change, an error culture and an above-average team spirit which ensures that knowledge is shared. We plan to further develop the model in 2025.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Ethics and integrity

Innovation

→ Digitalisation

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

EASY project UPDATE

The EASY project involves the switch to the new ERP system SAP S/4 HANA using cloud technology. As part of this, all end-to-end processes are being reviewed, optimised and digitalised as much as possible, with the aim of increasing process efficiency. With this, we are establishing a platform for standardised and harmonised processes, stability and innovation. Integrated, standardised process workflows lead to greater transparency throughout end-to-end processes, more substantive data owing to comparability, fewer process variants, lower error rates and correction costs as well as higher employee and customer satisfaction. By streamlining processes and cleaning up data, the system will also be more robust and the planning of maintenance and IT operations will become more reliable. Here, we are relying on the latest SAP innovations and cloud technology. This is scheduled to go live in early 2025. In the reporting year, the necessary preparatory activities were carried and the end users were trained.

Information Security Management System (ISMS) project UPDATE

The aim of this project is to introduce a company-wide Information Security Management System (ISMS) to safeguard the availability and functionality of our plants. Within this project, we have already identified and assessed cyber risks. By 2026, we aim to have implemented relevant risk mitigation measures group-wide and have ISMS established throughout the EEW Group. Since January 2024, EEW plants are classified as critical infrastructure according to the Act on the Federal Office for Information Security. The official requirements pertaining to information security are also being implemented with the ISMS project.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Ethics and integrity

Innovation

→ Digitalisation

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 3-3-e Effectiveness of the actions taken

We want to make increasingly effective use of the opportunities afforded by digitalisation for the circular economy and the energy sector and involve employees in the digi-

talisation of the company. Operational targets, both quantitative and qualitative, were developed for the implementation of digitalisation. These help us to track the effectiveness of the measures, to evaluate progress and to derive findings for our future actions.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – By 2030: Increase efficiency, improve environmental performance and optimise operating resources by implementing up to 16 approaches for the use of AI or model-based process optimisations or their actual application 	<ul style="list-style-type: none"> > Three models are currently being used in plant operations (optimisation phase). At two new plant units, interfaces were implemented from the very beginning. > An AI toolbox developed in-house is being used for the evaluation. 	<ul style="list-style-type: none"> > Two further models were implemented in our plant operations and are being used.
<ul style="list-style-type: none"> – Development and launch of (digitally driven) business models via NEEW Ventures GmbH with at least three economically viable spin-off companies, including financing, by 2027 	<ul style="list-style-type: none"> > The first successful spin-off, WASTEER ↗, was established. Moreover, preparations were underway for a further spin-off in 2024. 	<ul style="list-style-type: none"> > The assets of the Minimise ↗ project were successfully sold.
<ul style="list-style-type: none"> – Nearly paperless execution of company-wide business processes with an annual 10 per cent reduction in pages printed 	<ul style="list-style-type: none"> > Pages printed were reduced by around 6.8 per cent compared with the previous year. Compared to 2018, the number of pages printed were reduced by around 27 per cent. 	<ul style="list-style-type: none"> > Print volumes in the EEW Group were comparable with the previous year.

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> – Development by 2024 of a digital business process model to systematically identify potential for improving efficiency and generating growth 	<ul style="list-style-type: none"> > In the reporting year, the focus was on defining and implementing an end-to-end process model, which will be the foundation for our new ERP system. Based on this, a holistic structured process model and process management will be developed. In the context of the strategy process, we plan to identify additional potential for efficiency gains and performance improvements, which can be achieved by digitalising business procedures. To integrate AI solutions in the company, a concept for a Waste & AI Hub was developed and established within NEEW Ventures GmbH.

The digitalisation measures are predominately organised as individual projects, with assigned budgets and resources, and are managed by project-specific steering groups. This ensures continuous monitoring of the effectiveness and target

achievement (successful conclusion of the projects). The aim of the projects and the resulting optimisations is always the transfer into permanent processes and therefore into the regular organisation.

AREA OF ACTION

Employees

MATERIAL TOPICS

Working conditions and corporate culture

Employee health and safety

Employee development

Our engagement for the Sustainable Development Goals (SDGs)



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Working conditions and corporate culture



Our ambition

We want to establish an open corporate culture which is shaped by appreciation and mutual respect. By offering attractive working conditions, we ensure employees strongly identify with and are highly satisfied with EEW as an employer. This allows us to attract and retain the qualified skilled workers we need.



Strategic goal by 2030

Employee satisfaction will reach a rating of at least “good” on average.



Benchmark

School grades according to employee survey results



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
Methodology and concept were developed for regularly assessing the satisfaction of our employees. This included careful deliberation about the appropriate timing for a first-time survey, with the aim of getting valid results. Taking into account various underlying conditions, we will therefore decide in 2024 when we will start with the survey.	A survey relating to mental stress risk assessment was carried out and led to workshops and measures. A decision about the framework and concept for the employee satisfaction survey will be made in 2025.	Employee satisfaction: “good”



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

Various policies apply at EEW to ensure good working conditions and establish a corporate culture shaped by appreciation and mutual respect. The key policies are shown below.

Name of the policy	Description of the policy
<u>Code of Conduct</u> ↗	The Code of Conduct contains, among other things, binding rules for legally compliant, ethical and social behaviour, including values-based basic rules with regard to equal opportunities and mutual respect (see GRI 3-3: Ethics and integrity ↙). When joining the company, all employees receive the Code of Conduct and commit to complying with it.
Guidelines on leadership and collaboration	The guidelines on leadership and collaboration describe how everybody in the company is expected to treat one another, communicate and behave (see GRI 3-3: Ethics and integrity ↙).
Collective bargaining agreements	Collective bargaining agreements regulate the conditions of employment relationships for all employees covered by collective bargaining agreements as well as all apprentices and, in some cases, for employees not covered by collective bargaining agreements. They are the result of negotiations between the trade union IGBCE and the employer associations of which EEW is a member (see GRI 2-30 ↙).
Central works agreements	Around 30 central works agreements are in force at EEW. These agreements regulate how work is organised and apply, among other things, to working hours, shift operation, occupational safety and the use of IT. Several central works agreements serve to ensure diversity, inclusion and equal treatment, including the agreements on the representation of severely disabled people as well as young people and apprentices. How employees are involved in shaping the company is laid down, for example, in the central works agreements on idea and health management. Among others, the social benefits regulated by central works agreements include a childcare subsidy and additional benefits for apprentices as well as an occupational pension scheme.
<u>Charta der Vielfalt (Diversity Charter)</u> ↗	By signing the Charta der Vielfalt (Diversity Charter), we commit to diversity, tolerance, fairness and appreciation in the world of work and in society. We therefore undertake to respect all employees equally – regardless of age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and ideology, sexual orientation and social origin.

We are committed to complying with all statutory provisions relating to working conditions. The German General Act on Equal Treatment, the German Working Hours Act and the German Works Constitution Act are particularly relevant for this topic.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We want to shape working conditions and the corporate culture through various measures so that they lead to actual as well as potentially positive impacts. This will prevent potentially negative impacts at the same time. If working conditions have actual negative impacts, we are working to rectify these.

Online training relating to the German General Act on Equal Treatment

All employees are obliged to participate in online training relating to the German General Act on Equal Treatment once a year. This deals with topics such as respect, fairness and mutual respect.

Flexible working time models

We offer flexible working time models, which are governed by collective bargaining agreements and works agreements. In addition to working part-time or flexibly, we allow employees whose work does not require them to be present at all times the option of working from home. This means that they can shape their working day more flexibly and achieve a better work-life balance.

Benefits

We offer our employees the option of an occupational pension scheme in the form of deferred compensation. We have also concluded a group accident insurance policy for all employees and an employer-financed collective occupational disability insurance policy. Employees may also make use of various preventive medical check-ups offered by the occupational medical services (see [GRI 3-3: Employee health and safety](#) ✓).

Social benefits

Social benefits include the provision of fruit and beverages free of charge, financial support with childcare costs including meals, payment of part of the costs of using local public transport or subsidised gym membership.

Employee Assistance Programme UPDATE

In January 2025, a new, independent assistance service was launched for employees and managers at EEW. This Employee Assistance Program (EAP) offers confidential, anonymous assistance for those experiencing work-related and private challenges. The EAP is provided by an external company and provides advice to people dealing with difficult situations and personal, family-related, financial, professional and everyday questions and problems. The telephone service is available all day in German and English. Absolute confidentiality and anonymity are assured by the external advisory service.

Operational idea management

Through idea management, we offer our employees the opportunity to contribute to ongoing improvements in day-to-day operations with their own ideas and thus help to actively shape the company (see [GRI 3-3: Innovation](#) ✓).

Communication channels UPDATE

For us, transparent communication with employees is a key element of an open corporate culture: via the intranet, internal livestream formats or the employee app “EEW2GO”.

Employee events

To strengthen solidarity and employees' identification with their employer, we arrange events such as summer and family festivals, Christmas parties and company outings for our staff.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

We pursue the strategic objective of achieving a rating of at least “good” in terms of employee satisfaction. Operational targets of a quantitative and qualitative nature were defined to substantiate this target. They help us to manage impacts and track the effectiveness of measures.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> Strengthen employee retention and keep resignation numbers at a continuously low level with an employee turnover rate¹ of no more than 5 per cent 	> Turnover rate ¹ at 4.5 per cent	> Turnover rate ¹ at 7.7 per cent

¹ resignations by employees with permanent contracts

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> Develop and introduce the methodology for regular employee surveys in 2023 	> The methodology was developed. We will decide in 2025 when we will launch the survey.
<ul style="list-style-type: none"> Encourage employee participation – voluntary commitment to operational co-determination by preparing a policy on employees’ freedom of association and representation of employee interests in 2023 	> A guideline on freedom of association and co-determination was prepared. Adoption is planned for 2025.

We also use staff appraisals to check the effectiveness of the measures mentioned. Employees and line managers discuss work to date and performance, successes, points of criticism and potential for improvement in these regular feedback meetings. Future goals and collaborative roles are also defined, potential for employee development is identified and development plans are agreed (see [GRI 3-3: Employee development](#) ↙).

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 401

Employment

GRI 401-1

New employee hires and employee turnover

New employee hires		2022		2023		2024	
		Number	Rate	Number	Rate	Number	Rate
Total number		196	14.0%	194	13.4%	194	12.7%
By gender	Female	38	2.7%	39	2.7%	45	3.0%
	Male	158	11.3%	155	10.7%	149	9.8%
By age	Less than 30 years old	73	5.2%	74	5.1%	76	5.0%
	30–50 years old	105	7.5%	94	6.5%	97	6.4%
	More than 50 years old	18	1.3%	26	1.8%	21	1.4%
By region	Germany	172	13.7%	174	12.0%	166	10.9%
	Netherlands	22	23.2%	15	15.3%	25	1.6%
	Luxembourg	2	4.3%	5	10.2%	3	0.2%
Employee turnover ¹		2022		2023		2024	
		Number	Rate	Number	Rate	Number	Rate
Total number		118	8.4%	136	9.4%	117	7.7%
By gender	Female	26	1.9%	26	1.8%	20	1.3%
	Male	92	6.6%	110	7.6%	97	6.4%
By age	Less than 30 years old	35	2.5%	42	2.9%	33	2.2%
	30–50 years old	43	3.1%	46	3.2%	41	2.7%
	More than 50 years old	40	2.9%	48	3.3%	43	2.8%
By region	Germany	107	8.5%	121	8.3%	105	6.9%
	Netherlands	10	10.5%	12	12.2%	10	0.7%
	Luxembourg	1	2.1%	3	6.1%	2	0.1%

¹ Includes retirements and expiring temporary contracts

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

→ Working conditions and corporate culture

Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 401 Employment (continued)

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

The key benefits are listed in section [GRI 3-3-d](#) in this chapter. The benefits described are generally available to part-time employees as well temporary employees. EEW grants parental leave in accordance with the country-specific statutory provisions.

GRI 401-3 Parental leave

		2022	2023	2024
Total number of employees entitled to parental leave		1,256	1,453	1,523
By gender	Female	212	242	266
	Male	1,044	1,211	1,257
Total number of employees who took parental leave		35	33	28
By gender	Female	16	10	3
	Male	19	23	25
Return to work rate¹ of employees who took parental leave		77.1%	100%	100%
By gender	Female	56.3%	100%	100%
	Male	94.7%	100%	100%

¹ Percentage of employees who returned to work as agreed once their parental leave finished

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

→ Employee health
and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Employee health and safety



Our ambition

We protect our own employees and partner companies' staff from hazards in the workplace and in our plants. We raise their awareness of occupational health and safety and safety-conscious behaviour to avoid occupational accidents. In addition, we promote the health of our employees through numerous offerings.



Strategic goals by 2030

- 1) Our overarching objective is to avoid reportable workplace accidents involving our own employees and partner companies' staff.
- 2) Through adequate working conditions and health-promoting measures, we aspire to a health rate of at least 95 per cent for our own employees.



Benchmarks

- 1) Number of accidents (LTI)¹
- 2) Health rate²



Progress in target achievement UPDATE

Benchmark	2023 status	2024 status	2030 target
1-a) Accidents among own workers (see GRI 403-9a ↙)	11 accidents	4 accidents	No accidents among own workers and partner firms' staff.
1-b) Accidents among partner firms' staff (see GRI 403-9b ↙)	3 accidents	7 accidents	
2) Health rate ²	93.8 per cent	93.5 per cent	at least 95 per cent

¹ Lost time injury, number of accidents resulting in time being lost (1 day or more)

² The health rate represents the proportion of our employees' attendance times in relation to the target working hours (contractually agreed working hours). The higher the health rate, the lower the sickness-related absences.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

→ Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

We have implemented various policies to secure the health and safety of our employees to the greatest extent possible. The main policies are listed below.

Name of the policy	Description of the policy
Central works agreements on occupational health and safety	Various central works agreements govern the protection of employees' health and their safety at work. The following topics are covered: Occupational integration management, health management, establishment of light-duty roles, addiction prevention and intervention, risk assessment of psychological stress, and personal protective equipment (PPE).
Instructions on the exercise of activities	We have implemented various instructions and process instructions for exercising various activities correctly, such as for carrying out safety inspections, reporting accidents, risk assessments and implementing hazard assessments.
Luxembourg Declaration for Workplace Health Promotion	We have signed the European Union's Luxembourg Declaration for Workplace Health Promotion and are therefore part of the European network for workplace health promotion. The network has set itself the task of supporting employers, employees and society in ensuring and promoting health and well-being in the workplace.
ISO 45001:2018 Occupational Health and Safety	We have a matrix certification in accordance with ISO 45001:2018 for management systems for health and safety at work from the International Organization for Standardization (ISO). The standard describes requirements for an occupational health and safety management system as well as instructions for implementation.

We have committed to taking account of and observing all statutory and trade association provisions regarding the health and safety of employees. For these topics, section 167 para. 2 SGB (German Social Code) IX, the German Ordinance on Workplaces and the German Working Conditions Act and German Occupational Safety Act plus corresponding ordinances are particularly relevant.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

→ Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

A variety of occupational health and safety measures serve to prevent or mitigate potentially negative impacts. We counter actual negative impacts with remedial measures. The aim is for occupational health and safety to lead to actual and potentially positive impacts.

Measures to ensure the safety of our employees

Occupational Safety department UPDATE

This central organisational unit supports our sites with expertise on topics relating to occupational safety. In the reporting year, the safety culture was measured and evaluated across the group. Moreover, we presented a safety concept which foresees processes for various occupational safety topics. Implementation of this is planned from 2025.

Personal protective equipment

Our employees receive personal protective equipment tailored to the risk assessment of the respective workplace, along with information material on how to use it.

Hazard assessments

We carry out hazard assessments for all activities in our company to prevent negative consequences. In doing so, hazard factors are assessed and measures to eliminate or reduce them are derived and implemented. These assessments are not only carried out before starting to work in a newly created job but also on a regular basis in response to changes in working conditions. In addition to physical and mental stress factors, potential factors in the working environment are also analysed. The hazard factors therefore serve not only to avoid workplace accidents but also to maintain and improve health.

Safety training

Participation in online training on various aspects of occupational health and safety, such as fire prevention or safety and health labelling, is mandatory once a year for all employees. In these training sessions, our employees receive instructions regarding their conduct and information on potential risks in day-to-day work. Information regarding the proper use of tools, such as ladders, and working at computer screens also form part of the training. An instruction video followed by an online test is compulsory for partner companies' employees. Mandatory safety inspections also take place regularly and first aiders receive training.

Safety alerts

If workplace accidents occur, we have established a process where the causes are analysed in detail and documented, and measures to remedy or avoid them are identified. Managers and employees are informed of accidents and how to deal with them by means of safety alerts.

Safety award

EEW has presented a Safety Award every year since 2013. The assessment criteria include several parameters: the number of accidents, documented safety inspections, the implementation of various activities to protect employees at work and the ratio of completed safety training sessions. Based on a points system, the plant site with the highest number of points in the EEW Group is chosen as the winner each year. The Safety Award is more than just an incentive because the analysis of the results also provides an opportunity to identify potential improvements, which are then implemented across the Group.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

 Area of action
COMPANY

 Area of action
EMPLOYEES

 Working conditions and
 corporate culture

 → Employee health
 and safety

Employee development

 Area of action
ENVIRONMENT

 Area of action
VALUE CHAIN

 Area of action
SOCIETY

**STAKEHOLDER
 ENGAGEMENT**

Imprint

Measures to promote our employees' health
Holistic preventive healthcare and health promotion at the sites
Stavenhagen and Schwedt UPDATE

The holistic health project launched at the Stavenhagen site in 2023 was successfully continued in the reporting year: Since April 2024, a partner firm has also been offering a diverse, needs-based programme suited to shift workers at our Schwedt site, including everything from a “body checkup” to fitness offerings, such as how to take active breaks, and seminars on topics such as “better sleep”.

Occupational medicine and other preventive healthcare

We offer our employees not only the compulsory medical checks and preventive measures prescribed by law but also preventive healthcare on request from our occupational health physicians. Each year, we also arrange or organise different voluntary additional medical screening services, such as health checks, vaccinations, colorectal cancer screening or skin cancer screening. In the reporting year, employees across EEW were offered the opportunity to receive vaccination against influenza.

Health training

Employees are given tips on various occupational health-related topics in compulsory online training sessions that take place once a year. These include, for example, first aid measures or information about addiction prevention and intervention.

Occupational integration management

Should employees be unable to work for a continuous period of more than six weeks within a year or are repeatedly unable to work, we offer them not only the occupational integration management discussion prescribed by law but provide individual help and assistance with reintegration on request. The aim is to prevent staff being unable to work and to keep the job open for the person in question. We work with them to find solutions, should it emerge that their previous job played a role in their inability to work.

Health coordination

Occupational health management at EEW is anchored in the central human resources management department with the position of “Health Coordinator.” The Health Coordinator designs, steers and develops operational structures and processes in order to shape the work, organisation and behaviour in the workplace in such a way that the health of each individual employee is protected.

Flexible working time models

Where possible, we offer our employees flexible working time models within the framework of works agreements (see [GRI 3-3: Working conditions and corporate culture](#) ✓). These include full-time and part-time models as well as arrangements for working from home, which allow staff to achieve a better work-life balance and prevent employees suffering mental stress. The working time models also include a process of gradual reintegration if employees have been off sick for a longer period.

Fitness offerings

As part of our health promotion activities, we offer our employees various options for participating in fitness programmes, such as “fitness at work or home”. Some sites have works agreements on subsidising gym membership. In 2023, we introduced a bicycle leasing scheme for our employees. Since then, 193 employees have taken advantage of this offer, including 54 employees in 2024.

Other health-promoting benefits

We also promote the well-being and therefore the health of our employees by providing fruit and beverages free of charge at the majority of our sites (see [GRI 3-3: Working conditions and corporate culture](#) ✓).

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

→ Employee health
and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 3-3-e Effectiveness of the actions taken

We continuously work on preventing workplace accidents involving our own employees and those of partner companies and achieving a high health rate – the strategic objec-

tives are to ensure there are no reportable accidents and that a health rate of at least 95 per cent is achieved. As we work towards achieving the strategic objective, quantitative and qualitative operational targets help us manage impacts and determine the effectiveness of actions taken.

Quantitative operational targets	2022 status	2023 status UPDATE
<ul style="list-style-type: none"> – Strengthening of the supportive measures to reintegrate employees following (longer) time off sick with a rate of at least 50 per cent for completed reintegration discussions being achieved by 2028 	<ul style="list-style-type: none"> > In total, 73 discussions were offered. 19 employees accepted the offer. This is a rate of 26 per cent. 	<ul style="list-style-type: none"> > In total, 94 discussions were offered. 30 employees accepted the offer. This is a rate of 32 per cent.
<ul style="list-style-type: none"> – Avoidance and prevention of workplace accidents through achieving a 100 per cent rate for carrying out occupational health and safety training with a 14-day deadline for the first training session after starting work 	<ul style="list-style-type: none"> > The rate for carrying out training was 94.6 per cent. > A standardised process for carrying out the first training sessions within the specified timeframe will be integrated into the onboarding process in future. 	<ul style="list-style-type: none"> > The rate for carrying out training was 96.9 per cent. > A standardised process for carrying out the first training sessions within the specified timeframe was integrated into the onboarding process.
Qualitative operational targets	Status/progress UPDATE	
<ul style="list-style-type: none"> – Prevention through the range of occupational medical checks by standardising the process and monitoring for mandatory checks and providing more information on the checks available on request 	<ul style="list-style-type: none"> > A concept was developed to harmonise the process and the monitoring as well as strengthen communication. A digital documentation system for this was already introduced at some EEW sites and will be successively rolled out to other sites. 	

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

→ Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 403 Occupational health and safety

GRI 403-1 Occupational health and safety management system

GRI 403-2 Hazard identification, risk assessment and incident investigation

We describe how we identify and assess potential hazards, how we deal with actual accidents and the management approach with which we aim to guarantee health and safety in the workplace pre-emptively in the sections [GRI 3-3-a to e](#) and in the following sections in this chapter.

GRI 403-3 Occupational health services

We provide occupational medical care at each of our 17 plant sites and our administration offices in Helmstedt; the staff there provide advice in accordance with the German Occupational Safety Act, undertake occupational medical screening and health checks. The occupational medical services at each site work with the occupational health and safety specialist, the safety officers, the Works Council, staff responsible for special safety issues, operational teams (such as those responsible for fire prevention, radiation protection and environmental protection, the safety management system) and the central Health Coordinator. The quality assurance of these services is undertaken by a coordinating occupational health physician, who communicates regularly and works with the entities mentioned.

Information about the available services is provided to employees centrally via the intranet and locally through notices posted at the sites. Posters, flyers and information e-mails are also used to communicate special offers.

GRI 403-4 Worker participation, consultation and communication on occupational health and safety

Our employees are directly involved in both compiling hazard assessments and investigating accidents. They have a point of contact for questions regarding occupational health and safety at any time via the safety officers. We also incorporate our employees' experience and suggestions via employer-employee committees, which meet several times a year. The most important bodies are the occupational health and safety committee and the Group-level health steering group. Their responsibilities include planning and offering overarching measures, setting goals and monitoring the defined health budget with the help of a central works agreement. We have also established occupational health and safety committees at site level in accordance with the German Working Conditions Act. Local steering groups for health management consisting of equal numbers of staff and management representatives are also responsible for identifying and implementing site-specific requirements for health measures. Information on health and safety at work is an integral component of our internal communication. Regular occupational health and safety reports are presented in meetings of the Supervisory Board and Board of Management and are submitted weekly to our extended management team. Accidents are systematically evaluated and preventative measures derived from these evaluations. These are announced by means of a safety alert. All offers and internal regulations such as topic-specific works agreements are available to all employees on the intranet.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

→ Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 403 Occupational health and safety (continued)

GRI 403-5 Worker training on occupational health and safety

Our overarching objective is to avoid accidents and prevent risks to health. To do so, we rely on a range of preventive measures and raise the awareness of our employees and managers for potential accident risks and hazards. This is achieved through compulsory training at work, for which we use instruction software and/or face-to-face instruction. This means that we can put together an individual, cyclical instruction and training plan that matches the tasks and responsibilities of our employees. This includes various fundamental topics, such as dealing with operating materials, safety in office routines, wearing personal protective equipment and information on first aid. Different training sessions are also prepared for employees and managers.

GRI 403-6 Promotion of worker health UPDATE

A comprehensive health management system provides the basis for our occupational health promotion. As part of this, we offer regular courses and preventive medical campaigns in collaboration with external service providers. The focal points and services offered differ according to the needs and circumstances of the respective sites. Depending on the type of offer, the non-occupational medical health service offerings are announced by the EEW Group's Health Coordinator via our communication channels (for example, intranet, e-mail, flyers, posters).

We offered the following services in the EEW Group in the reporting year: Influenza and COVID-19 (booster) vaccination, online fitness training, a bike leasing scheme and a company running event in aid of charity.

We also provided the following site-specific offers: subsidies for regional fitness offers, company sports groups, active participation in popular sporting events with EEW teams, advice on addiction as well as help with depression, mental stress or similar.

GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships UPDATE

The certification in accordance with ISO 45001:2018 not only includes all employees, activities and workplaces at EEW but also employees and activities of partner companies and temporary employment agencies, drivers employed by waste suppliers and residue management companies as well as all visitors. We therefore fulfil our responsibility to avoid or significantly mitigate risks and negative impacts on health and safety for all external companies and those present at our sites. Flyers and a compulsory induction video on the topic of occupational health and safety, which is available in 15 languages, also inform partner companies' employees and visitors of possible hazards and point out preventive measures. Partner companies must also instruct their own employees and present a risk assessment for activities to be carried out at our sites. We undertake regular assessments that include occupational health and safety aspects via our supplier management. In addition to signage at all sites and the implementation of the service guideline on minimum safety requirements for logistics companies, a pilot project to introduce regular safety training for company drivers for waste collection and disposal using mobile equipment was successfully completed in the reporting year and has since been implemented at the Heringen site.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

→ Employee health and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 403 Occupational health and safety (continued)

GRI 403-8 Workers covered by an occupational health and safety management system

To reinforce our zero-accident strategy, we had all sites voluntarily certified as part of a Group certification in accordance with the international standards for occupational health and safety ISO 45001:2018. External auditing for monitoring purposes is carried out once a year. This certification covers all EEW employees as well as employees of partner companies and temporary employment agencies and includes all activities and workplaces.

GRI 403-9 Work-related injuries **UPDATE**

Work-related hazards that pose a risk of high-consequence injuries are identified through risk assessments. As potential hazards, we identified in particular the following injury risks: falling, working with power-driven or non-power-driven equipment, climbing down/twisting an ankle, tripping/ stumbling and electrical accidents. We regularly assess the accident rate on a Group-wide basis systematically and on an ad hoc basis. In doing so, we consider all injuries at work and while travelling, minor injuries and near misses involving all employees. In the reporting year, a total of four recordable work-related injuries involving our own employees and seven lost-time accidents involving employees of our partners companies were recorded. These were caused by falls and stumbles, twisting an ankle and tripping, and when working with power-driven or non-power-driven equipment. In accordance with the applicable hierarchy of controls, we adopted technical as well as organisational and personal protective measures. For example, additional personal protective equipment was issued, workers' awareness of specific hazards was raised, plant parts that can be dangerous were cordoned off or mobile cameras were installed to observe process changes. In accordance with GRI requirements, we report on the number and rate of work-related injuries in the following diagram, firstly for our employees and secondly for all workers that are not EEW employees but whose work and/or workplace is/are controlled by us. The rate indicates how often accidents occur and is calculated from the number of work-related injuries and the number of hours worked, standardised to 1 million working hours.

Workers' accident statistics	2022		2023		2024	
	Number	Rate ¹	Number	Rate ¹	Number	Rate ¹
Number of fatalities as a result of work-related injury	0	0.0	0	0.0	0	0.0
	Number (LTI) ²	Rate (LTIF) ³	Number (LTI) ²	Rate (LTIF) ³	Number (LTI) ²	Rate (LTIF) ³
Work-related injuries with at least one day of absence ²	4	2.0	11	5.3	4	1.8
	Number (TRI) ⁴	Rate (TRIF) ⁵	Number (TRI) ⁴	Rate (TRIF) ⁵	Number (TRI) ⁴	Rate (TRIF) ⁵
Recordable work-related injuries ⁴	5	2.6	13	6.2	5	2.3
Number of hours worked	1,956,086		2,082,124		2,182,528	

¹ calculated on the basis of 1,000,000 hours worked

² Lost Time Injury (LTI); number of accidents resulting in time being lost (1 day or more; excludes fatalities)

³ Lost Time Injury Frequency (LTIF); takes account of accidents where time is lost (1 day or more); calculated on the basis of 1,000,000 hours worked

⁴ Total Recordable Injury (TRI); number of accidents resulting in no time lost (medical treatment, accidents that limit the ability to work, light-duty jobs)

⁵ Total Recordable Injury Frequency (TRIF); takes account of accidents where time is lost as well as medical treatments and accidents that limit the ability to work, light-duty jobs; calculated on the basis of 1,000,000 hours worked

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

→ Employee health
and safety

Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 403 Occupational health and safety (continued)

GRI 403-9

Accident statistics for workers who are not employees but whose work and/or workplace is controlled by EEW ¹	2022		2023		2024	
	Number	Rate ²	Number	Rate ²	Number	Rate ²
Number of fatalities as a result of work-related injury	0	0.0	0	0.0	0	0.0
	Number (LTI) ³	Rate (LTIF) ⁴	Number (LTI) ³	Rate (LTIF) ⁴	Number (LTI) ³	Rate (LTIF) ⁴
Work-related injuries with at least one day of absence ³	3	3.1	3	2.7	7	6.8
	Number (LTI) ⁵	Rate (TRIF) ⁶	Number (LTI) ⁵	Rate (TRIF) ⁶	Number (LTI) ⁵	Rate (TRIF) ⁶
Reportable work-related injuries ⁵	5	5.1	5	4.5	8	7.8
Number of hours worked	977,144		1,110,889		1,026,202	

¹ Employees of partner companies and temporary employment agencies

² calculated on the basis of 1,000,000 hours worked

³ Lost Time Injury (LTI); number of accidents resulting in time being lost (1 day or more; excludes fatal accidents)

⁴ Lost Time Injury Frequency (LTIF); takes account of accidents where time is lost (1 day or more); calculated on the basis of 1,000,000 hours worked

⁵ Total Recordable Injury (TRI); number of accidents resulting in no time lost (medical treatment, accidents that limit the ability to work, light-duty jobs)

⁶ Total Recordable Injury Frequency (TRIF); takes account of accidents where time is lost as well as medical treatments and accidents that limit the ability to work, light-duty jobs; calculated on the basis of 1,000,000 hours worked

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

Employee health
and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Employee development



Our ambition

With systematic vocational and skills training as well as employee development, we want to safeguard the quality of our services and increase our innovative strength. We encourage talented employees and utilise modern working methods. We want to reap the advantages of diversity and foster equal opportunity, especially at the leadership level.



Strategic goals by 2030

- 1) We want to enhance our employees' further training by increasing the average number of further training hours per employee to at least 40 hours per year.
- 2) We will increase equality of opportunity with the aim of doubling the share of women in management positions in the EEW Group (baseline 2022: 5.9 per cent).



Benchmarks

- 1) Number of further training days per employee and year
- 2) Percentage of women in management positions



Progress in target achievement UPDATE

Benchmark	2023 status	2024 status	2030 target
1) Number of further training hours per employee and year	The employees used an average of approximately 20 hours for their further training.	The employees used an average of approximately 36 hours for their further training.	On average, at least 40 hours per employee and year.
2) Women in management positions ¹	8 per cent	6.7 per cent	Double the proportion of women in leadership positions compared with 2022

¹ includes: commercial and technical executives, department heads, team heads, shift managers



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

Employee health and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments **UPDATE**

We have one key policy for the promotion and development of our employees.

Name of the policy	Description of the policy
Process instruction for personnel development	The process instruction for personnel development describes the conditions and processes for personnel development. The policy governs the objectives, principles and responsibilities of the central personnel development team, the local responsibilities of the subsidiaries and how they interact.
Central works agreement to establish an EEW Academy	The EEW Academy was established to support all plant sites with commercial/technical further training in the area of production. It is responsible for stakeholder management, needs-based refinement of processes and ensuring the group-wide adherence to quality standards. A central works agreement regulates the related duties and responsibilities of the people involved, the selection process as well as other details of the support offerings.

We have committed to taking account of and observing all statutory provisions regarding the development of our employees. The German Vocational Training Act is of particular relevance in this context.

GRI 3-3-d Actions taken

We develop our employees through various measures that lead to actual and potentially positive impacts – and at the same time prevent or mitigate potentially negative impacts.

Vocational and further training offerings **UPDATE**

We offer regular training and e-learning sessions to improve employees' technical and personal skills. These are focused on specific specialist topics, digitalisation, leadership, communication and other soft skills. In 2024, more than 200 offerings on a variety of topics and in different formats were provided. Around 1,040 employees took advantage of further training offerings.

Qualification programmes and courses **UPDATE**

To identify and appropriately develop the multi-faceted potential of our employees, we have introduced various programmes. In the “EEW Leadership Passport” programme, employees with potential are prepared for future management positions and employees with little management experience receive more advanced training. The “EEW Master Passport” programme was launched at our plants to train employees for leadership responsibilities at the foreman level. A total of 27 employees started this programme in the reporting year.

We have established a programme to provide practice-oriented training for young engineers who have recently graduated and/or joined the company. Along the lines of the training to become a power plant operator certified by the German Chamber of Commerce and Industry, we have designed a power plant foreman’s course and operator

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Working conditions and corporate culture

Employee health and safety

→ Employee development

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

training course in collaboration with Kraftwerksschule Essen which focuses solely on the requirements and particular features of thermal waste utilisation plants.

Apprenticeships UPDATE

We offer the following apprenticeships: electronics engineer for operating technology and for automation technology, specialist in warehouse logistics, industrial technician, mechatronics engineer, industrial manager and office manager. A total of 72 apprentices were employed at EEW in 2024.

We also run a **vocational and further training centre** ↗ in Helmstedt, where commercial apprentices receive instruction from four trainers. Moreover, a range of vocational and further training courses, including numerous seminars and training sessions, is geared to new entrants as well as specialists with professional experience. The focus is on subject-specific practical seminars such as “fundamentals of hydraulics” or “machine-based material processing” but also on topics such as customer-focused behaviour, self- and time management.

Traineeship UPDATE

During an 18-month EEW traineeship, young professionals have the opportunity to get to know company-specific processes, structures, projects and workflows and to help shape these. In addition, they learn the fundamentals of project management and communication and elaborate and implement their own individual development plans.

The trainees are guided by experienced mentors, who offer their advice and assistance. To focus on a more holistic approach to developing young professionals, we plan to redesign the trainee programme in 2025. For example, rotation phases will become a fixture of the programme.

Dual study course UPDATE

In cooperation with the Ostfalia University of Applied Sciences, we make it possible to combine post-secondary studies with integrated vocational training in the fields of electrical engineering (Bachelor of Engineering), mechanical engineering (Bachelor of Engineering) and business management (Bachelor of Arts). Theoretical semesters at EEW’s administrative site in Helmstedt and at Ostfalia University as well as practical sessions during the semester breaks provide young talent with the foundational and practical expertise to enhance their academic studies.

Individual coaching

We offer individual coaching tailored to the needs of employees, teams and managers.

Self-test

Based on our skills model, we have developed a test for employees to evaluate their own skills. The results of this analysis from the voluntary tests allow us to tailor employees’ training to their individual needs.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

Employee health
and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

Our top priority is to boost employees' further training and increase equality of opportunity and in the course of this, in particular, to double the share of women in management positions. Operational targets – both quantitative and qualitative – substantiate the strategic goal (see section **Ambition** ✓ in this chapter). They enable us to manage impacts and track the effectiveness of actions taken.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Continuous development of managers by conducting the annual “EEW Leadership Passport” programme with at least 12 participants per year 	<ul style="list-style-type: none"> > A further 12 participants started the fifth round of the “EEW Leadership Passport” programme 	<ul style="list-style-type: none"> > In the sixth round, 17 participants started the “EEW Leadership Passport” programme ACHIEVED
<ul style="list-style-type: none"> – Maintain a training rate of at least five per cent to ensure continuous training and development of skilled staff 	<ul style="list-style-type: none"> > The training rate was 5.1 per cent. 	<ul style="list-style-type: none"> > The training rate was 4.7 per cent.
<ul style="list-style-type: none"> – Continuous encouragement of personal development and training through at least one annual feedback and development meeting per employee 	<ul style="list-style-type: none"> > Around 74 per cent of employees had at least one feedback and development meeting. 	<ul style="list-style-type: none"> > Around 74 per cent of employees had at least one feedback and development meeting.

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> – Development and implementation of the EEW Academy in 2023 focusing on production-specific activities in the plants to develop and train skilled employees 	<ul style="list-style-type: none"> > After a successful pilot phase at three sites, the roll-out in the EEW Group began in the reporting year. The main goal is to design an efficient and needs-based qualification process prior to the actual further training. After the initial backing by the Academy during the production-oriented EEW Operator apprenticeship, additional vocational training offerings in the area of production are planned. ACHIEVED

EEW also uses two processes to track the effectiveness of the actions taken. Employees receive regular feedback on their performance and development in staff appraisals. Managers liaise with staff members to work out which aspects should be targeted with continuing professional development for their individual development. The personnel development team will help them with this on request. Individual development plans are then compiled using a report of the results.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

Employee health
and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 404 Vocational and further training

GRI 404-1 Average hours of training per year per employee

When defining our ambition target, we also reviewed the criteria for recording the number of hours for vocational and further training. The figures listed here for 2022 depict the previous methodology and therefore cannot be compared with our ambition goal and have only limited comparability with the number of hours in 2023 and 2024. Initial vocational training is not included.

		2022	2023	2024
By gender	Female	5	16	25.5
	Male	14	21	37.8

GRI 404-2 Programmes for upgrading employee skills and transition assistance programmes

We are tackling the challenges associated with the digital transformation, increasing technologisation and demographic change by providing high-quality, needs-based vocational and further training. To this end, we have developed a variety of measures and programmes with which we aim to ensure the quality of our services through targeted vocational training, activity-related further training and personnel development. A selection is listed in the sections [GRI 3-3-d](#) and [GRI 3-3-e](#) of this chapter.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

Employee health and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 404 Vocational and further training (continued)

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

Performance assessment is a component of our collective bargaining agreements. Work and performance, successes, points of criticism and potential for improvement are reviewed in regular feedback meetings between employees and line managers. Future objectives and the roles for working together are also defined, development opportunities for employees are identified and development plans are agreed. Employees' performance is assessed once a year on the basis of criteria such as work quality and quantity, relationships with colleagues and customers, initiative, independence, reliability, economically efficient activity and flexibility. For managers, their ability to manage staff is also assessed. Individual targets may also be agreed. Performance assessment is not yet included in the collective bargaining agreements at our Großbräschen, Stapelfeld, Stavenhagen and Premnitz sites. This is expected to take place by 2027 by harmonising the collective bargaining agreements.

Employees not covered by collective bargaining agreements and senior managers also have their performance assessed at least once a year. This is done on the basis of agreed targets. The targets consist of corporate targets and individual targets.

		2022	2023	2024
By gender	Female	86.8%	88.4%	81.6%
	Male	72.9%	71.6%	69.8%
By employee category	Senior managers	100%	100% ¹	100%
	Employees not covered by collective bargaining agreements	99.4%	100%	100%
	Employees covered by collective bargaining agreements	72.9%	70.1%	66.1%
	Trainees	100%	100%	100%

¹ This prior-year figure was adjusted.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and
corporate culture

Employee health
and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 405 Diversity and Equal Opportunity

GRI 405-1 Diversity of governance bodies and employees

As common in the industry, male employees make up a larger share of the total workforce in waste management and energy industry companies. A key factor, among others, is the shift pattern used for plant operation. In the reporting year, the share of female employees in the total workforce at EEW amounted to 17.5 per cent. We wish to attract more women to work at EEW and, in particular, to encourage and actively support our female staff to fill management roles in our company.

Individuals on the Supervisory Board ¹		2022	2023	2024
By gender	Female	0.0%	0.0%	11.1%
	Male	100.0%	100.0%	88.9%
By age	Less than 30 years old	0.0%	0.0%	0.0%
	30–50 years old	33.0%	33.3%	11.1%
	More than 50 years old	67.0%	66.7%	88.9%
Individuals on the Board of Management		2022	2023	2024
By gender	Female	0.0%	0.0%	0.0%
	Male	100.0%	100.0%	100.0%
By age	Less than 30 years old	0.0%	0.0%	0.0%
	30–50 years old	0.0%	50.0%	33.3%
	More than 50 years old	100.0%	50.0%	66.7%
All employees		2022	2023	2024
By gender	Female	16.3%	16.7%	17.5%
	Male	83.7%	83.3%	82.5%
By age	Less than 30 years old	17.4%	17.0%	17.9%
	30–50 years old	43.6%	44.7%	47.4%
	More than 50 years old	39.0%	38.3%	34.7%

¹ The figures reflect the composition of the Supervisory Board as of 31 December 2024.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

Employee health and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 405 Diversity and Equal Opportunity (continued)

Senior managers		2022	2023	2024
By gender	Female	2.7%	2.2%	6.7%
	Male	97.3%	97.8%	93.3%
By age	Less than 30 years old	0.0%	2.2%	2.2%
	30–50 years old	21.6%	33.3%	42.2%
	More than 50 years old	78.4%	64.4%	55.6%
Employees not covered by collective bargaining agreements		2022	2023	2024
By gender	Female	11.1%	14.7%	17.3%
	Male	88.9%	85.3%	82.7%
By age	Less than 30 years old	3.7%	4.0%	5.2%
	30–50 years old	42.6%	42.9%	49.2%
	More than 50 years old	53.7%	53.1%	45.5%
Employees covered by collective bargaining agreements		2022	2023	2024
By gender	Female	17.8%	17.9%	18.1%
	Male	82.2%	82.1%	81.9%
By age	Less than 30 years old	14.3%	14.6%	15.3%
	30–50 years old	47.9%	48.8%	51.0%
	More than 50 years old	37.8%	36.6%	38.8%
Apprentices		2022	2023	2024
By gender	Female	11.4%	10.8%	8.3%
	Male	88.6%	89.2%	91.7%
By age	Less than 30 years old	94.9%	98.6%	97.2%
	30–50 years old	5.1%	1.4%	2.8%
	More than 50 years old	0.0%	0.0%	0.0%
Interns, students, marginal part-time employees ¹		2022	2023	2024
By gender	Female		16.7%	33.3%
	Male		83.3%	66.7%
By age	Less than 30 years old		16.7%	37.5%
	30–50 years old		77.8%	4.2%
	More than 50 years old		5.6%	58.3%

¹ The presentation of the percentage distribution by gender and age in this employee category was added in the 2023 reporting year.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Working conditions and corporate culture

Employee health and safety

→ Employee development

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER ENGAGEMENT

Imprint

GRI 405 Diversity and Equal Opportunity (continued)

GRI 405-2 Ratio of basic salary and remuneration of women to men

The remuneration of our employees covered by collective bargaining agreements and of trainees is based on collective bargaining agreements. The groups involved are broken down by activities, with remuneration determined accordingly and regardless of gender. The remuneration of employees not covered by collective bargaining agreements and of senior managers is influenced by these collective bargaining agreements but agreed on an individual basis. Criteria such as areas of responsibility and experience are factored in too. Gender has no influence here.

GRI 406 Non-discrimination

GRI 406-1 Incidents of discrimination and corrective actions taken

	2022	2023	2024
Total number of incidents of discrimination during the reporting period	0	0	0

AREA OF ACTION

Environment

MATERIAL TOPICS

Waste (input)

Energy (output)

Climate-relevant emissions (output)

(Other) output materials/resources



Our engagement for the Sustainable Development Goals (SDGs)



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

→ Waste (input)

Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Waste (input)



Our ambition

We want to always offer reliable capacity for the safe treatment of non-recyclable residual waste for society, local authorities, businesses and industry. And to minimise any climate impacts, we are closing material loops and strengthening the circular economy.



Strategic goal by 2030

We strive to offer reliable waste management capacity by achieving at least 92 per cent time availability for all thermal waste utilisation plants.



Benchmark

Time availability (as a percentage)



Progress in target achievement UPDATE

Benchmark	2023 status	2024 status	2030 target
Time availability	91.1 per cent	91.4 per cent	at least 92 per cent



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

→ Waste (input)

Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

At EEW, various policies apply to handling and thermally utilising residual waste. The main policies are:

Name of the policy	Description of the policy
Integrated management system ¹	The integrated, ISO-certified management system at EEW comprises the ISO 14001 environmental management system, the ISO 50001 energy management system, the ISO 45001 occupational health and safety management system and the ISO 9001 quality management system.
Ordinance on Certified Waste Management Companies ¹	As certified waste management operators, EEW plants comply with the Ordinance on Certified Waste Management Companies. This sets out the requirements for such companies as well as their monitoring and certification. The Ordinance defines individual requirements in terms of operational organisation, equipment and activity, owners, responsible persons and employees.
Acceptance criteria and positive lists ¹	Acceptance criteria and positive lists at EEW plants set out which waste may be accepted at the plants and undergo thermal treatment.

¹ Certificates and positive lists can be found on our [website](#) on the pages for the respective [sites](#) under "Information & Downloads".

We are committed to observing and complying with all statutory requirements relating to the topic of waste (input). The approval specifications (construction and operating permits) for the individual plants are of particular relevance to this topic.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

- Waste (input)
- Energy (output)
- Climate-relevant emissions (output)
- (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We have taken various measures to prevent the potential negative impacts associated with the topic of waste (input), minimise actual negative impacts and achieve actual and potential positive impacts.

Thermal utilisation

We operate state-of-the-art treatment plants to sustainably utilise the energy contained in non-recyclable residual waste and sewage sludge – and we fulfil all of the requirements in terms of efficiency, availability and environmental protection. With our plants, we are an essential part of a closed-loop and sustainable circular economy.

Optimisation of material streams and logistics UPDATE

In the reporting year, our network comprised 17 thermal waste treatment plants as well as two fully operational sewage sludge mono-incineration plants at sites in Germany and neighbouring countries. In order to provide reliable short- and long-term waste management capacity for municipalities and companies, we work across sites with a logistics infrastructure that enables maximum flexibility in terms of acceptance capacity. Material stream management ensures efficient distribution of waste across the network of plants. This makes it possible to respond to both unforeseeable situations such as plant outages on short notice as well as to scheduled maintenance.

Waste passport and optimisation of calorific value

The waste passport is an internal analysis tool. It is filled out by a customer prior to the first delivery of waste from that customer and is validated by the Sales department.

It takes into account the statutory requirements relating to the introduction of a waste characterisation process. By pre-qualifying the waste, we can assess whether it is suitable for optimal plant operations.

AI-based waste inspections UPDATE

To analyse incoming waste and identify contaminant materials, our plants rely on WASTEER software that uses high-resolution imaging and machine learning. By identifying contaminants, we are able to increase the combustion efficiency.

Asset Management department UPDATE

The central Asset Management department was established to identify and implement measures that create the greatest value contribution for the company. It focuses on the life-cycle of the plants and the associated costs, which should be transparently presented in order to make well-informed decisions.

Pre-sorting project UPDATE

Despite separate collection and sorting, the residual waste we receive still always contains a significant amount of waste of fossil origin. This comprises in particular waste plastics, which release fossil CO₂ during combustion. We are currently running detailed waste analyses at various sites with a view to identifying the potential for sorting and separating these material streams. The aim is to reclaim fossil-based waste for new uses, for example, through mechanical or chemical recycling. In addition, pre-sorting results in lower CO₂ emissions from thermal waste treatment. At the Delfzijl site, we are planning to build a pre-sorting plant for around 150,000 tonnes of waste a year, which should be operational by 2026. Construction of the pre-sorting plant commenced in the reporting year.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

→ Waste (input)

Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

As regards the topic of waste (input), our top priority is to ensure reliable waste management capacity by achieving time availability at least 92 per cent for all thermal util-

isation plants. This strategic goal is further broken down into operational targets, which help us manage impacts and track the effectiveness of actions taken.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Three material stream analyses annually, from different sources prior to handover to our bunkers, to identify potential for reducing the fossil component of incoming residual waste for recovery through material or chemical recycling and to predict any change in the composition of material streams. 	<ul style="list-style-type: none"> > Four material stream analyses were performed. 	<ul style="list-style-type: none"> > Two material stream analyses were performed.
<ul style="list-style-type: none"> – Commissioning of a pre-sorting plant to reclaim plastics at the Delfzijl site by 2025 	<ul style="list-style-type: none"> > The permit was granted in December 2023 and implementation was being prepared. 	<ul style="list-style-type: none"> > Constructed was started. Commissioning is planned for 2026.
<ul style="list-style-type: none"> – Provision of further capacity for safe thermal utilisation of sewage sludge for recovery of the resource phosphorus, with commissioning of at least four more plants by 2029 (baseline year 2023: one sewage sludge mono-incineration plant in test operations) 	<ul style="list-style-type: none"> > The sewage sludge mono-incineration facility in Stavenhagen started test operations. Regular operations are slated to begin in 2024. 	<ul style="list-style-type: none"> > The sewage sludge mono-incineration facility in Stavenhagen was running in a test phase. The transition to regular operations is planned for early 2025. At the Magdeburg-Rothensee site, a new line that can separately thermally treat sewage sludge was started up. A further plant, which is scheduled to start up in 2025, is being constructed at the Delfzijl site.
<ul style="list-style-type: none"> – Provision of additional and more efficient capacity for safe thermal waste treatment in Europe by commissioning at least three plants or plant extensions by 2030 	<ul style="list-style-type: none"> > Construction of the replacement new build at the Stapelfeld site started in 2022. Commissioning is planned for 2025. > A new line added at the Rothensee plant is scheduled to start operations in 2024. 	<ul style="list-style-type: none"> > An additional line at the Magdeburg-Rothensee site was commissioned. The commissioning of the replacement new build began at the Stapelfeld site. Regular operations are slated to begin in 2025.

Continuous monitoring of time availability is essential to tracking this parameter. This benchmark is therefore recorded in our monthly reports; we document deviations, identify the causes and initiate measures if targets are not reached.

In addition, our project structures, including scheduling and budget planning and steering committees, enable us to carry out all of our projects and track progress, success and effectiveness.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

→ Waste (input)

Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 301

Materials

Waste generated by households, municipalities or industry which cannot be materially recycled is an important resource for us and is the largest input material by volume in our value creation process. The relevant volumes accepted can be seen below. The waste utilised by EEW contains 50 per cent biogenic material on average.

GRI 301-1

Materials used by weight or volume

	2022	2023	2024
Total weight of waste ¹ accepted for thermal treatment	4,700,149 ² t	4,979,568 ³ t	5,070,885 ⁴ t

¹ The volume of waste accepted does not equate to the actual waste throughput volume (thermally utilised waste). Not all waste received in one year is thermally utilised in that same year. After the waste has been unloaded in the bunkers of our plants, it is mixed and fed into the hopper for thermal utilization in portions. Some waste is stored temporarily. For the purpose of calculating greenhouse gas emissions, the actual throughput volumes were taken into account (see the explanations on the intensity quotient in chapter [GRI 3-3: Climate-relevant emissions](#) under the topic-specific disclosures).

² The volume also includes the volume of sewage sludge accepted for mono-incineration in Helmstedt.

³ The volume includes the volume of sewage sludge accepted for mono-incineration in Helmstedt and Stavenhagen.

⁴ The volume also includes the volume of sewage sludge accepted for mono-incineration in Helmstedt, Stavenhagen and Magdeburg-Rothensee.

Our **input-output model** includes other materials we use in the course of thermal utilisation of waste and sewage sludge and subsequent flue gas cleaning (for air pollution control), for example, operating resources such as quicklime, lime hydrate and sodium hydrogen carbonate.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Energy (output)



Our ambition

We make efficient use of the energy contained in waste, as a resource, and provide a reliable source of process steam for industrial plants, district heating for residential and commercial areas and electricity. As a result, our customers enjoy greater security of supply thanks to a decentralised approach to energy input, and CO₂ emissions are avoided.



Strategic goal by 2030

We will increase the energy efficiency at our thermal waste utilisation plants by 15 per cent on average (baseline year 2021) through energy extraction.



Benchmark

Annual energy efficiency (as a percentage)



Progress in target achievement UPDATE

Benchmark	2023 status	2024 status	2030 target
Annual energy efficiency	Reduction by 1.8 per cent ¹	Increase by 0.9 per cent ¹	Increase by an average of 15 per cent ¹

Note

The annual energy efficiency represents the relationship between energy output, which is supplied from our plants to third parties, and the input from residual waste and externally sourced fuels. In the reporting year, we increased the energy efficiency ratio slightly compared to the base year and significantly compared to the previous year. This was mainly due to the increase in the process steam supplied to our industrial customers (around 300,000 MWh more than in the previous year). The measures we are taking to achieve our target by 2030 can be found in [GRI 3-3-e](#) ✓ of this chapter.

¹ Baseline year 2021



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

At EEW, various policies apply to energy (output). The main policies are listed and described below.

Name of the policy	Description of the policy
<p><u>ISO 50001:2018 Energy management</u> ↗</p>	<p>The energy management policy at all EEW sites is certified in accordance with ISO 50001. This includes all energy flows within the company, so it is possible to determine the energy efficiency associated with plants/equipment and processes that consume energy. The aim of ISO 50001 is continuous improvement of existing energy efficiency. To this end, we implement technical measures as well as strategic and organisational management approaches.</p>
<p>Process instruction and service instructions for energy marketing at the EEW Group</p>	<p>The process instruction entitled “Energy marketing at the EEW Group” and the associated service instructions set out the principles, responsibility and specific risk framework for the processes applicable to the marketing of energy produced at the EEW Group plants via the wholesale markets as well as the procurement of electrical energy and selected commodities (natural gas, emission rights) on the wholesale markets.</p>

We are committed to observing and fulfilling all statutory requirements relating to the topic of energy (output). Legislation such as Germany’s Energy Industry Act, the EU Energy Efficiency Directive, the German Renewable Energy Sources Act as well as the associated regulations are of particular relevance to this topic.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We have taken various actions to manage the topic of energy (output) and the associated impacts. Most measures are designed to result in actual and potential positive impacts.

Securing energy extraction

By using the energy contained in residual waste in the form of process steam, district heating and electricity, we ensure continuous security of supply for households, municipalities and industrial companies.

Heat utilisation

We convert the heat from thermal waste utilisation into climate-friendly heat supplied to consumers via local district heating networks. To further increase the availability of heat for export, we are planning, among other things, to implement innovative large-scale heat pump concepts (see [GRI 3-3-e](#) ↙).

Increasing the heat extraction rate UPDATE

The more energy we extract in the form of district heating and process steam, the higher the efficiency levels will be at our plants. The heat extraction rate can only be increased further, however, if suitable infrastructure is created beyond our plants – such as district heating networks or steam pipes. To facilitate this, we collaborate on projects with individual municipalities (see [GRI 3-3-e](#) ↙). To supply the City of Brandenburg an der Havel

with climate-friendly district heating from our plant in Premnitz, the city built a 20-km-long district heating pipeline and prepared for its commissioning. In the reporting year, the test operations of the pipeline started and the first district heating from our plant was delivered to Brandenburg. We concluded a further district heating supply contract with the utility firm Stadtwerke Senftenberg. Starting in 2026/27, up to 80,000 MWh per year will be delivered from our Großbräschen plant via a roughly 10-km-long district heating pipeline. At our site in Hannover, we are increasing the district heating extraction to increase our supply to our contractual partner enercity by 60 per cent from 2027, to as much as 82 MW of output. We also signed our first district heating supply contract with the utility Stadtwerke Göppingen. By the end of 2025, as a first step, an entire neighbourhood should be switched over to sustainable heat from our plant and other areas will then follow.

Increasing energy efficiency and reducing auxiliary power demand

With a view to increasing energy output, we constantly work on increasing the energy efficiency of our own processes. To help with this, we are modernising our plants and reducing conversion losses.

Use of renewable energy sources for auxiliary power

To meet our own demand for electricity, particularly in administration buildings, we use renewable energy sources such as photovoltaic installations. We plan to expand this by using available surfaces at existing plant sites, with particular attention paid to this issue during expansion or new-build projects.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

We are working towards achieving the strategic goal of increasing energy efficiency at our thermal waste utilisation plants, via energy extraction, by an average of 15 per cent. Both quantitative and qualitative operational targets are contributing towards the strategic goal, as well as helping us to manage the impacts and track the effectiveness of actions taken.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Increasing heat extraction and provision through at least two more new heat supply contracts by 2025 	<ul style="list-style-type: none"> > Around 1 million megawatt hours of district heat extraction at 12 sites. > For the Stapelfeld and Hannover sites, the existing district heating supply contracts were significantly expanded and renewed for long terms. > Other new district heating supply contracts were signed with Stadtwerke Senftenberg, Stadtwerke Göppingen and the City of Stavenhagen. We also signed a letter of intent with the district of Göppingen regarding the future expansion of district heating extraction. Further talks were held with the City of Helmstedt for a completely new district heating connection. 	<ul style="list-style-type: none"> > Around 1 million megawatt hours of district heat extraction at 12 sites.
<ul style="list-style-type: none"> – Development and commissioning of energy storage facilities, with one pilot plant in 2026 and two more plants by 2032 	<ul style="list-style-type: none"> > The focus was on discussions with potential suppliers as well as concept development. 	<ul style="list-style-type: none"> > The permit application and the planning for a battery storage facility were completed. The goal is to realise the installation by the end of 2025.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action

VALUE CHAIN

Area of action

SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Quantitative operational targets

- Increasing energy export by reducing auxiliary power at the plants, for example, by optimising flue gas cleaning for air pollution control (milestone: reducing auxiliary power at the TRV Buschhaus plant by 20 per cent by 2027)

2023 status

- > Various implemented measures are having a positive effect on reducing auxiliary power demand.
- > Preparatory work to optimise the flue gas cleaning at the TRV Buschhaus plant started in 2023 and implementation will begin in 2024.

2024 status UPDATE

- > To optimise the flue gas cleaning at the TRV Buschhaus plant, building work was carried out while the plant was in operation in 2024. In particular, the foundation slab and steel structure were built. The first process-related plant components were also installed. Commissioning is planned for 2026.

Qualitative operational targets

- By the end of 2024, development of two requirement-specific concepts for using previously untapped waste heat with a view to increasing efficiency at specific sites

Progress UPDATE

- > Concepts for the use of absorption heat pumps as well as for the use of previously unused waste heat in the flue gas (flue gas condensation) are in the development stage.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

→ Energy (output)

Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 302 Energy

Including waste in the energy mix is essential to ensuring a sustainable and secure energy supply. Our technically sophisticated and highly efficient thermal utilisation plants make optimal use of the energy potential offered by waste. A large majority of our plants work with combined heat and power (CHP) technology. This means that the steam can not only be used for power generation, it can also be fed into the district heating grid as needed and supplied to industrial companies as process steam. This can substitute other fuels, primarily oil or natural gas, thereby also resulting in lower CO₂ emissions. The waste utilised by EEW contains 50 per cent biogenic material on average. By using this material, we conserve natural resources and produce energy from renewable sources (in accordance with Germany’s Renewable Energy Sources Act).

GRI 302-1 Energy consumption within the organisation

In order to run our plants and administration buildings, we need energy as well as operating and auxiliary materials. The amount of energy we consume annually through our business activity depends on various parameters of plant operations, in particular the calorific value of waste. Some of these parameters fluctuate, especially due to external non-plannable factors such as the characteristics of waste or changing weather conditions. We are working to ensure that no energy is lost – neither during waste combustion nor during energy extraction/use.

In the reporting period, we produced more than 6,850,000 MWh of energy, and after our auxiliary power usage, we were able to supply around 6,250,000 MWh to our customers. We are able to meet part of our energy needs with photovoltaic systems installed at our headquarters in Helmstedt and at the Göppingen site. When procuring energy from external suppliers, we aim to rely mainly on renewable sources. Due to turbine maintenance at several sites and plant outages, we purchased more electricity from external sources in the reporting year. The increase in heating oil consumption compared with 2022 is attributable to back-up measures with oil boilers during plant outages. Moreover, the newly built sewage sludge mono-incineration facilities in Helmstedt and Stavenhagen were in test operations during the reporting year.

	2022	2023	2024
Total electricity consumption ¹	29,445 MWh	24,354 MWh	40,004 MWh
Total heating oil consumption	65,815 MWh	83,545 MWh	77,354 MWh
Total natural gas consumption	130,936 MWh	135,234 MWh	134,735 MWh
Total electricity sold	1,835,619 MWh	2,017,535 MWh	1,937,110 MWh
Total heat sold	956,428 MWh	916,906 MWh	968,146 MWh
Total steam sold	3,303,828 MWh	3,024,382 MWh	3,344,963 MWh

¹ Total volume of electricity obtained from the public power grid

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Climate-relevant emissions (output)



Our ambition

Climate change is one of the greatest challenges of our time – it affects us all. For EEW, it is therefore clear that having no ambition is not an option. As one of the leading waste management service providers in Europe, we already make a significant contribution to lowering greenhouse gas emissions. Through thermal utilisation rather than landfilling of waste, we avoid climate-damaging methane emissions and actively contribute to decarbonising the circular economy.¹

But we aspire to even more. We continuously invest in innovative technologies and pursue ambitious strategies to reduce direct emissions. One focus is carbon capture technologies, which are essential for long-term greenhouse gas neutrality in our sector.

Our stance is clear: Climate protection will only succeed as a joint effort by policy-makers, the business community and society. That is why we rely on transparency, open dialogue and cooperative partnerships – with a clear aim: to actively shape the development of future-proof sustainable infrastructure for waste recovery.



Strategic goal by 2030

We have set ourselves the goal of reducing our CO₂ footprint by at least 20 per cent CO₂eq compared with 2022² through efficiency improvements, process optimisation and greater use of renewable energies, as well as the capture, storage and industrial utilisation of CO₂.



Benchmark

CO₂eq figure in accordance with the Greenhouse Gas Protocol



Progress in target achievement UPDATE

Benchmark	2023 status	2024 status	2030 target
Total GHG emissions ³	2,079,887 t CO ₂ eq	2,061,207 t CO ₂ eq	Reduction of total GHG emissions by 20 per cent ⁴

¹ Methane emissions, such as those released by landfilling organic waste, have a significantly higher greenhouse gas potential than CO₂ from thermal treatment. This was a main reason for the EU-wide ban on landfilling untreated municipal waste as of 2005 (see EU Landfill Directive 1999/31/EC).

² Total GHG emissions in 2022: 2,003,546 t CO₂eq

³ includes the identified Scope 1, Scope 2 and Scope 3 emissions

⁴ in relation to the total GHG emissions in baseline year 2022



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Adjustment of goal definition for climate neutrality and climate positivity

In 2021, EEW set itself the ambitious goal of climate-neutral operations by 2030 and climate-positive operations by 2040 – meaning binding more CO₂ than is emitted. This goal was based on a holistic life-cycle assessment (LCA), which includes substitution effects such as the avoidance of fossil fuels and savings of primary raw materials.

Since then, there have been further developments in the political and regulatory environments relating to the definitions of climate neutrality and net zero. At the same time, it is still true: Without substantial emission reductions in the core business, reliable climate-neutrality is not feasible.

As part of critical infrastructure, EEW generates unavoidable direct emissions due to technical reasons. That is why we deliberately count on innovative technologies for carbon capture and storage or utilisation (CCS/CCU). The first pilot projects are already being evaluated (see [GRI 3-3-d](#) and [GRI 3-3-e](#)). Implementation on an industrial scale, however, requires a clear regulatory framework and security of investment in the near future – and neither of these is currently available owing to political delays, such as with Germany's national Carbon Management Strategy (see [GRI 3-3-c](#)).

Against this backdrop, we have reviewed our target definition. Our climate protection ambition remains high. At the same time, however, true climate targets require more than a specific calendar date. In an environment without reliable framework conditions, a target date would be purely symbolic at this point in time. We therefore deliberately decided not to once again specify a target year for the achievement of climate neutrality and climate positivity.

EEW sees itself as an active part of the solution for achieving society's climate ambitions and goals. Today, we already make an important contribution to decarbonising the circular economy – and we will continue on this path, with openness to different technologies, a sense of responsibility and innovative strength.

GRI 3-3-c Policies and commitments UPDATE

We are committed to observing and complying with all statutory requirements relating to climate-relevant emissions. At the national level, these include in particular the Federal Climate Protection Act in Germany and the National Climate Agreement and Climate Act in the Netherlands.

EEW has set itself the goal of developing a holistic climate protection concept, which will be anchored in day-to-day business through internal directives. Our clear commitment to compliance with the highest environmental standards and the associated due diligence obligations have already been set out in our [Policy Statement](#) since 2023. Compliance is an integral element of all business activities of EEW Group. We expect our own employees as well as our suppliers and business partners to [observe environment-related regulations](#).

The key instrument for EEW to reach emission targets is the capture and subsequent use or storage of CO₂. To enable this on a large scale, the statutory framework conditions are being developed at a European and national level. The contents of this legislation, particularly the consideration of thermal waste utilisation plants, will be critical for the feasibility of our planned measures. In Germany, however, there have already been dramatic legislative delays. The [Carbon Management Strategy \(CMS\)](#) was planned for summer 2023, but the cabinet only adopted the key principles in 2024. Likewise, the [long-term strategy for negative emissions](#) is not yet finalised and is slated to be presented by the new German government soon after the conclusion of a consultation process. And this forms the basis for the legislation needed to enable CO₂ transport and storage in Germany, which has also not yet been adopted.

These political delays jeopardise EEW's ability to reach the target we set for 2030, owing to the necessary project implementation timelines. As the planned greenhouse gas minimisation target could have significant economic impacts on our business activities, we will finalise our climate protection concept with specific measures as soon as the legislative framework conditions become clearer. Irrespective of this, we are continuing our efforts to explore and test practicable and economically viable solutions for industrial-scale CO₂ capture (see [GRI 3-3-d](#) and [GRI 3-3-e](#) in this chapter).

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We are taking various actions aimed at avoiding potential negative impacts of climate-relevant emissions, minimising actual negative impacts and promoting both actual and potential positive impacts, for example, through innovations. These include the following measures:

Carbon capture and utilisation (CCU) und carbon capture and storage (CCS) UPDATE

In the waste-related value chain, thermal waste utilisation is downstream of waste generation and the reduction, reuse and recycling of waste. Therefore, operators of thermal waste utilisation plants have no direct influence on the volume or composition of residual waste. Strengthening waste reduction and the circular economy requires effective policy measures and changes in consumer behaviour. At our Delfzijl site we are additionally testing the possibility of reducing emissions through the pre-sorting and recycling of plastics (see [GRI 3-3-d: Waste \(input\)](#) ↙).

The reduction potential of our various measures alone is not enough to achieve ambitious climate targets. To do that, extensive technical measures such as the safe storage of captured CO₂ or its subsequent use as a raw material (for example, for renewable fuels or chemicals) will be necessary. That is why for years we have been proactively implementing measures to reduce fossil emissions, achieve permanent storage of CO₂ through partnerships and enable the use of CO₂ as a raw material. We are intensively exploring the pioneering topics of CO₂ capture and utilisation as well as its storage. We have plans to build a large-scale plant for CO₂ capture using amine scrubbing at the EEW site in Delfzijl. At our Hannover site, we successfully completed a nine-month pilot project to test a different CO₂ capture technology on a small scale and gained relevant insights. In 2024, we ordered a further mobile test facility to evaluate amine scrubbing with the flue gas from several EEW sites, which will be available as of summer 2025. Further test projects are in the planning stages (see [GRI 3-3-e](#) ↙ in this chapter).

Industrial-scale implementation, however, requires clear regulatory frameworks and certainty for investment. We therefore actively engage in shaping policy at the EU and national levels. For example, we took part as a stakeholder in the dialogue process initiated by Germany's Federal Ministry for Economic Affairs and Climate Action (BMWK) to develop the long-term strategy for negative emissions (LNe). At the European level, we participated in the European Commission's working group focused on creating the

conditions to facilitate CO₂ capture and utilisation as part of the Industrial Carbon Management Strategy. In addition, we are also actively working on this topic in various industry associations, including BDE, VIK, CEWEP und FEAD (see also [GRI 3-3: Participation in political and societal processes](#) ↙ and [GRI 2-28: Membership associations](#) ↙). In the reporting year, together with partners from the cement, lime, energy and transport sectors, we founded the [Carbon Management Allianz](#) ↗. This alliance aims to take a cross-sector approach to advance the capture, storage and utilisation of CO₂ in Germany and to actively shape the regulatory framework necessary to achieve this.

Climate-friendly mobility for staff UPDATE

To help reduce climate-relevant emissions associated with employee mobility, we subsidise tickets for local public transport, have a number of electric vehicles in our own fleet and have installed more than 200 charging stations at our sites. In addition, we launched a bicycle leasing scheme in 2023, which 193 employees are already using.

Use of renewable energy sources for auxiliary power

We use renewable energy sources to help us reduce the fossil component of our auxiliary energy requirements. In Helmstedt, we have been generating some of the electricity for our IT infrastructure with a photovoltaic installation since 2019. Photovoltaics are also used for auxiliary power at the plant in Göppingen. Further use is planned at other sites (see [GRI 3-3-e](#) ↙ in this chapter and [GRI 3-3: Energy \(output\)](#) ↙).

Keeping raw materials in circulation

Raw materials are recovered from incoming residual waste and from residues associated with thermal waste and sewage sludge utilisation. For example, metals obtained from bottom ash are returned into circulation. We are also planning to recover phosphorus from sewage sludge and make use of the CO₂ contained in flue gas, for example, to recover sodium hydrogen carbonate from residues from flue gas cleaning (for air pollution control) (see [GRI 3-3: \(Other\) Output materials/resources](#) ↙). Keeping materials circulating eliminates the need to source new materials – which reduces climate-relevant emissions.

Increasing energy extraction and efficiency

We want to expand energy extraction, rather than just secure it. So we are working on increasing the extraction rate for the heat fed into district heating networks. We are also implementing efficiency improvement measures at our plants in order to maximise our use of the energy contained in waste (see [GRI 3-3: Energy \(output\)](#) ↙).

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

We are continuously working to achieve to achieve our climate ambitions. These are operationalised through quantitative and qualitative targets, which help us to manage impacts and assess progress. To check how effective the implemented measures are, we also include an annual greenhouse gas emissions report, based on the Greenhouse Gas Protocol standard, in our sustainability report. In 2024, we also filed a report in accordance with Germany’s Fuel Emissions Trading Act and the European Union Emissions Trading System.

Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Avoiding or reducing climate-relevant emissions by increasing the share of renewable energies associated with our auxiliary consumption through the installation of photovoltaic systems at at least three additional sites by 2025 	<ul style="list-style-type: none"> > PV systems are operational at the Helmstedt (headquarters) and Göppingen sites. Feasibility studies have been carried out for other sites and there are specific plans for implementation in the coming years. 	<ul style="list-style-type: none"> > We continue to evaluate the construction of further PV systems.
<ul style="list-style-type: none"> – Avoiding or reducing climate-relevant emissions through CCU/CCS with capture of at least 500,000 t CO₂ through commissioning of CO₂ capture plants 	<ul style="list-style-type: none"> > After the submission of a permit application for a capture facility in Delfzijl at the end of 2022, the administrative proceedings occurred in 2023. > A pilot plant was installed for test purposes at the Hannover site. > Moreover, the technical requirements for the installation of a CO₂ capture plant were investigated at all EEW sites. > In addition, EEW contributed to the development of the necessary framework conditions, for example, by participating as a stakeholder in the Federal Ministry for Economic Affairs and Climate Action’s dialogue to draft the Carbon Management Strategy. 	<ul style="list-style-type: none"> > After the deadline to submit objections passed in early 2024, the permit for the CO₂ capture facility in Delfzijl is irrevocably valid. > A mobile test facility to evaluate amine scrubbing at several EEW sites was ordered in 2024 and will be ready to use as of summer 2025. > In addition, EEW continued to be involved in the development of the necessary framework conditions, for example, by participating as a stakeholder in the German government’s dialogue to draft the long-term strategy for negative emissions and by co-founding the Carbon Management Allianz together with other industry representatives.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> – Development and implementation of a holistic climate protection concept during 2023 	<ul style="list-style-type: none"> > When developing a holistic climate protection concept, we must consider the regulatory frameworks currently being developed for the capture, storage and utilisation of CO₂. We want to take these aspects into account in our concept, without ignoring the economic aspects necessary for realising the measures. We anticipate the relevant laws to be adopted in autumn 2025 or later. On this basis, we will develop our climate protection concept, taking into consideration the potential effects on our business activities.
<ul style="list-style-type: none"> – Promoting e-mobility within the corporate group through expanding and standardising the charging infrastructure at EEW sites as well as revising the company car policy during 2023 	<ul style="list-style-type: none"> > The charging infrastructure was further expanded in the reporting year. In total, there are more than 200 charging points for electric vehicles at 15 EEW sites, which are available for both employees and our guests to use. In the reporting year, a total of 173,531 kWh was charged at these points. This represents an increase of more than 50 per cent compared with 2023. For efficient charging management, we launched a dashboard that shows the availability of individual charging points. > A revision of the company car policy will be considered in 2025.
<ul style="list-style-type: none"> – Promoting low-polluting drive systems for transports in the supply chain and increasing the share of transport services that use alternative drive systems when awarding contracts for logistics services 	<ul style="list-style-type: none"> > A qualitative survey of hauliers found that so far there is relatively little interest in alternative drive systems and fuels. In the view of survey participants, policy incentive systems and the possibility to pass along costs could have a positive influence on planning reliability, which reduces the risk of high acquisition and maintenance costs. > Testing of a pilot route clearly demonstrated that the existing grid charging infrastructure for lorries is insufficient.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 305 Emissions

We record and report the direct and indirect greenhouse gas (GHG) emissions from our business activity in accordance with the requirements set out in the GRI Standards and in line with the Greenhouse Gas Protocol.

Scope 1 GHG emissions are those that arise from thermal utilisation of the fossil component of incoming residual waste from households, industry and commerce as well from consumption of heating oil, natural gas, diesel and operating resources for the purposes of flue gas cleaning (for air pollution control) at production plants and heating buildings. In order to calculate emissions from thermal utilisation, the total volume of the waste utilised is allocated to the categories of municipal waste, commercial and industrial waste and sewage sludge and weighted accordingly. Compared with the previous year, Scope 1 emissions declined slightly as a result of somewhat lower waste throughput.

Scope 2 takes account of GHG emissions arising from the power purchased at the 17 plant sites and the headquarters in Helmstedt. In order to calculate the emissions from power purchased, the consumption figure was multiplied by the relevant power mix emission factor provided by the German Federal Environment Agency (UBA)¹.

Scope 2 emissions increased compared with the previous year owing to a greater need for externally purchased electricity. This is attributable to unscheduled plant downtimes and the resulting purchase of electricity to fulfil contractually guaranteed energy supply commitments.

Scope 3 emissions include other indirect emissions associated with purchases of resources for flue gas cleaning (for air pollution control) and the landfilling of residues (bottom ash, residues from flue gas cleaning). To calculate the emissions from purchases of resources for flue gas cleaning, specific emission factors from the ecoinvent database² were applied for the individual materials. In taking account of residues, it is assumed that 50 per cent of bottom ash went to landfill and 100 per cent of residues from flue gas cleaning were utilised. These volumes are taken into account by means of corresponding emission factors.³

Scope 3 emissions increased because of greater consumption of production resources for flue gas cleaning (for air pollution control). This was primarily due to unscheduled plant downtimes and adjustments to the addition of production resources in order to ensure compliance with the statutory thresholds for air pollutants, which were reduced further in the reporting year.

All Scope 1-3 product-related emission categories were incorporated into calculation of the **intensity quotient**. The quotient is calculated based on the total volume of 4,789,099 tonnes of waste and sewage sludge utilised in our 17 thermal waste treatment plants and in the sewage sludge mono-incineration plants in Helmstedt and Stavenhagen in 2024 (2023 volume: 4,859,948 tonnes).

The literature-based emission factors used in this disclosure for the most part take into account not only CO₂ but also emissions of other climate-relevant gases. The related information can be found in the footnotes to the disclosure of our GHG emissions.

¹ Source for the emission factor for electricity purchased: UBA (0.363; preliminary estimate for 2024, updated document not yet published). The emission factor on which the calculation is based takes account of the gas CO₂.

² Source for the emission factors for operating materials for flue gas cleaning (for air pollution control): ecoinvent database (specific emission factors for individual materials)

³ Source for the emission factors for bottom ash: ecoinvent database (0.0106), for residues from flue gas cleaning (for air pollution control): ecoinvent database (0.0267)

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

→ Climate-relevant emissions (output)

(Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 305 Emissions (continued)

The utilisation of energy from residual waste can reduce the use of fossil raw materials and therefore avoid GHG emissions. The recovery of secondary raw materials containing metals from bottom ash also helps **avoid GHG emissions**. These avoided emissions are not presented as credits but are reported explicitly as avoidance through substitution. The decrease in avoidance through substitution is also attributable to lower waste throughput in the reporting year.

In order to achieve our climate ambitions, we are working on various projects to reduce our greenhouse gas emissions – including the capture and use of CO₂ and the pre-sorting of waste with a view to recycling plastics and therefore diverting them from the thermal utilisation process. This avoidance through substitution, as described above, together with the volume of emissions avoided through the abovementioned projects, forms the foundation for our targeted climate ambition.

	GHG emissions ¹	2022	2023 ²	2024
GRI 305-1	Direct (Scope 1) GHG emissions ^{3,4}	1,895,456 t CO ₂ eq	1,971,899 t CO ₂ eq	1,942,773 t CO ₂ eq
GRI 305-2	Energy indirect (Scope 2) GHG emissions ⁵	12,367 t CO ₂ eq	10,570 t CO ₂ eq	14,521 t CO ₂ eq
GRI 305-3	Other indirect (Scope 3) GHG emissions	95,724 t CO ₂ eq	97,418 t CO ₂ eq	103,913 t CO ₂ eq
	<i>of which from purchased goods and services⁶</i>	<i>89,562 t CO₂eq</i>	<i>91,213 t CO₂eq</i>	<i>97,556 t CO₂eq</i>
	<i>of which from waste generated in operations⁷</i>	<i>6,162 t CO₂eq</i>	<i>6,205 t CO₂eq</i>	<i>6,357 t CO₂eq</i>
	Total GHG emissions	2,003,546 t CO₂eq	2,079,887 t CO₂eq	2,061,207 t CO₂eq
GRI 305-4	Intensity of GHG emissions per tonne of waste input ⁸	0.435 t CO ₂ eq	0.428 t CO ₂ eq	0.430 t CO ₂ eq
	Avoidance through substitution ⁹	2,379,016 t CO ₂ eq	2,448,548 t CO ₂ eq	2,351,055 t CO ₂ eq

¹ Consolidation approach based on operational control for all fully consolidated EEW companies

² Test operations of the sewage sludge mono-incineration plant in Stavenhagen began in November 2023. Emissions from the inputs of sewage sludge, fuels and operating resources there were not taken into account in the GHG emissions calculations for this reporting year.

³ Sources for the emission factors: for municipal waste: ITAD (0.315); for industrial waste: EEW assumption (0.5); for sewage sludge: EEW assumption (0.07); for heating oil: UBA (0.074); for natural gas: ecoinvent database (0.201); for diesel: UBA (0.074); for decarbonisation of sodium hydrogen carbonate: ecoinvent database (0.524). To calculate the emissions from heating oil and diesel consumption, the specific values for the mean density (ecoinvent database [0.85 kg/l]) and the calorific value (ecoinvent database [40 MJ/kg]) were used. To calculate the emissions from natural gas consumption, first the consumption was converted into kWh (density: ecoinvent database [0.8 kg/m³]; calorific value for natural gas: ecoinvent database [10.5 kWh/kg]).

⁴ The emission factors used also take account of other climate-relevant gases besides CO₂ (e.g. N₂O).

⁵ Source for the emission factor for electricity purchased: UBA (0.363; preliminary estimate for 2024, updated document not yet published). The emission factor on which the calculation is based takes account of the gas CO₂.

⁶ Source for the emission factors for operating materials for flue gas cleaning (for air pollution control): ecoinvent database (specific emission factors for individual materials)

⁷ Source for the emission factors for bottom ash: ecoinvent database (0.0106); for residues from flue gas cleaning (for air pollution control): ecoinvent database (0.0267)

⁸ Our value creation process primarily results in emissions of CO₂ (Scope 1). The emission factors on which the calculation is based also take account of emissions from processes upstream.

⁹ Source for the emission factor for the power mix in Germany: UBA (0.363; preliminary estimate for 2024, updated document not yet published by the editorial deadline for this report); for the district heating mix in Germany: UBA (0.238); for process steam: climate report by InfraServ Hoechst (0.283); for metal recovery: ITAD (0.057)

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

(Other) output materials/resources



Our ambition

We are constantly working on increasing resource recovery from thermal utilisation of waste with a view to closing material cycles and substituting natural resources. Our focus here is not just on the quantities reclaimed but also on the types of resources recovered. This way, we provide an alternative to primary resources. We also ensure we consistently comply with all emission limits.



Strategic goal by 2030

With regard to the residues created at our thermal utilisation plants, we want to increase the recycling rate from an average of 7 per cent (baseline year 2021) to at least 70 per cent.



Benchmark

Recycling rate for residues (percentage)



Progress in target achievement UPDATE

Benchmark	2023 status ¹	2024 status	2030 target
Recycling rate for residual materials	Average of around 9.8 per cent	Average of around 8.8 per cent	Average of 70 per cent

¹ The figure presented in the 2023 sustainability report was incorrect and has been corrected in this report.

Note

The slight decrease in the recycling rate compared with 2023 is attributable to the smaller share of recovered material from bottom ash, which was due to the unscheduled plant downtimes at the Schwedt and Stapelfeld sites. Moreover, two of our newly built sewage sludge mono-incineration plants were operational in the reporting year, but the resulting boiler ash could not yet undergo a suitable recycling process.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 3-3-c Policies and commitments

At EEW, various policies apply to (other) output materials/resources. The most important are as follows:

Name of the policy	Description of the policy
Matrix certification in accordance with ISO 14001:2015 Environmental Management Systems	Our environmental management approach has matrix certification in accordance with ISO 14001. The international standard sets out requirements for an environmental management system that will allow an organisation to improve its environmental performance, fulfil its legal and other obligations and achieve environmental objectives.
Process instruction for residue disposal	The process instruction for residue disposal defines the relevant core processes for residue disposal. These include the principles of residue disposal, the disposal strategy and disposal concepts, process descriptions for tenders, notifications and audits.

We are committed to observing and fulfilling all statutory requirements relating to our own output materials/resources. The particularly relevant legislation includes: Germany’s Act on Protection from Harmful Environmental Effects Caused by Air Contamination, Noise, Vibrations and Similar Phenomena, the Federal Immission Control Act, the German Government’s Technical Guide on Ensuring Clean Air, the EU-wide Industrial Emissions Directive (IED) and the Best Available Techniques (BAT) reference documents it contains, Germany’s Circular Economy Act, Landfill Ordinance, Substitute Buildings Material Ordinance and Waste Disposal Ordinance, the European Agreement concerning the International Carriage of Dangerous Goods by Road and Germany’s Hazardous Substances Ordinance.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We are working on various measures to recover resources and thereby achieve actual and potential positive impacts, avoid potential negative impacts and minimise actual negative impacts.

Flue gas cleaning technology (for air pollution control)

We use modern, efficient flue gas cleaning technology to keep any environmental impact as low as possible. These plants effectively capture the inorganic pollutants contained in flue gases, such as heavy metals, sulphur dioxide and hydrochloric acid. This means some of the organic and inorganic pollutants are minimised at the point of generation, others are chemically transformed into harmless or separable compounds and others still are filtered out.

Collaboration with certified waste management companies

All residues are transported exclusively by certified carriers in a professional manner and are processed by waste management operators and may undergo a further recycling step (metals, phosphorus), be used in road construction, sent to landfill or used for back-filling in mines (see [GRI 306-2](#) ↙).

Metal recycling

The ferrous and non-ferrous metals recovered from bottom ash, such as steel, stainless steel, copper, aluminium, brass and zinc, are separated and recycled. Sorting out metals during processing forms part of the agreement with our partner firms for the recovery of bottom ash.

Phosphorus recycling from sewage sludge ash

At various plant sites, we are investing in the construction of sewage sludge mono-incineration plants and planning phosphorus recycling for the sewage sludge ash generated. This will allow us to provide municipalities with solutions for meeting the statutory obligation to recover phosphorus from sewage sludge and sewage sludge ash, which will apply from 2029. The use of sewage sludge mono-incineration enables a phosphorus recovery rate of over 90 per cent in downstream processes.

Project: recovery of sodium hydrogen carbonate

We are developing a concept for the recovery of sodium hydrogen carbonate from residues associated with relevant flue gas cleaning procedures (for air pollution control) – at a processing facility of our own – by means of an innovative recycling process. The idea is to reduce the use of operating materials, lower residue levels and recycle captured CO₂.

Cooperation with scientific institutions

In collaboration with various scientific institutions, we are conducting research into processes aimed at further optimising material cycles, such as processes for separation and recycling residues from flue gas cleaning. In the areas of residues, heat and flue gases, we are developing new products aimed at increasing the utilisation rate and therefore further protecting resources. For example, we are working with the Technische Universität Bergakademie Freiberg on solutions for obtaining clinker substitutes, similar to slag sand, for the cement and concrete industry from fly ash associated with flue gas cleaning.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

We want to significantly increase the recycling rate for residues generated at thermal waste treatment plants. In order to achieve the strategic goal of a recycling rate of at least 70 per cent, we developed quantitative and qualitative operational targets to break this down further. These help us to manage impacts and track the effectiveness of measures.

Quantitative operational targets	2023 status	2024 status UPDATE
– From 2029, phosphorus recovery from sewage sludge ash with a recycling rate of over 90 per cent	> Recycling rate for sewage sludge ash: 0 per cent	> Recycling rate for sewage sludge ash: 0 per cent
– Recycling rate of at least 80 per cent for residues from flue gas cleaning (for air pollution control) by reducing the proportion of flue gas cleaning residues disposed of as backfill in mines by 2026	> Recycling rate for residues from flue gas cleaning: around 0.3 per cent	> Recycling rate for residues from flue gas cleaning: around 0.3 per cent
– Recovery rate of at least 70 per cent for bottom ash from thermal waste utilisation by 2026	> Recovery rate for bottom ash: around 12 per cent	> Recovery rate for bottom ash: around 11 per cent

Qualitative operational targets	Status/progress UPDATE
– Compliance with emission limits for non-climate-relevant emissions in accordance with the 17th Ordinance on the Implementation of the Federal Immission Control Act (17th BImSchV)	> Presentation of non-climate-relevant air emissions in GRI 305-7 ACHIEVED

The emissions from our thermal utilisation and treatment plants are measured on a regular basis. We measure eight pollutants continuously, while other pollutants are measured every six or 12 months. At some sites, we also transmit the emission data electronically to the responsible authorities. In addition, we publish annual plant-specific emission values for all sites in accordance with section 23 of the 17th Federal Immission

Control Act (BImSchV) (see [GRI 305-7](#) ✓). In order to track the effectiveness of recovery measures for our residues, we conduct regular audits of the waste management companies commissioned (see [GRI 306-2](#) ✓). Moreover, the companies managing bottom ash and flue gas cleaning residues must also confirm the recycling of these materials on an annual basis.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 305

Emissions

GRI 305-7

Other air emissions

In the 2024 reporting year, we consistently operated all thermal waste utilisation plants in accordance with the relevant permit, including in relation to emissions of airborne pollutants.

Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	2022	2023	2024
Total dust ¹	0.46 mg/Nm ³	0.43 mg/Nm ³	0.30 mg/Nm ³
Total carbon ²	0.34 mg/Nm ³	0.36 mg/Nm ³	0.39 mg/Nm ³
Hydrogen chloride ³	3.39 mg/Nm ³	3.37 mg/Nm ³	3.02 mg/Nm ³
Sulphur dioxide ⁴	10.82 mg/Nm ³	9.15 mg/Nm ³	8.86 mg/Nm ³
Nitrogen oxide ⁵	103.04 mg/Nm ³	100.37 mg/Nm ³	97.14 mg/Nm ³
Mercury ⁶	< 1 µg/Nm ³	< 1 µg/Nm ³	< 1 µg/Nm ³
Ammonia ²	1.47 mg/Nm ³	1.72 mg/Nm ³	2.00 mg/Nm ³
Carbon monoxide ⁷	10.19 mg/Nm ³	11.18 mg/Nm ³	11.23 mg/Nm ³

¹ Limit value in accordance with 17th BImSchV (daily average) 2022, 2023 and 2024: 5 mg/Nm³

² Limit value in accordance with 17th BImSchV (daily average) 2022, 2023 and 2024: 10 mg/Nm³

³ Limit value in accordance with 17th BImSchV (daily average) 2022 and 2023: 10 mg/Nm³; 2024: 8 mg/Nm³

⁴ Limit value in accordance with 17th BImSchV (daily average) 2022 and 2023: 50 mg/Nm³; 2024: 40 mg/Nm³

⁵ Limit value in accordance with 17th BImSchV (daily average) 2022, 2023 and 2024: 150 mg/Nm³

⁶ Limit value in accordance with 17th BImSchV (daily average) 2022 and 2023: 30 µg/Nm³; 2024: 10 µg/Nm³

⁷ Limit value in accordance with 17th BImSchV (daily average)s 2022, 2023 and 2024: 50 mg/Nm³

Our climate-relevant emissions can be found in the chapter [GRI 3-3: Climate-relevant emissions](#) ↙.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

**STAKEHOLDER
ENGAGEMENT**

Imprint

GRI 306 Waste

GRI 306-1 Waste generation and significant waste-related impacts

Non-recyclable waste generated by households, municipalities and industry is an important resource for us and is the largest input material by volume in our value creation process (see [GRI 3-3: Waste \(input\)](#) ↗). In addition to the environmentally friendly products of process steam, district heating and electricity, residues are generated in the course of thermal utilisation at our plants that are classified as waste according to GRI Sustainability Reporting Standards (see [GRI 306-3](#) ↗). The largest share is made up of the bottom ash generated by the combustion process. This ash can be used in road construction, for example, instead of primary materials such as sand and gravel. Metals contained in the bottom ash – such as iron, aluminium and copper – can be reused in numerous ways thanks to their high degree of purity. Other residues are boiler ash and fly ash, which are both waste products from multilevel flue gas cleaning (for air pollution control). State-of-the-art flue gas cleaning technology captures pollutants from the flue gas and permanently removes them from the biosphere. Environmentally friendly uses of boiler ash and fly ash include backfilling old salt galleries in underground mines. An overview of inputs, activities and outputs can be found in our [input-output model](#) ↗. This also shows which types of waste arise in the course of our own activities and may lead to actual and potential waste-related impacts.

GRI 306-2 Management of significant waste-related impacts

Circularity measures and measures to avoid waste in our own activities, our so-called residues, are described in sections [GRI 3-3-d](#) ↗ and [GRI 3-3-e](#) ↗ of this chapter. All residues are transported exclusively by certified carriers in a professional manner and are processed by waste management operators and may undergo a further recycling step (metals, phosphorus), be used in road construction, sent to landfill or used for backfilling in mines. A particular criterion in choosing a firm to dispose of our residues is whether they have a valid certificate to operate as a waste management company. In order to check whether the disposal processes for residues are being performed properly and in accordance with the law, we appraise our contractual partners (transport firms and waste management companies) during regular audits. The promised service level and quality requirements are duly checked, and the current situation – in terms of disposal – is discussed. In the case of any deviation from statutory requirements or contractually agreed framework conditions, the contractual partner will be requested in writing to make the relevant changes within a specified period. Results are documented in an audit report. Before appointing our waste management providers, we gather waste-related data such as quantity and quality and store this in our electronic residues database. When we contract service providers, we share with them this information that is relevant to their disposal work. All vehicles belonging to hauliers pass over calibrated weighing pads as they enter and leave the plants. There are also regular analyses of material samples and visual inspections. Hazardous waste is always recorded via the electronic waste documentation system.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 306 Waste (continued)

GRI 306-3 Waste generated

	2022	2023	2024
Total weight of waste generated	1,471,378 t	1,518,543 t	1,495,846 t
Hazardous waste ¹	255,968 t	269,127 t	254,154 t
<i>Flue/boiler ash</i>	43,096 t	54,891 t	36,209 t
<i>Old coke</i>	1,112 t	721 t	659 t
<i>Filter cakes</i>	2,683 t	2,410 t	2,403 t
<i>Fly ash</i>	109,929 t	96,539 t	98,444 t
<i>Sodium chloride</i>	1,381 t	1,344 t	1,576 t
<i>Mixed brine</i>	3,684 t	2,397 t	3,468 t
<i>Mixture of boiler ash and fly ash</i>	89,425 t	106,983 t	107,608 t
<i>Inspection residues</i>	4,659 t	3,842 t	3,787 t
Non-hazardous waste	1,215,409 t	1,249,416 t	1,241,692 t
<i>Bottom ash incl. metals²</i>	1,162,584 t	1,171,435 t	1,198,990 t
<i>Ash from the fluidised bed³</i>	46,921 t	49,472 t	41,199 t
<i>Sands⁴</i>	225 t	339 t	230 t
<i>Sodium chloride⁵</i>	1,478 t	1,641 t	1,273 t
<i>Vapours⁶</i>	4,200 t	26,529 t ⁶	28,655 t

¹ Includes, amongst other things, mercury, cadmium and lead

² The bottom ash undergoes a recycling process, in which the metals are prepared for reuse. According to certificates of destruction, this amounted to around 10 per cent on average in the reporting year. In total, around 60 percent of the bottom ash was recovered in the reporting year; the remainder was sent to landfill.

³ Used by cement works or sent to landfill

⁴ Used by cement works

⁵ Utilised in the aluminium industry or mining

⁶ Increase due to the sewage sludge mono-incineration plant in Helmstedt becoming operational.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 306

Waste (continued)

GRI 306-4

Waste diverted from disposal

All residues diverted from disposal are utilised and recycled by partner companies commissioned by EEW.

	2022	2023	2024
Total weight of waste diverted from disposal	361,969 t	389,679 t	350,488 t
Hazardous waste ¹	231,996 t	230,542 t	216,180 t
<i>Preparation for reuse</i> ²	0 t	721 t	659 t
<i>Recycling</i>	0 t	0 t	0 t
<i>Other recovery operations</i> ³	231,996 t	229,821 t	215,521 t
Non-hazardous waste	129,973 t	159,137 t	134,308 t
<i>Preparation for reuse</i>	0 t	26,529 t	28,655 t
<i>Recycling</i> ⁴	128,270 t	130,628 t	132,805 t
<i>Other recovery operations</i> ⁵	1,703 t	1,980 t	1,503 t

¹ All the hazardous fractions from flue gas cleaning (for air pollution control), in particular boiler and fly ash, mixture and sodium chloride

² Old coke, recovery by R 7 process (Recovery of components used for pollution abatement)

³ Other use in mining

⁴ Metal recycling from bottom ash, recycling of coarse ash

⁵ Sands and sodium chloride in mining

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Waste (input)

Energy (output)

Climate-relevant emissions (output)

→ (Other) output materials/
resources

Area of action
VALUE CHAIN

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 306

Waste (continued)

GRI 306-5

Waste directed to disposal

Around one per cent of the residues directed to disposal are managed by EEW, the rest is recovered or disposed of externally by partner companies commissioned by EEW.

	2022	2023	2024
Total weight of waste directed to disposal	1,239,487 t	1,128,864 t	1,145,357 t
Hazardous waste	33,612 t	38,585 t	37,974 t
<i>Incineration (with energy recovery)</i>	0 t	0 t	0 t
<i>Incineration (without energy recovery)</i>	0 t	0 t	0 t
<i>Landfilling¹</i>	33,612 t	38,585 t	37,974 t
<i>Other disposal operations</i>	0 t	0 t	0 t
Non-hazardous waste	1,205,875 t	1,090,279 t	1,107,383 t
<i>Incineration (with energy recovery)²</i>	12,682 t	12,108 t	13,280 t
<i>Incineration (without energy recovery)</i>	0 t	0 t	0 t
<i>Landfilling³</i>	388,452 t	460,682 t	450,921 t
<i>Other disposal operations⁴</i>	804,741 t	617,489 t	643,182 t

¹ At class III landfill sites

² Unburnt materials in bottom ash are fed back in for thermal utilisation.

³ Disposal of prepared bottom ash and ash from the fluidised bed at landfill sites

⁴ Prepared bottom ash used for road and landfill construction

AREA OF ACTION

Value chain

MATERIAL TOPIC

Customer relationships



Our engagement for the Sustainable Development Goals (SDGs)



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

→ Customer relationships

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

Customer relationships



Our ambition

Solid customer relationships and partnerships based on trust are central to what we do and to our commercial success. That is why we all are constantly working to ensure a high level of satisfaction among both customers and partners.



Strategic goal by 2030

The satisfaction rating from our customers and partners is at least “good” on average.



Benchmark

School grades according to survey results



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
<p>The methodology and concept for the implementation of a regular customer satisfaction survey were developed. An inaugural survey is planned for 2024.</p>	<p>A customer satisfaction survey conducted in the reporting year showed that more than 50 per cent of respondents were “very satisfied” and more than 40 per cent were “satisfied” with their collaboration with EEW.</p> <p>ACHIEVED</p>	<p>Customer satisfaction: “good”</p>



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

→ Customer relationships

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

The fundamental policies for interacting with customers are our Code of Conduct and our general terms and conditions of business.

Name of the policy	Description of the policy
<p>Code of Conduct ↗</p>	<p>The Code of Conduct sets out how we interact with business partners, including customers. It covers things like statutory rules on competition law and anti-corruption as well as EEW's supplementary standards of conduct. The Code of Conduct also stipulates how to deal with donations and sponsorship activities. The Code thus ensures we conduct ourselves with integrity and in accordance with the rules (see GRI 3-3: Ethics and integrity ↙).</p>
<p>General terms and conditions ↗</p>	<p>Our general terms and conditions of business apply to all offers and contracts relating to the transport and disposal of waste for utilisation and/or disposal from industrial and commercial enterprises or other sources, apart from municipal waste from private households. Among other things, they set out the scope of services, prices, delivery times and customers' obligations.</p>

We are committed to fulfilling all statutory requirements relating to the topic of customer relationships. Laws and ordinances relating to energy and waste, such as Germany's Federal Immission Control Act, as well as the Circular Economy Act and the General Data Protection Regulation are particularly relevant to this topic.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

→ Customer relationships

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We take various actions with respect to customer relationships. These are aimed at avoiding or mitigating potential negative impacts, minimising actual negative impacts and achieving actual and potential positive impacts.

Safe waste management and energy supply

We offer our customers a safe waste treatment service and provide reliable capacity at our sites for thermal utilisation and energy generation for both municipalities and industry.

Participation in public tenders

As a waste management operator, we make a contribution to the common good and properly functioning municipal infrastructure by offering a reliable waste treatment option. We participate in public tenders and accordingly make our capacity available.

Material stream management

We offer our customers an intelligent way of managing all their material streams. Our sales team develops optimal solutions that take account of requirements and individual waste types and ensure reliable recovery or disposal. A central task of material stream management is to provide each of our plants with the optimal fuel. Important considerations here are calorific values, qualities, economic conditions and also transport routes.

Our plant network also makes it possible to respond at short notice to unforeseen situations such as plant downtimes, but also to scheduled inspections. This means we can guarantee a reliable treatment option for our customers at all times.

Partnerships

We build collaborations with partners from the worlds of business and academia and maintain existing partnerships with a view to pooling expertise and working together to develop innovative technologies and projects. This gives customers from municipalities and industry new utilisation opportunities, such as the chemical recycling of plastics. Together with our partners, we also develop processes for recovering other secondary raw materials such as sodium hydrogen carbonate (see [GRI 3-3: \(Other\) output materials/resources](#) ↙).

Communication and dialogue

Transparent communication and dialogue are very important to us as they inspire trust in our business activity. We communicate openly with our customers and are transparent when providing information, for example with our customer newsletter and via various social media channels. We maintain personal contact through regular discussions with customers, which provide us with valuable feedback on our work. At customer events, as well as information and discussion events, we engage in dialogue with our customers, such as when plant extensions or new-build projects are planned. We also take part in trade fairs, where we present our range of services and get a chance to speak with visitors. Any potential conflicts are dealt with on a customer-specific basis and always with a view to finding a solution.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

→ Customer relationships

Area of action
SOCIETY

STAKEHOLDER
ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

Our main goal in terms of customer relationships is to ensure that customers and partners have a “good” level of satisfaction. This strategic goal is broken down into quantitative and qualitative operational targets, which help us manage impacts and track the effectiveness of our actions.

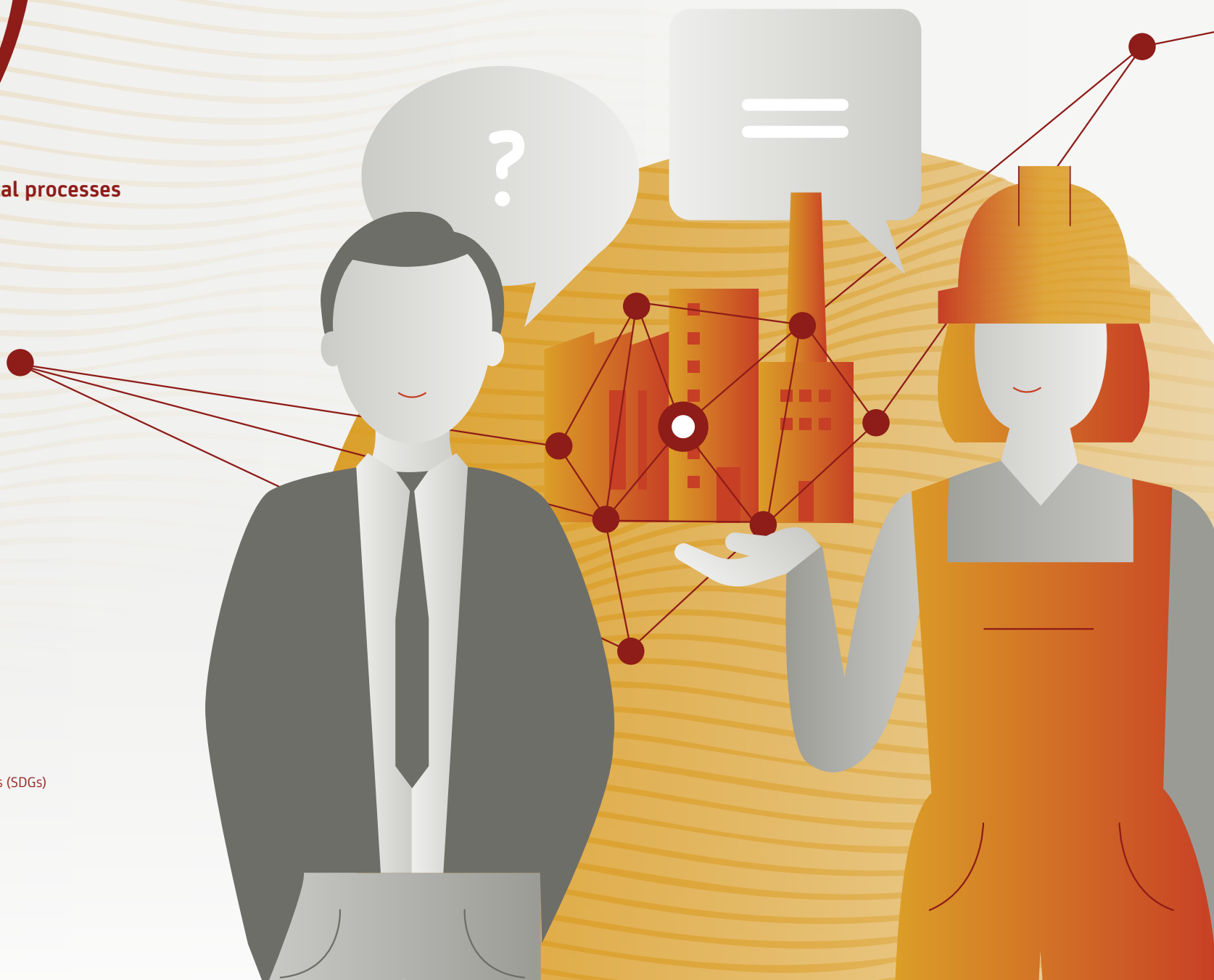
Quantitative operational targets	2023 status	2024 status UPDATE
<ul style="list-style-type: none"> – Strengthening dialogue by holding at least two customer events per year and business area from 2023 	<ul style="list-style-type: none"> > A total of 18 customer events were held: four EEW partner dialogues as well as 14 information events. 	<ul style="list-style-type: none"> > Our main dialogue focus was IFAT 2024 ↗ in Munich, the world’s leading trade fair for environmental technology and a key customer event. Through our short presentations at our booth, we had the opportunity to engage in lively discussions with our customers and partners. In addition, we put on a further customer event. ACHIEVED
<ul style="list-style-type: none"> – Provision of more information to customers through the founding and establishment of a customer newsletter for all business areas/customer groups and distribution of at least two issues/information updates per year from 2023 	<ul style="list-style-type: none"> > Two issues of the customer newsletter were sent out. 	<ul style="list-style-type: none"> > One issue of the customer newsletter was sent out. We also stepped up our social media activity, primarily on LinkedIn.
<ul style="list-style-type: none"> – Promoting sustainable activities through at least three meetings/discussions with key accounts and partners on the topic of sustainability per year 	<p>Sustainability aspects were a topic at the following events:</p> <ul style="list-style-type: none"> > at the EEW partner dialogue events > at the “1st South Baden Sustainability Day” hosted by EEW, with around 50 guests, in the form of a podium discussion > at the newly founded sustainability working group of interest group ITAD ↗ 	<p>Sustainability aspects were a topic at the following events:</p> <ul style="list-style-type: none"> > at IFAT 2024 ↗ (world’s leading trade fair for environmental technology) > in working groups within ITAD ↗ and BDE ↗ > via specialist lectures at events put on by VKU ↗, DWA ↗, ITAD ↗ and UMK e.V. ↗ ACHIEVED

AREA OF ACTION

Society

MATERIAL TOPIC

Participation in political and societal processes



Our engagement for the Sustainable Development Goals (SDGs)



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ Participation in political and societal processes

STAKEHOLDER
ENGAGEMENT

Imprint

Participation in political and societal processes



Our ambition

We strive to maintain and enhance our reputation as a reliable and expert partner with a strong interest in sustainability – with a view to being involved in social policy discourse on the circular economy and energy sector and actively contributing our expertise. To facilitate this kind of exchange, we offer dialogue platforms for our stakeholder groups.



Strategic goal by 2030

We want to intensify exchange on social policy matters by offering and holding five events per year and site relating to topics in the circular economy and the energy sector.



Benchmark

Number of dialogue events held



Progress in target achievement UPDATE

2023 status	2024 status	2030 target
On average, 12 events were hosted per site – a total of around 210 events.	On average, 10 events were hosted per site – in total, more than 180 events. ACHIEVED	Hosting at least five events per site per year



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ Participation in political and societal processes

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-c Policies and commitments

Various policies apply at EEW relating to involvement in political and societal processes. The main ones are described below.

Name of the policy	Description of the policy
<p>Code of Conduct ↗</p>	<p>We commit ourselves and our employees to comply with the various rules associated with representing the interests of the EEW Group, such as Germany’s Lobbying Register Act. All other requirements in the Code of Conduct relating to lobbying are also regarded as binding. For example, anything gifted to holders of official positions is subject to particularly strict requirements. Beyond small gifts of low value, anything given to holders of official positions must be agreed in advance with the Compliance Officer. The Code of Conduct also stipulates how to deal with donations and sponsorship activities (see GRI 3-3: Ethics and integrity ↗).</p>
<p>Articles of associations in which EEW is a member</p>	<p>The articles of those associations of which we are a member apply to us. These describe the hierarchy and protocol to follow within an association, what the association’s duties are and who will represent the association to the outside world and how. These articles vary from association to association (see GRI 2-28 ↗ for an overview of the associations and advocacy organisations of which we are a member).</p>

We comply with all statutory provisions relating to involvement in political and societal processes. The lobbying/transparency registers at both national and EU levels are of particular relevance to this topic.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ Participation in political and societal processes

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-d Actions taken

We implement various measures to manage our participation in political and societal processes and the associated impacts. These measures help us to avoid potential negative impacts and either rectify or mitigate actual negative impacts. First and foremost though, we strive to ensure our actions generate both actual and potential positive impacts.

Compliance training

All employees complete basic compliance training. The training topics relating to competition law and anti-corruption are of particular relevance to those employees involved in political and societal processes (see [GRI 3-3: Ethics and integrity](#) ↙).

Updating the lobbying/transparency registers

We have entered any of our own representatives in lobby groups in the lobbying/transparency registers and update these entries on a regular basis. As databases managed by the German parliament and the European Union and available for the public to inspect, the registers create transparency and make it easier to understand the structures behind the influence brought to bear on the political consensus and decision-making process with respect to specific regulatory initiatives.

Monitoring of legislative procedures

We continuously monitor public debate surrounding current legislative projects, with a view to both getting involved and preparing for any changes.

Active involvement in associations and business organisations

We are actively involved in various industry associations (see [GRI 2-28](#) ↙), encourage debate and develop innovative technologies and solutions with partners. As part of these collaborations, we also get involved in joint policy and media work.

Communication and dialogue

We communicate transparently about our activities, for example, via newsletters, press releases and social media. We engage in direct discussion with representatives from the worlds of politics, academia and business at various dialogue events. The focus there is on the circular economy and the energy sector. We also invite politicians and other stakeholder representatives to parliamentary evenings and tours of our plants (see [GRI 3-3: Customer relationships](#) ↙). We regularly hold open days (for any interested members of the public) at our plant sites, as well as individual tours, with a view to facilitating direct exchange.

Advisory councils at sites

At some sites, we have established an advisory council, incorporating representatives of customers and other stakeholders. These advisory councils meet once or twice a year and are updated on general conditions and ongoing business activities. Any concerns may also be raised or tabled on these occasions.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ Participation in political and societal processes

STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-e Effectiveness of the actions taken

We want to intensify exchange on social policy matters by holding five events per year at all sites. In the reporting year, more than 180 events were hosted by our 17 plant sites and our central departments. These were attended or accessed by a wide variety of stakeholders. At IFAT 2024, the world's leading trade fair for environmental technology, a total of 116 EEW employees received 1,000 guests across the five days of the fair. In addition, our employees contributed their expertise during 29 presentations and podium discussions over the course of the event. Moreover, during the reporting year, various socio-political discussions took place with representatives from local, state and

federal politics, and there were various committee meetings and plant tours conducted for school groups, stakeholders and interested citizens. We also had direct contact with numerous guests at open house days at our Magdeburg-Rothensee, Heringen, Premnitz, Hannover and Großbränschen sites. In conjunction with our building projects, we celebrated important milestones at our Magdeburg-Rothensee, Stapelfeld and Stavenhagen sites with partners, customers, employees and political representatives.

Our strategic objective is broken down into qualitative operational targets, which help us to manage impacts and track the effectiveness of measures.

Qualitative operational targets	Status/progress UPDATE
<ul style="list-style-type: none"> – Introduction of a policy in 2023 to standardise general stakeholder management with a view to strengthening and developing partnerships and relationships 	<ul style="list-style-type: none"> > Owing to internal corporate reorganisations, the finalisation and publication of the policy were postponed until 2025.
<ul style="list-style-type: none"> – Ongoing development of stakeholder engagement at regional and local levels through greater involvement or creation of advisory councils at our sites 	<ul style="list-style-type: none"> > Advisory councils are active at the Helmstedt (TRV Buschhaus plant), Göppingen, Stapelfeld and Magdeburg-Rothensee sites. At other sites, relevant local stakeholders were informed on an ad hoc basis about ongoing activities (e.g., local resident meetings in Hannover) or EEW was invited to related events or (committee) meetings to present topic-specific information there. ACHIEVED
<ul style="list-style-type: none"> – Expanding active involvement in associations and business organisations through at least one representative on a working group or in a role at each association of which we are a member 	<ul style="list-style-type: none"> > Our active collaboration focused on the main topic areas affecting our industry now and in future. For example, we are active on the boards, executive bodies and various working groups of the industry associations ITAD and BDE. EEW is also active in the Carbon Management Allianz (CMA) ↗ together with other partner companies. ACHIEVED
<ul style="list-style-type: none"> – Public transparency about any EEW involvement in political processes through entries in the lobbying/transparency registers 	<ul style="list-style-type: none"> > Entry has been made: Lobby register for the German parliament ↗ Transparency register for the European Union ↗ ACHIEVED

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ Participation in political and societal processes

STAKEHOLDER ENGAGEMENT

Imprint

Topic-specific disclosures

GRI 415

Political influence

Political contributions

GRI 415-1

Contributions to political parties, political foundations and other political groups are ruled out in principle in accordance with internal directives.

	2022	2023	2024
Total monetary value of political contributions (in euros)	0	0	0

Stakeholder engagement



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ STAKEHOLDER
ENGAGEMENT

Imprint

GRI 2-29 Approach to stakeholder engagement

The impacts of our business activities on the economy, the environment and society affect the interests of various stakeholders. These include employees, business partners, politicians, the scientific community and the public as well as associations and lobby groups.

We identified and defined our stakeholder groups as part of the preparations for our first Sustainability Report in 2018. All relevant areas of the business were involved in this and each identified and described the individual people and groups with whom they have close dealings. We then combined these into interest groups.

On a project-specific basis, we have and will continue to regularly identify and increasingly engage further stakeholders. For example, members of the public and local residents near the sites where we are implementing local projects belong to the core stakeholder groups.

On our journey towards a more sustainable future, we are systematically involving interest groups identified as relevant to EEW at both a Group level and site/project level. The Corporate Sustainability team steers stakeholder management relating to sustainability aspects at EEW. In the course of regular discussions with stakeholders or via targeted surveys (see [GRI 3-3: Customer relationships](#) ✓), we ascertain their expectations relating to our business activity and our engagement for sustainability as well as their views on key issues. Their views and concerns play a part in shaping company policy and help

us manage material topics in a targeted manner. In particular, this means avoiding or reducing negative impacts and enhancing positive impacts.

We use various communication formats to engage our stakeholders: through both personal contact, at events for example, as well as information provided via various media. In this way, we promote transparency through our online presence, press releases, newsletters and posts on social media. Direct interaction takes place, for example, at various dialogue formats such as public debates, meetings of associations and specialist conferences. It also occurs at our booth during trade fairs, at accompanying presentations and during tours of our plants. Within the company, we use, among other things, the intranet, video formats, corporate gatherings and the EEW employee app to continuously communicate with our employees.

In future, we want to engage our stakeholders even more closely in our business activities. We have therefore set ourselves the goal of offering and hosting at least five dialogue events per year and site on topics relating to the circular economy and the energy sector (see [GRI 3-3: Participation in political and societal processes](#) ✓). We also strive to adopt a systematic approach to surveying employee and customer satisfaction, so that we can address their needs even more effectively (see [GRI 3-3: Customer relationships](#) ✓ and [GRI 3-3: Working conditions and corporate culture](#) ✓).

As part of the preparations for the application of the Corporate Sustainability Reporting Directive (CSRD), we will once again review and adapt, if necessary, our approach to stakeholder engagement.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ **STAKEHOLDER ENGAGEMENT**

Imprint

Target groups for our stakeholder management

Our business activity – thermal utilisation of municipal and commercial residual waste as well as sewage sludge – and the associated use of energy from waste to generate

steam, heat and electricity have impacts on the economy, the environment and society and therefore affect the concerns of various stakeholders. So on our journey towards a more sustainable future, we are fostering systematic engagement with all relevant stakeholders.



INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action COMPANY

Area of action EMPLOYEES

Area of action ENVIRONMENT

Area of action VALUE CHAIN

Area of action SOCIETY

→ STAKEHOLDER ENGAGEMENT

Imprint

GRI 3-3-f Engagement of interest groups in the management of actions taken

Our activities do or may affect various individual people or groups. So it is important to make sure that those affected become involved in shaping our measures and assessing their effectiveness.

As part of our materiality analysis in 2022, we asked a representative selection of members of our stakeholder groups to tell us how they rate our sustainability performance at the level of individual actions and topics and what they expect from EEW. We did not explicitly ask how stakeholders rate the measures we have implemented and how effective they find them to be. Nevertheless, we were able to draw indirect conclusions from the answers provided to help shape our future portfolio of measures. The expectations of our stakeholders were taken into account, particularly in terms of defining material topics and developing goals and benchmarks for our sustainability roadmap, and will therefore influence our commitment to sustainability in future too.

With the survey, we not only concentrated on interest groups relevant to our business activity, but also conducted interviews with representatives from all groups actually or potentially affected – meaning representatives from society, business, politics and academia as well as customers and suppliers. The results of the survey can be found in

the [Overview of stakeholder expectations and feedback](#) ↗. Here we outline not just the expectations our interest groups, but also a summary of how we intend to satisfy these in future.

At an operational level, our departments are already in close contact with the relevant affected stakeholders, for example, at events with customers and other stakeholder representatives and through ongoing transparent communication (see [GRI 3-3: Customer relationships](#) ↗ and [GRI 3-3: Participation in political and societal processes](#) ↗). Further examples are listed under GRI 3-3-d/e of each material topic.

If you have any suggestions, ideas, questions or criticism you wish to share with us, please contact us by e-mail at nachhaltigkeit@eew-energyfromwaste.com ↗.

Stakeholder expectations and feedback

The survey of selected stakeholder representatives was conducted as part of our materiality analysis in 2022. Our engagement was therefore rated across all potentially material topics (see chapter [Sustainability strategy](#) ↗). The expectations and feedback were fed into the subsequent process of identifying our 12 material topics and were also taken into account when our [sustainability roadmap](#) ↗ was being developed.

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ STAKEHOLDER ENGAGEMENT

Imprint

TOPICS	STAKEHOLDER EXPECTATIONS AND FEEDBACK	OUR RESPONSES
General		
<ul style="list-style-type: none"> > Sustainability engagement > Shareholder > Intentions 	<ul style="list-style-type: none"> – Continuing to assume responsibility and act as a role model for reliable waste management and energy supply – Advancing the transition from waste utilisation to reclaiming resources – Stepping up commitment to all aspects of sustainability (environmental, economic and social) – Credibility in ensuring due diligence in human rights and environmental matters is questioned due to ownership structure 	<p>We take on responsibility and manage our day-to-day conduct in accordance with our Sustainability strategy by trying to strike a balance between the various aspects of sustainability. Our sustainability roadmap summarises the goals we wish to achieve by 2030. Independent of the ownership structure, it has long been important to us to observe due diligence obligations in human rights and environmental matters. Our Policy statement lays out our commitment to the respect of human rights and environment-related obligations. We have implemented a risk management system in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) and appointed a Human Rights Officer (see GRI 3-3: Ethics and integrity).</p>
Company		
<ul style="list-style-type: none"> > Ethics and integrity > Value creation > Transparency and dialogue > Innovation and digitalisation 	<ul style="list-style-type: none"> – Fostering greater transparency and dialogue – Accelerating innovations and digitalisation as key factors on the journey to greater sustainability 	<p>Since 2018, we have been disclosing non-financial information through our annual sustainability reporting. We transparently disclose our output materials (see GRI 3-3: (Other) output materials/resources, GRI 306-3 to 306-5 and input-output model). We describe how we deal with topics classified as “material” in the relevant chapters (see GRI 3-3: Innovation and GRI 3-3: Digitalisation).</p>
EMPLOYEES		
<ul style="list-style-type: none"> > Working conditions and corporate culture > Employee health and safety > Employee development > Diversity, inclusion and equal opportunities 	<ul style="list-style-type: none"> – Creating good working conditions and an inspiring corporate culture – Ensuring employee health and safety – Being more attractive as an employer to young people – Doing more in terms of diversity, inclusion and equal opportunities 	<p>We explain our objectives and measures for managing impacts in our “Employees” area of action in chapters GRI 3-3: Working conditions and corporate culture, GRI 3-3: Employee health and safety and GRI 3-3: Employee development.</p>

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ STAKEHOLDER ENGAGEMENT

Imprint

TOPICS	STAKEHOLDER EXPECTATIONS AND FEEDBACK	OUR RESPONSES
ENVIRONMENT		
<ul style="list-style-type: none"> > Waste (input) > (Other) input materials/resources > Energy (output) > Climate-relevant emissions (output) > (Other) output materials/resources > Biodiversity and local ecosystems 	<ul style="list-style-type: none"> – Maintaining a transparent and responsible approach to dealing with output materials – Progress in decarbonisation and climate neutrality – Promote the protection of biodiversity and local ecosystems 	<p>We are transparent about our output materials (see GRI 305-1 to 305-4 ↙, GRI 305-7 ↙, GRI 306-3 to 306-5 ↙ and our input-output model ↙) and explain our objectives in this area (see GRI 3-3: Climate-relevant emissions ↙ and GRI 3-3: (Other) output materials/resources ↙). We explain how we aim to achieve our climate ambitions in chapter GRI 3-3: Climate-relevant emissions ↙. We want to manage all measures on the basis of a holistic climate protection concept in which we also want to integrate topics such as biodiversity and local ecosystems.</p>
Value chain		
<ul style="list-style-type: none"> > Customer relationships > (Direct) supplier relationships > Environmental impacts in the supply chain > Social impacts in the supply chain 	<ul style="list-style-type: none"> – Maintaining good relationships with suppliers and customers – Expand dialogues with strategic partners – Put greater focus on environmental and social impacts in the supply chain 	<p>We have a strategic objective of developing and maintaining good relationships with customers and partners. We regularly communicate with our stakeholders in various dialogue formats. These also include political representatives as well as members of the scientific and business communities and society (see GRI 3-3: Customer relationships ↙). Our Policy statement ↗ lays out our commitment to the respect of human rights and environment-related obligations. We implemented a risk management system in accordance with LkSG and appointed a Human Rights Officer. We want to use findings from the recurring and ad hoc risk analyses in our own business activities and in the immediate supply chain to derive remedial and preventive measures for potential and actual violations of due diligence obligations relating to human rights and the environment.</p>

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action
COMPANY

Area of action
EMPLOYEES

Area of action
ENVIRONMENT

Area of action
VALUE CHAIN

Area of action
SOCIETY

→ STAKEHOLDER
ENGAGEMENT

Imprint

TOPICS	STAKEHOLDER EXPECTATIONS AND FEEDBACK	OUR RESPONSES	
Society	<ul style="list-style-type: none"> > Provision of services, creation of jobs and payment of taxes > Participation in political and societal processes > Partnerships with scientific organisations > Involvement in the community 	<ul style="list-style-type: none"> – Strengthen positive impacts on communities and regional economy through job creation and tax payments – Uphold community involvement, dialogue and public relations as well as good neighbourly relations – Increase research on CO₂ capture and storage as well as take more action on waste avoidance, recycling and research relating to the circular economy – Take sustainability into account when participating in political and societal processes – Continue to adhere to democratically established laws 	<p>As part of the local communities, we take on responsibility for the economic, social and environmental development in the area – for example, by awarding contracts to local suppliers, providing future-proof, attractive employment and through regional environmental protection. We will continue to deepen our commitment to R&D and intensify our collaboration with universities and other scientific institutions (see GRI 3-3: Innovation ✓) with a view to protecting the climate/resources as well the circular economy. As a reliable company with industry know-how and a focus on sustainability, we contribute our expertise to the social policy discourse on the circular economy and the energy sector. Entries in the lobbying/transparency registers ensure there is public transparency regarding our involvement in political processes (see GRI 3-3: Participation in political and societal processes ✓). All EEW employees are equally obligated to comply with laws, policies and our Code of Conduct (see GRI 3-3: Ethics and integrity ✓).</p>

INTRODUCTION

GENERAL DISCLOSURES

SUSTAINABILITY STRATEGY

Area of action

COMPANY

Area of action

EMPLOYEES

Area of action

ENVIRONMENT

Area of action

VALUE CHAIN

Area of action

SOCIETY

STAKEHOLDER
ENGAGEMENT

→ Imprint

Imprint

Publisher

EEW Energy from Waste GmbH
Schöninger Straße 2-3
38350 Helmstedt, Germany
www.eew-energyfromwaste.com ↗

Contact

Fabian Böhmer (Head of Sustainability)
Helena Wassermann (Sustainability Manager)
nachhaltigkeit@eew-energyfromwaste.com ↗

Creative concept and design

loveto GmbH, Berlin
www.loveto.de

Publication

July 2025
This report is available in German and English.
In case of a discrepancy between the versions,
the German version shall prevail.

