RWE

Energised by nature.

Sustainability Performance Report 2023

Highlights from 2023

45 TWh
electricity from rene-wable sources

89%
of our investments are in green technologies

20,135
employees working for sustainable and reliable energy (FTE)

0
serious environmental incidents

Further reports

- Annual Report with Non-financial Group statement 2023
- Sustainability Strategy Report 2023
- Sustainability Management Report 2023

Sustainability Performance Report 2023

Contents

01	**Introduction**	**3**
	Year in review	4
	About this report	5
02	**Environment**	**6**
	Climate change	7
	Biodiversity	8
	Circular economy & Waste mgmt.	8
	Electricity production and efficiency	9
	Water	10
	Pollution and air quality	11
03	**Social**	**12**
	Occupational health and safety	13
	Diversity, equity and inclusion	14
	Social responsibility	15
	Employment	16
	Training and skills development	17
04	**Governance**	**18**
	Compliance	19
	Tax	20

01

Introduction

Year in review 4
About this report 5

Introduction

Year in review

We are RWE. Our company is at the forefront of the energy transition. Our operations around the globe ensure that people and businesses get the electric power they need in increasingly climate-friendly ways. Following the outbreak of the war in Ukraine in 2022, the situation on the energy markets was turbulent. At RWE, we worked hard to prevent a gas and electricity supply crisis and the situation eased somewhat in 2023. Despite the challenging environment, we hit a number of milestones in our growth strategy in the year under review.

Our renewable power generation increased. As of 31 December 2023, we had power generation assets with a total capacity of 44.4 GW. Compared with 2022, our generation capacity increased by 5.1 GW. At 39 %, renewables accounted for the largest share of our generation capacity at the end of 2023. Natural gas was in second place with 36 %. Our most important renewable energy source is wind power (11.9 GW), followed by photovoltaics (4.2 GW), biomass (0.8 GW) and hydropower (0.5 GW).

Our electricity production from renewables increased by 27 %, driven in particular by photovoltaics. This is due to the fact that we acquired the US energy company Con Edison Clean Energy Businesses on 1 March 2023 and have included it in our figures since then. The aforementioned acquisition led to a 546 % increase in photovoltaic production compared to the previous year. In wind power, we recorded an increase of 9 %, primarily due to more favorable weather conditions and the continued expansion of our generation capacities.

More electricity from renewables than from coal for the first time. Of the total electricity we produced last year, 35 % came from renewable sources, which exceeded the share of coal (30 %) for the first time in the company's history. This milestone is testimony to the fact that we are pressing ahead with our ambitious 'Growing Green' strategy and making good progress with the transition to renewable energy.

In our mining area west of Cologne, the Rhenish mining region, we extracted 48.2 million metric tons of lignite last year. This is 17.1 million tons less than in 2022 - a consequence of the sharp drop in electricity production at our lignite-fired power plants.

Lower emissions, and a clear transformation path. Last year, our power stations emitted around 62 million metric tons of carbon dioxide equivalent, i. e. 23 million metric tons less that the year prior. This was attributable to lower emissions from conventional power generation, in particular. Our specific emissions, i.e. CO2 emissions per megawatt hour of electricity generated, decreased from 0.55 metric tons to 0.48 metric tons.

Of our investments in the reporting period, 89 % were taxonomy-aligned. This means that the funds were allocated to activities which are classified as sustainable under the EU taxonomy regulation. Our original goal was to achieve 90 % taxonomy-aligned CapEx by 2030. However, in 2023 we raised this target to 95 %. To emphasise our efforts to transform, we have updated our climate targets with a clear commitment to a 1.5-degree aligned pathway: we are aiming to reduce our total Scope 1 and 2 emissions by 67.6 % and Scope 3 emissions by 42 %. 2022 will serve as a new base year.

A company that invests in its people – aiming for a safe and inclusive organisation. Our workforce remains committed to our purpose – this is reflected in yet another increase in our engagement index, which measures the motivation of our workforce in a Group-wide survey.
In the year under review, our engagement index was up by 4 % on the previous year, coming in at 88 %. This exceeded our target of 80 %, meaning that all key indicators have improved based on a Group-wide participation rate of 78 % (2022: 74 %).

At RWE, we are committed to high standards in occupational health: The key performance indicator established for occupational safety is the number of work-related accidents among in-house and contract staff resulting in at least one day of absence for every 1 million work hours (LTIF). The LTIF remained constant at the previous year's level of 1.5, outperforming the target within the RWE Group of 1.9. No fatal accidents occurred during the period under review.

Introduction

About this report

As the world faces increasing environmental and social challenges, the importance of sustainable business practices cannot be overstated. To ensure long-term success, it is essential for companies to be transparent about their impact on the environment and society. This report provides an overview of our main metrics when evaluating the success of our approaches and our strategy.

At RWE, we are proud to have been generating electricity for over 125 years now. A lot has changed since the day our company produced its first kilowatt hour – including the way we think about sustainability. Today, RWE is transforming into a global player in renewable energy.
With our 'Growing Green' strategy, we will invest over € 55 billion in renewables. Our growth strategy is supplemented by our nine priority topics on sustainability – climate change, biodiversity and recultivation, innovation, circular economy, diversity, occupational health and safety, social responsibility, compliance and ethics, and sustainable investments. This report covers these topics and other issues where we and our stakeholders see that our business activities have the potential to have an impact.

Sustainability is at the heart of what we do. We believe that our responsibility is to lead the way to a net-zero world. Power generation companies face a number of unique challenges when it comes to sustainability. One of the biggest is the significant environmental impact associated with generating electricity, particularly through the burning of fossil fuels such as coal, oil, and natural gas. This impact includes air and water pollution, greenhouse gas emissions, and the depletion of natural resources. While renewable energy is generally considered to be more sustainable than fossil fuels, there are still challenges associated with scaling up renewable energy production and integrating it into the grid.

We believe that by being open and honest about our performance, we can build trust with our stakeholders. We recognise that stakeholders' expectations for transparency about sustainability practices are increasing. This report is a key part of our commitment to transparency and accountability. To ensure the quality and comparability of our sustainability disclosures, we have adhered to the standards issued by organisations such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD) when preparing this information. These standards provide a framework for reporting on sustainability issues and help us to ensure that our disclosures are both relevant and reliable. The GRI has published a comprehensive set of sustainability reporting standards that cover economic, environmental and social performance. The SASB focuses on sustainability disclosure standards that are relevant to specific industries. The TCFD makes recommendations on climate-related financial disclosures to help companies understand and disclose the risks and opportunities associated with climate change.

By applying these standards, we can provide our stakeholders with consistent and comparable information about our sustainability performance, which helps to build trust and enhance our reputation. We hope that this report will serve as a valuable resource for our stakeholders and provide insights into our sustainability practices and performance.

For this report, we have collected and internally validated the key metrics for our most material sustainability topics. These topics help us to integrate sustainability across our businesses. We carefully evaluate the added value of each of the metrics and make changes when appropriate. If we do not report previous year's values, this can be for several reasons: in most cases we did not collect this figure or did not collect it in the same way as for 2023. We do not provide detailed justification for individual figures.

02

Environment

Climate change	7
Biodiversity	8
Circular economy & Waste mgmt.	8
Electricity production and efficiency	9
Water	10
Pollution and air quality	11

Environment

Climate change

Metric	Unit	2023	2022	2021
CO_2 emissions of our power stations	million mt CO_2e	60.6	83.0	80.9
Direct greenhouse gas emissions – Scope 1[1]	million mt CO_2e	61.9	85.4	86.9
Indirect energy-related greenhouse gas emissions – Scope 2 (location-based)[1]	million mt CO_2e	0.2	0.1	2.7
Indirect upstream and downstream greenhouse gas emissions – Scope 3	**million mt CO_2e**	**21.6**	**23.8**	**22.7**
of which: Category 1 – Purchased goods and services[2]	million mt CO_2e	2.1	1.5	0.9
of which: Category 2 – Capital goods[2]	million mt CO_2e	2.8	1.2	1.4
of which: Category 3 – Fuel and energy-related activities[1]	million mt CO_2e	3.1	4.5	6.5
of which: Category 4 – Upstream transportation and distribution[3]	million mt CO_2e	<0.1	<0.1	0.3
of which: Category 5 – Waste[4]	million mt CO_2e	0.2	0.2	0.1
of which: Category 6 – Business travel	million mt CO_2e	<0.1	<0.1	<0.1
of which: Category 7 – Employee commuting	million mt CO_2e	0	0	<0.1
of which: Category 9 – Downstream transportation and distribution	million mt CO_2e	0	0	<0.1
of which: Category 10 – Processing of sold products	million mt CO_2e	0	0.1	0.1
of which: Category 11 – Use of sold products	million mt CO_2e	10.8	12.8	13.4
of which: Category 15 – Investments[5]	million mt CO_2e	2.4	3.5	-
Biogenic emissions[1]	**million mt CO2e**	**4.0**	**-**	**-**
Carbon intensity (Scope 1 and 2)	mt CO_2e per MWh	0.48	0.55	0.50
Average Group power plant carbon intensity	mt CO_2 per MWh	0.341	0.354	0.410
Share of hybrid / electric vehicles in the company car fleet (for employees)	%	65	41	33
Renewable capacity share in total capacity (pro rata)	%	35	32	28

1 Prior year figures have been restated due to a change in the calculation method applied. Emissions from power supply contracts have therefore been reported under category 3.3 since 2022 rather than Scope 1, provided RWE controls the deployment of the power plants. Before 2022, our Scope 1 emissions contained biogenic emissions, which are reported separately as of 2023. Since 2022, Scope 2 figures have been retroactively recorded for each location individually, making them more precise.
2 In the year under review, we updated the way in which we calculate certain renewables product groups, i. e. capital goods, by taking a material / usage based approach and applied the relevant emissions factors. The calculation process for all other product groups has not changed compared to 2022.
3 Includes adjusted figures since 2023 to avoid double counting with category 3.3. This change has been retroactively implemented for fiscal 2022.
4 As of 2023, we now also include emissions from waste for third-party processing in addition to third-party disposal. This change has been retroactively implemented for fiscal 2022.
5 Retroactively included in reporting since 2022.

Accounting principles

- CO_2 emissions of our power stations: this includes emissions under the EU Emission Trading Scheme or equivalent systems. Furthermore, it includes emissions for our power plant in Turkey.
- Greenhouse gas emissions (Scope 1, 2 and 3): we report our greenhouse gas emissions in accordance with the Greenhouse Gas Protocol Standard and based on our internal inventory / methodology. Our Scope 1 emissions mainly consist of our power plant emissions, but also encompass further greenhouse gases beyond CO2. Scope 1 includes fuels used in company cars, leased ships and other minor sources. We report Scope 2 emissions using the location-based approach only. Our Scope 3 emissions accounting is based on an analysis of potential sources in our upstream and downstream value chain. All remaining four categories are deemed irrelevant for our business but are reviewed regularly. More information can be found at **www.rwe.com/emissions**.
- Average Group power plant carbon intensity: this figure shows the average carbon intensity of our power plant fleet expressed in metric tons of carbon dioxide per megawatt of installed capacity for every full-load hour. This key figure is considered in Executive Board remuneration.

Environment

Biodiversity

Metric	Unit	2023	2022	2021
Serious environmental incidents	Number	0	0	0
Coverage of environmental management systems	%	99.1	100	100

Environment

Circular economy & Waste management

Metric	Unit	2023	2022	2021
Total weight of waste diverted from disposal	**thousand mt**	**638**	**759**	**737**
of which: Hazardous waste	thousand mt	29	38	38
of which: Non-hazardous waste	thousand mt	609	721	699
Total weight of waste for disposal	**thousand mt**	**607**	**651**	**584**
of which: Hazardous waste	thousand mt	21	35	16
of which: Non-hazardous waste	thousand mt	586	616	568
Radioactive waste from nuclear power plants	mt	338	320	200
Spent fuel rods	mt	112	105	200
Ash for external disposal	thousand mt	13	9	10
Ash recovery	thousand mt	217	235	241
Gypsum for external disposal	thousand mt	0	3	3
Gypsum recovery	thousand mt	0	2	0
Recovery of ash as a by-product	thousand mt	245	477	323
Recovery of gypsum as a by-product	thousand mt	578	714	791
Recovery rate (core business)	%	83	-	-

Accounting principles - Biodiversity

- Serious environmental incidents: incidents with serious ramifications that are of substantial public interest and can only be controlled or managed with external support.
- Environmental management system coverage: External certification or internal surveillance audits. In 2022 excluding US operations due to a reorganization process.

Accounting principles - Circular economy

- Recovery: any operation involving products, components of products or materials that have become waste and are used in place of new products, components or materials.
- Since 2021, amounts for ash disposal have not been considered in the total weight of waste for disposal. For these specific amounts, we have permit obligations restricting our flexibility to influence the treatment. Thus disposal figures for 2022 and 2021 changed retrospectively.
- Recovery rate (core business): share of reused and recovered – not disposed – materials from all measured outflow (all waste, scrap, by-products, reused / refurbished materials etc.) in our core business (Lignite and Nuclear not in scope).

Environment

Electricity production and efficiency

Metric	Unit	2023	2022	2021
Power generation	GWh	129,701	156,794	160,547
Power generation from renewables	GWh	45,241	35,499	31,964
Use of lignite	million mt	43.91	60.35	56.83
Use of gas	billion m^3	7.82	9.38	9.71
Use of solid biomass	million mt	1.72	2.33	2.83
Use of nuclear fuels	mt	0	22.2	48.1
Use of oil	million mt	0.03	0.02	0.04
Use of waste	million mt	2.00	2.08	2.28
Use of hard coal	**million mt**	**1.35**	**2.40**	**2.55**
of which: Hard coal mined in the USA	%	35.47	18.97	20.61
of which: Hard coal mined in South Africa	%	63.62	51.69	1.72
of which: Hard coal mined in other states[1]	%	0.91	29.35	77.67

1 Prior year figures for 'other states' retroactively changed to align with new allocation in 2023 for supplying countries.

Metric	Unit	2023	2022	2021
Average RWE wind farm utilisation Onshore, Germany	%	21	19	17
Average RWE wind farm utilisation Onshore, United Kingdom	%	26	27	27
Average RWE wind farm utilisation Onshore, Netherlands	%	30	28	30
Average RWE wind farm utilisation Onshore, Poland	%	28	28	27
Average RWE wind farm utilisation Onshore, Spain	%	22	22	24
Average RWE wind farm utilisation Onshore, Italy	%	24	22	24
Average RWE wind farm utilisation Onshore, Sweden	%	28	30	29
Average RWE wind farm utilisation Onshore, USA	%	29	33	32
Average RWE wind farm utilisation Offshore, Germany	%	24[1]	37	35
Average RWE wind farm utilisation Offshore, United Kingdom	%	40	39	35
Average RWE wind farm utilisation Offshore, Sweden	%	47	45	47

1 Volume losses due to grid operator curtailments.

Accounting principles

- Use of fuel, e.g. lignite, gas etc.: amount of fuel we used to generate electricity in the year under review.

Environment

Water

Metric	Unit	2023	2022	2021
Total volume of water withdrawal	**million m³**	**4,662**	**4,748**	**4,749**
of which: Surface water	million m³	1,446	1,603	1,520
of which: Groundwater	million m³	483	500	502
of which: Water from third parties	million m³	4	4	4
of which: Seawater / brackish water	million m³	2,729	2,641	2,723
Total volume of water discharge	**million m³**	**4,505**	**4,591**	**4,580**
of which: Surface water	million m³	2,736	3,383	3,382
of which: Water to third parties	million m³	36	38	38
of which: Seawater / brackish water	million m³	1,733	1,170	1,160
Total water consumption	million m³	157	157	169
Specific water consumption	m³/MWh	1.21	1.00	1.05

Accounting principles

- The water category definitions are based on GRI 303: Water and effluents (2018).
- Water withdrawal: this includes all water resources we either withdraw directly from surface water, groundwater or seawater.
- Water discharge: this includes all planned and unplanned discharges of water, e.g. water, waste water and cooling water which is directly discharged into surface waters or into brackish water areas (estuaries).
- Specific water consumption: standardised to electricity generation (excluding contracted power plants).

Environment

Pollution and air quality

Metric	Unit	2023	2022	2021
NOx emissions	thousand mt	33.68	46.90	47.20
SO_2 emissions	thousand mt	9.33	13.70	13.90
Dust emissions	mt	1,666.81	2,120.50	2,305.50
NOx emission intensity	g/kWh	0.26	0.30	0.29
SO_2 emission intensity	g/kWh	0.07	0.09	0.09
Dust emission intensity	g/kWh	0.01	0.01	0.01
NOx emission intensity, lignite	g/kWh	0.75	0.73	0.78
NOx emission intensity, hard coal	g/kWh	0.38	0.35	0.37
NO_x emission intensity, gas	g/kWh	0.14	0.14	0.15
SO_2 emission intensity, lignite	g/kWh	0.25	0.25	0.28
SO_2 emission intensity, hard coal	g/kWh	0.13	0.14	0.13
SO_2 emission intensity, gas	g/kWh	0.00	0.00	0.00

Accounting principles

- Nitrogen oxides and sulphur dioxide emissions are only reported for our fossil-fuel power plants. Nitrogen oxides and sulphur dioxide are primarily measured by continuous measurement, but may also be based on plant- specific emission factors.
- Dust emissions: since 2022, and retrospectively for 2021, including emissions from opencast mines.

03
Social

Occupational health and safety	13
Diversity, equity and inclusion	14
Social responsibility	15
Employment	16
Training and skills development	17

Social

Occupational health and safety

Metric	Unit	2023	2022	2021
Lost Time Injury Frequency (LTIF), own employees	-	1.1	1.1	1.5
Lost Time Injury Frequency (LTIF), own employees and contract workers	-	1.5	1.5	2.0
Lost Time Incidents (LTI), own employees	Number	37	36	52
Lost Time Incidents (LTI), own employees and contract workers	**Number**	**94**	**83**	**120**
of which: Offshore Wind	Number	15	12	11
of which: Onshore Wind / Solar	Number	10	16	24
of which:RWE Clean Energy	Number	6	-	-
of which: Hydro / Biomass/Gas	Number	9	9	3
of which: Supply & Trading	Number	4	1	7
of which: Coal / Nuclear	Number	50	45	75
of which: Other (RWE AG)	Number	0	0	0
Fatal accidents, own employees	Number	0	0	0
Fatal accidents, contract workers	Number	0	1	1
Health rate	%	95.1	94.3	94.7
Sickness rate	%	4.9	5.7	5.3
Certified management systems for occupational safety	%	49	58	58

Accounting principles

- LTIF: number of lost time incidents resulting in at least one day of absence per 1 million hours worked.
- LTI: number of lost time incidents resulting in at least one day of absence.
- Sickness rate: percentage of work time that an employee is absent due to sickness, accidents or treatment. It is calculated by looking at the number of working hours missed out of a certain period of total working hours, according to country-specific regulations.
- Certified management systems for occupational safety: externally certified Group companies, based on Full Time Equivalents (FTE).

Social

Diversity, equity and inclusion

Metric	Unit	2023	2022	2021
Headcount of employees	**Number**	**21,233**	**19,406**	**19,387**
of which: Men	Number	17,100	16,006	16,351
of which: Men	%	80.5	82.5	84.3
of which: Women	Number	4,133	3,400	3,036
of which: Women	%	19.5	17.5	15.7
Women on Supervisory Board of RWE AG	Number	7	7	7
Women on Supervisory Board of RWE AG	%	35	35	35
Women on Executive Board of RWE AG	Number	1	1	1
Women on Executive Board of RWE AG	%	33.3	33.3	33.3
Women on Executive Boards of our operating companies	%	26.0	30.0	25.0
Women in management positions, one levels below the Executive Boards, Group	%	19.2	18.7	17.0
Women in management positions, two levels below the Executive Boards, Group	%	19.3	17.4	15.0
Women in management positions, Core business	%	23.1	20.8	19.0
Number of severely disabled persons, Germany	Number	880	1,002	–
Disability ratio, Germany	%	6.1	7.2	8.2
Average age	Years	43.5	44.4	–
Employees < 20 years	%	1.3	1.4	1.5
Employees 20 - 29 years	%	14.8	13.1	12.5
Employees 30 - 39 years	%	25.3	23.0	21.8
Employees 40 - 49 years	%	22.9	22.5	19.9
Employees 50 - 59 years	%	28.8	32.5	36.2
Employees ≥ 60 years	%	7.0	7.5	8.1

Accounting principles

- Disability ratio: share of workers with disabilities. We report this metric for Germany only. It takes into account severely disabled employees according to the German SchwBG or equivalent (GdB of min. 50 or min. 30).

Social

Social responsibility

Metric	Unit	2023	2022	2021
Engagement index	%	88.0	84.0	81.0
Projects supported by the 'Aktiv vor Ort' program	Number	31	34	40
Employees engaged in 'Aktiv vor Ort' projects	Number	58	150	140
Wages and salaries	€ million	2,486	2,639	2,012
Social security payments	€ million	288	270	288
Support benefits	€ million	28	15	4
Cost of pensions	€ million	114	196	198
Employees covered by collective agreements and other employees	FTE	10,980	11,522	12,754
Employees not covered by collective agreements	FTE	8,340	6,756	6,113
Contributions to 'Aktiv vor Ort'	€	24,900	28,620	40,000
Donations made by the Group	€ million	1.7	5.9	5.4
Sponsorships by the Group	€ million	3.8	1.1	1.7
Contributions to Community Funds in the United Kingdom	£ million	>5	>5	-
Grants made by Community Funds in the United Kingdom	Number	578	488	-

Accounting principles

- Engagement index: the index is based on responses to certain questions in our annual employee survey.
- 'Aktiv vor Ort' projects: Corporate volunteering projects, mainly conducted in Germany.
- Donations made by the Group: data includes grants made by Community Funds.

Social

Employment

Metric	Unit	2023	2022	2021
Employees	FTE	20,135	18,310	18,246
Employees	**Number**	**21,233**	**19,406**	**19,387**
of which: Germany	Number	14,343	13,969	14,599
of which: United Kingdom	Number	2,896	2,398	2,284
of which: USA	Number	1,810	1,044	868
of which: Netherlands	Number	781	603	579
of which: Czech Republic	Number	17	280	278
of which: Poland	Number	209	184	82
of which: Other	Number	1,177	928	697
Employees	**Number**	**21,233**	**19,406**	**19,387**
of which: Full-time employees	Number	19,779	18,100	18,077
of which: Part-time employees	Number	1,454	1,306	1,310
of which: Permanent contract	Number	20,217	18,685	18,656
of which: Fixed-term contract	Number	1,016	721	731
Tariff / payscale employees	%	51.5	57.1	62
Non-tariff / non-payscale employees	%	40.1	33.8	29
Share of executive employees	%	3.8	3.8	4.0
Fluctuation rate	%	2.7	3.2	–
External hires	**FTE**	**3,508**	**1,847**	**1,105**
of which: Men	FTE	2,596	1,326	834
of which: Women	FTE	912	521	271

Accounting principles

- Employees: this figure can be measured as headcount or measured in full-time equivalents (FTE).
- Permanent contract: employees with contracts that do not have an end date, including workers in the first period of retirement (in German: Aktivphase der Altersteilzeit).
- Fluctuation rate: total of all departures (retirement, termination by employer, termination by employee, mutual termination of contract and other departures, but excluding the end of fixed-term employment contracts and moves within the RWE Group, in FTE) as a percentage of permanent FTE on the key date of the previous period.

Social

Training and skills development

Metric	Unit	2023	2022	2021
Training days per employee, Germany	Days	3.3	4.1	3.7
Booked training sessions	Number	140,708	111,631	approx. 98,000
Proportion of employees undertaking training	%	100	100	100
Apprentices in the Group	**Number**	**707**	**742**	**just under 800**
of which: Germany	Number	644	686	-
Share of apprentices	**%**	**3.5**	**3.8**	**4.0**
of which: Germany	%	4.8	5.3	5.3
Apprentices p.a.	approx. Number	200	180	250

Accounting principles

- Booked training sessions: includes all sessions booked through our internal system but excludes training sessions booked separately by the employee – even if this was paid for by RWE.
- Proportion of employees undertaking training: all employees are required to attend annual training courses. This includes web-based training on topics such as compliance or cyber security.
- Apprentices: we account for official contractual apprenticeships in Germany; for other countries we account for equivalents.

04

Governance

Compliance 19
Tax 20

Governance

Compliance

Metric	Unit	2023	2022	2021
Feedback rate of the Executives' Compliance Reporting	%	100	100	100
Employees completing at least one compliance training session	%	100	100	100
Procurement volume in which the requirements of the Code of Conduct are a constituent element of the contractual relationship	%	100	100	100
New suppliers from which we purchased combustion fuels reviewed by the 'Know-your-customer' process	%	100	100	100

Accounting principles

- Feedback rate of the Executives' Compliance Reporting: this rate is based on a survey issued to all executives in the Group that is conducted in early January each year. The feedback rate of this Executives' Compliance Reporting serves as an indicator of attention to compliance.
- Procurement volume in which the requirements of the Code of Conduct are a constituent element of the contractual relationship: as a rule, we demand the recognition of our Code of Conduct. In exceptional cases, principles from third parties or agreements are also accepted, but these are checked in advance for comparability with our Code.

Governance

Tax

Metric	Unit	2023	2022	2021[11]
Revenues from business transactions with third-party companies	**€ million**	**226,153**	**304,412[1]**	**134,783**
of which: Germany	€ million	85,646	109,435	54,258
of which: USA	€ million	1,687	1,119	1,078
of which: United Kingdom	€ million	134,450	183,055	75,501
of which: Netherlands	€ million	882	1,642	947
of which: Other	€ million	3,488	9,161[9]	3,000
Income from internal Group transactions with other tax jurisdictions	**€ million**	**127,174**	**155,789[1]**	**42,040**
of which: Germany	€ million	43,925	40,164	9,194
of which: USA	€ million	4	2	1
of which: United Kingdom	€ million	61,207	77,896	22,936
of which: Netherlands	€ million	3,652	4,496	1,999
of which: Other	€ million	18,386	33,241[9]	7,910
Earnings before income tax	**€ million**	**3,675**	**2,294[1]**	**1,481**
of which: Germany	€ million	522	1,220	-520
of which: USA	€ million	44	-317	-609
of which: United Kingdom	€ million	2,280	-844	2,585
of which: Netherlands	€ million	457	1,418	160
of which: Other	€ million	372	817[9]	-136

Accounting principles

- Revenues from business transactions with third-party companies: this includes revenues from third parties / affiliated companies (pre-consolidation) in which we hold minority shares / no shares before offsetting trading revenues at segment level
- Income from internal Group transactions with other tax juristictions: this includes revenues from third parties / affiliated companies (pre-consolidation) in which we hold minority shares
- Country-by-country tax reporting: corresponds to the definitions set out in the GRI 204 reporting standard. Deviations from the consolidated financial statements are therefore possible.
- We started reporting tax by country in the 2021 financial year. For this reason, we do not disclose data for previous years. In most cases, differences to the standard tax rate result from high loss carryforwards as well as benefits from tax equity that are not recognised in tax.

Property, plant and equipment	**€ million**	**28,831**	**26,384[1,10]**	**167,564**
of which: Germany	€ million	5,741	8,229	68,925
of which: USA	€ million	9,938	5,060	7,030
of which: United Kingdom	€ million	9,262	9,142	77,083
of which: Netherlands	€ million	1,339	1,576	1,815
of which: Other	€ million	2,551	2,376[9]	12,712
Income tax paid	**€ million**	**806**	**-10**	**-156**
of which: Germany	€ million	108	-235[4]	210
of which: USA	€ million	-5	0	0
of which: United Kingdom	€ million	448	163	-337
of which: Netherlands	€ million	96	3	0
of which: Other	€ million	159	59[8,9]	-29
Income tax incurred	**€ million**	**765**	**420[1,7]**	**-270**
of which: Germany	€ million	14	24[5]	-110
of which: USA	€ million	6	0	0
of which: United Kingdom	€ million	550	265	-138
of which: Netherlands	€ million	126	71	-1
of which: Other	€ million	69	60[8,9]	-20
Energy tax	**€ million**	**231**	**249**	**275**
of which: Germany	€ million	210	230	255
of which: USA	€ million	0	0	0
of which: United Kingdom	€ million	0	0	0
of which: Netherlands	€ million	21	19	19
of which: Other	€ million	0	-	-

Wage tax	**€ million**	**783**	**536[3]**	**523**
of which: Germany	€ million	508	384	365
of which: USA	€ million	50	17	15
of which: United Kingdom	€ million	190	109	119
of which: Netherlands	€ million	35	26	25
of which: Other	€ million	-	-	-
Total of paid taxes per county	**€ million**	**1,821**	**776**	**963**
of which: Germany	€ million	827	379	410
of which: USA	€ million	45	17	15
of which: United Kingdom	€ million	638	273	456
of which: Netherlands	€ million	152	48	44
of which: Other	€ million	159	59[9]	38

1 Corresponds to the definitions of GRI 204, deviations from the consolidated financial statements are therefore possible.
2 Energy tax not including the British 'climate change levy'.
3 No figures were calculated for 'Other' on account of materiality reasons.
4 Refund of capital gains tax on dividends.
5 Excluding one-off effects from provision for tax risks.
6 In accordance with definitions from GRI 207, only taking account of the income taxes without ancillary services.
7 In accordance with definitions from GRI 207, only taxes from the period 2021 are stated.
8 No tax group above the limit and strongly counteracting effects in the individual countries.
9 Other countries on the basis of their importance in relation to portion of our revenue: Singapore, Czech Republic, Turkey, Italy, Poland, Spain, Denmark, Japan, Sweden, miscellaneous < 1 %.
10 No comparability with the previous year's figure because the calculation no longer includes derivatives.
11 For detailed explanations of the previous year's figures including footnotes, please refer to the Sustainability Report 2021 (p. 105).

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