

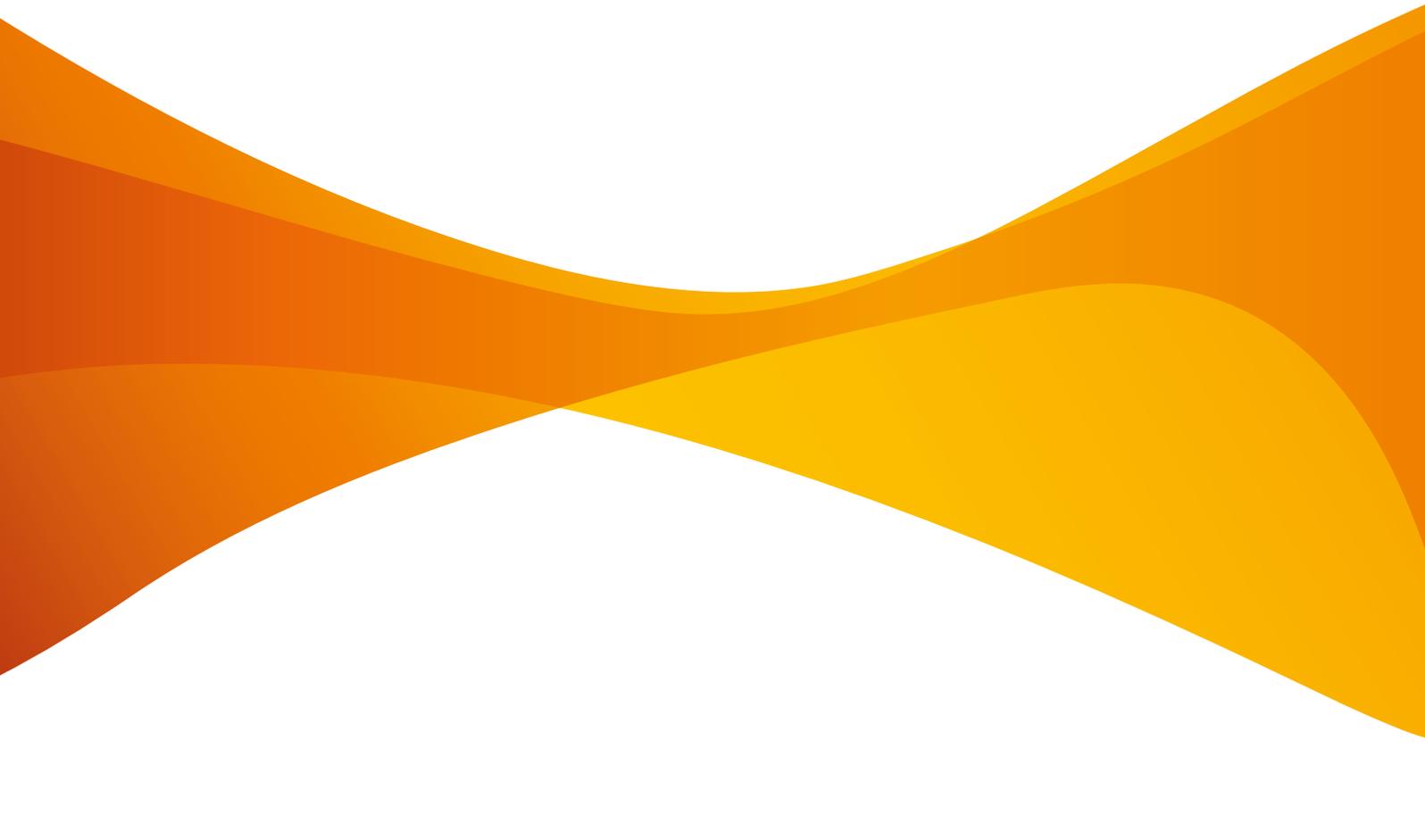
# Green Bond Reporting

February 2023



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## 01

## Overview EEW Green Bond

### EEW's Contribution to the Environment

At EEW, non-recyclable waste is thermally treated to ensure safe disposal, while the steam generated is used to produce energy for industrial processes, district heating and power generation.

Waste-to-energy not only provides sustainable and affordable energy that forms the basis for economic and social development, but is also essential for environmental and climate protection.

Consequently, sustainability is key to EEW's strategy, which aims to drive value creation and create benefits for people and the environment through the efficient use of natural resources, reducing emissions, creating jobs and fostering innovation.

Our plant network serves as a central platform for our customers' heat and climate transformation, providing state-of-the-art technologies and services that enable climate neutrality.

The ongoing decentralization, digitization and decarbonization of the energy world requires significant investments. To finance or refinance activities that contribute to climate protection and the circular economy, EEW issued its first Green Bond in June 2021, thus linking its sustainability, business and financing strategy even more closely.

The Green-Bond proceeds are used to (re-)finance sustainable activities that are in line with our Green Financing Framework (May 2021)<sup>1</sup>

| Issuer                     | Volume (EUR Mio.) | Term (years) | Maturity      | Coupon (%) | ISIN         |
|----------------------------|-------------------|--------------|---------------|------------|--------------|
| EEW Energy from Waste GmbH | 400               | 5            | 30. June 2026 | 0.361      | XS2354685575 |

<sup>1</sup> [https://www.eew-energyfromwaste.com/fileadmin/content/unternehmen/investor\\_relations/eew\\_green\\_financing\\_framework\\_may\\_2021.pdf](https://www.eew-energyfromwaste.com/fileadmin/content/unternehmen/investor_relations/eew_green_financing_framework_may_2021.pdf)

## Eligible Projects will include:

| GBP/GLP Category   | Eligible Project Description  | SDG Targets   |  |
|--|---|---|--|
| Energy Efficiency and Pollution Prevention & Control                                       | <p><b>Energy from waste:</b></p> <ul style="list-style-type: none"> <li>Investments in process optimization and energy consumption management for electricity, district heating and industrial steam generation from thermal waste recovery, with at least 50% of biogenic waste input, on average<sup>1</sup></li> <li>Investments in flue gas cleaning to fulfil BAT criteria (“Best Available Techniques” for Waste Incineration<sup>2</sup>) even if they are not implemented in national law or ordinances yet</li> </ul>  | <p><b>12.4</b> Environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p>                               |   |
| Eco-efficient and circular economy adapted products, production technologies and processes | <p><b>Innovation in circular waste management:</b></p> <ul style="list-style-type: none"> <li>Investments related to the development, building and running of the thermal recovery of sewage sludge and recycling of phosphorus</li> <li>Industrial recovery of carbon dioxide (through carbon capture and utilization CCU) to recycle flue gas cleaning residues (FGCR); and producing e-fuels together with green hydrogen (power to gas)</li> <li>Recovery of secondary materials from thermal waste treatment residues like ferrous and non-ferrous metals, critical metals and agglomerates</li> </ul> | <p><b>12.5</b> Substantially reduce waste generation through prevention, reduction, recycling and reuse</p> <p><b>9.4</b> Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes</p> | <br> |
| Renewable Energy   | <p><b>Solar PV renewable energy for operations</b></p> <ul style="list-style-type: none"> <li>Installation, operation and maintenance of solar PV systems at EEW plant sites</li> <li>Purchase of renewable energy through Power Purchase Agreements (PPAs)</li> </ul>  | <p><b>7.2</b> Increase substantially the share of renewable energy in the global energy mix</p>   |   |
| Clean Transportation   | <p><b>E-mobility</b></p> <ul style="list-style-type: none"> <li>Investments in the installation of electric vehicles charging infrastructure and in the purchase of electric vehicles</li> </ul>  | <p><b>11.2</b> Provide access to safe, affordable, accessible and sustainable transport systems</p>   |   |

<sup>1</sup> Generation of energy from renewable sources in accordance with the German Renewable Energy Sources Act (EEG), as at least 50% of biogenic waste input, but not entitled to additional remuneration. Generation of heat is considered fully climate-friendly according to German Building Energy Act (GEG), negative carbon footprint possible.

<sup>2</sup> <https://ec.europa.eu/jrc/en/news/new-eu-environmental-standards-waste-incineration>

# 02

## Allocation Reporting Eligible Projects (Portfolio)

This is the first report after issuance of the inaugural Green Bond in June 2021.

Due to a delay in preparing this first report we set the effective reporting date to Oct. 31, 2022 to provide a more accurate picture of the EEW Group's Eligible Project Portfolio.

The finance and sustainability departments regularly review all group projects for compliance with the eligible investment criteria and regularly monitor the existing Eligible Projects Portfolio.

A selection of Eligible Projects or changes to the Eligible Project Portfolio will be presented to EEW's strategic Steering Committee (the "Committee") making a recommendation for approval or removal.

The members of the Committee review and validate the proposed projects or changes to ensure the alignment of the final decision with the process and the defined criteria.

### The Allocation report will include:

- A list of Eligible Projects, including:
  - > A description of the project;
  - > The total amount of green financing proceeds allocated to each Eligible Project;
  - > The schedule;
- The share of new financing vs refinancing during the reporting period;
- Any unallocated balance.

### Allocation Summary

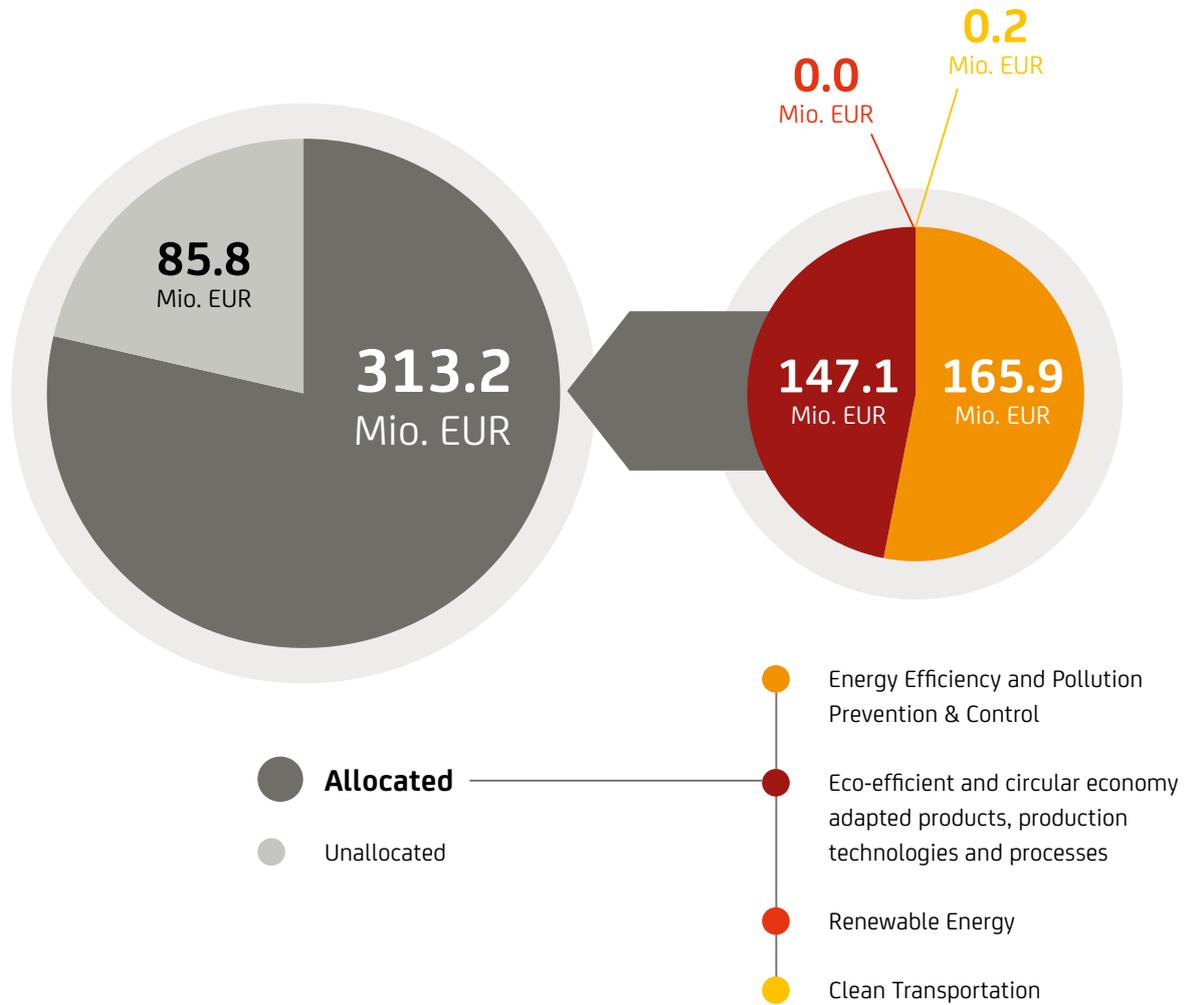
As of Oct. 31, 2022 an amount of EUR 313.2 Mio. or 78.5% of the net proceeds was invested in GBP/GLP categories

|   |            |                   |
|---|------------|-------------------|
| • Energy Efficiency and Pollution Prevention & Control:                                       | <b>EUR</b> | <b>165.9 Mio.</b> |
| • Eco-efficient and circular economy adapted products, production technologies and processes: | <b>EUR</b> | <b>147.1 Mio.</b> |
| • Renewable Energy:   | <b>EUR</b> | <b>– Mio.</b>     |
| • Clean Transportation:   | <b>EUR</b> | <b>0.2 Mio.</b>   |

We invested EUR 159.5 Mio. (40.0%) since the issuing of the green bond (new financing) and used EUR 153.7 Mio (38.5%) for the refinancing of projects.

An amount of EUR 85.8 Mio. remain currently unallocated (21.5 %).

Allocation per Oct. 31, 2022 (EUR Mio.)



## Eligible Projects

| Project Category (GBP/GLP Category)                  | Site / Entity   | Project type   | Project Description   | Schedule                                 | Refinancing Capital expenditure attributable to the bond 01.07.2018-30.06.2021 (EUR Mio.) <sup>4</sup> | New financing Capital expenditure attributable to the bond 01.07.2021-31.10.2022 (EUR Mio.) <sup>4</sup> |
|--|---|----------------|---|--|--|--|
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Premnitz GmbH   | WtE plant      | <ul style="list-style-type: none"> <li>Replacement of one Waste-to-Energy plant in Premnitz (2nd site in Premnitz).</li> <li>We build a new WtE plant in Premnitz attached to the remaining site (2nd incineration line).</li> <li>The new WtE plant can process up to 150 000 tons of waste p.a.</li> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the old turbine from 1970)</li> <li>Decoupling of district heat for the City of Brandenburg via a new 20 kilometer long pipeline from 2023 onwards (further increasing energy output).</li> </ul> | Regular operation since: 29.06.2022.     | 64.8   | 7.6  |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Stapelfeld GmbH <sup>5</sup>                          | WtE plant      | <ul style="list-style-type: none"> <li>New Waste-to-Energy facility replaces the old WtE plant in Stapelfeld</li> <li>New plant is able to process up to 325 000 tons of waste p.a.</li> <li>Energy output increases due to BVT/BAT.</li> </ul>   | Expected construction period: 2021-2024. | 29.3   | 35.8   |
| Energy Efficiency and Pollution Prevention & Control | Müllheizkraftwerk Rothensee GmbH <sup>5</sup>                               | WtE plant      | <ul style="list-style-type: none"> <li>New Waste-to-Energy facility attached to the existing WtE plant in Magdeburg Rothensee (5th incineration line)</li> <li>New incineration line is able to process up to 270 000 tons of non-recyclable waste p.a.</li> <li>Energy output increases due to BVT/BAT</li> </ul>  | Expected construction period: 2021-2024. | 0.8  | 11.9   |
| Energy Efficiency and Pollution Prevention & Control | Kraftwerk Schwedt GmbH & Co. KG   | Waste Shredder | <ul style="list-style-type: none"> <li>Replacement of 3 shredders for the pre-treatment of waste for the fluidized bed incineration</li> <li>New shredders with less energy consumption (&gt;11%)</li> </ul>  | Regular operation since: 30.04.2021      | 1.2  | 0.0  |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Saarbrücken GmbH MHKW (Pirmasens site)                | Steam Turbine  | <ul style="list-style-type: none"> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the old turbine from 1998)</li> <li>Up to 25% more electricity output efficiency at constant input parameters</li> </ul>  | Regular operation since: 30.06.2022      | 0.0  | 7.2  |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Saarbrücken GmbH AHKW (Neunkirchen site) <sup>5</sup> | Steam Turbine  | <ul style="list-style-type: none"> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the two old turbines from 1998)</li> <li>Up to 25% more electricity output efficiency at constant input parameters</li> </ul>   | Expected regular operation: Q1/ 2023     | 0.9  | 6.2  |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Heringen GmbH   | LED Lighting   | <ul style="list-style-type: none"> <li>Replacement of conventional lightning by LED lighting (&gt;350 lights)</li> <li>Almost 2/3 less energy consumption of the permanent lighting of the WtE plant (8.760 h per year)</li> </ul>  | Regular operation since: 2022            | 0.0  | 0.0  |
| Energy Efficiency and Pollution Prevention & Control | Kraftwerk Schwedt GmbH & Co. KG   | LED Lighting   | <ul style="list-style-type: none"> <li>Replacement of conventional waste bunker lighting by LED lighting (24 lights)</li> <li>Over 25% less energy consumption of the permanent lighting (8.760 h per year)</li> </ul>  | Regular operation since: H2 2021         | 0.0  | 0.0  |

|   |  |                            |   |   |              |              |
|---|--|----------------------------|---|---|--------------|--------------|
| <b>Eco-efficient and circular economy adapted products, production technologies and processes</b> | EEW Energy from Waste Helmstedt GmbH TRV Buschhaus           | Sewage sludge plant        | <ul style="list-style-type: none"> <li>• 1st Sewage sludge mono-incineration facility of EEW. Thermal treatment of sewage sludge only, to enable phosphorus recycling.</li> <li>• The residue-free process enables our partners to recover the phosphorus from the ash for direct use in fertilizers.</li> <li>• Plant capacity of up to 160 000 tons original substance (OS) p.a.</li> </ul> | Test operations since: 30.06.2022       | <b>44.3</b>  | <b>24.3</b>  |
| <b>Eco-efficient and circular economy adapted products, production technologies and processes</b> | EEW Energy from Waste Stapelfeld GmbH <sup>5</sup>           | Sewage sludge plant        | <ul style="list-style-type: none"> <li>• Sewage sludge mono-incineration facility. Thermal treatment of sewage sludge only, to enable phosphorus recycling.</li> <li>• The residue-free process enables our partners to recover the phosphorus from the ash for direct use in fertilizers.</li> <li>• Plant capacity of up to 144 000 tons original substance (OS) p.a.</li> </ul>            | Expected construction period: 2021-2026 | <b>9.5</b>   | <b>5.6</b>   |
| <b>Eco-efficient and circular economy adapted products, production technologies and processes</b> | EEW Energy from Waste Stavenhagen GmbH & Co. KG <sup>5</sup> | Sewage sludge plant        | <ul style="list-style-type: none"> <li>• Sewage sludge mono-incineration facility. Thermal treatment of sewage sludge only, to enable phosphorus recycling.</li> <li>• The residue-free process enables our partners to recover the phosphorus from the ash for direct use in fertilizers.</li> <li>• Plant capacity of up to 160 000 tons original substance (OS) p.a.</li> </ul>            | Expected construction period: 2021-2024 | <b>0.8</b>   | <b>42.0</b>  |
| <b>Eco-efficient and circular economy adapted products, production technologies and processes</b> | Müllheizkraftwerk Rothensee GmbH <sup>5</sup>                | Sewage sludge plant        | <ul style="list-style-type: none"> <li>• Sewage sludge mono-incineration facility. Thermal treatment of sewage sludge only, to enable phosphorus recycling.</li> <li>• The residue-free process enables our partners to recover the phosphorus from the ash for direct use in fertilizers.</li> <li>• Plant capacity of up to 55 000 tons original substance (OS) p.a.</li> </ul>             | Expected construction period: 2021-2024 | <b>0.0</b>   | <b>1.2</b>   |
| <b>Eco-efficient and circular economy adapted products, production technologies and processes</b> | EEW Energy from Waste Delfzijl BV <sup>5</sup>               | Sewage sludge plant        | <ul style="list-style-type: none"> <li>• Sewage sludge mono-incineration facility. Thermal treatment of sewage sludge only, to enable phosphorus recycling.</li> <li>• The residue-free process enables our partners to recover the phosphorus from the ash for direct use in fertilizers.</li> <li>• Plant capacity of up to 146 000 tons original substance (OS) p.a.</li> </ul>            | Expected construction period: 2021-2024 | <b>1.7</b>   | <b>17.6</b>  |
| <b>Clean Transportation</b>   | Several sites  | electric charging stations | <ul style="list-style-type: none"> <li>• Several charging stations for battery-electric vehicles e.g. in Stavenhagen, GroBräschen, Pirmasens, Neunkirchen, Heringen, Helmstedt, Hannover, Schwedt, Stapelfeld, Breisgau</li> </ul>  | Regular operation since: 2021/2022      | <b>0.2</b>   | <b>0.0</b>   |
| <b>Total</b>  |  |                            |   |   | <b>153.7</b> | <b>159.5</b> |

<sup>4</sup> Rounded figures

<sup>5</sup> Projects that have been under construction at the time of allocation

# 03

## Impact Reporting EEW CO<sub>2</sub> Avoidance Factor (CO<sub>2</sub>eq)

In line with EEW's objective to contribute to a climate-friendly energy supply and its role in the circular economy, we have established this Green Financing Framework ("Framework"). In this respect, our Framework further encourages the circular economy by bringing together sustainable projects and sustainable financing. We believe that this consistent focus on sustainability will be beneficial to all stakeholders.

### **The Impact Report includes:**

- A general description of selected Eligible Projects financed;
- Where available, metrics about the projects' impacts during the reporting period, such as:
  - > Estimated CO<sub>2</sub> emissions reduction (in tCO<sub>2</sub> equivalents)
  - > Estimated other emissions reduction per ton of waste processed
  - > Total power generated from renewable energy (solar PV) at plant sites (MWh)
  - > Number of EVs purchased;
  - > Number of EV charging stations installed.

Based on the current emissions per kilowatt hour of electricity of the German electricity mix for selected pollutants (also called specific emissions) published by the German Federal Environment Agency, EEW determines the increased energy extraction for energy efficiency measures under otherwise identical conditions (isolated investment consideration) and the resulting CO<sub>2</sub> savings (in CO<sub>2</sub>eq).

These specific emission values only include the direct emissions of electricity generation and had decreased continuously in recent years. The reason for the decrease is, among other things, the increased share of renewable energies in the electricity mix, or the decreased share of electricity generation from fossil fuels.

## Overview Impact of Eligible Projects

| Project Category (GBP/GLP Category)                  | Site / Entity   | Project type        | Project Description  | CO <sub>2</sub> avoidance factor of the project p.a. (tons CO <sub>2</sub> eq/a) <sup>4</sup> | CO <sub>2</sub> emissions avoided attributable to the bonds p.a. (tons CO <sub>2</sub> eq/a) <sup>4</sup> |
|--|---|---------------------|--|---|---|
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Premnitz GmbH                           | WtE plant           | <ul style="list-style-type: none"> <li>Replacement of one Waste-to-Energy plant in Premnitz (2nd site in Premnitz).</li> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the old turbine from 1970) with higher electricity output efficiency at constant input parameters</li> </ul> | 4.620   | 4.620   |
| Energy Efficiency and Pollution Prevention & Control | Kraftwerk Schwedt GmbH & Co. KG                               | Waste shredder      | <ul style="list-style-type: none"> <li>Replacement of 3 shredders for the pre-treatment of waste for the fluidized bed incineration</li> <li>New shredders with less energy consumption (&gt;11%)</li> </ul>   | 458   | 458   |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Saarbrücken GmbH<br>MHKW Pirmasens site | Turbine             | <ul style="list-style-type: none"> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the old turbine from 1998)</li> <li>Up to 25% more electricity output efficiency at constant input parameters</li> </ul>   | 9.121   | 9.121   |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Saarbrücken GmbH AHKW Neunkirchen site  | Turbine             | <ul style="list-style-type: none"> <li>Energy output increases due to a new steam turbine for electricity generation (replacing the two old turbines from 1998)</li> <li>Up to 25% more electricity output efficiency at constant input parameters</li> </ul>  | 8.344   | 8.344   |
| Energy Efficiency and Pollution Prevention & Control | EEW Energy from Waste Heringen GmbH                           | LED Lighting        | <ul style="list-style-type: none"> <li>Replacement of conventional lighting by LED lighting (&gt;350 lights)</li> <li>Almost 2/3 less energy consumption of the constant lighting of the WtE plant (8.760 h per year)</li> </ul>   | 43  | 43  |
| Energy Efficiency and Pollution Prevention & Control | Kraftwerk Schwedt GmbH & Co. KG                               | LED Lighting        | <ul style="list-style-type: none"> <li>Replacement of conventional waste bunker lighting by LED lighting (24 lights)</li> <li>Over 25% less energy consumption of the constant lighting (8.760 h per year)</li> </ul>  | 442   | 442   |
| <b>Total</b>   |   |                     |  | <b>23.027</b>   | <b>23.027</b>   |
| Clean Transportation                                 | Several sites   | e-charging stations |  | 26 charging stations  | 26 charging stations  |

<sup>4</sup> Rounded figures

# 04

## Independent Auditor's Report on a Limited Assurance Engagement

### To EEW Energy from Waste GmbH, Helmstedt

We have performed a limited assurance engagement on the Allocation report for the Green Bond (ISIN XS2354685575) of EEW Energy from Waste GmbH in Helmstedt (hereinafter EEW) according to the Green Financing Framework of EEW as of May 2021, for the period of 1 July 2018 to 31 October 2022 (hereinafter: Allocation report). The Allocation report is a component of EEW's "Green Bond Reporting".

Our engagement exclusively refers to section 2 "Allocation Reporting Eligible Projects (Portfolio)" in the PDF-Version of EEW's "Green Bond Reporting". Not subject to our assurance engagement is section 3 "Impact Reporting EEW CO<sub>2</sub> Avoidance Factor (CO<sub>2</sub>eq)" of EEW's "Green Bond Reporting".

### Responsibilities of the executive directors

The executive directors of the Company are responsible for the preparation of the Allocation report in accordance with the Green Financing Framework of EEW as of May 2021 (hereinafter EEW Green Financing Framework). This responsibility includes the selection and application of appropriate methods to prepare the Allocation report and making assumptions and estimates that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal control as the executive directors consider necessary to enable the preparation of the Allocation report that is free from material misstatement, whether due to fraud (manipulation of the Allocation report) or error.

### Independence and quality assurance of the auditor's firm

We have complied with the German professional requirements on independence as well as other professional conduct requirements.

Our audit firm applies the national legal requirements and professional pronouncements - in particular the BS WP/vBP ["Berufssatzung für Wirtschaftsprüfer/vereidigte Buchprüfer": Professional Charter for German Public Accountants/German Sworn Auditors]) in the exercise of their Profession and the IDW Standard on Quality Management issued by the Institute of Public Auditors in Germany (IDW): Requirements for Quality Management in the Audit Firm (IDW QS 1) and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to compliance with professional ethical requirements, professional standards as well as relevant statutory and other legal requirements.

**Responsibilities of the auditor**

Our responsibility is to express a conclusion on the Allocation report based on our assurance engagement.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. Those standards require that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the company's Allocation report is not prepared, in all material respects, in accordance with the EEW Green Financing Framework. Not subject to our assurance engagement is section 3 "Impact Reporting EEW CO<sub>2</sub> Avoidance Factor (CO<sub>2</sub>eq)" of EEW's "Green Bond Reporting".

In a limited assurance engagement, the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly, a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgment of the auditor.

In the course of our assurance engagement we have, among other things, performed the following assurance procedures and other activities:

- Inquiries of employees involved in the allocation of proceeds, the reporting process and the internal control system in relation to this process, to assess the use of proceeds and the reporting process and the internal controls to the extent relevant for the assurance engagement on the disclosures in the Allocation report,
- Inspection of the relevant documentation of the systems and processes for classifying projects ("eligible projects") in accordance with the EEW Green Financing Framework and review thereof on a sample basis,
- Inspection of the relevant documentation of the systems and processes for the allocation of proceeds and random checks thereof,
- Reconciliation of the quantitative and material qualitative disclosures in the Allocation report with the supporting documentation,
- Assessing the presentation of the information in the Allocation report for internal consistency of overall presentation, structure and content,
- Assessing whether the Allocation report contains all material disclosures, and the allocation report as a whole provides a suitable view.

**Assurance Conclusion**

Based on the assurance procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Allocation report for the Green Bond (ISIN XS2354685575) of EEW Energy from Waste GmbH in Helmstedt for the period of 1 July 2018 to 31 October 2022 is not prepared, in all material respects, in accordance with the Green Financing Framework of EEW from May 2021. Not subject to our assurance engagement is section 3 "Impact Reporting EEW CO<sub>2</sub> Avoidance Factor (CO<sub>2</sub>eq)" of EEW's "Green Bond Reporting".

**Restriction of use**

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. As a result, it may not be suitable for another purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

**General Engagement Terms and Liability**

The "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms]" dated 1 January 2017 are applicable to this engagement and also govern our relations with third parties in the context of this engagement ([www.de.ey.com/general-engagement-terms](http://www.de.ey.com/general-engagement-terms)). In addition, please refer to the liability provisions contained there in no. 9 and to the exclusion of liability towards third parties. We accept no responsibility, liability or other obligations towards third parties unless we have concluded a written agreement to the contrary with the respective third party or liability cannot effectively be precluded.

We make express reference to the fact that we will not update the report to reflect events or circumstances arising after it was issued, unless required to do so by law. It is the sole responsibility of anyone taking note of the summarised result of our work contained in this report to decide whether and in what way this information is useful or suitable for their purposes and to supplement, verify or update it by means of their own review procedures.

Eschborn/Frankfurt am Main, 3 February 2023

**Ernst & Young GmbH**

Wirtschaftsprüfungsgesellschaft

**Yvonne Meyer**

Wirtschaftsprüferin  
(German Public Auditor)

**Hans-Georg Welz**

Wirtschaftsprüfer  
(German Public Auditor)

# 05

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**eeW**

Energy from Waste

**EEW Energy from Waste GmbH**

Schöninger Straße 2–3

38350 Helmstedt

T 05351 18-0

F 05351 18-2522

[info@eeW-energyfromwaste.com](mailto:info@eeW-energyfromwaste.com)

[www.eeW-energyfromwaste.com](http://www.eeW-energyfromwaste.com)