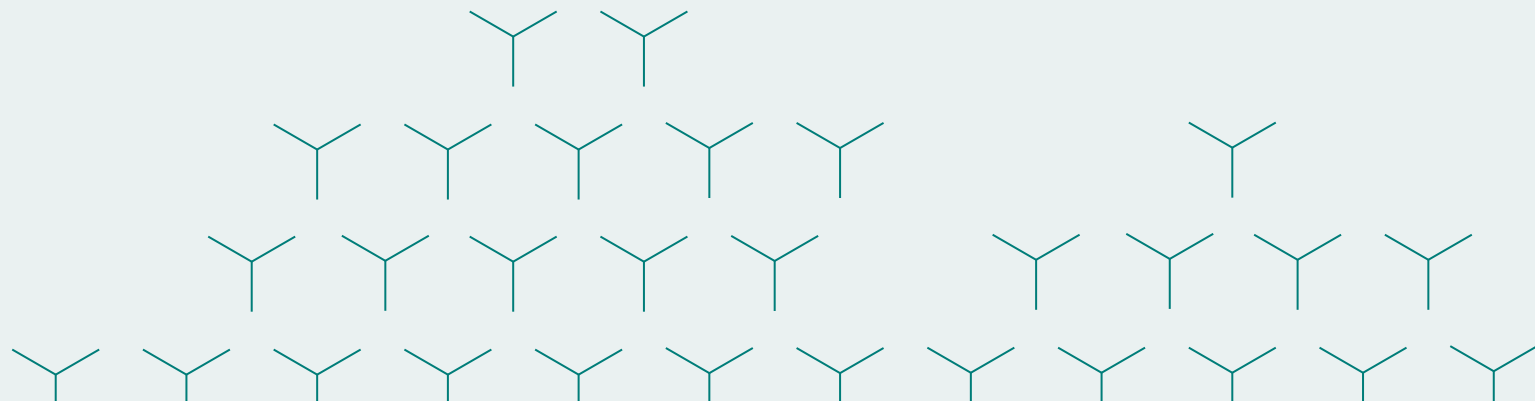


# Corporate Sustainability Report 2025



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# CEO Message

Dear readers,

As electricity demand continues to rise – driven by decarbonisation, the expansion of data infrastructure and electrified mobility – it reinforces one fundamental insight: affordability, security and sustainability can no longer be treated in isolation. Instead, they must be advanced together to build resilient energy systems capable of supporting economic stability and climate goals over the long term. The cost-effectiveness, scalability and flexibility of onshore wind make this renewable energy one of the most impactful levers for strengthening energy independence and advancing climate protection.

Sustainability and long-term value creation are important drivers for what we do at ENERCON. Guided by our vision of “Energy for the World,” we will continue to support the expansion of reliable and sustainable energy systems, as outlined in the following. In 2025, we installed turbines expected to help avoid 105 million tonnes of CO<sub>2</sub>e emissions over their operational lifetime. While our robust turbine technology remains at the core of our offering, we are increasingly evolving beyond turbine supply towards integrated solutions that

enhance the performance, flexibility and therefore long-term value of renewable energy assets. By combining technological innovation with close collaboration with customers and partners, we aim to ensure that wind energy projects remain reliable, adaptable and economically viable throughout their lifecycle. Our technology is designed to support long service life, reliable operations and continuous optimisation over the operating phase.

A key milestone in 2025 reflecting this integrated approach was the expansion of our innovation-driven portfolio with hybrid energy systems. By combining a high-performance wind farm with modern battery energy storage systems and an intelligent hybrid controller, these solutions enable a more stable and continuous supply of renewable electricity. In doing so, they increase system flexibility, enhance grid integration and significantly raise the overall system value of onshore wind – marking an important step forward in making renewable energy more accessible, resilient and economically viable.

Our operational performance further demonstrates the strength of this approach. We progressed turbine deliveries across key markets and continued to

**« Affordability, security and sustainability can no longer be treated in isolation. Instead, they must be advanced together to build resilient energy systems capable of supporting economic stability and climate goals over the long term. »**

strengthen our service performance. Order intake reached close to 5 GW in 2025, reflecting sustained customer trust and confidence in ENERCON's technology and execution capabilities. As electrification accelerates and demand for renewable electricity continues to grow, ENERCON is well positioned to support this development as a long-term partner to its customers. As per our commitment, sustainability remains a central element of our strategy and is increasingly embedded across our entire value chain. In 2025, our near-term emissions reduction targets were approved by the Science Based Targets initiative, confirming the credibility of our 2030 decarbonisation pathway. We also continued to advance practical measures to lower our operational footprint, including installing our first lower-emission steel tower, expanding onsite renewable power generation with a photovoltaic installation at our manufacturing site in Portugal and strengthening low-emission logistics through the introduction of our first electric truck in Germany and the further expansion of our electric service fleet. Together, these initiatives reflect our continued effort to reduce emissions across scope 1, 2 and 3 in line with our strategic decarbonisation roadmap.

Our progress in 2025 was also driven by the commitment and capabilities of our people. We continued to invest in our people and in our organisational culture.

Programmes on unconscious bias were introduced for colleagues in leadership roles, the ENERCON Women's Network continued its monthly webinar series, and a mentoring pilot for women was launched in Germany. These initiatives reflect our ambition to foster diverse, opportunity-driven teams that strengthen innovation, decision-making culture and long-term success across the organisation.

Transparency and accountable leadership remain fundamental to how we manage sustainability at ENERCON. In 2025, we took an important step forward by publishing our first voluntary CSRD-compliant sustainability report, supported by limited assurance on sustainability information. This milestone reflects our commitment to strengthening governance structures, improving the quality and consistency of our sustainability data and providing stakeholders with clear and credible insights into our performance and progress. The report underlines that sustainability is not just an afterthought for us, but a principle that guides our technology development, operations, leadership and governance, and how we support our people.

We are proud of the progress achieved in 2025 and grateful for the continued trust of our customers, partners, and employees. As the energy transition advances and electricity demand continues to

grow, we remain committed to supporting our customers in realising and operating renewable energy projects successfully.

At the same time, we will continue to reduce emissions, empower our people and contribute to building resilient energy systems for the future. Thank you for your continued trust and partnership.



**Udo Bauer**  
ENERCON Chief Executive Officer

# About this report

ENERCON published its first sustainability report in 2019, marking the start of transparent and accountable approach to sustainability. In preparation of the upcoming requirements of the Corporate Sustainability Reporting Directive (CSRD), this report is prepared based on the European Sustainability Reporting Standards (ESRS) as a framework. As a privately owned company, ENERCON is exempt from mandatory reporting in 2025 under the EU Omnibus proposal. This report is voluntary and reflects our commitment to sustainability and transparency.

As a standalone document, it does not reference the management report. It excludes data from other sustainability frameworks, prioritising

ESRS alignment. Relevant ESRS codes are included throughout to ensure consistency and aid navigation. The first section covers general disclosures about the company and report; the second addresses environmental matters, including EU Taxonomy-aligned disclosures; the third covers social matters; and the fourth focuses on governance and entity-specific material topics. This sustainability report has been subject to a limited assurance engagement conducted by BDO. Prior-year data marked as unaudited and external references (links to website) were not included within the scope of the assurance engagement. The independent auditor's limited assurance report is provided in *Annex 5* of this report.





# 1. General information

## 1.1. Basis for preparation

ESRS 2 BP-1, ESRS 2 BP-2

### 1.1.1. Reporting scope

This sustainability report presents ENERCON's sustainability data for January 1 to December 31, 2025, hereafter referred to as *report* or *sustainability report*. It is prepared on a consolidated basis, aligned with the scope of our financial statements. The report covers the organisational and operational boundaries of the UEE Holding SE & Co. KG, referred to as *ENERCON*, including all operations of ENERCON and its subsidiaries. All entities included in the consolidated financial statements were assessed from an impacts, risks and opportunities perspective. Entities that are not material to the ENERCON's operational processes and for which no material impacts, risks or opportunities were identified are excluded from this report. A complete list of entities is provided in our financial statement.

### 1.1.2. Reporting criteria

This sustainability report has been prepared partially in accordance with the first set of the European Sustainability Reporting Standards (ESRS). The disclosures presented in this report are aligned with the ESRS requirements, with the following exceptions:

- The remuneration ratio and the gender pay gap disclosed in section 3.1. *Own Workforce* (ESRS S1-16) deviate from the definitions prescribed by ESRS. Detailed contextual explanations are provided within the respective topical section.
- The topic-specific disclosure requirements covering processes for assessing impacts, risks and opportunities (ESRS 2 IRO-1), as well as the interests and views of stakeholders (ESRS 2 SBM-2), which relate to general disclosure requirements, are presented in respective topical sections (2. *Environment*, 3. *Social* and 4. *Governance*) of this report.
- The disclosure requirement regarding the percentage of independent board members (ESRS 2 GOV-1, paragraph 21(e)) is excluded from the reporting scope.

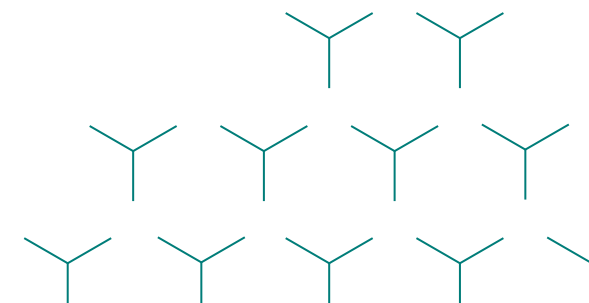
For the taxonomy related disclosures in section 2.4. *EU Taxonomy report*, we applied Article 8 of Regulation (EU) 2020/852 as reporting criteria.

### 1.1.3. Value chain

This report covers ENERCON's entire value chain, including upstream, downstream and own operations. We included only material value chain information based on available internal data on policies, actions and targets. We estimated emissions for scope 3.2. metrics, reported in section 2.1. *Climate change*, using a spend-based approach by multiplying procurement expenditure by category-specific emission factors. For the metric on weight of secondary reused or recycled components, reported in section 2.3. *Resource use and circular economy*, we applied an industry-average recycling rate for steel, as supplier- or batch-specific data is not available. These methods introduce some degree of estimation uncertainty in the reported figures. Other value chain metrics are excluded per the transitional provision.

### 1.1.4. Time horizons

This sustainability report defines time horizons as follows: short-term is up to one year, medium-term spans one to five years and long-term covers periods beyond five years.





### 1.1.5. Sources of estimations and outcome uncertainty

ENERCON uses reasonable estimates and proxy data where primary data are not available, which may result in a degree of outcome uncertainty.

While none of the reported metrics are considered to be subject to a high level of measurement uncertainty, some variability remains, particularly for indirectly sourced information. This partly affects the following metrics:

- Energy consumption, share of contractual instruments, avoided emissions provided in section 2.1. *Climate change*
- Product-related and air pollutants provided in section 2.2. *Pollution*
- Recyclability rates of wind turbines provided in section 2.3. *Resource use and circular economy*
- Lost Time Injury Frequency Rate (LTIFR) provided in section 3.1. *Own workforce*

The methodologies applied, including the underlying assumptions, approximations and judgements, are described in the relevant sections of this report.

No validation of the metrics has been performed beyond limited assurance engagement of this report. Minor variations in reported totals may occur due to rounding differences across the sustainability report.

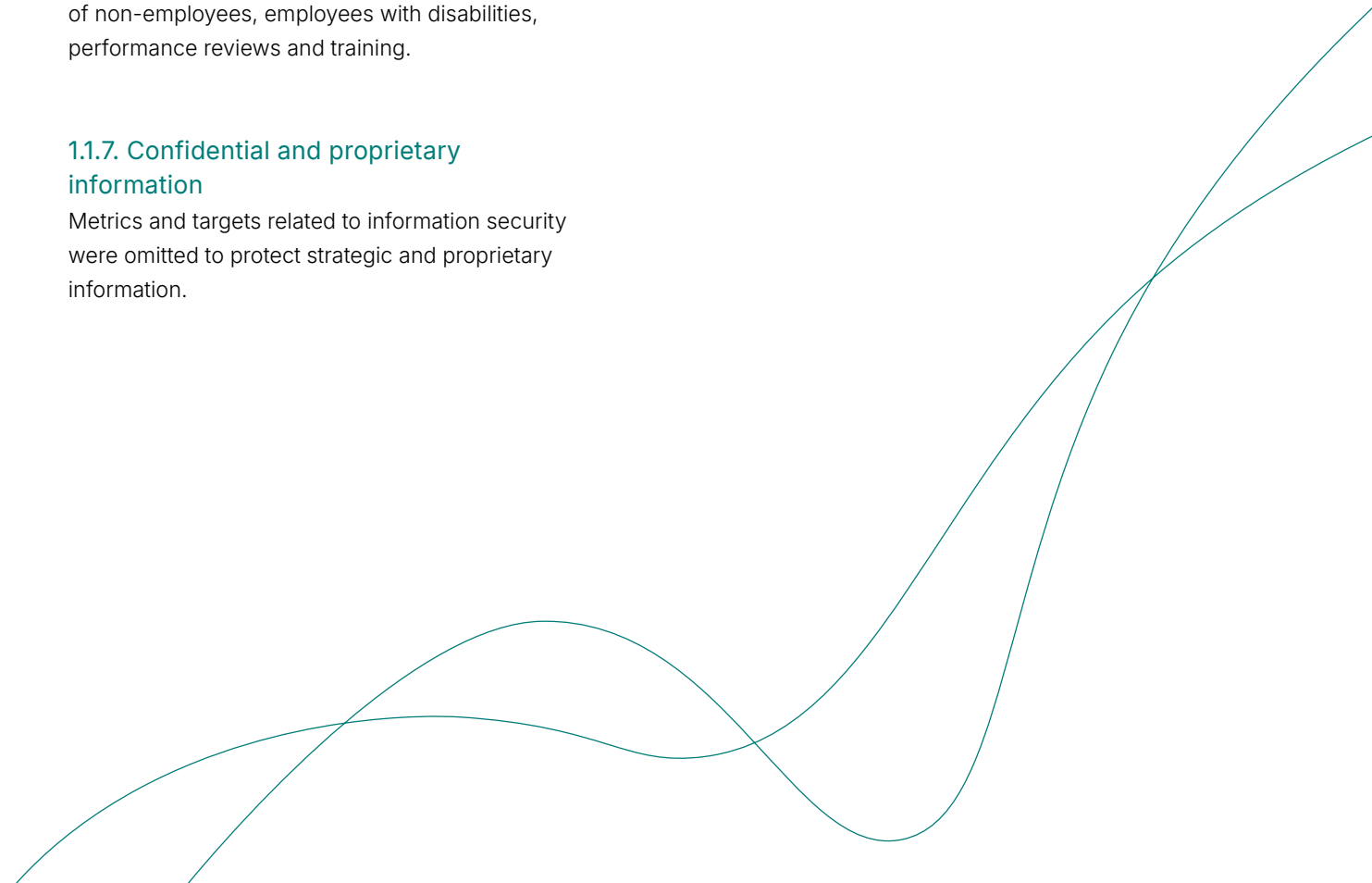
### 1.1.6. Use of phase-in provisions

As this is ENERCON's first sustainability report prepared under ESRS, historical data is generally excluded per transitional provisions. However, prior year data is included for specific items, such as GHG emissions and energy consumption, to enhance transparency where feasible.

For this report, we applied all relevant ESRS phase-in provisions except for own workforce related disclosure requirements including number of non-employees, employees with disabilities, performance reviews and training.

### 1.1.7. Confidential and proprietary information

Metrics and targets related to information security were omitted to protect strategic and proprietary information.





## 1.2. Sustainability governance

### 1.2.1. Composition and role of governing bodies

ESRS 2 GOV-1, ESRS G1 GOV-1

ENERCON, represented through the UEE Holding SE & Co. KG, is privately owned by the Aloys Wobben Stiftung and headquartered in Aurich, Germany. The company's shares are held by the foundation following the founder's decision, supporting ENERCON's long-term orientation and independence. The UEE Holding SE & Co. KG is governed by its shareholder's meeting.

UEE Holding Verwaltungs SE is governed by a two-tier system: the Management Board and the Supervisory Board.

As of the end of 2025, the governance bodies included five executive directors on the Management Board, five non-executive directors on the Supervisory Board and two non-executive directors representing the shareholder's meeting. Employees and other workers have no representation on either board. ENERCON addresses workforce views and interests through various channels, primarily regular dialogue with the works councils.

#### 1.2.1.1. Supervisory Board

The Supervisory Board is the highest controlling body of UEE Holding Verwaltungs SE. It consists of one female member and four male members. Within this governance framework, the Supervisory Board supervises the Management, appoints and dismisses Management Board members, reviews financial and management reports and decides on profit distribution. It receives regular updates from the Management Board on strategic, operational, compliance and sustainability matters. Members bring diverse expertise relevant to the wind industry and ENERCON's operating regions.

**Table 1:** Information about Supervisory Board members at the end of 2025.

NAME	POSITION	NATIONALITY	YEAR OF BIRTH	PROFESSIONAL BACKGROUND AND RELEVANT EXPERIENCE
Heiko Janssen	Chair of the Board	German	1955	Legal professional, experience overseeing strategic orientation and continuity decisions at shareholder level, including CEO role. Engagement with long-term value preservation and responsible governance expectations.
Thekla Wobben	Vice Chair of the Board	German	1954	Education professional, experience in long-term strategic stewardship connected to the ENERCON group and its regional roots. Involvement in strategic statements around growth and value-chain development.
Hans von Tenspolde	Vice Chair of the Board	German	1951	Legal professional with experience in judicial and business administration contexts. Contributes expertise in corporate governance, legal oversight and compliance matters to monitoring and advisory responsibilities.
Dr Michael Moser		German	1976	Legal and business professional with leadership experience in international energy and industrial companies. Experience in transformation and governance functions. Current management board responsibilities for legal, compliance, risk management, sustainability, HR, audit and being operationally responsible for the rehab and service businesses.
Dr Jürgen Zeschky		German	1960	Engineer with extensive CEO and senior leadership experience in international industrial and renewable energy companies. Former ENERCON CEO with deep industry expertise, providing technology and sector perspectives as well as operational transformation experience across global organisations.



### 1.2.1.2. Management Board

The Management Board, led by the Chief Executive Officer (CEO), is ENERCON's highest decision-making body. It oversees strategic planning, financial and operational management, risk control, stakeholder communication and legal compliance. The Management Board operates on the principle of shared responsibility to meet corporate goals and secure long-term success.

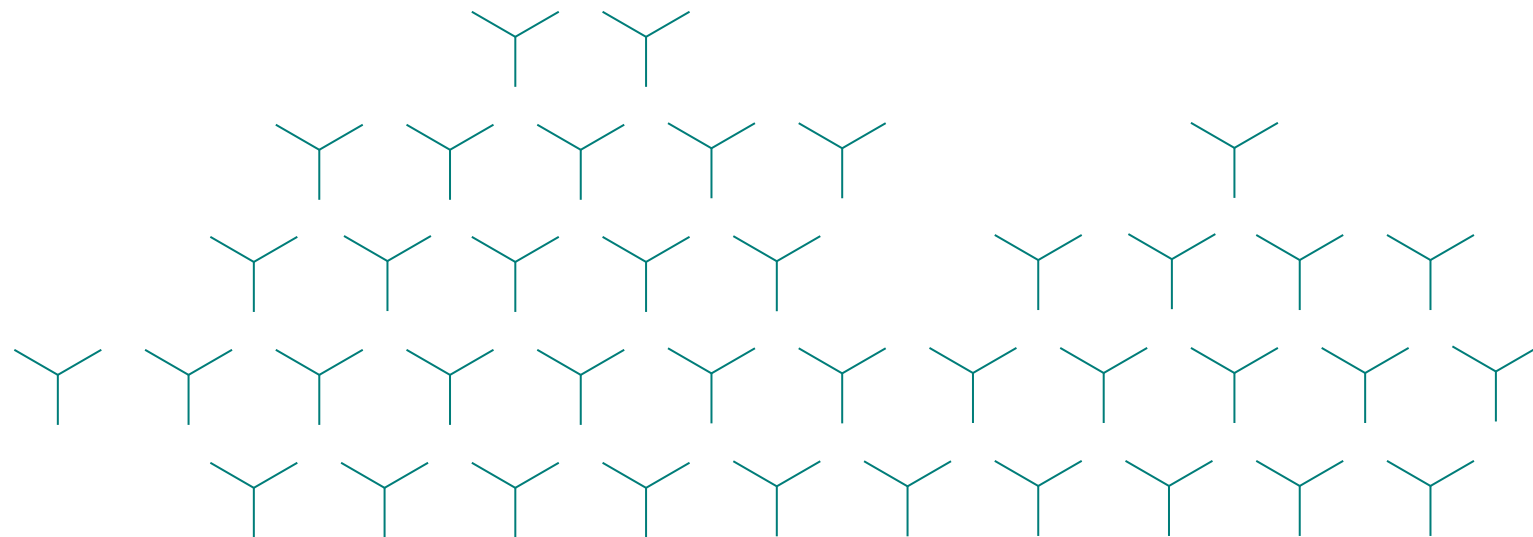
Responsibilities are defined by internal rules of procedure, specifying reporting duties, approval requirements and decision-making processes. Decisions are made collectively through Management Board resolutions, ensuring key processes are reviewed by multiple members. The CEO is the most senior executive accountable for compliance with all corporate policies, with supporting responsibilities delegated to designated roles as defined within each policy.

To support operational execution, the Management Board has established global and corporate functions and business units. These units hold operational and personnel management responsibilities, reviewed annually via target-setting. A structured decision-making process supports the dual control principle, ensuring risk-related decisions receive proper oversight and approval. The Management Board appoints qualified individuals to these roles for effective monitoring and process management.

The Corporate Governance function, reporting directly to the CEO, supervises compliance with internal processes and guidelines. It comprises Internal Audit, Corporate Security, Risk Management, Compliance and Data Protection departments, each led by an independent officer monitoring compliance impartially.

The Management Board conducts an annual target-setting process, deriving company-wide objectives from the corporate strategy, which are cascaded to individual departments.

The Board oversees material sustainability topics and makes strategic decisions aligned with ENERCON's objectives. These decisions are integrated into the Sustainability Strategy, whose implementation is delegated to relevant departments and coordinated by the Global Sustainability department. The Management Board considers the oversight and management of sustainability topics to be adequately covered, given that its members directly possess relevant sustainability-related expertise through their diverse backgrounds.





**Table 2: Information about the members of ENERCON's Management Board at the end of 2025<sup>1</sup>**



**Udo Bauer**

*Chief Executive Officer*

**Dr Michael Jaxy**

*Chief Financial Officer*

**Heiko Juritz**

*Chief Operating Officer*

**Jörg Scholle**

*Chief Technology Officer*

**Nationality**  
German

**Nationality**  
German

**Nationality**  
German

**Nationality**  
German

**Year of birth**  
1969

**Year of birth**  
1957

**Year of birth**  
1965

**Year of birth**  
1967

**Experience, also in relation to sustainability**

Executive leadership experience in international industrial and engineering companies with responsibility for global operations, strategic transformation and long-term value creation in technology driven industrial environments. Extensive experience leading large business units and international teams in complex organisational environments.

**Experience, also in relation to sustainability**

Financial leadership experience across telecommunications, banking and industrial sectors with responsibility for corporate finance, restructuring and transformation initiatives. Experience considering sustainability-related factors in financial planning and decision making.

**Experience, also in relation to sustainability**

Operational leadership experience in industrial manufacturing with responsibility for global procurement, supply chain management and operational efficiency across multiple regions. Experience contributing to resource efficiency and sustainable production approaches.

**Experience, also in relation to sustainability**

Engineering and technology leadership in industrial and renewable energy sectors with responsibility for product development and technology strategy in international markets. Experience supporting sustainable technology advances and long-term product development pathways.

<sup>1</sup>Ulrich Schulze Südhoff and Dr Martin Prillmann resigned from the Management Board of UEE Holding SE & Co. KG during the year and at the end of the year, respectively.



### 1.2.1.3. Corporate Excellence and Execution function

The Corporate Excellence and Execution function drives strategic alignment by integrating sustainability into strategy, promoting product and service excellence and leading strategic planning to support operational success. The Head of Corporate Excellence and Execution monitors functional target achievement.

### 1.2.1.4. Global Health, Safety, Environment and Sustainability function

The Global HSE and Sustainability (HSE & S) function directs the strategic management of health, safety, environment and sustainability topics across the organisation. This is supported by a collaboration framework spanning local, regional and global levels. The Head of Global HSE & S delegates responsibilities to departments including Global Health, Global Safety, Global Environment and Global Sustainability, which oversee policy development, performance monitoring and target setting within their respective areas.

In close alignment with global counterparts, the regional HSE Directors and Specialists, aligned with global counterparts, implement global HSE and Sustainability measures locally and report regularly to global departments. Likewise, Global HSE Specialists oversee effective implementation and improvements in Production and Logistics. The Global HSE and Sustainability function compiles and submits aggregated health, safety and

environmental data to the Management Board to support decision-making.

### 1.2.1.5. Global Sustainability department

The Global Sustainability department develops and monitors the implementation of the Sustainability Strategy, deriving roadmaps and tracking metrics. It coordinates internal and external sustainability communications, regulatory compliance and corporate GHG emissions calculation and analysis. The department steers the CSRD Project Lead group, comprising project managers from key departments who provide expertise for accurate and timely CSRD implementation and reporting.

It also manages the Sustainability Network, including the Sustainability Council and Sustainability Ambassador Exchange. The Sustainability Council is a cross-functional group implementing the Sustainability Strategy. The Council consist of expert working groups from departments such as Global Sustainability, Global Health and Global Safety, Global Environment and functions including Research and Development, Global Procurement, Project Management, Global Logistics, Global HR and Organisational Development and Corporate Governance. Each function executes a specific roadmap derived from the Strategy. The Council facilitates structured information exchange and monitors progress against targets, with members accountable for their responsibilities. The Sustainability Ambassador Exchange is a company-wide initiative responding to strong local interest in sustainability. It unites

motivated colleagues from various regions and functions to share knowledge and expand local sustainability projects with positive impact. All ENERCON employees may participate in the Global Sustainability Ambassador Exchange.

## 1.2.2. Informing governance bodies on sustainability topics

### ESRS 2 GOV-2

The Head of Global Sustainability provides quarterly updates to ENERCON's CEO on sustainability activities and developments. These include progress on Sustainability Strategy implementation and reporting. During the reporting year, the Management Board addressed key sustainability topics, demonstrating its commitment to sustainability and regulatory compliance. These topics included:

- Approval of the results of the double materiality assessment
- Endorsement of the 2024 Sustainability Report
- Decision to proceed with voluntary CSRD reporting in support of transparency and continuity, despite the CSRD EU Omnibus Proposal and the *stop-the-clock* adoption
- Regular updates on the CSRD implementation project
- Regular updates on Sustainability Strategy implementation including target and initiative progress
- Ongoing briefings on other regulatory frameworks such as the Carbon Border Adjustment Mechanism (EU CBAM) and the EU Emissions Trading System (EU ETS)



In its oversight role, the Management Board considers material impacts, risks and opportunities as identified through the double materiality assessment when monitoring the implementation of ENERCON's Sustainability Strategy and when reviewing decisions relevant to the company's strategic direction.

ENERCON did not face material sustainability-related trade-offs in its strategic decision-making in 2025, as the business model is geared towards facilitating the energy transition.

### 1.2.3. Integration of sustainability-related performance in incentive schemes

ESRS 2 GOV-3, ESRS E1 GOV-3

The Supervisory Board determines, reviews and approves the Management Board's remuneration. While the Supervisory Board receives fixed allowances, the Management Board's remuneration includes variable components based on individual annual target agreements. These agreements set weighted performance targets aligned with each member's responsibilities.

They include a sustainability-related target linked to health and safety and to diversity, reflecting a material impact for ENERCON. On average, 10% of variable remuneration is tied to these two targets. Although climate-related considerations including GHG emissions reduction targets and measurable sustainability KPI's are not yet explicitly part of remuneration for this reporting period, their inclusion is planned for future cycles.

### 1.2.4. Statement on due diligence

ESRS 2 GOV-4

We conduct due diligence to identify, prevent and address actual and potential negative impacts on people and the environment linked to our business

as well as possible sustainability-related risks and opportunities for ENERCON. Main aspects of our due diligence and corresponding information are provided in the table below.

**Table 3:** Overview of main aspects of ENERCON's due diligence.

DUE DILLIGENCE PROCESS	SECTION IN THE SUSTAINABILITY REPORT	PAGE	
<b>Embedding due diligence in governance, strategy and business model</b>	1.2.2. Informing governance bodies on sustainability topics	11	
	1.2.3. Integration of sustainability-related performance in incentive schemes	12	
	1.3.1. Overview of strategy, business model and value chain.	14	
<b>Engaging with affected stakeholders</b>	1.2.2. Informing governance bodies on sustainability topics	11	
	1.3.2. Interests and views of stakeholders	18	
	3.1.3. Workforce engagement activities	55	
	3.2.3. Value chain workers engagement activities	63	
<b>Identifying and assessing adverse sustainability-related impacts</b>	1.4.1. Double materiality assessment	19	
	1.4.2. Identified material impacts, risks and opportunities	21	
<b>Taking actions to address those adverse sustainability-related impacts</b>	2.1.4. Actions and resources	33	
	2.2.3. Actions	40	
	2.3.3. Actions	43	
	3.1.5. Actions and risk management	55	
	3.2.5. Actions and risk management	64	
	4.1.3. Prevention and detection of corruption and bribery	68	
	4.1.4. Political influence and lobbying activities	69	
	4.2.2. Managing impacts, risks and opportunities	70	
	<b>Tracking the effectiveness of these efforts and communicating</b>	2.1.5. Targets	34
		2.1.6. Energy consumption and mix	35
2.1.7. Gross scope 1, 2, 3 and total GHG emissions		36	
2.2.4. Metric and targets		40	
2.3.4. Targets		44	
2.3.5. Resource inflow		44	
2.3.6. Resource outflow		45	
3.1.6. Targets		57	
3.1.7. Metrics		58	
3.2.6. Targets		64	
4.2.3. Metrics and targets	71		



## 1.2.5. Sustainability reporting risk management

ESRS 2 GOV-5

### 1.2.5.1. Organisation and governance over sustainability reporting

ENERCON has implemented a structured, integrated governance approach to sustainability reporting, prioritising compliance and transparency as a strategic priority.

The Global Sustainability department manages and coordinates the reporting process, including risk management. This process involves all relevant departments – Global Health and Safety, Corporate Governance, Finance, Global HR and Organisational Development, Global Procurement – and covers data collection, validation and approval. Oversight is exercised at the highest level, with the Head of Global Sustainability reporting regularly to the CEO. The reporting risk management is not yet fully integrated into the Enterprise Risk Management System.

### 1.2.5.2. Identified risks and internal controls for mitigation

Sustainability reporting risks are identified through continuous monitoring and past reporting experience. The risk identification covers both data-related risks, such as completeness, integrity, consistency and accuracy of reported data and process-related risks, such as roles and responsibilities, workflow management and regulatory interpretation. They are prioritised by potential impact on data reliability. Internal controls are established to prevent or mitigate these risks. For risks affecting completeness and integrity of reported data, we implemented the following controls:

- Definition of clear responsibilities for data owners, validators and approvers based on operational expertise
- Definition of internal data quality requirements for all quantitative data points
- Introduction of standardised templates for quantitative data collection
- Application of four-eye principle, requiring review and approval by at least two individuals, including Senior Management

For risks related to consistency and accuracy of reported data we implemented the following controls:

- Deployment of a sustainability data management system with built-in automatic validation functions
- Training of all involved data owners, validators and approvers on the system use
- Implementation of plausibility checks and minimum quality thresholds to detect anomalies
- Restriction of access rights to sustainability data managements system and internal channels where archived information is stored
- Establishment of methodologies for calculations and estimations where direct data is unavailable promoting harmonisation and transparency

For regulatory uncertainty risks, the Global Sustainability department closely monitors the CSRD EU Omnibus Proposal to support the correct interpretation and application of ESRS requirements.

Although detailed findings from risk assessments and internal controls related to the operational details of the reporting process are not regularly reported to the Management Board, the Board remains informed of progress.

## 1.3. Strategy

### 1.3.1. Overview of strategy, business model and value chain

ESRS 2 SBM-1

#### 1.3.1.1. Sustainability Strategy

ENERCON's Sustainability Strategy aligns with our corporate strategy while serving as a distinct framework to manage sustainability impacts, risks and opportunities in line with business objectives. Developed by the Global Sustainability department in close collaboration with internal and external stakeholders, it sets strategic goals supported by departmental roadmaps and initiatives. In 2024, the Supervisory and Management Board approved these goals and roadmaps for company-wide implementation. The strategy rests on three pillars guiding ENERCON's commitments:

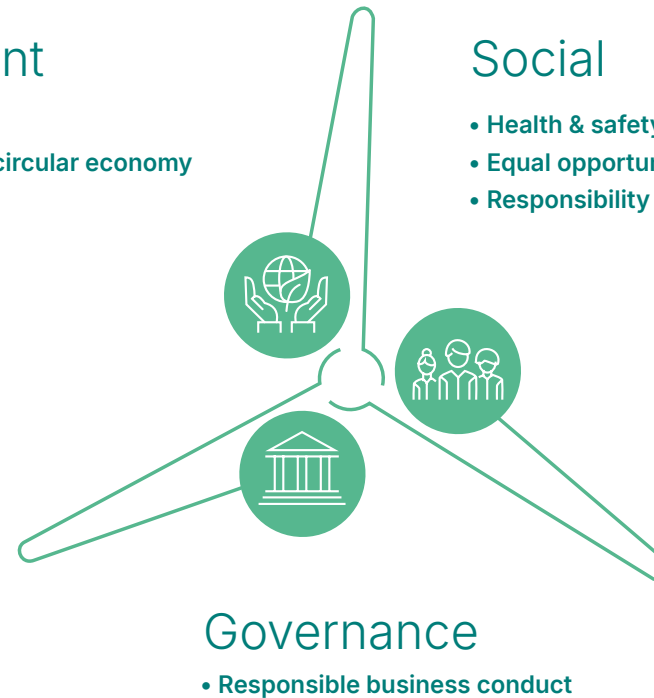
- **Environment:** reducing our environmental footprint through climate protection and circular economy practices, including science-based emission reduction targets, increased renewable electricity use and promoting circularity in products and the value chain.
- **Social:** prioritising workforce safety, equal opportunities, human rights and responsible supply chain practices.
- **Governance:** promoting ethical business conduct and transparent sustainability reporting, linking management incentives to sustainability goals and maintaining regulatory compliance.

## Environment

- Climate action
- Resource use and circular economy

## Social

- Health & safety
- Equal opportunities for all
- Responsibility for the value chain



## Governance

- Responsible business conduct

Informed by our double materiality assessment and aligned with CSRD reporting, our strategy focuses on key sustainability topics to maximise impact. This enables ENERCON to mitigate negative

impacts, manage risks and pursue opportunities for long-term success. Each topic section of this report details related goals and current status.



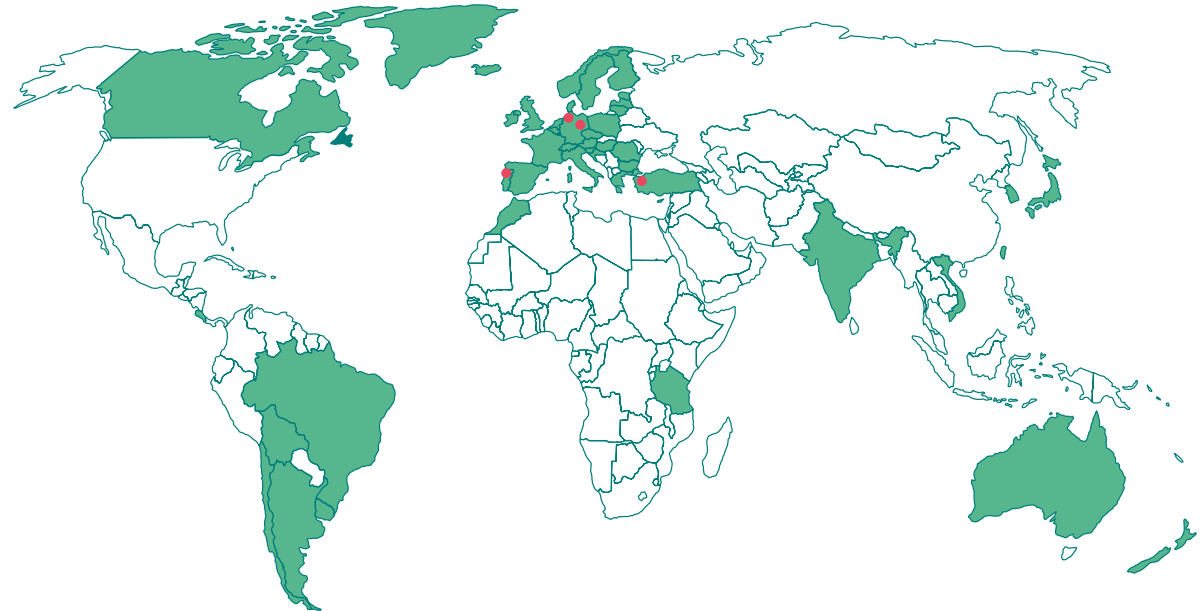
### 1.3.1.2. ENERCON's products and global footprint

For over 40 years, ENERCON has advanced onshore wind technology. Guided by our vision *Energy for the World*, we support the global shift from fossil fuels to renewable energy. ENERCON is known for high-quality products with reliable performance, low maintenance and long service life.

ENERCON wind turbines achieve at least 97% technical availability. Our current product portfolio includes the E-138 EP3, E-160 EP5 and E-175 EP5 models, with rated capacities from 4.0 MW to 7.0 MW. These turbines minimise environmental and community impacts through sound reduction, shadow flicker mitigation and wildlife protection systems.

In 2025, we installed the first E-175 EP5 E2 turbine – our most powerful and efficient model. This milestone advances our technology roadmap and underscores our commitment to future-ready renewable energy solutions.

By the end of 2025, ENERCON had installed 33,800 wind turbines worldwide, with a total capacity of 66.7 GW. Germany remains the company's strongest market, with ENERCON turbines accounting for 29% of newly installed onshore capacity in 2025. In Europe, ENERCON held a 13% share of new installations, while globally the company represented around 2.3% of onshore wind



● Installed wind turbines  
● Manufacturing site

deployment. Our customer base includes project developers, power utilities and industrial offtakes. We operate in over 50 countries across Europe, the Americas and Asia, supported by 307 service stations. This global presence reflects our commitment to climate protection, rooted in a strong European foundation.

ENERCON manufactures components combining global reach with localised production to strengthen supply chain resilience and reduce environmental impact. Key ENERCON production sites for nacelles, generators and rotor blades are located in Germany, Portugal and Türkiye, complemented by supplier partnerships in various countries.



**1.3.1.3. ENERCON's business model**

At the core of our business, ENERCON develops, manufactures, installs and services onshore wind turbines, contributing to the renewable energy transition. Taking an integrated approach, we support projects from early planning through implementation and ongoing optimisation. We are expanding our offerings in 2026 by connected operations that integrate turbine, storage systems and grid management services.

Our value chain spans raw material sourcing, component production, installation and end-of-life services, organised into upstream, core operations and downstream segments. The execution of these activities requires essential resources such as raw materials, energy, qualified personnel and strong partnerships.

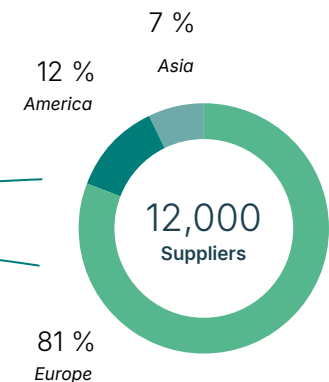
We take a strategic and responsible approach to securing these inputs by building long-term relationships with trusted suppliers. In 2025, we worked with approximately 12,000 suppliers with main suppliers primarily delivering towers, blades and generators. Most of our procurement spending remains concentrated with suppliers headquartered in Europe (81%), followed by the Americas (12%) and Asia (7%), reflecting our regional presence and sourcing strategy.

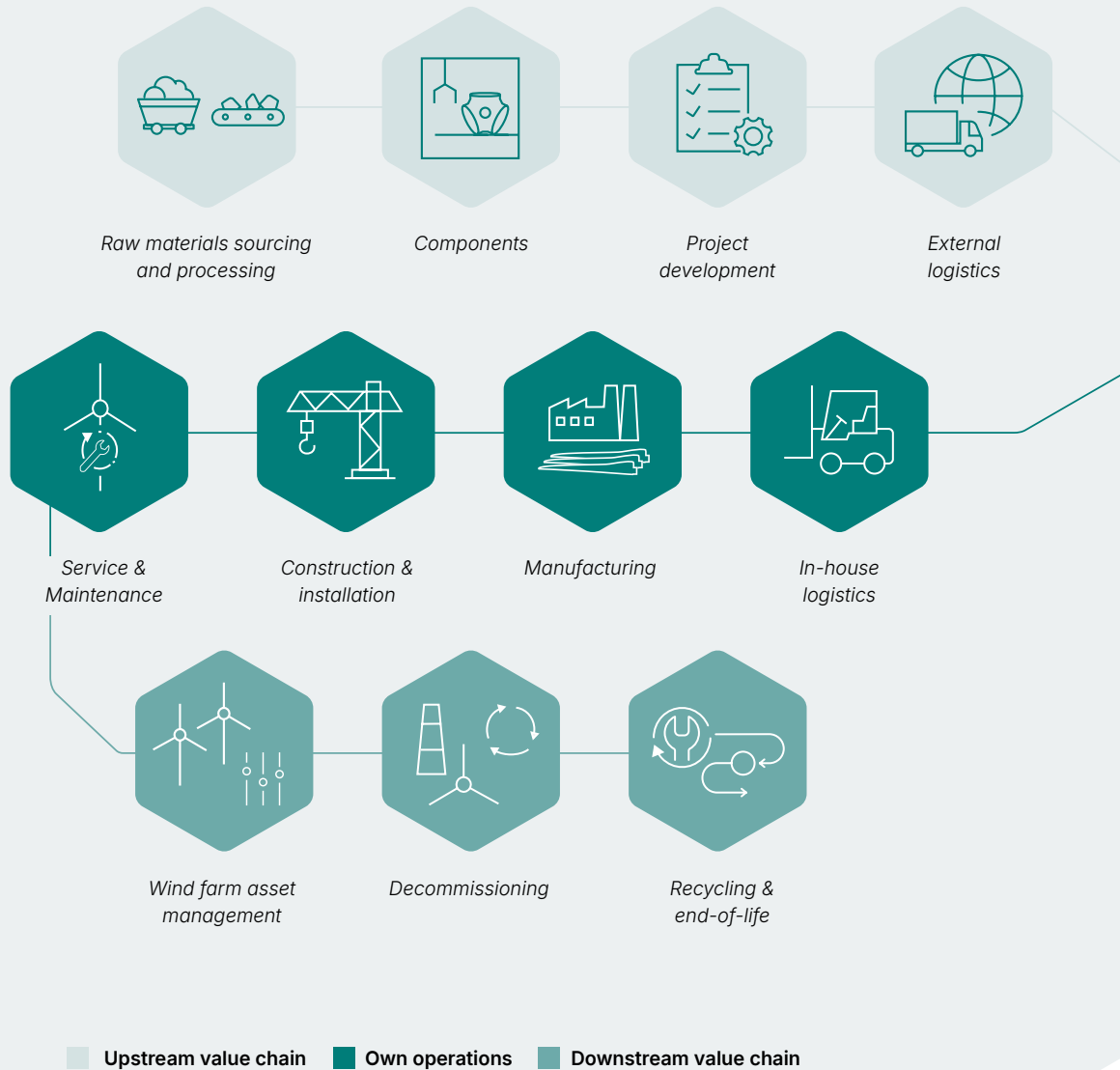
Our supply chain management practices include risk assessments and supplier audits to enhance resilience. In parallel, ENERCON invests in research and development to enhance energy output over wind turbine lifetime and advance technologies that support evolving grid requirements in key markets.

**1.3.1.4. Value creation**

Our 13,378 employees and non-employees are essential to value creation. ENERCON fosters sustainable economic growth via job creation, safe working conditions and inclusive practices. For regional employee distribution, see section 3.1.7. *Metrics* of this report.

ENERCON delivers value to diverse stakeholders. Customers receive reliable, cost-effective solutions, providing some of the most affordable green electricity in many markets. Beyond this, our turbines supply renewable, non-emitting electricity that reduces GHG by replacing fossil generation, supporting global decarbonisation. Employees benefit from stable, safe and inclusive workplaces. Local communities gain from job creation and our commitment to human rights and well-being. Suppliers benefit from ongoing business opportunities and long-term partnerships.





**1.3.1.5. Value chain**

In the upstream segment, ENERCON collaborates with a global supplier network to source materials such as steel, aluminium and composites for key components like generators, towers and blades. We also procure pre-assembled parts directly integrated into the final product. Over time, we shifted from exclusive in-house production to a balanced model combining internal manufacturing with strategic outsourcing. Our customers engage in project development. Our core operations include research and development, in-house manufacturing, sales and after-sales services, construction and installation as well as service and maintenance. ENERCON's structure is divided into specialised functions each driving operational performance. The downstream value chain covers wind farm asset management, external installation, maintenance services as well as end-of-life management. At the end of their lifecycle, turbines are decommissioned with components recycled or repurposed to support circular economy goals or otherwise disposed of via incineration or landfilling. We work with operators to minimise environmental impact and retain material value.

ENERCON retains control over core operations, supported by trusted upstream partnerships and reliable downstream collaboration. This integrated approach contributes to consistent quality, fosters innovation and supports sustainability throughout the lifecycle of our technology solutions.



### 1.3.2. Interests and views of stakeholders

ESRS 2 SBM-2

Stakeholder engagement is essential to integrating sustainability into our strategic and operational decisions. We actively collect stakeholder input through various initiatives to ensure our sustainability management reflects their views and expectations.

As part of our double materiality assessment, the Global Sustainability department led a structured, inclusive stakeholder engagement process. We identified customers, suppliers, the Management Board and works councils representing employees as key groups, using tailored questionnaires and interviews to gather input on relevant sustainability topics. Internal subject matter experts served as proxies for value chain workers' interests to inform our assessment. For details on topic evaluation, see section 1.4. *Impact, risk and opportunity assessment* of this report.

Beyond formal assessments, we engage customers and suppliers via trade fairs, in-house events and ongoing collaboration. These channels enable presentation of strategic sustainability topics, discussion of shared challenges and exploration of joint initiatives. Regular feedback aligns expectations on key sustainability issues. We maintain long-term collaboration with over 55 national and international associations, including WindEurope, the German Power Systems Association (VDMA) and the German Wind Energy Association (BWE). Our involvement includes working groups, policy dialogue contributions and development of industry standards. In 2025, working groups focused on sustainable sourcing of critical raw materials and decommissioning practices.

ENERCON also sustains long-term research partnerships with leading institutions such as the German Aerospace Center, the Fraunhofer Institute and the Universities of Bayreuth, Kassel and Bremen. These collaborations advance innovation in turbine design, system integration and environmental performance.

The Management Board is informed about stakeholder perspectives through the double materiality assessment results and dedicated presentations.

**Table 4:** Overview of our stakeholder engagement

STAKEHOLDER GROUP	ENGAGEMENT CHANNEL
Customers	Surveys, trade fairs and events
Suppliers	Surveys, trade fairs and events
Management Board	Interviews
Employees	Surveys
Industry associations	Engagement in working groups
Academic institutions	Ongoing collaboration projects





## 1.4. Impact, risk and opportunity management

### 1.4.1. Double materiality assessment

#### ESRS 2 IRO-1

To identify material topics for ENERCON, we conducted a double materiality assessment aligned with ESRS requirements for the first time. It was adapted to the wind energy manufacturing sector, our business model and organisational structure. We evaluated both the impact of our activities on people and the environment and how sustainability issues influence our business risks and opportunities across various time horizons as outlined in section 1.1. *Basis for preparations*. The assessment covered all ENERCON operations worldwide, including the upstream and downstream value chain. Key inputs included ENERCON's past Sustainability Reports, GHG emissions analysis, industry peer benchmarks, the German Supply Chain Due Diligence Act report, ESRS topics list and stakeholder feedback such as customer requests and surveys.

We applied a stepwise approach to support a robust and transparent process. First, we established the basis for identifying material topics through a comprehensive status quo and environmental analysis. This included reviewing our products and services, geographic footprint, key supplier relationships, emerging regulations and industry benchmarks. To integrate internal and external views, we involved various stakeholders in the assessment. Further details on our stakeholder engagement and

outcomes are provided in section 1.3.2. *Interests and views of stakeholders* of this report.

Second, we compiled a long list of potentially relevant sustainability topics and refined it into a prioritised shortlist for detailed evaluation, focusing on topic aggregation and clustering based on analysis results.

Third, we derived ENERCON's impacts, risks and opportunities from the shortlist of potential material topics. The Global Sustainability department held multiple workshops with topic experts to refine and validate these.

Fourth, we assessed the impact and financial materiality of all identified impacts, risks and opportunities. Each was ranked quantitatively and qualitatively across categories. Topic experts reviewed and validated those with notably high quantitative rankings during initial assessment workshops. The following paragraphs detail the assessment criteria and thresholds.

#### 1.4.1.1. Impact assessment

Impact materiality was evaluated by analysing how ENERCON's operations, products and services affect the environment, society and related sustainability topics, including positive and negative, actual and potential impacts. Impacts were classified by ENERCON's involvement into caused, contributed and linked categories. Caused impacts result directly from our activities; contributed impacts arise through collaboration or influence within the value chain;

linked impacts relate to our business relationships. This classification enabled a nuanced assessment of ENERCON's direct influence.

Each impact was rated by severity and likelihood, whose outcome determined the impact scores. For consistency and comparability, all criteria were rated on a four-point scale. Severity was defined by scale, scope and irremediability.<sup>2</sup>

#### 1.4.1.2. Risk and opportunity assessment

Financial materiality was assessed by examining how sustainability factors affect ENERCON's financial performance, position or capital access over time. This evaluation considered gross risks and opportunities, analysing them without existing mitigation measures.

We assessed the connection between identified impacts and sustainability-related risks and opportunities that may arise from those impacts by categorising risks into three groups: those within ENERCON's control, those from business relationship dependencies and those tied to resource dependencies. Each category covers potential effects across the value chain.

Financial materiality scores were calculated by multiplying financial magnitude and likelihood. Similar to the impact assessment, a four-point scale was used for evaluation. Based on these scores, risks and opportunities were classified into four relevance categories: low, medium, high and significant. We plan to incorporate more quantitative data to refine magnitude scoring in coming years.

<sup>2</sup> Actual impacts always received the highest likelihood score. Irremediability was only considered for actual impacts.

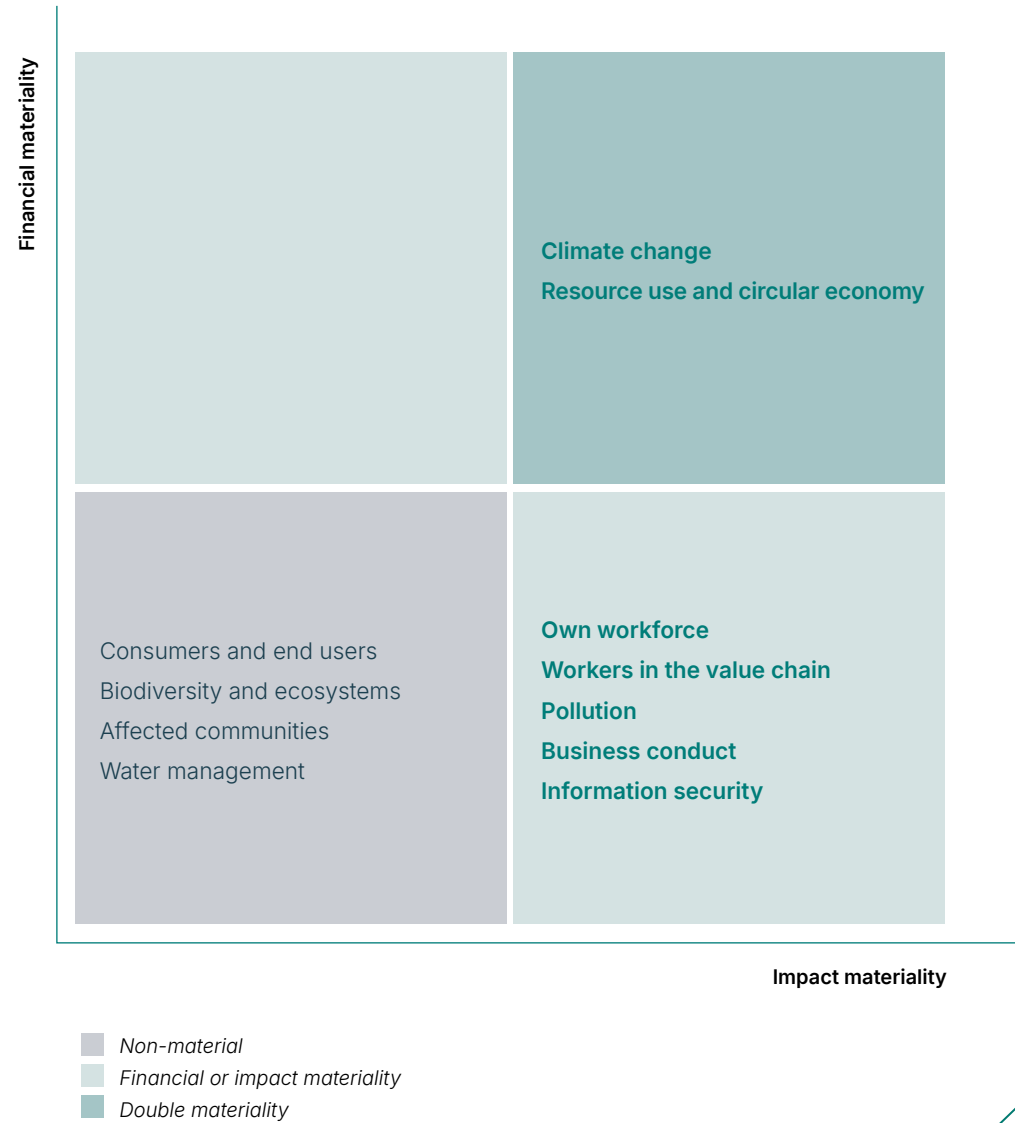


### 1.4.1.3. Derivation of material topics

We identified 41 material impacts, risks and opportunities using a scoring system from zero to sixteen; scores of eight or higher were deemed material. An ESRS data-point-level method excluded irrelevant data points. Based on these findings, seven topics were defined as material for ENERCON:

- ESRS E1 Climate change
- ESRS E2 Pollution
- ESRS E5 Resource use and circular economy
- ESRS S1 Own workforce
- ESRS S2 Workers in the value chain
- ESRS G1 Business conduct
- Entity-specific: Information security

These results were reviewed and approved by Senior Management, the Management Board and the Supervisory Board. Guided by the double materiality assessment, we set our sustainability reporting focus and strategic priorities. We are enhancing this area by refining sustainability risk assessments and exploring integration of sustainability-related opportunities into management processes. Currently, ENERCON is planning the integration of financial materiality criteria from the double materiality assessment in its Enterprise Risk Management System. Further integration will help to embed sustainability risks and opportunities receive appropriate attention within regular risk management.





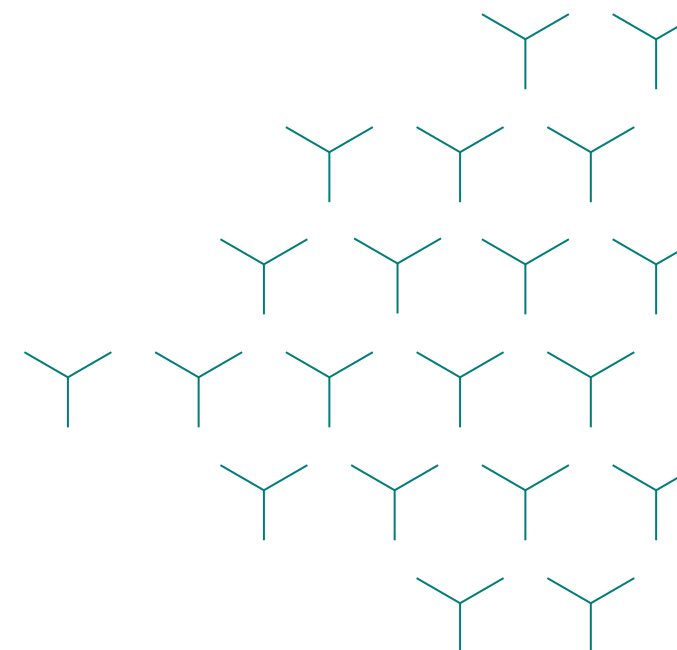
### 1.4.2. Identified material impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-2

The table below lists ENERCON's material sustainability topics. For each ESRS sub-topic, it shows the underlying material impacts, risks and opportunities, their classification, value chain location and relevant time horizon. These topics influence ENERCON's business model, value chain and strategy. Impacts range from emissions and resource use in manufacturing to social effects related to employment and supplier relations. ENERCON is involved through its activities and business relationships across the value chain. Building on this, ENERCON's Sustainability

Strategy addresses these impacts, risks and opportunities via strategic focus areas aligned with the material topics, as detailed in section 1.3.1. *Overview of strategy, business model and value chain.* Detailed information on each material topic, including policies, actions, targets and metrics, is provided in the respective topical sections of this report.

Additional entity-specific disclosures related to information security is included in the section 4. *Governance.* The full list of all ESRS disclosure requirements considered in this report and mandatory data points derived from other EU regulations are provided in *Annex 1* and *Annex 2* of this report.



**Table 5: ENERCON's material impacts, risks and opportunities**

TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
Climate Change	Climate change adaptation	Opportunity	<b>Efficient production and distribution processes</b> Opportunity to enhance resource efficiency across production and commercialisation enables ENERCON to reduce emissions and costs.	○ ● ○	○ ● ●
		Opportunity	<b>Shift in consumer preferences</b> Depending on the global GHG development, consumer preferences may shift strongly toward clean energy. This creates a favourable market for ENERCON due to rising demand for green electricity, corporate renewable energy procurement and community wind projects. Opportunities also lie in innovating for energy systems.	○ ○ ●	○ ○ ●

Location in the value chain: ● ○ ○ upstream    ○ ● ○ own operations    ○ ○ ● downstream    ● ● ● across the value chain  
 Time horizon: ● ○ ○ short-term    ○ ● ○ medium-term    ○ ○ ● long-term



TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
Climate Change	Climate change adaptation	Risk	<b>Physical risk from climate change</b> Acute and chronic weather events due to the climate change pose physical risks for ENERCON's assets and operations.		
		Risk	<b>Transition risk from regulatory, policy changes</b> Climate-related transition risk resulting from regulatory changes and rising carbon and energy costs, which may increase compliance and operating expenses while affecting planning certainty and margins.		
		Risk	<b>Transition risk from market changes</b> Uncertain market signals caused by insufficient policy support could cause unpredictable demand and revenue fluctuations as well as operational challenges for ENERCON.		
	Climate change mitigation	Negative actual impact	<b>Scope 1 and 2 GHG emissions</b> GHG emissions from own operations contribute to global warming.		
		Negative actual impact	<b>Scope 3 GHG emissions</b> GHG emissions from upstream and downstream value chain activities contribute to global warming.		
		Opportunity	<b>Use of new technologies</b> Increasing demand for renewable electricity creates opportunity for ENERCON to grow sale of turbines and innovative renewable energy solutions		
	Climate change mitigation (entity-specific)	Positive actual impact	<b>Avoided emissions</b> ENERCON's technology creates positive impact by enabling avoidance of GHG emissions in the electricity sector.		
Pollution	Pollution of air	Negative actual impact	<b>Air pollution through business</b> Pollutants from business activities lead to air pollution.		
	Pollution of water and soil	Negative actual impact	<b>Water and soil pollution through business</b> Pollutants from business activities lead to water and soil pollution.		



TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
<b>Resource use and circular economy</b>	Resource inflows, including resource use	Opportunity	<b>Efficient resource use</b> Reduction of resource inflows (e.g. purchased products and office material) or restructuring resource inflows (e.g. secondary materials) lead to reduced costs for ENERCON.		
		Negative potential impact	<b>Resource use of raw materials</b> Raw materials used in production have adverse environmental and social effect.		
		Positive potential impact	<b>Use of secondary materials</b> Use of sustainable sourced secondary (recycled) materials in resource inflow may reduce the use of raw materials and have positive effect on the environment.		
		Risk	<b>Costs of sustainable sourcing</b> Cost of sustainably sourced secondary (recycled) materials is higher in comparison to conventional ones, which may drive costs for ENERCON.		
	Resource outflows related to products and services	Negative actual impact	<b>Processing of materials</b> Due to the absence of established end-of-life recycling methods with lower environmental impacts, the current processing of certain materials result in adverse effect on environment.		
		Risk	<b>Low recyclability rate</b> As market expectations evolve, products with higher recyclability are gaining competitive advantage.		
		Opportunity	<b>Products designed for circularity</b> Recyclability of main components could create new business model opportunities for ENERCON.		
	Waste	Negative actual impact	<b>Waste management</b> Waste generated in value chain processes, including manufacturing, installation and dismantling of wind turbines, have adverse environmental impact.		



TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
Own workforce	Working conditions	Negative actual impact	<b>Health and safety incidents</b> Health and safety related incidents have an adverse impact on own workforce.		
		Risk	<b>Working time</b> Risk of employee dissatisfaction due to inadequate working hours and correlated financial effect on the company.		
		Risk	<b>Employer attractiveness</b> Risk of shortage of skilled workers.		
	Equal treatment and opportunities for all	Positive potential impact	<b>Diversity and inclusion</b> Strengthening diversity and inclusion has a positive potential impact on creating an inclusive workplace and supporting employee well-being.		
		Negative actual impact	<b>Violence and harassment in the workplace</b> Harassment and discrimination in the workplace can adversely affect employee health and well-being.		
		Risk	<b>Reputational risks due to violence and harassment in the workplace</b> Related incidents pose a risk to ENERCON's employer attractiveness.		
		Positive actual impact	<b>Training and skills development</b> Continuous trainings and skills development positively impact our workforce.		
		Risk	<b>Missing opportunities on training and skills development</b> Absence of training opportunities may impact employee development perspectives, carrying negative financial effects for ENERCON.		



TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
<b>Workers in the value chain</b>	Working conditions	Negative potential impact	<b>Health and safety incidents of workers in the value chain</b> Incidents leading to negative impact on workers in supply chain	● ○ ○ ○	● ○ ○
		Negative potential impact	<b>Working conditions in the upstream value chain</b> Negative impact on the supply chain workers due to the lack of secure employment, adequate wages, working time and trainings.	● ○ ○ ○	● ○ ○
		Negative potential impact	<b>Freedom of association</b> Limitations on workers' rights of freedom of association may occur in certain contexts and negatively affect workers in the value chain.	● ○ ○ ●	○ ● ○
	Other work-related rights	Risk	<b>Human rights violations in the value chain</b> The possibility of human rights misconduct occurring within the value chain may present legal and reputational risks for ENERCON.	● ○ ○ ●	○ ● ○
		Negative potential impact	<b>Adverse impacts on human rights in the value chain</b> Negative impact on the value chain workforce due to the human rights misconduct.	● ○ ○ ○	○ ● ○



TOPIC	SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES DESCRIPTION	LOCATION	TIME HORIZON
Business conduct	Corporate culture	Negative potential impact	<b>Business ethics and compliance</b> Non-compliance with applicable sustainability regulations may harm environmental and social progress.		
	Protection of whistle-blowers	Negative potential impact	<b>Whistleblower retaliation</b> Exposure to retaliation may discourage whistleblowing and undermine accountability.		
	Political engagement	Negative potential impact	<b>Insufficient advocacy for renewable energy regulation</b> Insufficient lobbying efforts may hinder progress in promoting renewable energy-friendly policies.		
		Negative actual impact	<b>Lack of transparency</b> A lack of transparency in political engagement may negatively affect trust in political decision-making processes.		
	Corruption and bribery	Negative potential impact	<b>Potential cases of corruption and bribery</b> Corruption and bribery may have a negative impact on society and economic development.		
		Risk	<b>Risks tied to corruption and bribery</b> The possibility of exposure to corruption or bribery may present legal and reputational risks for ENERCON.		
	Entity-specific: Information security and data privacy	Negative actual impact	<b>Data privacy</b> Limited IT security can give rise to negative impacts such as data privacy issues.		
		Negative actual impact	<b>Insufficient information security practices</b> Limited information security measures can adversely impact business operations.		
		Risk	<b>Risk of cyberattacks</b> A cyberattack could result in material financial impacts due to operational disruption and loss of intellectual property.		



#### 1.4.2.1. Non-material topics

Water, marine resources, biodiversity, affected communities and end-users were deemed non-material for this reporting period, as none of their related impacts, risks or opportunities met the materiality threshold. We identified and assessed impacts, risks and opportunities for non-material topics following our double materiality methodology. For biodiversity assessment, we screened our locations of our production plants using publicly available mapping tools to identify proximity to protected or biodiversity-sensitive areas. Where such exposure was identified, we assessed the nature and extent of business activities at the location to determine potential negative impacts on biodiversity. As a result of this assessment, none of the identified impacts, risks or opportunities were deemed material. We did not conduct site level screening for water and marine resources topics.

#### 1.4.2.2. Financial effect of material impacts, risks and opportunities

ENERCON has not identified material sustainability-related risks or opportunities that currently affect its financial position, financial performance or cash flows or that pose a significant risk of material adjustment to the carrying amounts of assets and liabilities within the next annual reporting period. We continue to refine this approach to assessing the

financial effects of material impacts, risks and opportunities identified through the double materiality assessment, supported by ongoing improvements in data, assumptions and methodologies.

#### 1.4.2.3. Strategy and business model resilience

ENERCON assessed the resilience of its strategy and business model in relation to its material impacts, risks and opportunities based on a qualitative analysis informed by the results of the double materiality assessment. The assessment considered how the identified sustainability matters may affect the our ability to maintain and adapt its strategy and business model across the short-, medium- and long-term time horizons defined in accordance with ESRS 1. It covered our operations, relevant value chain aspects and broader transition-related developments.

In this context, resilience describes the ability of ENERCON's strategy and business model to respond to material sustainability-related impacts and risks, while also making use of material opportunities and supporting business continuity over time. Based on this assessment, we consider our strategy and business model to be resilient, given that the material sustainability matters identified are consistently embedded in our sustainability strategy and addressed through effective actions aligned with our strategic priorities.

From an environmental perspective, resilience is supported by commitments and measures to reduce greenhouse gas emissions and promote circular economy practices. From a social perspective, it is strengthened by the focus on equal opportunities, occupational health and safety and supply chain due diligence. From a governance perspective, resilience is supported by commitments to ethical business conduct and the related governance structures.

The following sections provide information on managing material topics, related impacts, risks and opportunities, along with key metrics and data.



# 2. Environment

- 2.1. Climate change
- 2.2. Pollution
- 2.3. Resource use and circular economy
- 2.4. EU Taxonomy



## 2.1. Climate change

### 2.1.1. Impacts, risks and opportunities

ESRS 2 SBM-3

**Table 6:** Climate change related material impacts, risks and opportunities

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Climate change mitigation</b>	Negative impact	Scope 1 and 2 GHG emissions	○ ● ○	○ ○ ●
	Negative impact	Scope 3 emissions	● ○ ●	○ ○ ●
	Opportunity	Use of new technologies	○ ● ○	○ ● ●
	Positive impact	Avoided emissions	○ ○ ●	● ○ ○
<b>Climate change adaptation</b>	Opportunity	Efficient production and distribution processes	○ ● ○	○ ● ●
	Opportunity	Shift in consumer preferences	○ ○ ●	○ ○ ●
	Risk	Physical risk from climate change	○ ● ○	○ ● ●
	Risk	Transition risk from regulatory, policy changes	○ ● ○	● ● ○
	Risk	Transition risk from market changes	○ ● ●	○ ● ●

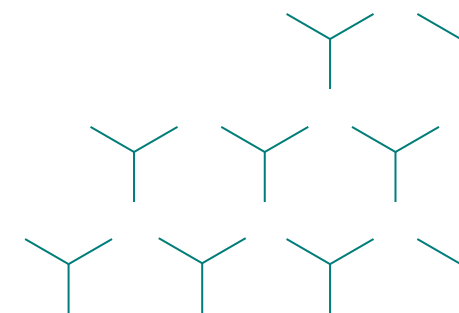
Climate change is central to ENERCON. Our onshore wind turbines support global decarbonisation by enabling clean energy and delivering measurable environmental benefits. In our double

materiality assessment, we identified climate change impacts, risks and opportunities related to mitigation, adaptation and energy as material.

#### 2.1.1.1. Climate change mitigation

Regarding climate change mitigation, we identified avoided emissions as a material short-term positive impact, as customers and society benefit from reduced emissions through our turbines. The growing demand for renewable energy presents a medium-term opportunity aligned with ENERCON's business model supporting the low-carbon transition. To seize this, we actively promote renewable energy use now and in the future. Although our carbon footprint is low compared to other sectors, our contribution involves minor trade-offs. Thus, climate change is a material topic from impact and risk perspectives. ENERCON's direct scope 1, scope 2 and indirect scope 3 emissions from operations and the value chain are actual negative impacts due to their role in global warming. To address these, we integrated emission reduction targets into our Sustainability Strategy and developed a roadmap with various measures. Detailed information on decarbonisation actions and targets is provided in the relevant sections of this report.

ENERCON currently lacks a dedicated transition plan for climate change mitigation, relying instead on its climate-related, SBTi-aligned targets and related actions to reduce GHG emissions.





### 2.1.1.2. Climate change adaptation

We identified climate-related opportunities from climate change adaptation efforts. Energy-efficient production and distribution offer a chance to improve operational efficiency and reduce exposure to rising energy demand and costs. ENERCON has begun implementing energy efficiency measures at its main production plants. Additional opportunities arise from the shift to a low-carbon economy, where customer preferences are moving toward clean energy solutions. This trend may boost demand for wind energy, including green electricity supply, corporate renewable energy procurement and community wind projects. ENERCON addresses these trends through continuous innovation and aligning its products and services with evolving market requirements.

Changes in climate patterns pose physical risks to ENERCON's assets and operations. We identified various climate-related hazards and assessed asset exposure and sensitivity in its climate risk assessment. Key risks include rising temperatures and heat stress, severe storms and wind-related hazards as well as localised flooding over medium and long term horizons. These hazards may disrupt operations or increase costs. The assessment also revealed significant transition risks linked to evolving regulations and market conditions in the low-carbon economy. Changes in regulation and energy pricing may raise operating and compliance costs and reduce planning certainty. Uncertainty about policy

timing and consistency may affect market conditions, cause demand and revenue fluctuations and complicate strategic and operational planning.

### 2.1.2. Process for climate-related risk and opportunity assessment

ESRS E1 IRO-1

We evaluated climate-related transition and physical risks and opportunities through an analytical process aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and ESRS requirements. The results were integrated into our double materiality assessment. This supports compliance with the EU Taxonomy *do no significant harm* criteria for climate change adaptation. The forward-looking analysis relies on assumptions about global warming trends, policy changes and technological progress. As with all climate projections, inherent uncertainties persist. We will refine our methodology as data availability and guidance improve.

#### 2.1.2.1. Climate-related physical risks

Physical risks were assessed using geospatial coordinates for ENERCON production sites, service stations, service warehouses and locations of key suppliers. This made it possible to assess acute and chronic climate hazards based on local exposure of each site. The analysis considered the likelihood, magnitude and duration of relevant hazards by comparing current baseline conditions with future

climate projections published by the Intergovernmental Panel on Climate Change (IPCC). This helped identify how risk profiles may develop across near- and medium-term climate scenarios.

The scenario-based approach covers three-time horizons: short term (2021–2040), medium term (2041–2060) and long term (2061–2100). While the most significant climatic changes are expected in the long term, the expected lifetime of ENERCON's assets and our strategic planning horizon generally do not extend beyond the medium term. The assessment therefore focused primarily on risks that may materialise in the short- and medium-term, while long-term projections were considered to identify potential emerging vulnerabilities.

To assess physical risks across a range of possible future climate conditions, ENERCON used three IPCC Shared Socioeconomic Pathways (SSP) scenarios. These standardised pathways combine emissions trajectories with socio-economic assumptions and describe different possible futures, ranging from a low-emissions, more cooperative world (SSP1-2.6) to fragmented, high-emissions pathway (SSP3-7.0) to a very high emissions, fossil fuel intensive pathway (SSP5-8.5).

In total, eight acute and chronic hazards were assessed. These included the acute hazards heat wave, wind related, wildfires, heavy precipitation, flood as well as the chronic hazards heat stress,



changing wind patterns and sea level rise. The hazards were assessed using climate projections from globally recognised datasets, such as Inter-Sectoral Impact Model Intercomparison Project and the Coupled Model Intercomparison Project, to support consistent and science-based hazard estimations. For each hazard, ENERCON-specific thresholds were applied to determine whether projected conditions represent low, medium or high exposure. ENERCON also assessed the general sensitivity of its assets and activities to these identified hazards.

#### 2.1.2.2. Climate-related transition risks and opportunities

We assessed transition risks and opportunities arising from the shift to a lower-carbon economy. These relate to developments such as new regulations, technological progress, evolving market conditions and changing customer expectations.

The assessment of material transition risks and opportunities was carried out under two distinct climate-related scenarios, applied consistently across the ESRS-aligned time horizons to evaluate the significance and magnitude of potential transition events. The low emissions scenario reflects a pathway aligned with the Paris Agreement and limiting global warming to 1.5°C, while the business-as-usual scenario illustrates a future with limited further climate protection. Using both scenarios enabled us to assess how transition risks and opportunities may evolve under different levels of climate ambition, particularly

in relation to regulatory change, market dynamics and technological development. This approach provided a realistic range of potential outcomes and helped identify where risks may intensify or where opportunities may grow. Following TCFD guidance, we compiled a list of relevant transition risks and opportunities covering policy, legal, technology, market and reputation drivers to help us understand how different future pathways may influence ENERCON.

We assessed how our assets and business activities may be exposed or sensitive to the identified transition events, considering the likelihood of each event, its potential influence and the expected timing and duration of its effects.

We identified no assets and core business activities that are incompatible or need significant efforts to be compatible with a climate-neutral economy, as we do not have locked-in GHG emissions or considerable incompatibility with the EU Taxonomy alignment. Accordingly, we expect alignment to our Turnover, CapEx and OpEx to remain high in the foreseeable future. For more information see *2.4. EU Taxonomy report*.

#### 2.1.2.3. Resilience analysis

Our climate risk assessment and scenario analysis form the basis for assessing the resilience of its strategy and business model in relation to climate-related physical and transition risks. The scope and timing of the resilience analysis are aligned with

the climate risk assessment. For this purpose, the assessment considered the identified gross material risks, existing mitigation and adaptation measures and the related resource needs.

#### *Resilience analysis for physical risks*

Overall, ENERCON considers its strategy and business model to be resilient to physical climate risks across the short, medium and long term. Although certain sites are exposed to heat stress, flooding and other weather-related disruptions, these risks are localised and can be managed through existing or planned measures such as strengthened worker safety procedures, improved cooling and drainage systems and flexible service planning. The assessment does not indicate structural threats to our business model, but rather operational adjustments that can be integrated into existing processes. Additionally, dedicated teams assess weather conditions to which wind farms are exposed, in order to support risk mitigation both from planning and operational perspectives. Long-term uncertainties remain, particularly under higher warming scenarios and the financial effects have not yet been fully quantified. However, ENERCON considers itself well positioned to respond to changing climate conditions and will continue to refine its assessment and adaptation measures.

#### *Resilience analysis for transition risks*

To assess its resilience in the transition to a lower-carbon economy, ENERCON analysed how regulatory, market and customer developments could



affect its business model, operations, supply chain and product portfolio. The analysis showed that transition-related developments may increase costs, affect market conditions and require further adjustments in parts of the business.

Rising carbon and energy prices, together with regulatory changes, may increase production and raw material costs. To address these risks, we are reducing emissions in our operations through fleet electrification, energy efficiency measures in production and increased use of renewable electricity at its sites. In 2025, the company also introduced lower-emission steel towers into its product portfolio, advanced circularity initiatives for key components such as blades and magnets, and monitored progress against its SBTi-aligned emission reduction targets through annual carbon accounting. These measures help limit exposure to transition-related costs and support compliance with evolving regulatory requirements.

Uncertain market signals caused by insufficient policy support could lead to fluctuating demand which in turn affects investment decisions of our customers and creates operational challenges for ENERCON. We engage in industry associations and conduct renewable energy-focused advocacy to promote a stable and supportive policy framework to address these risks. Strengthening our presence in countries with a market environment consistently supporting renewable energy is a key part of our

approach, as stable policy environments promote steady demand and investment conditions. By positioning ENERCON as a system solutions provider and prioritising strategic partnerships, we aim to anticipate market trends more effectively and mitigate the effects of fluctuating demand.

Despite the identified transitional risks, we also see substantial business opportunities arising from increasing demand for wind energy solutions, driven by increasingly regulated global greenhouse gas emission trajectories, technological progress and customer preferences for renewable energy. In parallel, we revealed potential to enhance resource efficiency through development, manufacturing, procurement and logistics, which supports emission reductions and cost savings.

### 2.1.3. Policies

*ESRS E1-2*

ENERCON's commitment to climate change mitigation is reflected in its policies. While we do not have a dedicated climate change policy, the existing policies and guidelines cover specific climate-related impacts, risks and opportunities. These documents, adopted in 2025, apply to all ENERCON entities and are available via internal channels, with implementation and monitoring assigned to relevant departments. The effectiveness of the policies and guidelines is monitored through relevant metrics and reporting processes.

Regarding climate change adaptation, we assess physical and transition risks through Enterprise Risk Management and double materiality assessment updates, as no specific policies currently govern this process.

#### 2.1.3.1. Renewable Electricity Policy

This policy guides ENERCON's transition to sourcing 100% renewable electricity by 2030. Developed in line with GHG Protocol scope 2 guidance, it defines eligible renewable energy types, credible market-based scope 2 claims, verification requirements and prioritises high-impact procurement. The policy aims to ensure that current renewable energy use at ENERCON sites continues and all future procurement follows global best practices.

#### 2.1.3.2. Corporate Carbon Footprint guideline

This guideline defines ENERCON's method for calculating its Corporate Carbon Footprint, applying a consistent approach aligned with the GHG Protocol. It promotes transparent, standardised and repeatable carbon accounting to support regulatory compliance and climate target monitoring.

#### 2.1.3.3. GHG Emissions Recalculation Policy

Complementing the Corporate Carbon Footprint guideline, this policy supports accurate, consistent updates to the emissions base year when significant changes occur, supporting transparent emissions tracking and reinforcing ENERCON's climate strategy credibility.



## 2.1.4. Actions and resources

ESRS E1-3

We acknowledge the urgency of climate protection and aim to reduce GHG emissions within our influence. Our efforts follow strategic decarbonisation levers addressing climate-related impacts, risks and opportunities. Cross-functional teams from various departments implement the roadmaps from our Sustainability Strategy and monitor progress against targets. Progress is tracked using metrics detailed in sections 2.1.6. *Energy consumption and mix* and 2.1.7. *Gross scope 1,2,3 and total GHG emissions* of this report. Our key actions include operational measures targeting scope 1 and scope 2 emissions, alongside upstream and downstream initiatives in our value chain to lower scope 3 emission intensity.<sup>3</sup> We also intend to collaborate with suppliers to support emission reductions across the value chain. The decarbonisation impact of measures introduced in 2025 remained limited and did not result in a material emission reduction.

Implementation of comprehensive action plans depends on sufficient resources. In 2025, we allocated 0.5 million EUR in CapEx and 4.0 million EUR in OpEx to support the implementation of our decarbonisation actions.<sup>4</sup> Expenditures mainly related to fleet electrification through vehicle leasing costs, as well as investments in property and equipment,

including charging infrastructure, lighting upgrades and onsite renewable energy installations. As our action plans progress, we will assess and disclose any significant future financial expenditures directly contributing to the achievement of our climate-related targets.

Below is an overview of our Sustainability Strategy actions, organised by decarbonisation levers.

### 2.1.4.1. Emissions reduction from operations *Fleet electrification and reducing logistics emissions*

Emissions from our operations, although not representing the largest share of total emissions, are expected to be substantially reduced through the following decarbonisation levers. To reduce fleet-related emissions, ENERCON is electrifying its incentive and service vehicle fleets. As a result, the majority of incentive vehicles and a substantial share of service vehicles are expected to be electric by 2030, corresponding to roughly 80% and 70% respectively. The 2024 implementation phase began with a localised roll-out, including installing charging stations to support fleet electrification. In 2025, we further expanded electric vehicle deployment company-wide and developed our charging infrastructure. We also introduced the first electric truck to our transport logistics.

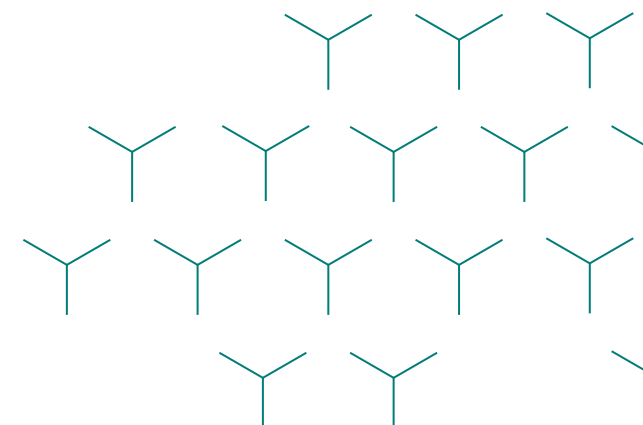
Our measures include reducing emissions from ENERCON's E-Ship 1, a custom cargo vessel for large turbine components. In 2025, we applied silicon paint to the cargo to improve fuel efficiency.

### *Implementation of an energy management system*

In 2025, we implemented an Energy Management System at ENERCON's main German production plants and obtained ISO 50001 certification. We also installed intelligent lighting systems at these plants. We further plan the expansion of a global energy management framework aligned with ISO 50005 in the coming years.

### *Solar energy generation*

In the reporting year, we commissioned a photovoltaic installation at our production site in Portugal, advancing our renewable electricity targets. This installation is expected to supply 20% of the site's annual electricity demand.



<sup>3</sup> ENERCON's scope 3 emission intensity is calculated as the scope 3 GHG emissions from purchased goods and services, upstream transportation and distribution, waste generated in operations and end-of-life treatment of sold products in a reporting year divided by the expected lifetime energy production of turbines installed in that year.

<sup>4</sup> CapEx corresponds to additions in the fixed assets register of the consolidated financial statements (line items II.2-II.3) and OpEx corresponds to line item 9 of the consolidated income statement.



### 2.1.4.2. Product design and reducing material emissions

#### Low-emission materials

Reducing the carbon footprint of our product and service portfolio remains a key decarbonisation lever for ENERCON. In 2025, we expanded our portfolio by integrating lower-emission steel towers. Emission-reduced steel, or “green steel”, features a lower CO<sub>2</sub>e footprint due to the use of recycled materials and renewable energy in production processes. This steel can significantly reduce wind turbines’ carbon footprint. In the reporting year, we installed one of Europe’s first onshore *green steel* towers and the first in Germany. This milestone advances product innovation aligned with climate goals and shows our commitment to supporting customer decarbonisation.

#### Circular economy measures

We began integrating decarbonisation and circularity into our research and development decision-making for new products, with implementation planned for early 2026.

We also progress through cross-functional initiatives addressing scope 3 emissions, including waste reduction and rotor blade recycling and reuse evaluation. See section 2.3.3. *Actions* of this report.

We plan to develop a climate transition plan in the coming years, based on identifying measures to meet long-term climate targets, including alignment with the 1.5°C ambition.

### 2.1.5. Targets

ESRS E1-4

ENERCON commits to ambitious emission reduction targets aligned with climate science and integrated into our Sustainability Strategy. In 2024, we adopted near-term targets under the Science-Based Targets initiative (SBTi), validated in 2025, confirming alignment with the 1.5°C pathway of the Paris Climate Agreement. As our targets are set in accordance with the SBTi methodology, they reflect the inherent uncertainties related to evidentiary limitations and forward-looking assumptions for achieving the 1.5°C objective. In line with the validation our targets are aligned with recognised science-based climate transition scenarios including the Intergovernmental Panel on Climate Change Sixth Assessment Report, the Paris Agreement and Nationally Determined Contributions, which also guide the identification of our decarbonisation levers. We consider adopting new technologies to achieve our GHG emission reduction targets. All our targets, including target for renewable electricity, cover ENERCON’s operational sites within the reporting

boundaries defined for each emission scope.

These targets were developed through consultations with internal and external stakeholders and reflect ENERCON’s commitment to transparency, accuracy and comparability. All targets reference 2021 as the base year, chosen for its complete and reliable data suitable for robust GHG calculations. The 2021 operational activities represent a typical year without factors affecting energy use or emissions, making it a representative baseline for tracking progress.

Emissions are calculated per the GHG Protocol and monitored annually via the Corporate Carbon Footprint calculation. In 2025, we achieved a 35% reduction in scope 1 and 2 emissions and 30% reduction in scope 3 emissions intensity compared to 2021, while also reaching our interim milestone of sourcing 80% of electricity from renewable sources.

ENERCON’s validated near-term targets are provided in the table below.

**Table 7: Near-term GHG emissions reduction targets**

TARGET	2021 BASELINE	2030 TARGET	2030 PERCENTAGE REDUCTION RELATIVE TO BASE YEAR
Scope 1 and scope 2 market-based emissions (absolute)	74,363	36,256	48.8%
Renewable electricity purchasing	79.8%	100 %	20%
Scope 3 emission intensity	6.4	3.1	51.6%



## 2.1.6. Energy consumption and mix

ESRS E1-5

ENERCON's total energy consumption amounts to 243,222 MWh. Fossil fuel consumption is comprised of crude oil and petroleum products (57%), natural gas (15%) and purchased energy generated from fossil sources (11.5%). Renewable energy sources contribute 340,618 MWh, representing 16.7% of total consumption.

Energy consumption is tracked with performance metrics worldwide. We assess energy efficiency and emission reduction efforts at ISO-certified production sites. Data is collected at site level via a sustainability data management system, following standardised protocols for collection, validation and reporting. Primary data sources include direct measurements such as utility invoices and meter readings. Details regarding the energy mix are sourced from statements provided by suppliers. When direct data is unavailable, we use estimation methods based on operation type, employee headcount and national statistical data. Renewable energy use is verified by certificates of origin. All energy consumption relates to sectors with high climate impact.<sup>5</sup>

The energy intensity metric is expressed in MWh per million EUR revenue, with financial figures disclosed in 2.4. *EU Taxonomy report*.

**Table 8:** Energy consumption, mix and energy intensity per revenue

ENERGY CONSUMPTION AND MIX	2024 (MWh) <sup>6</sup>	2025 (MWh)
Fuel consumption from coal and coal products	-	-
Fuel consumption from crude oil and petroleum products	167,789	138,363
Fuel consumption from natural gas	37,830	36,269
Fuel consumption from other fossil sources	-	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	25,825	27,972
<b>Total fossil energy consumption</b>	<b>231,443</b>	<b>202,604</b>
Share of fossil sources in total energy consumption (%)	89.2	83.3
Consumption from nuclear sources	-	-
Share of consumption from nuclear sources in total energy consumption (%)	-	-
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	44	6,192
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	27,962	33,917
Consumption of self-generated non-fuel renewable energy	11	509
Share of renewable sources in total energy consumption (%)	10.8	16.7
<b>Total renewable energy consumption</b>	<b>28,017</b>	<b>40,618</b>
<b>Total energy consumption</b>	<b>259,405</b>	<b>243,222</b>
<b>Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/EUR Million)</b>	<b>68</b>	<b>55</b>

<sup>5</sup> Our activities and energy consumption are linked to CCM 3.1.: Manufacture of renewable energy technologies and CCM 4.3.: Electricity generation from wind power.

<sup>6</sup> The energy consumption metrics reported for 2024 were not included within the scope of the limited assurance engagement.



### 2.1.7. Gross scope 1, 2, 3 and total GHG emissions

ESRS E1-6

ENERCON's corporate carbon footprint covers total GHG emissions from its entire value chain, including direct and indirect emissions. These emissions are measured in metric tonnes of CO<sub>2</sub> equivalent (CO<sub>2</sub>e),<sup>7</sup> in accordance with the GHG Protocol.

Since 2024, the reporting boundary includes all relevant operational sites – administration, installation, service, manufacturing – and upstream and downstream value chain activities. ENERCON uses the financial control approach defined by the GHG Protocol to set its organisational boundary for GHG accounting. The Global Sustainability department calculates the corporate carbon footprint annually. For 2025, no significant changes in GHG accounting methods or definitions affected data comparability of reported emissions data.

Scope 1 emissions refer to direct GHG emissions from sources that are owned or controlled by ENERCON and include:

- Emissions resulting from fuel combustion by stationary equipment
- Emissions resulting from fuel combustion by company owned vehicles and machinery and the E-Ship 1

- Fugitive emissions and emissions resulting from industrial processes

Scope 1 emissions are calculated from fuel consumption volumes using the latest emission factors from the UK Department for Environment, Food and Rural Affairs (DEFRA).

Scope 2 emissions are indirect GHG emissions from purchased electricity, steam, heating and cooling consumed by ENERCON. These are calculated using both market-based and location-based approaches per the GHG Protocol.

We calculate market-based scope 2 emissions from purchased electricity using the following hierarchy of emission factors:

- Supplier-specific emission factors, where reported
- Residual mix emission factors sourced from the Association of Issuing Bodies (AIB) database, where supplier-specific data was unavailable.
- National average grid mix emission factors from the International Energy Agency (IEA) database, where residual mix data was not available.

Following the GHG Protocol's market-based approach, purchased renewable electricity is assigned zero scope 2 emissions. The Global Environment department verifies the credibility of renewable electricity purchases reported at site level.

A single purchased heat emission factor from DEFRA is applied to calculate emissions from purchased heat.

Location-based scope 2 emissions use location-specific grid emission factors reflecting the average production mix of the electricity consumption country.

Our scope 3 emissions total includes all relevant indirect emissions upstream and downstream of our value chain. We exclude some scope 3 categories as they are either not relevant to our operations or produce emissions that are insignificant relative to our overall inventory.

<sup>7</sup>CO<sub>2</sub>e means CO<sub>2</sub> equivalent and accounts for the global warming potential of all 6 greenhouse gases mandated for consideration under the GHG Protocol namely, carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O); hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>).



In 2025, ENERCON did not use supplier-specific emission data for scope 3 calculations. Instead, emissions for all relevant categories were calculated solely from internally collected activity-based data, including purchased goods, waste generated, business travel and fuel and energy consumption. These data are combined with appropriate emission factors per established methodologies.

Emissions from purchased goods and services are calculated using reported emissions for specific items, input materials and industry-average factors for other purchases. Capital goods emissions use a spend-based approach. Fuel- and energy-related emissions rely on reported data and industry-average factors, including energy consumption. Emissions from upstream transportation and distribution, waste generated in operations and business travel use industry-average factors. Upstream leased assets emissions are based on energy consumption data and reported emissions. Emissions from the end-of-life treatment of sold products are calculated using a material-specific approach. For non-recyclable materials, industry-average waste treatment emission factors are applied, while for materials deemed recyclable, an emission factor of zero is assumed.

**Table 9:** Total GHG emissions disaggregated by scope 1, scope 2 and scope 3 emissions

	BASE YEAR (2021)	2024 <sup>8</sup>	2025
<b>Scope 1 GHG emissions</b>			
Gross scope 1 GHG emissions (t CO <sub>2</sub> e)	67,921	50,858	42,312
Percentage of scope 1 GHG emissions from regulated emission trading schemes (%)	0	-	9.3
<b>Scope 2 GHG emissions</b>			
Gross location-based scope 2 GHG emissions (t CO <sub>2</sub> e)	38,381	11,059	11,598
Gross market-based scope 2 GHG emissions (t CO <sub>2</sub> e)	6,442	6,258	6,187
<b>Significant Scope 3 GHG emissions</b>			
Total Gross indirect (scope 3) GHG emissions (t CO <sub>2</sub> e)	1,849,887	1,475,852	1,585,912
1. Purchased goods and services	1,635,350	1,267,900	1,371,409
2. Capital goods	12,363	22,363	20,245
3. Fuel and energy-related activities (not included in scope 1 and 2)	20,534	12,072	7,166
4. Upstream transportation and distribution	118,536	86,210	89,995
5. Waste generated in operations	4,575	3,723	5,307
6. Business travel	4,169	15,537	12,086
7. Employee commuting	n/a	n/a	n/a
8. Upstream leased assets	3,490	1,386	777
9. Downstream transportation	n/a	n/a	n/a
10. Processing of sold products	n/a	n/a	n/a
11. Use of sold products	n/a	n/a	n/a
12. End-of-life treatment of sold products	50,868	64,670	78,929
13. Downstream leased assets	n/a	n/a	n/a
14. Franchises	n/a	n/a	n/a
15. Investments	n/a	n/a	n/a
<b>Total GHG emissions</b>			
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	1,956,189	1,535,779	1,639,824
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	1,924,250	1,530,978	1,634,413

<sup>8</sup> The GHG metrics reported for 2024 were not included within the scope of the limited assurance engagement.



**Table 10: Emission intensity<sup>9</sup>**

	2024	2025
GHG intensity per net revenue – location-based (tCO <sub>2</sub> e/mEUR)	400.8	369
GHG intensity per net revenue – market-based (tCO <sub>2</sub> e/mEUR)	- 399.6	367

<sup>9</sup>The total revenue used as the denominator for calculating emission intensity metric is disclosed in Annex 3 of the EU Taxonomy report.

Biogenic emissions from the combustion or biodegradation of biomass reported separately from scope 1 totalled 2,167 tonnes of CO<sub>2</sub>e in 2025. No biogenic emissions were reported for scope 2 or scope 3 emissions.

The total share of contractual instruments for scope 2 is 83.4% of which 82% is bundled and 18 % is unbundled. These contractual instruments include purchased electricity from green energy certificates, guarantees of origin and renewable energy certificates.

**2.1.7.1. Avoided emissions**

Avoided emissions are calculated as an entity-specific metric to consistently and transparently quantify the positive climate impact of our turbines. The calculation estimates emissions avoided by generating the same electricity volume with ENERCON turbines installed in the reporting year, compared to the emission intensity of global average electricity mix.

ENERCON projects that wind turbines installed in 2025 will avoid approximately 105 million tonnes of CO<sub>2</sub>e emissions over their lifetime. This estimate is based on an expected annual energy output of 9,683 GWh, an average turbine lifespan of 24 years and the global average electricity generation emission intensity reported by the International Energy Agency (IEA).

**AVOIDED EMISSIONS IN 2025**

Expected CO<sub>2</sub>e avoided over the lifetime of the turbines installed in 2025:

**Expected annual electricity production of turbines installed in 2025 (kWh)**



**Expected lifetime of installed turbines (years)**



**Emission intensity of electricity (tCO<sub>2</sub>e/kWh)<sup>6</sup>**



**105 million tonnes**  
 expected CO<sub>2</sub>e avoided by replacing conventional energy sources



## 2.2. Pollution

### 2.2.1. Impacts, risks and opportunities

ESRS 2 SBM-3

**Table 11:** Pollution related material impacts

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Pollution of air, water and soil</b>	Negative impact	Air pollution through business		
	Negative impact	Water and soil pollution through business		

ENERCON is committed to preventing pollution-related harm to the environment and human health. Adverse pollution impacts occur in the upstream value chain, especially in raw material extraction and component production. Although outside ENERCON’s direct control, we acknowledge their relevance. ENERCON currently does not have dedicated measures in place specifically addressing upstream pollution and is in the process of observing regulatory and industry developments to inform future enhancements.

Our main focus is managing impacts from our own operations, including potential harm to air, water and soil from production sites and transport. The double materiality assessment identified actual negative impacts from chemical substances such as industrial paints used in production and service.

#### 2.2.1.2. Impact, risk and opportunity assessment regarding pollution

ESRS 2 IRO-1

Our evaluation incorporated insights from key stakeholder groups and internal experts. We did not apply specific screening methods across all assets and activities, nor conduct direct consultations with affected communities to assess pollution impacts. Further details on our double materiality assessment process are provided in section 1.4. *Impact, risk and opportunity management* of this report.

#### 2.2.2. Policies

ESRS E2-1

ENERCON has established procedures to mitigate significant impacts on air, water and soil pollution and to prevent related incidents. These procedures

apply to all ENERCON entities and contractors handling transportation, storage and disposal of chemicals such as petroleum-based and industrial chemicals and hazardous materials, including flammable, toxic and corrosive substances with implementation assigned to relevant departments. They support accurate statutory disclosures and align operations with best practices in pollution prevention and control. Effectiveness is monitored at site level via reporting and site audits. The procedures are accessible through internal channels.

#### 2.2.2.1. Chemical Container Management and Spill Prevention and Control Procedure

This procedure aims at minimising the risk of chemical pollution incidents. The document defines minimum requirements for the safe use and management of chemicals, preventative and control measures including responsibilities in relation to this topic.

#### 2.2.2.2. Dangerous Goods Management Directive

The directive aims to ensure compliance with regulations governing the transport of dangerous goods within ENERCON’s operations.

#### 2.2.2.3. Incident Management Directive

The incident management directive defines the prompt reporting of air, water and soil pollution incidents via our data collection system, facilitating thorough investigation and consistent documentation. This process supports effective corrective actions and continuous monitoring.



### 2.2.3. Actions

ESRS E2-2

In 2025, we thoroughly assessed our operations (see section 2.2.4. *Metrics and targets*) to verify compliance with EU Taxonomy regulations regarding pollution. The review verified that no restricted chemicals, as defined by international and EU legislation, were used above established thresholds. ENERCON thus fully complies with the corresponding EU Taxonomy do no significant harm criteria.

In 2026, we will implement a company-wide chemicals management system to improve transparency and enable more efficient pollutant tracking in our operations.

### 2.2.4. Metrics and targets

ESRS E2-3, ESRS E2-4, ESRS E2-6

ENERCON tracks key pollution metrics across operations, including hazardous substances in materials, Volatile Organic Compound (VOC) emissions from production and environmental spill incidents. We currently do not set time-bound, quantitative targets for air, water and soil pollutants, as our assessed environmental impact is minimal and the relevant pollutants are already subject to regulatory controls. We are committed to operating below applicable regulatory thresholds and to continuously monitoring our environmental performance through pollutant tracking, incident monitoring and disclosure where reporting thresholds are exceeded. Our pollution management

approach is reviewed on a regular basis. This section outlines our assessment methodology and results for product-related, air, soil and water pollutants.

#### 2.2.4.1. Product-related pollutants

We reviewed pollutants in chemicals used across operations by extracting relevant materials from our central database and examining their chemical composition. Each material was evaluated using safety data sheets as the primary source for properties and risk of hazard.

For each material, we analysed ingredients and hazard classifications, focusing on substances listed in the European Pollutant Release and Transfer Register. Pollutant amounts were calculated by multiplying material quantities by ingredient concentrations, applying maximum values for a conservative estimate. Total quantities were compared to thresholds set by the European Pollutant Release and Transfer Register. All substances were below the reporting limits with the exception of hydrofluorocarbons (HFCs) at 363 kg/a.

#### 2.2.4.2. Air pollutants

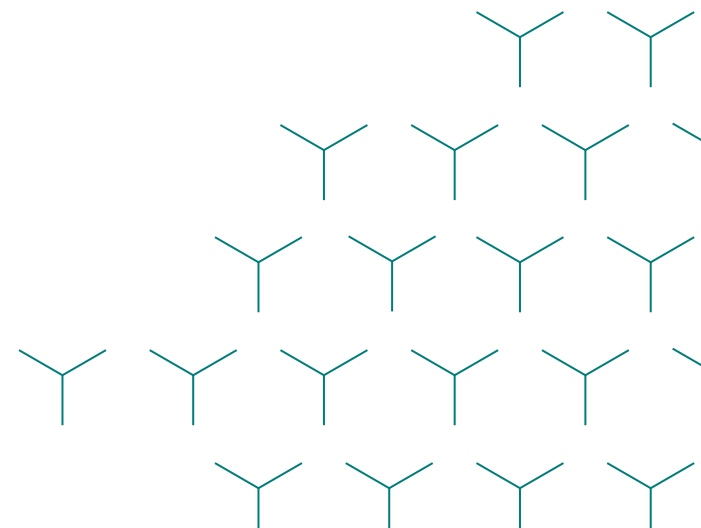
Air pollutants from painting processes, specifically VOC, were assessed by identifying the materials used at production sites and analysing their content using supplier safety data sheets. Air emissions were calculated by multiplying annual material consumption by the maximum declared VOC content and applying a conservative assumption of full

release to air. For production sites in the European Union, regulatory VOC reporting obligations apply and site-level reports take precedence where available due to their higher accuracy.

In 2025, sites in Portugal and Türkiye generated VOC emissions of approximately 13.1 tonnes. German facilities remain below reporting thresholds and are therefore exempt from VOC reporting requirements.

#### 2.2.4.3. Soil and water pollutants

Soil and water pollution are defined as unplanned releases of substances that have the potential to contaminate soil or surface and groundwater within ENERCON's operational control. We evaluate water and soil pollutants by extracting incident-related data from the ENERCON's data management system. In the reporting period, we have not identified major incidents of pollutants released to soil and water.





## 2.3. Resource use and circular economy

### 2.3.1. Impacts, risks and opportunities

ESRS 2 SBM-3

**Table 12:** Resource use and circular economy related material impacts, risks and opportunities

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Resource inflows including resource use</b>	Negative impact	Resource use of raw materials	● ○ ○	● ○ ○
	Opportunity	Efficient resource use	○ ● ○	○ ● ●
	Positive impact	Use of secondary materials	● ○ ○	● ○ ○
	Risk	Costs of sustainable sourcing	○ ● ○	○ ● ○
<b>Resource outflows related to products and services</b>	Negative impact	Processing of materials	○ ○ ●	● ○ ○
	Risk	Low recyclability rate	○ ● ○	○ ● ●
	Opportunity	Products designed for circularity	○ ● ○	○ ○ ●
	Negative impact	Waste management	● ● ●	● ○ ○

We acknowledge the critical importance of managing materials efficiently and minimising waste across our value chain. In our double materiality assessment, we identified impacts, risks and opportunities related to the circular economy that guide our strategic priorities. These include resource use

and sustainable sourcing, circular product design and effective waste management. These areas are central to ENERCON, as manufacturing, installation, operation and dismantling of wind turbines require substantial material inputs and generate outputs, including waste.

#### 2.3.1.1. Resource use and sustainable sourcing

We acknowledge that resource use can generate environmental and social impacts. Transitioning to sustainable alternatives like green steel may incur higher costs compared to conventional materials. Upstream raw material sourcing also poses environmental and social risks, which we continuously monitor and mitigate through our sourcing practices. For instance, balsa wood, a biological material used in rotor blades, is sourced exclusively from Forest Stewardship Council (FSC)-certified suppliers, supporting responsible forest management under strict environmental and social standards. At ENERCON, resource use is also treated as a strategic opportunity to advance sustainability, reduce material dependency and enhance long-term resilience. Sustainable sourcing, including the use of recycled materials, supports emissions reductions in the upstream supply chain and generates positive impacts across the value chain impacts, notably emissions reduction upstream. Although reused and recycled materials are not yet formal procurement criteria, recycled or sustainable alternatives – especially in steel content (see section 2.1.4. *Actions and resources*), – are already part of our turbine offerings. We are integrating sustainability criteria into supplier selection via sustainable performance ratings and aim to formally embed sustainable sourcing in our Procurement Policy by 2026, establishing consistent governance for responsible sourcing across the company.



### 2.3.1.2. Resource outflow related to products

Circular design is an integral part of our innovation process and supports greater durability, modularity and recyclability as a long-term opportunity. Turbines currently offered by ENERCON are designed for a service lifetime of 25 years, as certified for each turbine type, reflecting a strong focus on durability from the outset. The industry average for durability wind turbines is 25 years. Repairability is enabled through modular design allowing individual parts to be refurbished or replaced rather than requiring full system replacement. This approach facilitated further by comprehensive service and maintenance contracts covering ENERCON turbines throughout their operational lifetime. At end of life, components are designed to be efficiently disassembled. Together, these practices contribute to resource efficiency and circularity within our own operations and across the downstream value chain. Recyclability may give rise to long-term considerations that require careful management. As market demands shift, products with higher recyclability gain competitive advantage. However, in the short term, circular design may negatively affect downstream processes due to material quality loss from repeated recycling.

ENERCON has initiated discussions to systematically integrate circularity into future product development. Although not yet formalised, ENERCON plans to establish a framework for this integration in the first

half of 2026, aiming to ensure that circularity is balanced with resource efficiency, product performance, safety and quality requirements.

### 2.3.1.3. Waste management

Our double materiality assessment identified that waste from the value chain – mainly raw material sourcing, manufacturing and dismantling – can cause short-term negative impacts if unmanaged. Effective waste management is essential for operational efficiency and circularity. We prioritise recovery over disposal, following the waste hierarchy and internal standards. Although our operations produce relatively low waste volumes, all waste on our premises is properly managed. We also seek to reduce operational waste by optimising production processes. In 2025, under our Sustainability Strategy, we implemented a global landfill ban on composite waste generated during turbine lifetime.

Waste from upstream and downstream value chains lies outside our direct operational scope, posing challenges. To address this, we collaborate with suppliers and set clear waste management expectations in the Supplier Code of Conduct.

### 2.3.1.4. Impact, risk and opportunity assessment regarding resource use and circular economy

*ESRS 2 IRO-1*

Although we did not use specific screening methods for all assets and activities or directly

consult affected communities, our assessment of impacts, risks and opportunities was guided by key stakeholder groups and internal experts. For details on our double materiality assessment process, see section 1.4. *Impact, risk and opportunity management* of this report.

## 2.3.2. Policies

*ESRS E5-1*

We manage material impacts, risks and opportunities related to the circular economy through our Sustainability Strategy, supported by relevant guidelines and procedures. These documents apply to all ENERCON entities and are available via our internal channels, with implementation responsibility assigned to relevant departments. Effectiveness is monitored at site level via reporting and site audits. While these measures reflect our operational commitment, a dedicated circularity policy is not yet in place.

### 2.3.2.1. Composite Waste Landfill Ban Guideline

In 2025, we established a guideline outlining the approach to managing composite material waste during the operational life of wind turbines. This guideline specifies definitions, reporting obligations and procedures for diverting waste from landfills via reuse, recovery or recycling.



### 2.3.2.2. Hazardous Material Management Procedure

Introduced in 2025, this procedure governs hazardous materials and waste, prescribing strict safety protocols, risk assessments and control measures for handling, storage and disposal. It applies to all processes and areas involving hazardous materials, including manufacturing, logistics, service operations and end-of-life management.

### 2.3.2.3. Supplier Code of Conduct

We have set minimum compliance principles for waste management – covering handling, storage and disposal – and sustainable sourcing requirements in our Supplier Code of Conduct. This helps mitigate negative impacts in our value chain, especially those related to raw material sourcing and hazardous waste from extraction. Further details on the Supplier Code of Conduct are in the section *3.2. Workers in the value chain* of this report.

## 2.3.3. Actions

ESRS E5-2

We align our actions with circular economy principles, including resource use, waste management, resource efficiency, secondary material use and circular design. These actions, developed within our Sustainability Strategy roadmaps, are currently being implemented. They apply to our operations and partners in the downstream value chain,

executed through cross-functional cooperation and integrated into internal processes without directly attributable monetary amounts of CapEx or OpEx.

### 2.3.3.1. Actions in ENERCON's own operations

The Global Environment department manages waste data collection and analysis, focusing on primary waste streams at production sites to identify recycling opportunities and drive continuous improvement. Dedicated waste management areas at global production sites enable ongoing collection and sorting. For instance, at the Mechanic Centre of Excellence in Aurich, Germany, specialised equipment with pre-treatment reduces waste requiring external transport and treatment. The area in Aurich is a company-internal facility used for the collection, segregation and preparation of on-site operational waste for handover to licensed external waste management partners. The measure was implemented prior to the reporting year as part of routine operational waste management. As it relies on existing infrastructure and standard equipment, no significant additional CapEx or OpEx was incurred during the reporting period.

An initiative is scheduled for implementation in 2026 to 2028 at production sites, where measures will be introduced to cut avoidable waste by reviewing material planning, storage, use and management. The initiative aims to prevent waste at the source and enhance circular economy practices. Its

effectiveness will be monitored through dedicated metrics. ENERCON's ongoing commitment to WindEurope's landfill ban on composite waste, reinforces our dedication to sustainable end-of-life solutions. Accordingly, we contribute to the annual industry-wide reporting on composite waste, promoting transparency and progress across the wind sector. Per our landfill ban guideline, non-recoverable composite waste from turbine operation that cannot be re-used, re-purposed or recycled undergoes final treatment such as incineration with energy recovery, managed by certified waste partners.

### 2.3.3.2. Actions in ENERCON's value chain

The Global Sustainability department actively participates in industry dialogues through WindEurope's Sustainability Working Group. In 2025, our focus was on turbine end-of-life management. While customers are responsible for treating turbine components, including composites, at end of life, we assist them in finding sustainable processing or disposal options to support circular economy in the downstream value chain. For this purpose, we established a recycling network in key countries to support blade recycling. As part of the waste avoidance initiative described above, ENERCON will pilot a supplier take-back scheme at selected production sites to increase material returns, reduce packaging and address upstream waste by enhancing supplier collaboration, return logistics and reusable packaging use.



### 2.3.3.3. Progress through research and development

In the reporting period, ENERCON undertook material actions in relation to research and development with regard to circular economy. These comprised: continued participation in industry initiatives on blade recycling, ongoing development of material passports for rotor blades with further development of recyclable rotor blade designs and ongoing assessment of recycling options for permanent magnets.

To implement these actions, we continued to participate in the blade recycling working group of VDMA Power Systems and contributed to the related technology roadmap for composite material reuse and recycling. ENERCON also progressed the development of material passports for rotor blades. With regard to permanent magnets, we developed a roadmap and continue working with recycling companies to validate relevant recycling technologies.

### 2.3.4. Targets

ESRS E5-3

Aligned with our Sustainability Strategy, we have set a voluntary target to deliver recyclable rotor blades by 2030, demonstrating our commitment to resource efficiency and circular economy principles. To support this, we contribute to research and development initiatives by supplying blade materials for scientific testing and sharing expertise on material composition. Due to the complexity and non-linear progress in this field, quantitative

metrics for overall progress are challenging to define. Therefore, progress is evaluated qualitatively via project milestones and collaborative outcomes.

No measurable outcome-oriented waste reduction targets were set for 2025, as this year served as a baseline-building phase. To measure the production waste reduction initiative's effectiveness, we established time-bound, outcome-focused targets aligned with its scope. For our operations, the target is a 5% annual reduction in total waste – including hazardous and non-hazardous – across production sites, based on projected waste volumes for 2026 to 2028. For upstream waste, we aim for 5% supplier coverage with take-back agreements at selected production sites within the same period. Progress on all targets will be tracked through dedicated performance metrics.

### 2.3.5. Resource inflow

ESRS E5-4

Our resource inflows comprise raw materials used for in-house component production, including steel, aluminium and composites, as well as purchased components directly integrated into wind turbines such as towers, blades and generators. We also source biological materials, primarily FSC-certified balsa wood which is embedded in wind turbine blades. Property, plant and equipment, packaging materials and biofuels for non-energy use are excluded due to their immaterial contribution to carbon-intensive resource use.

Data on resource inflows comes from Global Procurement's data management system, which records all materials and products purchased during the reporting period. Steel is the main focus for recycled content estimation, covering all wind turbine components mainly made of steel.

For balsa wood embedded in purchased blades, blade material passports estimate weight and content. Calculations combine direct measurements, estimates and industry-average data.

**Table 13: Resource inflows**

METRIC	
Overall total weight of products and technical and biological materials used (1,000 t)	603
Biological materials used for non-energy purposes	0.1%
Absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials (1,000 t)	78
Percentage of secondary reused and recycled components, secondary intermediary products and secondary materials	13.0%



## 2.3.6. Resource outflow

ESRS E5-5

### 2.3.6.1. Products and materials

We evaluate turbine recyclability through component-level analysis focusing on tower, hub, nacelle and blades including metallic and non-metallic materials. Material types and component categories are estimated based on recyclability potential. Material composition data is primarily sourced from internal manufacturing bills of materials and technical data sheets. Theoretical recycling rates are derived from the German Federal Environment Agency's publication on LCA's of wind energy and photovoltaic systems. Our calculation approach reflects the technical potential for material recovery under optimal material separation and availability of suitable recycling technologies. Depending on the turbine model, the average recyclability rate is

estimated at around 90%, representing recoverable material potential across the product lifecycle.<sup>10</sup> ENERCON is not involved in dismantling, disposal or recycling and thus this estimate excludes operational recycling outcomes. We recognise uncertainty, especially regarding composite materials and evolving recycling technologies and will continue refining our methodology as new data and tools emerge.

ENERCON turbines currently included in product portfolio are certified for a service lifetime of 25 years, reflecting a strong focus on durability from the outset. Repairability is enabled through modular design and the availability of repairable components, allowing individual parts to be repaired or replaced rather than requiring full system replacement. For further detail on circular design principles, see section 2.3.1.2. *Resource outflow*.

### 2.3.6.2. Waste

Waste from operational activities is classified as hazardous or non-hazardous in accordance with classification mandated by EU and national legislations.<sup>11</sup> The company's waste streams reflect its industrial operations and include concrete residues, glass fibre-reinforced composites, electronic waste, scrap steel and aluminium, as well as hazardous materials like lubricants, solvents and resins.

Waste data is collected at site level via a sustainability data management system, following a standardised protocol for collection, validation and reporting. Quantities are reported based on invoices and weight slips. Disposal types are categorised using information from waste management service providers;<sup>12</sup> if unavailable, the national treatment mix from the national statistical office is applied for estimation.

<sup>10</sup> The average recyclability rate reflects the arithmetic mean of the recyclability values of models E-138 EP3 E3, E-160 EP5 E3 and E-175 EP5 E1.

<sup>11</sup> ENERCON uses classification mandated by legislation. For waste disposal operations, segregating hazardous and non-hazardous type of waste as part of waste management operations. Applicable regulatory requirements are under German Federal Commission Control Act BimSchG and Directive 2008/98/EC "Waste Framework Directive".

<sup>12</sup> Waste generated during wind turbine installation is not disaggregated by treatment type and included in total amount of hazardous and non-hazardous waste reported in Table 13.

**Table 14:**

*Total amount of waste generated*

METRIC	UNIT (TONNES)	
Amount of waste diverted from disposal	Hazardous waste reused	2
	Hazardous waste recycled	458
	Hazardous waste undergone other recovery operations	56
	<b>Total of hazardous waste diverted from disposal</b>	<b>515</b>
	Non-hazardous waste reused	107
	Non-hazardous waste recycled	17,803
	Non-hazardous waste undergone other recovery operations	2,568
	<b>Total of non-hazardous waste diverted from disposal</b>	<b>20,479</b>
	<b>Total of hazardous and non-hazardous waste diverted from disposal</b>	<b>20,994</b>
Amount of waste directed to disposal	Hazardous waste incinerated	27
	Hazardous waste landfilled	186
	Hazardous waste other disposal operations	767
	<b>Total of hazardous waste directed to disposal</b>	<b>980</b>
	Non-hazardous waste incinerated	279
	Non-hazardous waste landfilled	1,029
	Non-hazardous waste other disposal operations	151
	<b>Total of non-hazardous waste directed to disposal</b>	<b>1,459</b>
	<b>Total of hazardous and non-hazardous waste directed to disposal</b>	<b>2,440</b>
Amount of non-recycled waste	5,171	
Share of non-recycled waste	17.9 %	
Amount of radioactive waste generated	0	
<b>Total amount of hazardous waste generated</b>	<b>1,548</b>	
<b>Total amount of non-hazardous waste generated</b>	<b>27,290</b>	
<b>Total amount of waste generated from own operations</b>	<b>28,838</b>	



## 2.4. EU Taxonomy report

### 2.4.1. Disclosures in accordance with Article 8 of Regulation (EU) 2020/852 (Taxonomy regulation)

With the European Green Deal, the European Union (EU) has placed notably importance on environmental and climate protection as well as sustainability and has consequently set the ambitious goal of achieving carbon neutrality by 2050. To achieve this objective, the EU Commission has developed a strategic action plan to finance the transformation to a sustainable economic system. As the backbone of this strategy, the EU Taxonomy Regulation (EU) 2020/852 and the associated Delegated Acts establish a uniform classification system for determining whether economic activities can be considered sustainable. This initiative aims to improve transparency and comparability of sustainable-related information. Ultimately, companies that are required to report under the Non-Financial Reporting Directive (NFRD) or the Corporate Sustainability Reporting Directive (CSRD) must also report on the sustainability of these activities. As a privately owned company, ENERCON is not required to report under this regulation in 2025. We recognise the importance of EU Taxonomy Regulation for the transition to a sustainable economy. In line with our commitment to sustainability and transparency, we have prepared this report on a voluntary basis, in compliance with all applicable disclosure requirements according to the EU Taxonomy Regulation.

Under the Regulation, non-financial companies are required to report on their own taxonomy-eligible and taxonomy-aligned activities. Economic activities are considered taxonomy-eligible if they are listed in the EU Commission's delegated acts and therefore potentially contribute to at least one of the six environmental objectives:

- Climate Change Mitigation,
- Climate Change Adaptation,
- Sustainable use and protection of water and marine resources,
- Transition to a circular economy,
- Pollution prevention and control,
- Protection and restoration of biodiversity and ecosystems

These activities are only considered environmentally sustainable, i.e. taxonomy aligned, if they 1) make a substantial contribution to at least one of the environmental objectives, 2) simultaneously do not significantly harm any of the other environmental objectives and 3) comply with Minimum Safeguard according to Regulation (EU) 2020/852.

#### *Continuous regulation development*

The specific requirements and obligations of the EU Taxonomy Regulation, as well as the interpretations regarding its implementation, are still subject to dynamic changes. In this context, the EU Commission has announced and adopted a simplification of the requirements to reduce the complexity and

administrative burden on companies. These changes, in particular Delegated Regulation (EU) 2026/73, will take effect starting with the financial year 2026 and include the option of early adoption for the financial year 2025. ENERCON applied these changes for the initial reporting period.

### 2.4.2. Taxonomy eligibility assessment

As the activities defined by the EU Commission are mostly generically defined and described, the classification of our own activities sometimes requires the application of our own interpretations. In this context, all of ENERCON's activities have been mapped accordingly across the entire Group. As part of the taxonomy eligibility assessment, these activities were further categorised into core activities and supporting activities using a revenue-oriented approach. Supporting activities, that do not generate revenue and are carried out solely internally to enable the core activities, are not separately included in the report. All operating expenditure (OpEx) and capital expenditure (CapEx) associated with these activities are allocated to the corresponding core activities.

At its core, ENERCON's business model encompasses the development, manufacturing, and installation, as well as the service and maintenance of wind turbines. Within the EU Taxonomy framework, all taxonomy-eligible activities identified are associated exclusively with the environmental objective



*Climate Change Mitigation (CCM)*. Based on this mapping, ENERCON's core business can be summarised into two taxonomy-eligible activities:

- CCM 3.1.: *Manufacture of renewable energy technologies*, for all activities related to the development, manufacturing, and installation of wind turbines,
- CCM 4.3.: *Electricity generation from wind power*, for all activities related to the service and maintenance of wind turbines.

Following the guidance outlined in Commission Notice C/2023/267, Section II, No. 139, our service and maintenance activities are allocated towards activity CCM 4.3. and not towards activity CCM 7.6.: *Installation, maintenance, and repair of renewable energy technologies*, as they are not related to technical building systems. Accordingly, while our activities are an integral part of the 'maintenance and repair of renewable energy technologies' as named in activity CCM 7.6., they do not meet the corresponding definitional requirements. In addition, the activity CCM 4.3. also includes the operation of own wind farms, for which an alignment was not assessed due to its insignificance.

Furthermore, we also carry out activities related to cogeneration of heat/cool and power from bioenergy, which were classified as non-material due to their low financial impact. All corresponding revenue, CapEx and OpEx are classified as non-material accordingly.

### 2.4.3. Taxonomy alignment assessment

Taxonomy alignment for our core activities has been assessed in accordance with Annex I of Commission Delegated Regulation (EU) 2021/2139 and Article 18 of Regulation 2020/852. The established technical screening criteria for the environmental objectives have been assessed per activity, while the Minimum safeguards have been assessed on a Group level.

#### Substantial Contribution

Our manufacturing activities related to CCM 3.1. substantially contribute to climate change mitigation through the development, manufacturing, and construction of renewable energy technologies, as described in our business model.

A substantial contribution of the activity CCM 4.3. requires electricity generation from wind power, which is performed by our customers. According to the description of CCM 4.3., if an economic activity is an integral element of the maintenance and repair of renewable energy technologies as referred to by the activity CCM 7.6., the technical screening criteria specified for said activity apply. As described above, this applies to our service and maintenance activities. Since our activities include the maintenance and repair of wind turbines and related technical equipment, they substantially contribute to the environmental objective of mitigating climate change.

### Do no significant harm (DNSH)

To ensure that our eligible activities do not significantly harm any other environmental objectives, we assessed the relevant DNSH criteria for each activity. Regarding the environmental objective of *Climate change adaptation*, all of our core activities must comply with the criteria set out in Appendix A to Annex I of Commission Delegated Regulation (EU) 2021/2139. To determine our compliance, we have conducted a structured analysis of physical climate risks. We considered both chronic and acute risks, incorporating various climate change scenarios, using a site-specific approach. Further information on our approach to climate change adaptation (including our resilience approach and adaptation solution measures) is described in section 2.1. *Climate change*. No significant harm to the environmental objective has been identified.

For our manufacturing activities allocated towards CCM 3.1., all applicable DNSH-related technical screening criteria were assessed for our activities and their related processes and products, to ensure that our activities do not harm any of the following environmental objectives:

- Regarding the objective *Sustainable use and protection of water and marine resources*, we have conducted assessments on water stress and wastewater and closely monitor water withdrawal, consumption, and discharge across all operations. Our operations, including production and



construction, are not considered water intensive. Further compliance is also ensured by the implementation of an environmental management system with ISO 14001 certification.

- The compliance of the objective *Transition to a circular economy* is a strategic goal of ENERCON, as described in section 2.3. *Resource use and circular economy*. Through our life cycle assessment (LCA) processes, we provide insights and recommendations to the design and development departments. This input supports the consideration and possible use of reused and recycled materials in product development. As a result of our ongoing efforts, we can highlight our Lifetime Extension services, which ensure the operation of the wind farms beyond their scheduled lifetime.
- In accordance with the objective *Pollution prevention and control*, we regulate restricted and prohibited hazardous substances through strict guidelines and corresponding material approval processes. These guidelines align with the sub-criteria described Appendix C to Annex I of Commission Delegated Regulation (EU) 2021/2139. In addition, we ensure compliance throughout our supply chain by requiring our suppliers to adhere to all applicable environmental regulations as set forth in our Code of Conduct, and by making compliance with relevant guidelines a mandatory part of the quality specifications for purchased products and materials.

- To ensure compliance with the objective *Protection and restoration of biodiversity and ecosystems* we conducted a biodiversity analysis for which our production sites were screened to identify possible impacts to the area. Furthermore, we provide support to our customers in conducting the necessary environmental impact assessments on construction sites.

Compliance for the objective *Climate Change Adaptation* is ensured as described above. Full compliance with the relevant technical screening criteria of the DNSH requirements is therefore ensured for our CCM 3.1. activities.

For our service and maintenance activities allocated towards CCM 4.3., the assessment of DNSH requirements is based on the relevant technical screening criteria of activity CCM 7.6.; as previously for the substantial contribution requirements. As compliance with the objective *Climate change adaptation* is ensured as described above, our activity CCM 4.3. is also fully compliant with the technical screening criteria of the DNSH requirements.

### Minimum Safeguards

Compliance with the criteria for Minimum Safeguards in accordance with Article 18 of Regulation (EU) 2020/842 was assessed based on the following recognised international standards and guidelines: the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. Our assessments covered the topics of Human Rights, Bribery and Corruption, Tax Compliance, and Fair Competition throughout all activities on a group-level and across the entire supply chain. To comply with these minimum safeguards, we have implemented corresponding policies, work instructions, due diligence processes, and our Code of Conduct. More information on these topics is available in the respective chapters of the CSRD Report.

Through ensuring compliance of the Minimum Safeguards with appropriate policies, as well as corresponding procedures and processes, we did not identify any substantial violations of them in any of our activities.



### 2.4.3. Taxonomy KPIs

In accordance with our taxonomy alignment assessment, all the necessary criteria for our manufacturing activity CCM 3.1., as well as our service and maintenance activity CCM 4.3., are fulfilled. Accordingly, all our corresponding taxonomy-eligible revenue, CapEx and OpEx are fully taxonomy aligned.

#### Revenue

For 2025, 99.5% of our revenue is aligned. Of this, 74.9% is related to the activity CCM 3.1., while 24.6% is related to the activity CCM 4.3.

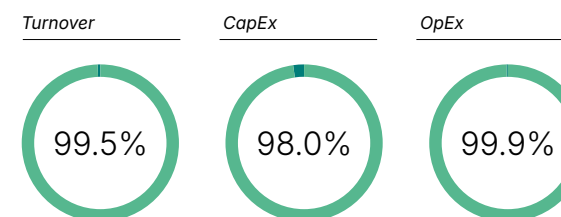
#### CapEx

For 2025, 98.0% of our CapEx is aligned. Of this, 84.7% is related to the activity CCM 3.1. and 13.4% is related to the activity CCM 4.3. The aligned CapEx include 101.2 million EUR attributed to additions to intangible assets, as well as 82.5 million EUR attributed to additions in property, plant and equipment.

#### OpEx

For 2025, 99.9% of our OpEx is aligned. Of this, 74.1% is related to the activity CCM 3.1. and 25.8% is related to the activity CCM 4.3. The aligned OpEx

include 67.2 million EUR non-capitalised costs for research and development, 6.0 million EUR costs for building renovation measures, 118.5 million EUR costs for rent and lease, as well as 23.9 million EUR costs for maintenance and repair.



**Table 15:** Proportion of turnover, CapEx, and OpEx from products or services associated with taxonomy-eligible or taxonomy-aligned economic activities

KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Breakdown by environmental objective of Taxonomy-aligned activities						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (2024)	Proportion of Taxonomy-aligned activities in previous financial year (2024)
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
	mEUR	%	mEUR	%	%	%	%	%	%	%	%	%	mEUR	%	
<b>Turnover</b>	4,453.9	100.0	4,433.2	99.5	99.5	0.0	0.0	0.0	0.0	0.0	99.5	0.0	0.0	n/a	%
<b>CapEx</b>	183.7	100.0	180.1	98.0	98.0	0.0	0.0	0.0	0.0	0.0	98.0	0.0	2.0	n/a	%
<b>OpEx</b>	215.9	100.0	215.7	99.9	99.9	0.0	0.0	0.0	0.0	0.0	99.9	0.0	1.0	n/a	%



#### 2.4.4. Accounting Policies

Our disclosures regarding our activities and the corresponding KPIs are based on the requirements of Regulation (EU) 2020/852 and Annex I of Commission Delegated Regulation (EU) 2021/2178. Compliance with all requirements is enabled and ensured by the following accounting policies. Revenue, CapEx and OpEx are allocated towards the corresponding taxonomy-eligible activities in accordance with the definite segment-based allocation methods used in the underlying financial accounting and reporting systems. As we use a revenue-oriented approach for the categorisation and allocation of activities, as described above, the respective CapEx and OpEx are directly linked to the corresponding revenue (CapEx and OpEx (a)). This also ensures that double counting is avoided. For CapEx and OpEx related to cross-functional administration activities, that cannot be directly split and allocated towards the core activities, we apply an allocation key and allocate these expenses based on the revenue generated by the core activities.

In line with Annex I of Commission Delegated Regulation (EU) 2021/2178, revenue refers to the net revenue as stated in our consolidated income statement. For more information, see the relevant section of the con-

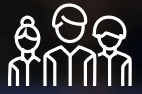
solidated financial statements of UEE Holding SE & Co. KG (*Umsatzerlöse der Konzern-Gewinn- und Verlustrechnung vom 1. Januar 2025 bis zum 31. Dezember 2025*). All our revenue is generated from contracts with customers. No Taxonomy-aligned activities have been consumed internally. The numerator includes revenue directly linked to aligned business activities (4,433.2 million EUR), while the denominator includes all revenue as stated in the consolidated income statement (4,453.9 million EUR).

Since we apply German national generally accepted accounting principles (GAAP), i.e. the requirements of the German Commercial Code (HGB), the relevant CapEx has been determined by including those expenditures, that correspond to the expenditures included in the CapEx definitions defined by the EU Taxonomy Regulations. Accordingly, the disclosures of CapEx include additions to intangible assets excluding goodwill and property, plant and equipment as outlined in the statement of fixed assets in our financial statements. For more information, see the relevant section of the consolidated financial statements of UEE Holding SE & Co. KG (*Zugänge der Immateriellen Vermögensgegenstände und Sachanlagen gemäß Konzernanlagenspiegel zum 31. Dezember 2025*). While the denominator

includes all CapEx for the assets mentioned (183.7 million EUR), the numerator only includes CapEx directly linked to aligned business activities (180.1 million EUR). Disclosures on CapEx are not part of a CapEx plan.

Disclosures on OpEx follow the definition of OpEx specified in Annex I of Commission Delegated Regulation (2021/2178) and include direct non-capitalised costs that relate to research and development, building renovation measures, rent and lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment. The denominator includes all OpEx relating to both eligible as well as non-eligible activities (215.9 million EUR), while the numerator only includes OpEx directly linked to aligned business activities (215.7 million EUR). As the definition of OpEx outlined by the EU Taxonomy Regulations is different from the definition we use in our financial statements, the disclosed OpEx is included in the line items linked to operating expenses in our income statement.

We will continue to update our methodologies in line with the ongoing development of the relevant accounting principles.



# 3. Social

- 3.1. Own workforce
- 3.2. Workers in the value chain





### 3.1. Own workforce

#### 3.1.1. Impacts, risks and opportunities

ESRS 2 SBM-2, ESRS 2 SBM-3

**Table 16:** Own workforce related material impacts and risks

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Working conditions</b>	Negative impact	Health and safety incidents		
	Risk	Working time		
	Risk	Employer attractiveness		
<b>Equal treatment and opportunities for all</b>	Positive impact	Diversity and inclusion		
	Negative impact	Violence and harassment in the workplace		
	Risk	Reputational risks due to violence and harassment in the workplace		
	Positive impact	Training and skills development		
	Risk	Missing opportunities on training and skills development		

ENERCON's workforce is a global, diverse team of professionals committed to advancing the energy transition. A detailed breakdown and definition are provided in section 3.1.7. *Metrics*.

Our workforce is a key stakeholder group whose perspective shapes our Sustainability Strategy. The double materiality assessment identified material impacts and risks linked to all employees, arising directly from operations across all ENERCON entities. We are committed to maintaining a safe work environment. Certain activities in manufacturing, installation and servicing of wind turbines involve risks, such as working at heights, lifting, electrical hazards and equipment operation. These can cause incidents affecting the workforce or productivity.

To manage this impact, ENERCON has implemented a Health and Safety Management System compliant with ISO 45001:2018, aligning with international standards. It covers employees and non-employees and is supported by policies, defined targets and monitored performance metrics.

Diversity and inclusion are key drivers of innovation and performance, identified as long-term positive impacts. Our strategic priority is increasing women's representation in senior leadership and supporting equal opportunities. We have adopted a Diversity, Equity and Inclusion Policy and continue developing targeted measures and programmes to promote equal opportunities.



Violence and harassment in the workplace are material negative impacts. To prevent and mitigate these, ENERCON has policies and a whistleblowing system enabling confidential reporting. This system protects good-faith reporters and supports a safe, respectful environment. Due to our operations and jurisdictions in which we operate, ENERCON is not directly exposed to forced or child labour risks. Further details on the Whistleblowing System Policy are in section 4.1. *Business conduct* of this report.

ENERCON promotes positive impact through ongoing talent development. We recognise that limited access to training could pose risks to workforce development. We have therefore integrated talent development into our strategic roadmap. A range of online and in-person training options are offered to all employees.

Favourable working conditions, including appropriate working hours, are vital for employee satisfaction and employer attractiveness. We recognise that an unbalanced working time culture poses risks. ENERCON is committed to a flexible workplace, supported by the globally implemented Hybrid Work Policy.

All identified material negative impacts relate to individual incidents and may affect employees and non-employees. Detailed descriptions of actions to generate positive impact and prevent risks is provided in the following sections.

### 3.1.2. Policies

*ESRS S1-1*

We define commitments and employee obligations through comprehensive policies, procedures and guidelines. Our global policies apply to all ENERCON employees and non-employees and are available via internal channels. Additionally, country-specific policies cover working time, special leave and vacation. Unless stated otherwise, the Global HR and Organisational Development function is responsible for policy implementation.

#### 3.1.2.1. Occupational Health and Safety Guidelines and Standards

ENERCON's Occupational Health and Safety Policy commits to maintaining a safe and healthy workplace. To facilitate consistent risk management, incident reporting and a strong safety culture, we have established internal standards within our Health and Safety Management System. These include ENERCON's 7 Safety Principles and the Golden Rules of Safety, which set behavioural expectations and minimum safety standards. We encourage open incident reporting through our Global Just Culture and Accountability Standard, promoting transparency, fair treatment and balancing safety with accountability. These documents are implemented via actions detailed in section 3.1.5. *Actions and risk management*. Responsibility for implementation lies with operational leaders, while the Global Health, Safety, Environment and Sustainability function centrally monitors and reviews progress.

#### 3.1.2.2. Diversity, Equity and Inclusion Policy

The policy promotes equal opportunity, diversity and non-discrimination. It defines key concepts and outlines examples and complaint procedures. It covers all forms of discrimination, including but not limited to racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age and religion. This includes individuals from groups at particular risk of vulnerability, whose equal treatment and inclusion are covered under the policy's broad non-discrimination framework. Implementation will be gradual, including integration into company processes, monthly diversity reporting and minority network establishment. Progress will be monitored via diversity targets, with managers accountable for team compliance.

#### 3.1.2.3. Hybrid Work Policy

The policy allows employees to work remotely, promoting flexibility, work-life balance and productivity where operational requirements permit.

#### 3.1.2.4. Code of Conduct

ENERCON's Code of Conduct defines principles for ethical, lawful and responsible behaviour. Compliance is monitored via the whistleblower channel, managed by the Corporate Governance department. The Code complies with international standards including the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and OECD Guidelines for Multinational Enterprises



and is supported by related internal policies. The document is accessible on our [corporate website](#).

Our Labour Law and Human Rights Policy and Human Rights Declaration affirm respect for human and labour rights and include measures for remedying workforce-related impacts. Further details are in section 3.2. *Workers in the value chain* and 4.1. *Business conduct* of this report.

### 3.1.3. Workforce engagement activities

ESRS S1-2

We acknowledge the importance of engaging our workforce and incorporating their perspectives into decision-making and strategy development. For details on workforce involvement in the Sustainability Strategy, see section 1.3.2. *Interests and views of stakeholders*.

The Pulse Check involves regular, structured surveys of managers and employees worldwide. Aligned with the Leadership Principles, these surveys compare managers self-assessments with employees external assessments. They capture current engagement on various topics and provide insights for continuous improvement. Effectiveness is monitored through evaluations between employees and their direct managers to track progress and impact over time.

We also conduct regular employee engagement surveys covering ENERCON entities in Europe and North America. These surveys address working conditions, diversity and non-discrimination to assess employee engagement and identify improvement areas. Participation rates measure effectiveness. Local HR teams inform employees via internal channels and manage the survey process, including frequency, result analysis and appointing representatives to develop and implement action plans. Oversight is shared by Global HR and Organisational Development and local representatives, with operational responsibility held by the Vice President Global HR and Organisational Development.

Beyond surveys, we engage employees through works councils. ENERCON has agreements with worker representatives in several countries, governed by local legislation. These councils facilitate constructive dialogue between employees and leadership through regular meetings.

### 3.1.4. Grievance and remediation

ESRS S1-3

ENERCON has implemented a whistleblowing system enabling employees to raise concerns and seek remedies. The system offers multiple channels for anonymous reporting of suspected violations or discrimination. All cases are investigated following the formal Rules of Procedure.

Further details on issue tracking, monitoring and promoting channel trust and effectiveness are included in the section 4.1. *Business conduct* of this report.

### 3.1.5. Actions and risk management

ESRS S1-4

Our actions address the material workforce-related impacts and risks identified in relation to health and safety, diversity and inclusion including discrimination and harassment, talent development and working conditions. Responsibility for the implementation and monitoring of these actions lies with Global HR and Organisational Development and Global HSE and Sustainability functions. We monitor the effectiveness via defined metrics disclosed in section 3.1.7. *Metrics*. Through this assessment, established reporting mechanisms and its personnel structure – including the possibility for employees to raise concerns with their supervisors – we aim to achieve that our own business practices do not cause or contribute to material negative impacts on our own workforce.

Where actual material negative impacts are identified, we aim to provide or enable appropriate remedy through the grievance and incident management processes. Reported cases are assessed, tracked and monitored and remedial actions are determined case by case based on the nature and severity of the impact.



### 3.1.5.1. Health and safety

Health and safety of employees and non-employees are core to ENERCON's values. We prioritise eliminating work-related accidents, injuries and occupational diseases across all operations. The Global Health and Global Safety departments collaborate with regional teams, functional units and manufacturing sites to develop and implement safety measures.

We implemented a global Health, Safety and Environmental plan in 2025, including regular site inspections, safety maturity self-assessments, introduction of new standards, culture programme, workshops and digitalisation. Technicians receive mandatory role-specific training, such as working at heights and manual handling, supplemented by additional task-specific options. These measures clarify responsibilities and support consistent safety oversight across regions and business units.

In 2025, we introduced further measures to reduce workplace incidents, including redefined accountability structures, formal reporting mechanisms and continuous monitoring systems to support ongoing improvement.

ENERCON's Cultural Change Programme for Safety, launched in 2024, remains central to our safety strategy. It supports leadership in meeting safety obligations, managing risks and consistently applying procedures. In 2025, the programme expanded to include safety leadership training at our German pro-

duction sites, with plans for Portugal in 2026. We also conducted Safety GEMBA Walks at production facilities, construction sites, warehouses, service stations, turbine maintenance and logistics areas. These walks enable leaders to observe work processes, engage employees and identify improvement areas through direct interaction. As part of the Cultural Change Program for Safety, we continued in 2025 the Hand and Foot campaign continued to raise awareness and reduce injuries, featuring exercises and practical lessons promoting safer practices.

We advanced aligning safety training with the Global Wind Organization standard; a transition started in early 2024 to deliver high-quality training delivery across regions. As a GWO Training Committee member, ENERCON contributes to developing and revising global training standards.

Following the 2024 rollout of the Golden Rules, we continued regional and global training workshops to strengthen understanding and application across functions. New leading indicators were introduced, including measuring adherence to the Golden Rules as a key performance metric.

To enhance health and safety awareness, we organised Global Health and Safety Days, featuring site visits, employee engagement initiatives and targeted campaigns such as the Stop the Drop campaign addressing dropped object hazards and the Teamfit Challenge, promoting physical activity through team-based events.

### 3.1.5.2. Diversity and inclusion

We foster a respectful, inclusive work environment where all employees have equal access to opportunities and development. As part of our diversity strategy, we focused on advancing women and promoting equal rights across ENERCON. To support new initiatives, we launched the Women's Network in 2024, growing to over 660 members by end of 2025. This platform facilitates connection, experience sharing and peer support. Dedicated workstreams address anti-discrimination and equity, career development, networking, events and work-life balance. In 2025, we began implementing the Core Jobs Initiative to standardise job roles for clarity and consistency, aiding strategic workforce planning. It currently operates in Germany, with global rollout planned for 2026.

During the reporting period, we introduced a binding inclusion agreement to promote equal integration of persons with disabilities across all German sites. It includes measures for accessibility, tailored support and inclusive decision-making. An Inclusion Officer was appointed to support legal compliance and adherence to internal inclusion standards.

Also in 2025, we launched unconscious bias training to raise awareness and foster inclusivity. Participation is open to all, mandatory for managers and selected HR teams, helping participants recognise biases and learn reduction strategies.



To prevent risks of harassment and discrimination, ENERCON plans to introduce a new company-wide Fairness at Work Policy in 2026. The policy will be implemented through a dedicated training programme for all employees and promote a strong speak up culture. Effectiveness will be monitored by the Corporate Governance department through reported incidents and regular reviews.

### 3.1.5.3. Talent development and working conditions

ENERCON supports talent development and better working conditions through initiatives and knowledge-sharing company-wide. Resources such as dedicated roles, programmes and tools are strategically allocated to address material impacts on our workforce. To align individual and organisational goals, we introduced a globally standardised Performance Management System in selected countries in 2025, with global roll-out planned for 2026. It covers goal setting, regular feedback and transparent evaluation.

Looking forward, we will enhance learning access and encourage employees to take ownership of their development. Key measures include identifying and supporting key talent, strengthening succession planning and advancing strategic talent development via a dedicated Talent Management Program.

These actions also improve ENERCON's employer attractiveness and reduce risks related to skilled labour shortages.

## 3.1.6. Targets

### ESRS S1-5

ENERCON commits to transparent communication and ongoing improvement in managing impacts and risks. We have set concrete targets for health and safety as well as for diversity topics, as described below. Relevant business units and departments track performance against these targets and derive lessons from the results. No such targets have been set in the reporting year for other material impacts and risks. We manage these topics through existing policies, actions and responsible functions. Effectiveness is monitored through the implementation and follow-up of relevant measures and internal reporting processes.

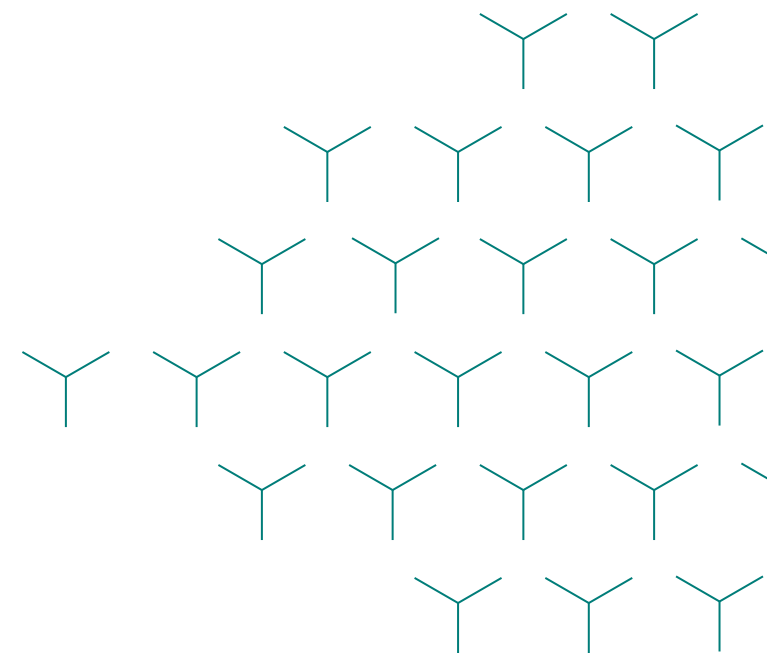
### 3.1.6.1. Health and safety

To manage health and safety risks, we set measurable targets within our Health and Safety Management System. Our annual company-wide annual target is to reduce the Lost Time Incident Frequency Rate (LTIFR) by 15% from the previous year's baseline. Progress is monitored through regular reviews, with corrective actions to support target achievement. Detailed LTIFR provided in section 3.1.7. *Metrics*.

Engagement with employees occurs through regular health and safety meetings and internal communications, where performance results and actions are discussed.

### 3.1.6.2. Diversity

To advance diversity at ENERCON, we aim to raise the share of women in senior leadership to 25% by 2030 within our Sustainability Strategy. Definitions of senior leadership positions are detailed in section 3.1.7. *Metrics*. To track progress, we have introduced a diversity index covering gender and international representation in leadership. This strategy and target were developed in collaboration with responsible departments and based on a stakeholder survey conducted during the Sustainability Strategy development.





### 3.1.7. Metrics

#### 3.1.7.1. Employee and non-employee characteristics

ESRS S1-6, ESRS S1-7

Employees are defined as individuals directly employed by ENERCON under valid work, training or apprenticeship contracts. At the end of 2025, the total workforce numbered 12,795, mainly located in Germany, Portugal, France and Türkiye. Within this distribution, Germany met the threshold of at least 50 employees and 10% of the total workforce, accounting for 7,172 employees, including 1,243 female and 5,929 male employees.

Besides employees, we engage non-employees including temporary agency workers, who perform the same tasks and cover temporary absences due to illness, holiday or parental leave. In 2025, 583 non-employees were part of our workforce. These contracts enable operational flexibility and support a stable, committed workforce.

All employee and non-employee data is collected, validated and extracted from our HR data management system. Data is based on headcount, counting each individual once regardless of working hours, as of the reporting period end. Self-employed persons, freelancers, expatriates, inpatriates and unpaid school interns are excluded.

#### 3.1.7.2. Turnover

During the reporting period, 1,020 employees left the company, resulting in a turnover rate of 8%. This includes voluntary resignations, dismissals

and retirements. The turnover rate is calculated by dividing the number of terminations by the total headcount at the end of reporting period.

**Table 17:** Employee groups by region, end of 2025

HEAD COUNT OF EMPLOYEES	EUROPE	AMERICAS	ASIA
Total number of employees	10,932	634	1,229
Number of permanent employees	10,438	633	1,149
Number of temporary employees	494	1	80
Number of full-time employees	10,076	632	1,228
Number of part-time employees	856	2	1

**Table 18:** Employee composition by contract type and by gender, end of 2025

HEAD COUNT OF EMPLOYEES	FEMALE	MALE	TOTAL
Number of employees	2,129	10,666	12,795
Number of permanent employees	2,025	10,195	12,220
Number of temporary employees	104	471	575
Number of full-time employees	1,612	10,324	11,936
Number of part-time employees	517	342	859



### 3.1.7.3. Diversity metrics

ESRS S1-9

ENERCON defines senior leadership by its internal graded management structure. This group comprises the Management Board and two levels: Top Executive and Senior Management. Each level is classified by the core job description outlining role responsibilities.

We are standardising job roles through the Core Jobs Initiative, led by Global HR and Organisational Development. Details on Core Jobs implementation are in section 3.1.5. *Actions and risk management.*

**Table 19:** Gender distribution in number and percentage at senior leadership level

GENDER	HEAD COUNT	PERCENTAGE
Female	25	14.5%
Male	148	85.5%

**Table 20:** Distribution of employees by age group

DIVERSITY CATEGORY	HEAD COUNT
Under 30	1,942
Between 30 and 50	8,575
Over 50	2,278

### 3.1.7.4. Persons with disabilities

ESRS S1-12

Due to the lack of a global definition for persons with disabilities, we applied the legal definitions valid in the countries where ENERCON operates. This supports compliance with national laws and accounts for data collection restrictions in some jurisdictions. In 2025, 217 persons were identified as having a disability, representing about 1.7% of ENERCON’s workforce. This number is based on headcount data from our HR data management system, supplemented by manual records.

### 3.1.7.5. Training and skills development metrics

ESRS S1-13

We monitor the share of employees participating in regular performance and career development reviews. These are structured, documented discussions between employees and their direct managers, held at least annually. Each review covers performance feedback, development goals and career planning. Informal feedback or ad hoc meetings are excluded.

Participation is recorded by managers or via employee self-declaration on manual lists, reported by local HR to Global HR and Organisational Development, as system-based tracking is not yet implemented.

**Table 21:** Percentage of employees by gender who participate in performance and career development reviews

GENDER	PERCENTAGE
Female	27%
Male	25%

Training hours refer to time spent in structured activities aimed at training and skills development. These formal learning processes have defined durations, target groups and documented plans to teach new skills or reinforce existing knowledge, culminating in recognised certificates.

Calculations include courses from the ENERCON Teaching Center and in-house trainings by departments, covering on-site sessions, online training, workshops and external provider courses. Training hours are based on attendance lists. We calculate training hours per employee and by gender by dividing total recorded hours by employee headcount per gender.

**Table 22:** Number of training hours per employee and by gender

GENDER	HOURS
Female	21
Male	30



### 3.1.7.6. Health and safety metrics

ESRS S1-14

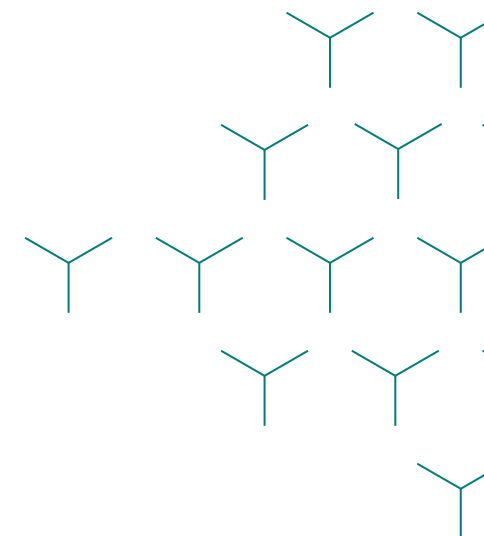
We apply standardised health and safety metrics to monitor performance, identify trends and drive continuous improvement across all operations. These metrics comply with international safety standards, including the International Labour Organisation convention, supporting consistency and comparability.

All health and safety incidents are recorded and managed via ENERCON's data management system, covering 100% of own workforce. This system facilitates consistent classification, evaluation and follow-up across all regions and business units. Incident categorisation follows the Incident Management Standard, applied company-wide and classifies events as work-related when work activity, environment, equipment or site conditions significantly contribute. This includes both acute accidents and chronic exposures. Incidents on company premises are not automatically work-related unless a direct causal link to work conditions is established. Non-work-related injuries and illnesses are recorded but excluded from this metric's scope. Each case undergoes thorough investigation to identify root causes and implement corrective actions to prevent recurrence.

Rate of recordable work-related accidents in this report refers to Lost Time Injury Frequency Rate (LTIFR) which measures work-related injuries per million hours worked that result in lost time, indicating the frequency of serious incidents causing incapacity. The metric include the following recordable case types:

- Lost Time Injury (LTI) which indicates the total number of lost-time injuries sustained at work that prevents the employee from returning to their next scheduled shift. The time lost must be due to the injury itself, not administrative or personal reasons.
- Fatality which indicates a work-related incident resulting in the death of an employee. It must be directly linked to work activities, requires immediate reporting to authorities and internal stakeholders and triggers an extensive investigation and regulatory review.

LTIFR is calculated using estimated hours based on contractual working hours, accounting for paid leave, public holidays and regional labour norms. Regional assumptions are estimated using benchmarking data from Eurostat, OECD Employment Statistics, industry reports and International Labour Organisation data.



**Table 23:** Health and safety metrics

SAFETY METRIC	
Number of recordable work-related accidents with lost time	94
The number of cases of recordable work-related ill health	0
Work-related fatalities	0
The number of days lost to work-related injuries and fatalities (LTI)	2,432
Lost Time Injury Frequency Rate (LTIFR)	4.2



### 3.1.7.7. Remuneration metrics

ESRS S1-16

The gender pay gap is defined as the percentage difference in average gross hourly pay between female and male employees, relative to average male pay. Pay data covers base salary, variable payments and in-kind benefits.

This metric was calculated through a comprehensive analysis of internal payroll data from HR data management system. The methodology includes back calculations and extrapolations of full-time equivalents to enable consistent comparison across national subsidiaries. In countries with an external payroll system, the data was supplemented by manual lists with gross remuneration of managers in external payroll calculated as an average value. All remuneration was converted to EUR and adjusted to full-time equivalents, including only months with valid data on the reference date were included.

For each country, the average pay difference between female and male employees was calculated and expressed as a percentage of average male pay. These country-specific ratios were indexed to produce a global gender pay gap. The calculation does not differentiate by job level or role, combining support and core business functions. As noted in section 3.1.5. *Actions and risk management*, ENERCON is implementing the Core Jobs Initiative to enhance comparability and accuracy in analysing gender pay differences.

We also report the annual total remuneration ratio, defined as the highest-paid individual's annual total remuneration divided by the median annual total remuneration of all other employees. This includes the same pay components as the gender pay gap and offers insight into pay structure and internal equity. The calculation of the metric does not include Management Board's remuneration.

### 3.1.7.8. Incidents, complaints and severe human rights impacts

ESRS S1-17

As detailed in the section 3.1.4. *Grievance and remediation*, ENERCON established a whistleblowing system to record, manage and report harassment and discrimination incidents and complaints.

In 2025, employees reported 31 discrimination incidents, including harassment, all resolved per internal procedures. No complaints were filed with the local OECD National Contact Point and no severe human rights incidents involving employees were identified.

**Table 24:** Remuneration metrics

REMUNERATION METRIC	
Gender pay gap	8.6 %
Annual total remuneration ratio	8.5



## 3.2. Workers in the value chain

### 3.2.1. Impacts, risks and opportunities

ESRS 2 SBM-2, ESRS 2 SBM-3

**Table 25:** Workers in the value chain related material impacts and risks

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Other work-related rights</b>	Risk	Human rights violations in the value chain	●●○	○●○
	Negative impact	Adverse impacts on human rights in the value chain	●○○	○●○
<b>Working conditions</b>	Negative impact	Health and safety incidents of workers in the value chain	●○○	●○○
	Negative impact	Working conditions in the upstream value chain	●○○	●○○
	Negative impact	Freedom of association	●○○●	○●○

ENERCON works with a global supplier network across its value chain. The wind industry value chain includes raw material extraction, subcomponent and component manufacturing, turbine installation and operation and end-of-life services. We considered value chain workers in our double materiality assessment through proxies, supplier engagement and information gathering for compliance with the German Supply Chain Due Diligence Act. For further information see section 1.3.2. *Interests and views of stakeholders.*

Value chain workers are individuals outside ENERCON's direct workforce and not included in the non-employee group covered in the section 3.1. *Own Workforce.*

All value chain workers are potentially impacted by ENERCON's activities, which include:

- Upstream workers, including vulnerable groups potentially more exposed to harm or discrimination, involved in raw material extraction, component manufacturing and logistics.

- Downstream workers who support transport, construction, maintenance and end-of-life services within customer's scope of operations.

Our double materiality assessment identified several impacts and risks related to value chain workers.

For workers outside ENERCON's direct operations, working conditions such as secure employment, adequate wages, working hours and health and safety represent potential negative impacts. For example weak safety measures in upstream manufacturing, especially involving machinery, lifting or driving, are particularly prone to adverse impacts.

These potential impacts have not been identified within the direct value chain (e.g. Tier 1 suppliers under ENERCON's control) and are therefore considered unlikely. However, they may arise in specific upstream segments in a limited number of countries and could materialise in the short term.

Negative human rights impacts are classified as risks for ENERCON and its suppliers and as potential negative impacts for value chain workers, with medium-term effects. We use an external tool to identify regions and commodities at significant risk of child labour and other human rights violations. No human rights impacts have been reported within our direct supplier base, but such risks are more likely to occur in the upstream segments of our value chain. Vulnerable workers, especially in raw



material extraction in economically weak, remote regions with limited government oversight, may face adverse effects.

To assess whether value chain workers face sub-standard conditions or specific incidents, we rely on the confidential ENERCON Integrityline whistleblowing channel (see section 3.2.4. *Grievance and remediation* for more information) as well as on public sources and media. Although not an issue in our direct supplier base, freedom of association is a potential negative impact in upstream and downstream operations, likely over the medium term. Where labour rights protections are weaker, workers face increased risks due to restrictions on their right to organise.

We did not identify any material positive impacts or opportunities related to value chain workers

Supply chain monitoring and the double materiality assessment support integrating supply chain due diligence into our Sustainability Strategy. While outside ENERCON's direct operational control, we commit to addressing these impacts through responsible business practices and ongoing engagement with value chain partners. These material impacts and risks will guide the development of ENERCON's planned Human Rights Strategy in 2026.

### 3.2.2. Policies

ESRS S2-1

ENERCON has policies to protect value chain workers, aiming to ensure compliance with human rights and labour standards. The Corporate Governance function monitors adherence to these processes by tracking and monitoring reported concerns related to the topics covered in the policies through the whistleblowing system. Reported cases are reviewed and followed up in line with established procedures to identify potential breaches and assess the adequacy of the policies and their implementation. Our policies follow internationally recognised standards, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration Fundamental Principles and the OECD Guidelines for Multinational Enterprises. In 2025, no cases of non-respect with these standards involving value chain workers were reported in our upstream or downstream value chain.

#### 3.2.2.1. Supplier Code of Conduct

ENERCON's Supplier Code of Conduct defines clear standards for ethical business, fair labour conditions and environmental responsibility. It bans child and forced labour and covers key topics such as health and safety, working conditions, equal treatment, freedom of association and other labour rights. Signing the Suppliers Code of Conduct is mandatory for all suppliers and is a key factor in their selection and ongoing evaluation.

#### 3.2.2.2. Labour and Human Rights Policy

The policy enforces laws against slavery, forced labour and human trafficking and promotes fair working conditions, including freedom of association, applicable to ENERCON's own workforce and throughout the supply chain. It applies to all ENERCON entities and subsidiaries and is communicated to all employees via voluntary training.

#### 3.2.2.3. ENERCON's Human Rights Declaration

This [public statement](#) reinforces ENERCON's commitment to human rights and fair working conditions across our operations and supply chain.

### 3.2.3. Value chain workers engagement activities

ESRS S2-2

The perspective of value chain workers, including vulnerable groups, is currently reflected in the double materiality assessment via internal proxies familiar with their views through operational roles. We acknowledge the need for inclusive stakeholder dialogue and are committed to improving and implementing engagement mechanisms going forward. For more on stakeholder engagement, see section 1.3.2. *Interests and views of stakeholders*.



### 3.2.4. Grievance and remediation

ESRS S2-3

ENERCON addresses grievances within its value chain by providing appropriate remedies. Affected stakeholders can raise concerns via dedicated channels: a compliance email address,<sup>13</sup> an external ombudsman and the digital platform ENERCON Integrityline.<sup>14</sup> Our confidential whistleblowing channels accept internal and external reports of potential compliance violations. Investigations follow the [Rules of Procedure](#), available in multiple languages on our corporate website and are conducted by internal or external teams on a case-by-case basis.

To resolve cases, ENERCON collaborates with the reporter and supplier to develop solution-focused remedial or preventive measures. The Corporate Governance function oversees the development and implementation of these actions. All whistleblowing cases are tracked and categorised by relevance to ENERCON or its suppliers, issue type and corrective measures taken.

We inform suppliers about the whistleblowing channel during contract negotiations and encourage them to promote it among their workers, providing posters in local languages for display at supplier sites. We plan to include measures on engagement

with value chain workers and building trust in the whistleblowing channel in our upcoming Human Rights Strategy.

For details on whistleblower protection, please refer to section 4.1. *Business conduct* of this report.

### 3.2.5. Actions and risk management

ESRS S2-4

ENERCON allocates human and financial resources such as dedicated personnel and digital tools to managing impacts on value chain workers, supporting accountability and ongoing actions for improvement in human rights and labour practices. Negative impacts are addressed through a structured, ad hoc due diligence and risk management process. This includes screening and assessing suppliers and partners based on industry and country-specific risks, resulting in a sustainability rating. Suppliers are encouraged to participate in voluntary sustainability trainings via the platform.

Depending on risk and supplier criticality, Global Procurement conducts on-site audits covering environment, health and safety, labour and human rights and compliance. Audit findings guide corrective actions developed with suppliers and are monitored throughout the process.

To reinforce sustainable procurement, Global Procurement staff engaging directly with suppliers receive sustainability training. Additionally, ENERCON also uses the external mobile application for wind turbine installation workers to ensure that all personnel have the necessary qualifications and safety training, thereby improving working conditions and reducing safety risks.

The effectiveness of current actions is tracked through risk profiling, supplier audits and the monitoring of whistleblowing cases.

### 3.2.6. Targets

ESRS S2-5

ENERCON aims to strengthen collaboration with supply chain partners to enhance transparency and sustainable working conditions. As of now, we have not yet set dedicated targets related to managing material impacts and risks in relation to value chain workers. However, we evaluate the progress of current actions as outlined in section 3.2.5. *Actions and risk management*. We aim to establish a process to set targets and metrics to further monitor the progress, in line with our upcoming Human Rights Strategy. This includes mechanisms for learning and improvement based on regularly recorded performance results.

<sup>13</sup> [compliance@enercon.de](mailto:compliance@enercon.de)

<sup>14</sup> [enercon.integrityline.com](https://enercon.integrityline.com)



# 4. Governance

4.1. Business conduct

4.2. Entity-specific: Information security





## 4.1. Business conduct

### 4.1.1. Impacts, risks and opportunities

ESRS 2 SBM-3, ESRS 2 IRO-1

**Table 26:** Business conduct related material impacts and risks

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Corruption and bribery</b>	Risk	Risks tied to corruption and bribery	○ ● ○	● ○ ○
	Negative impact	Potential cases of corruption and bribery	● ○ ●	● ○ ○
<b>Corporate culture</b>	Negative impact	Business ethics and compliance	● ● ●	○ ● ○
<b>Protection of whistleblowers</b>	Negative impact	Whistleblower retaliation	● ● ○	● ○ ○
<b>Political engagement</b>	Negative impact	Insufficient advocacy for renewable energy regulation	○ ● ●	○ ● ○
	Negative impact	Lack of transparency	● ● ●	○ ● ○

ENERCON operates globally with a value chain across multiple jurisdictions, subject to diverse national and international regulations. The rapidly changing regulatory environment creates uncertainties that may impact our operations and sourcing. Our double materiality assessment identified compliance with current and upcoming national and EU regulations as a material issue with potential adverse effects on our business and upstream value chain. To address this, regulatory

compliance is a strategic priority within our Sustainability Strategy.

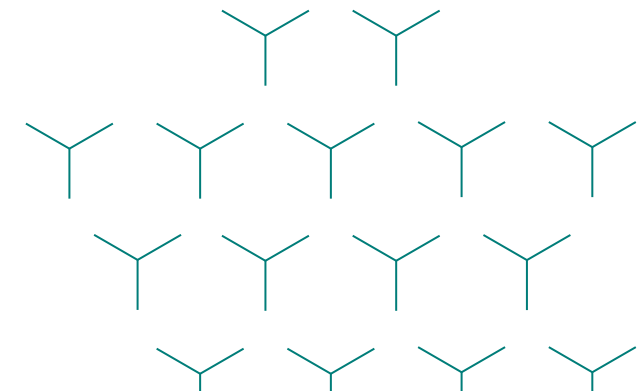
Responsible and ethical business conduct is fundamental to ENERCON's corporate culture. Operating in various regions exposes us to risks related to ethical practices. To manage these, our Corporate Governance function oversees policies and measures promoting transparency, integrity, accountability and ethical conduct throughout ENERCON.

Whistleblower protection is central to ENERCON's speak-up culture, underpinning trust and transparency. Insufficient protection may negatively affect our business and upstream value chain in the short term. To prevent this, we offer confidential reporting channels for employees, business partners and other stakeholders.

#### 4.1.1.1. Political engagement and lobbying activities

ENERCON was founded to advance renewable energy technologies and accelerate the clean energy transition. We recognise that insufficient lobbying can hinder progress and are therefore committed to lobbying aligned with our mission. Transparency in political engagement is essential to maintain trust in our advocacy. To avoid negative effects, we established metrics to monitor and report our political engagement. Additional information is available in section 4.1.4. *Political influence and lobbying activities* of this report.

For more on our double materiality assessment, see section 1.4. *Impact, risk and opportunity management* of this report.





## 4.1.2. Governance and policies

ESRS G1-1

### 4.1.2.1. Governance and corporate culture

We follow a structured approach to developing our corporate culture, with the Management Board playing a key role. In 2022, the Board introduced the positive leadership training programme as part of an ongoing cultural transformation. This has resulted in clearly defined Leadership Principles, communicated company-wide through training, digital learning tools and regular feedback mechanisms. This initiative fosters positive leadership, psychological safety and individual accountability as core cultural elements. The Head of Corporate Governance regularly updates the Management Board on compliance risks. Further information on the Board's expertise is provided in section 1.2. *Sustainability governance* of this report.

### 4.1.2.2. Policies

We have established policies defining the values, ethical principles and behaviours guiding all ENERCON entities. These policies provide consistent conduct standards and compliance with legal and regulatory requirements. They are introduced during onboarding, reinforced by annual training and accessible via internal channels such as newsletters and targeted reminders. Training is tailored to each policy's content, with participation tracked to facilitate accessibility and understanding. The effectiveness of the policies is monitored through

whistleblowing reports, internal audits and ongoing compliance checks. The Head of Corporate Governance function oversees policy implementation.

The following key policies form the backbone of our compliance framework and support the management of respective material impacts, risks and opportunities:

- **Anti-Corruption Policy:** The policy aligns with the United Nations Convention against Corruption and sets binding rules and clear instructions to minimise corruption risks.
- **Conflicts of Interest Policy:** Provides rules and guidance for identifying, avoiding and managing actual or potential conflicts of interest.
- **Whistleblowing System Policy:** Enables reporting and addressing of unlawful actions or misconduct. Aims at protecting both the company and employees from the consequences of such behaviour.
- **Prevention of Money Laundering Policy:** Outlines due diligence processes and clear guidelines to prevent involvement in illegal financial activities. Supports global efforts to combat money laundering and financing of terrorism.
- **Antitrust and Competitive Behaviour Policy:** Defines minimum standards for preventing anti-trust violations and supports employees in understanding and compliance with competition laws and expected conduct.

### • Donations and Sponsorships Policy:

Establishes rules for handling donations and sponsorships, including definitions, approval criteria, tax requirements and responsibilities. Aims at ensuring transparency, legal compliance and alignment with anti-corruption efforts.

Beyond formal policies, we have a structured training programme embedding ethical business conduct into daily operations. All employees, blue- and white-collar, complete mandatory annual training. Blue-collar training focuses on general compliance relevant to operational roles. White-collar employees receive detailed training on key topics such as anti-corruption, antitrust law and conflicts of interest. At-risk functions, which include Global Sales, Global Procurement, Global Project Management and Global Logistics, managers and the Management Board receive additional in-depth training tailored to their responsibilities and compliance risks. The Corporate Governance function develops and manages these programmes, aligning them with corporate objectives and risk assessments. Training content is regularly reviewed for relevance and effectiveness. Further details on anti-corruption and bribery training are provided in the following section.



#### 4.1.2.3. Whistleblowing system

ENERCON has implemented a structured and ongoing whistleblowing system for reporting unlawful conduct or policy violations, including breaches of the Code of Conduct. Stakeholders can raise concerns with supervisors or via dedicated channels: a compliance email address,<sup>15</sup> an external ombudsman and the digital platform ENERCON Integrityline.<sup>16</sup> The system is open to all internal and external stakeholders.

Aligned with the EU Whistleblower Protection Directive, the system allows anonymous reports, guarantees confidentiality during investigations and enforces a strict non-retaliation policy. A designated core team manages reports and provides whistleblowers with regular updates. Personal data of whistleblowers and involved parties is handled in compliance with the European General Data Protection Regulation (GDPR) and relevant local data protection laws.

Awareness is raised through the ENERCON corporate website, local-language posters and employee training. In 2025, ENERCON developed an online whistleblowing training to be launched for all employees in early 2026. It covers system use, whistleblower rights and informs managers of their roles in supporting investigations and fostering a speak-up culture.

<sup>15</sup> [compliance@enercon.de](mailto:compliance@enercon.de)

<sup>16</sup> [enercon.integrityline.com](https://enercon.integrityline.com)

#### 4.1.3. Prevention and detection of corruption and bribery

*ESRS G1-3, ESRS G1-4*

We implement various measures to prevent, detect and address corruption and bribery, including an anti-corruption policy, mandatory training and other controls. To mitigate misconduct risks, we offer a two-step anti-corruption and anti-bribery training programme, delivered annually, comprising:

- Basic e-learning for all white-collar employees, covering fundamentals of compliance, corruption prevention, conflicts of interest, antitrust law and competitive behaviour.
- Advanced training for at-risk functions, delivered online or in person, covering types of corruption, red flags, benefit handling, conflicts of interest and reporting procedures.
- Advanced in-person training for the Management Board focused on leadership responsibilities in compliance and ethics.

Training programs are tailored to risk levels and responsibilities with 100% coverage achieved by assigning all employees in at-risk functions. Participation is continuously monitored and content is regularly updated to reflect evolving legal standards and best practices.

To detect and address allegations, we established additional reporting procedures beyond the whistleblowing system, including regular internal audits, structured reporting protocols and follow-up actions to promote accountability and transparency. The Corporate Governance function promptly investigates corruption and bribery incidents independently to in order to maintain objectivity. Investigations are conducted independently from the management line involved in the respective matter. Affected managers are neither authorised to issue instructions, nor involved in decision making related to the investigation. Investigations follow a defined process involving evidence collection, interviews and documentation, reinforcing ENERCON's commitment to integrity and accountability. Based on findings, appropriate measures are taken with Global HR and Organisational Development function and if necessary, relevant authorities are involved in accordance with legal requirements.

The number of convictions and the number of fines for violations of anti-corruption and anti-bribery laws are determined based on final court decisions issued within the reporting period. Data is collected on a monthly basis through internal reporting by local HR functions, validated by the Global HR & Organisational Development with support from ENERCON's legal counsel and centrally consolidated and reported by the Corporate Governance function.



The methodology relies on the legal classification of outcomes as convictions in accordance with applicable definitions. In 2025, ENERCON recorded no convictions or breaches of its anti-corruption and anti-bribery procedures, with no fines imposed.

#### 4.1.4. Political influence and lobbying activities

ESRS G1-5

ENERCON's lobbying focuses on renewable energy advocacy, supporting risk reduction and opportunity capture in renewable energy, aligned with our identified impacts, risks and opportunities.

Our ongoing political engagement activity is led by Corporate Public Affairs with regional teams through lobbying and advocacy initiatives for renewable energy.

In line with our Code of Conduct, ENERCON does not financially support individual politicians or parties. Engagement is limited to supporting events

aligned with renewable energy advocacy objectives and participating as member or sponsor in industry associations, non-governmental organisations and think tanks sharing these goals.

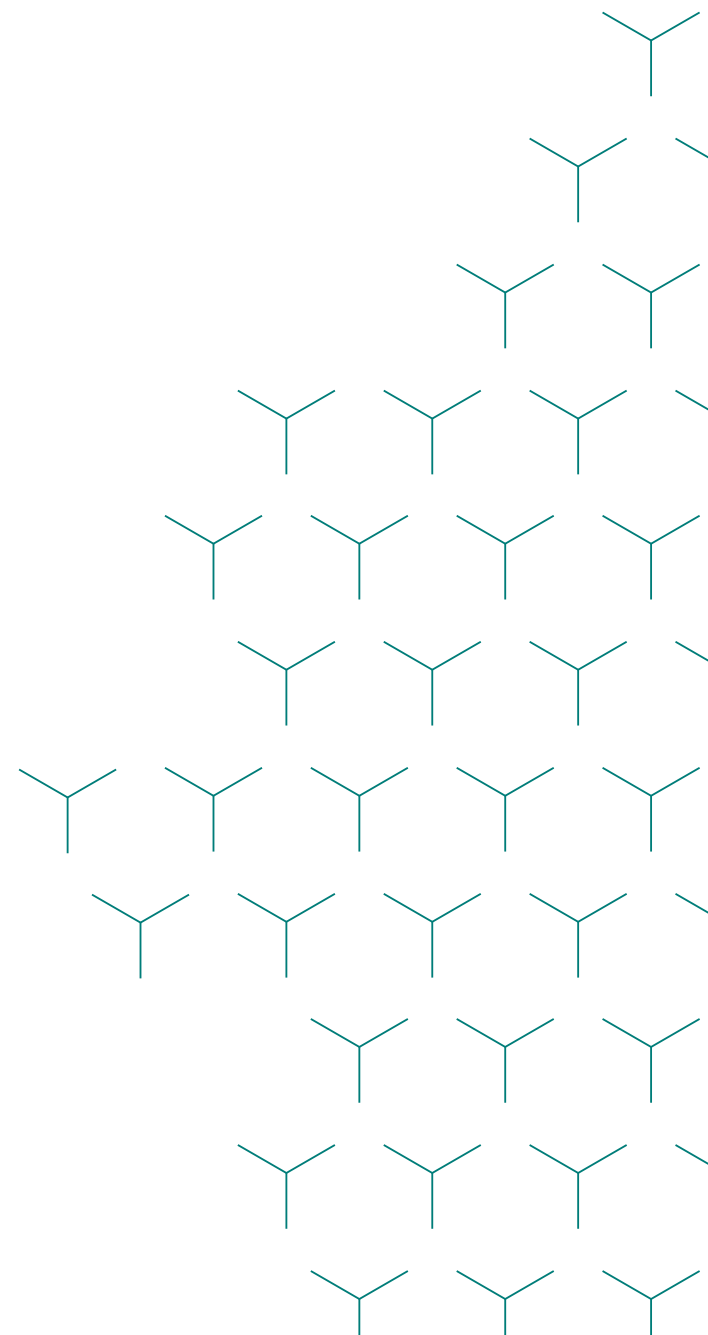
For transparency, we report indirect financial and in-kind contributions to beneficiaries aligned with climate advocacy. Only external expenses such as fees or membership in associations, as well as donations and other contributions are included; internal costs like salaries are excluded from the scope of the metric. Data is collected from all regions with lobbying activities. Procurement invoices are the primary data source.

ENERCON is registered in the German Transparency Register under number R003846.

No individuals appointed to ENERCON's Management or Supervisory Board in 2025 held comparable public administration positions, including regulatory bodies, within two years prior.

**Table 27:** Political contributions made in 2025

MILLION EUR	FINANCIAL	IN-KIND
Direct	0	0
Indirect	1.7	0





## 4.2. Entity-specific: Information security

### 4.2.1. Impacts, risks and opportunities

ESRS 2 IRO-1, ESRS 2 SBM-3

**Table 28:** Information security related material impacts and risks

SUB-TOPIC	CATEGORY	IMPACTS, RISKS AND OPPORTUNITIES	LOCATION	TIME HORIZON
<b>Entity-specific: Information security</b>	Negative impact	Data privacy		
	Negative impact	Insufficient information security practices		
	Risk	Risk of cyberattacks		

The security of information and IT systems is vital for ENERCON to safeguard operational continuity, protect intellectual property and meet regulatory requirements. Cybersecurity measures strengthen stakeholder trust by reducing risks like data breaches and energy infrastructure disruptions.

Our double materiality assessment and expert input identify information security as an entity-specific material topic due to actual negative impacts on data privacy and IT infrastructure security. These pose short-term risks, especially in wind turbine IT systems, where vulnerabilities may cause operational disruptions. To mitigate these risks, ENERCON has implemented a governance framework, company-wide policies and regular employee training.

### 4.2.2. Managing impacts, risks and opportunities

ESRS 2 MDR-P, ESRS 2 MDR-A

#### 4.2.2.1. Data protection related policies and actions

ENERCON's global personal data protection is managed by the Data Protection Organisation and the Global Data Protection Officer, who define strategy, support divisions and issue binding guidelines. Our company-wide data protection framework is based on regulatory requirements, including EU General Data Protection Regulation and ethical standards, implemented via the Data Protection Policy and related directives. The Data Protection Policy serves as ENERCON's central governing

instrument for personal data protection across the organisation. The policy defines objectives related to lawful data processing, data subject rights and breach prevention and response. It protects personal data across all business processes by early risk identification, assessment and mitigation. The effectiveness of the policy is monitored through internal reviews of data handling practices and reporting processes.

Annual data protection training is provided to all employees as an important component of data protection compliance and to build awareness in areas such as phishing, data protection and incident response.

#### 4.2.2.2. Information security related policies

The Global Information Security department, with global and regional roles, oversees information security. This structure facilitates consistent implementation across the group while enabling teams to address local needs. The Global Information Security department implements Information Security Management System (ISMS) as ENERCON's central governing instrument that defines responsibilities, competencies and coordination to achieve security goals and protect critical assets from cyber threats. The ISMS is supported by an Information Security Policy, which sets binding principles for the protection, handling and use of information across the company. The system follows the ISO 27001 standard family and aligns continuously with



IEC 62443 for operational technology environments. Its procedures and guidelines are regularly updated to reflect best practices and regulatory requirements. The Chief Information Security Officer is responsible for oversight, compliance and issue resolution. Policies and procedures are communicated to all employees and relevant external parties, including suppliers and service providers, to enable understanding and compliance.

#### 4.2.2.3. Information security related actions

ENERCON implements company-wide ongoing actions. The progress and effectiveness of policies and actions are monitored through security audits.

We apply role-based identity and access controls to enforce need-to-know access and clear segregation of duties, thereby protecting sensitive information, maintaining system integrity and reducing the risk of unauthorised access or security incidents that could

disrupt operations or business continuity. A 24/7 Security Operations Centre continuously monitors systems and leads incident response, while teams actively manage anti-malware updates, vulnerabilities and threat intelligence to limit exposure to cyber threats. We regularly test recovery plans through backup components and maintain globally distributed backup arrangements to ensure continuity of critical IT services in the event of infrastructure disruptions.

#### 4.2.3. Metrics and targets

*ESRS 2 MDR-M, ESRS 2 MDR-T*

As the disclosure of data protection or information security metrics and targets could reveal sensitive information about our IT systems and thus create potential risks, detailed information is not provided in this report.



# 5. Further information

## Annex 1 – ESRS disclosure requirements

**Table 29:** *The list of ESRS disclosure requirements*

DISCLOSURE REQUIREMENTS	TOPIC	PAGE
ESRS 2	General Disclosures	6
BP-1	General basis for preparation of the sustainability statement	6
BP-2	Disclosures in relation to specific circumstances	6
GOV-1	The role of the administrative, management and supervisory bodies	8
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	11
GOV-3	Integration of sustainability-related performance in incentive schemes	12
GOV-4	Statement on due diligence	12
GOV-5	Risk management and internal controls over sustainability reporting	13
SBM-1	Strategy, business model and value chain	14
SBM-2	Interests and views of stakeholders	18
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	21
IRO-1	Description of the process to identify and assess. Material impacts, risks and opportunities	19
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	21
ESRS E1	Climate Change	29
ESRS E1 GOV-3	Integration of sustainability-related performance in incentive schemes	12
ESRS E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	29
ESRS E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	30



DISCLOSURE REQUIREMENTS	TOPIC	PAGE
E1-1	Transition plan for climate change mitigation	29
E1-2	Policies related to climate change mitigation and adaptation	32
E1-3	Actions and resources in relation to climate change policies	33
E1-4	Targets related to climate change mitigation and adaptation	34
E1-5	Energy consumption and mix	35
E1-6	Gross scopes 1, 2, 3 and total GHG emissions	36
ESRS E2	Pollution	39
ESRS E2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	39
E2-1	Policies related to pollution	39
E2-2	Actions and resources related to pollution prevention and control	40
E2-3	Targets related to pollution	40
E2-4	Pollution of air, water and soil	40
E2-6	Anticipated financial effects from pollution-related risks and opportunities	40
ESRS E4 IRO-1	Description of the processes to identify and assess material biodiversity and ecosystems-related impacts, risks and opportunities	27
ESRS E5	Resource use and circular economy	41
E5-1	Policies related to resource use and circular economy	42
ESRS E5 IRO-1	Description of the process to identify and assess material resource use and circular economy-related impacts, risks and opportunities	42
E5-2	Actions and resources related to resource use and circular economy	43
E5-3	Targets related to resource use and circular economy	44
E5-4	Resource inflows	44
E5-5	Resource outflows and waste	45
ESRS S1	Own workforce	53



DISCLOSURE REQUIREMENTS	TOPIC	PAGE
ESRS S1 SBM-2	Interests and views of stakeholders	53
ESRS S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	53
S1-1	Policies related to own workforce	54
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	55
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	55
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	55
S1-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	57
S1-6	Characteristics of the undertaking's employees	58
S1-7	Characteristics of non-employees in the undertaking's own workforce	58
S1-9	Diversity metrics	59
S1-12	Persons with disabilities	59
S1-13	Training and skills development metrics	59
S1-14	Health and safety metrics	60
S1-16	Remuneration metrics (pay gap and total remuneration)	61
S1-17	Incidents, complaints and severe human rights impacts	61
ESRS S2	Workers in the value chain	62
ESRS S2 SBM-2	Interests and views of stakeholders	62
ESRS S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	62
S2-1	Policies related to value chain workers	63
S2-2	Processes for engaging with value chain workers about impacts	63
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	64



DISCLOSURE REQUIREMENTS	TOPIC	PAGE
S2-4	Taking action on material impacts on value chain workers and approaches to managing material risks and pursuing material opportunities related to value chain workers and effectiveness of those actions	64
S2-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	64
ESRS G1	Business conduct	66
ESRS G1 GOV-1	The role of the administrative, supervisory and management bodies	8
G1-1	Business conduct policies and corporate culture	67
G1-3	Prevention and detection of corruption and bribery	68
G1-4	Incidents of corruption or bribery	68
G1-5	Political influence and lobbying activities	69
Entity-specific	Information security	70



## Annex 2 – ESRS data points from other EU legislation

**Table 30:** Mandatory data points deriving from other EU regulations as listed in Appendix B of ESRS 2

DISCLOSURE REQUIREMENTS	DATAPPOINT	DESCRIPTION	LEGISLATION	PAGE
ESRS 2 GOV-1	21 (d)	Board's gender diversity	SFDR/BMR	8
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent	BMR	6
ESRS 2 GOV-4	30	Report on due diligence	SFDR	12
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	SFDR/P3/BMR	Not material
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	SFDR/BMR	Not material
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	SFDR/BMR	Not material
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco	BMR	Not material
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050	EUCL	29
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks	P3/BMR	Not material
ESRS E1-4	34	GHG emissions reduction targets	SFDR/P3/BMR	34
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	SFDR	35
ESRS E1-5	37	Energy consumption and mix	SFDR	35
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	SFDR	35
ESRS E1-6	44	Gross scope 1, 2, 3 and total GHG emissions	SFDR/P3/BMR	37
ESRS E1-6	53-55	Gross GHG emissions intensity	SFDR/P3/BMR	38
ESRS E1-7	56	GHG removals and carbon credits	EUCL	Not material
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks	BMR	Not material
ESRS E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk	P3	Not material
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	P3	Not material
ESRS E1-9	66 (c)	Location of significant assets at material physical risk	P3	Not material



DISCLOSURE REQUIREMENTS	DATAPOINT	DESCRIPTION	LEGISLATION	PAGE
ESRS E1-9	69	Degree of exposure of the portfolio to climate- related opportunities	BMR	Not material
ESRS E2-4	28	Pollutants listed in E-PRTR regulation (annex II) emitted	SFDR	40
ESRS E3-1	9	Water and marine resources	SFDR	Not material
ESRS E3-1	13	Dedicated policy	SFDR	Not material
ESRS E3-1	14	Sustainable oceans and seas	SFDR	Not material
ESRS E3-4	28 (c)	Total water recycled and reused	SFDR	Not material
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	SFDR	Not material
ESRS 2- IRO 1 - E4	16 (a) i	Activities negatively affecting biodiversity-sensitive areas	SFDR	Not material
ESRS 2 IRO 1 E4	16 (b)	Land degradation, desertification or soil sealing	SFDR	Not material
ESRS 2 IRO 1 E4	16 (c)	Threatened species	SFDR	Not material
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	SFDR	Not material
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	SFDR	Not material
ESRS E4-2	24 (d)	Policies to address deforestation	SFDR	Not material
ESRS E5-5	37 (d)	Non-recycled waste	SFDR	46
ESRS E5-5	39	Hazardous waste and radioactive waste paragraph	SFDR	46
ESRS S1 SBM-3	14 (f)	Risk of incidents of forced labour	SFDR	Not material
ESRS S1 SBM-3	14 (g)	Risk of incidents of child labour	SFDR	Not material
ESRS S1-1	20	Human rights policy commitments	SFDR	54
ESRS S1-1	21	Due diligence policies on issues addressed by the ILO C001 to C008	SFDR	54
ESRS S1-1	22	Preventing trafficking in human beings	SFDR	Not material
ESRS S1-1	23	Workplace accident prevention policy or management system	SFDR	54
ESRS S1-3	32 (c)	Grievance / complaints-handling mechanisms	SFDR	55



DISCLOSURE REQUIREMENTS	DATAPOINT	DESCRIPTION	LEGISLATION	PAGE
ESRS S1-14	88 (b) and (c)	Number of fatalities and number/rate of work-related accidents	SFDR/BMR	60
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	SFDR	60
ESRS S1-16	97 (a)	Unadjusted gender pay gap	SFDR/BMR	61
ESRS S1-16	97 (b)	Excessive CEO pay ratio paragraph	SFDR/BMR	61
ESRS S1-17	103 (a)	Incidents of discrimination paragraph	SFDR	61
ESRS S1-17	104 (a)	Non respect of UNGPs on Business and Human Rights and OECD	SFDR/BMR	61
ESRS S2 SBM-3	11 (b)	Significant risk of child labour or forced labour in the value chain	SFDR	62
ESRS S2-1	17	Human rights policy commitments	SFDR	63
ESRS S2-1	18	Policies related to value chain workers	SFDR	63
ESRS S2-1	19	Non-respect of UNGPs, ILO principles or OECD guidelines	SFDR/BMR	63
ESRS S2-1	19	Due diligence policies on issues addressed by the ILO C001 to C008	BMR	63
ESRS S2-4	36	Human rights issues and incidents in the value chain	BMR	64
ESRS S3-1	16	Human rights policy commitments	SFDR	Not material
ESRS S3-1	17	Non-respect of UNGPs, ILO principles or OECD guidelines	SFDR/BMR	Not material
ESRS S3-4	36	Human rights issues and incidents	SFDR	Not material
ESRS S4-1	16	Policies related to consumers and end users	SFDR	Not material
ESRS S4-1	17	Non-respect of UNGPs and OECD guidelines	SFDR/BMR	Not material
ESRS S4-4	35	Human rights issues and incidents paragraph	SFDR	Not material
ESRS G1-1	10 (b)	United Nations Convention against Corruption	SFDR	67
ESRS G1-1	10 (d)	Protection of whistleblowers	SFDR	68
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	SFDR/BMR	68
ESRS G1-4	24 (b)	Standards of anti- corruption and anti- bribery	SFDR	68



## Annex 3 – EU Taxonomy activity breakdown

**Table 31:** Proportion of turnover from products or services associated with Taxonomy-aligned economic activities

Economic activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover)	Taxonomy-aligned KPI (monetary value of Turnover)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover)	Breakdown by environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
		%	mEUR	%	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
					%	%	%	%	%	%	E where applicable	T where applicable	%
Manufacture of renewable energy technologies	CCM 3.1	74.9	3,337.1	74.9	74.9	0.0	0.0	0.0	0.0	0.0	E	n/a	100.0
Electricity generation from wind power	CCM 4.3	25.0	1,096.0	24.6	24.6	0.0	0.0	0.0	0.0	0.0	E	n/a	98.3
Sum of alignment per objective					99.5	0.0	0.0	0.0	0.0	0.0		.	
<b>Total</b>		<b>100.0</b>	<b>4,433.2</b>	<b>99.5</b>	<b>99.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>			<b>99.6</b>



**Table 32:** Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities

Economic activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx)	Breakdown by environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
		%	mEUR	%	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
Manufacture of renewable energy technologies	CCM 3.1	84.7	155.5	84.7	84.7	0.0	0.0	0.0	0.0	0.0	E	n/a	100.0
Electricity generation from wind power	CCM 4.3	13.4	24.6	13.4	13.4	0.0	0.0	0.0	0.0	0.0	E	n/a	100.0
Sum of alignment per objective					98.0	0.0	0.0	0.0	0.0	0.0		.	
<b>Total</b>		<b>98.0</b>	<b>180.1</b>	<b>98.0</b>	<b>98.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>			<b>100.0</b>



**Table 33: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities**

Economic activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible OpEx)	Taxonomy-aligned KPI (monetary value of OpEx)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned CapEx)	Breakdown by environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible			
		%	mEUR	%	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity				%	%	%
Manufacture of renewable energy technologies	CCM 3.1	74.1	159.9	74.1	74.1	0.0	0.0	0.0	0.0	0.0	E	n/a	100.0			
Electricity generation from wind power	CCM 4.3	25.8	55.8	25.8	25.8	0.0	0.0	0.0	0.0	0.0	E	n/a	100.0			
Sum of alignment per objective					99.9	0.0	0.0	0.0	0.0	0.0		.				
<b>Total</b>		<b>99.9</b>	<b>215.7</b>	<b>99.9</b>	<b>99.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>			<b>100.0</b>			



## Annex 4 – List of abbreviations

CapEx	Capital Expenditure
CCF	Corporate Carbon Footprint
CEE	Corporate Excellence and Execution
CEO	Chief Executive Officer
CoC	Code of Conduct
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
EU	European Union
EUR	Euro
GHG	Greenhouse Gas
GHG Protocol	Greenhouse Gas Protocol
GWh	Gigawatt hour
ILO	International Labour Organisation
IT	Information Technology
KPIs	Key Performance Indicators

kWh	Kilowatt hour
LCA	Life Cycle Assessment
LkSG	German Supply Chain Due Diligence Act
LTI	Lost Time Injury
LTIFR	Lost Time Injury Frequency Rate
MW	Megawatt
MWh	Megawatt-hour
OECD	Organisation for Economic Co-operation and Development
OEM	Original equipment manufacturer
OpEx	Operational Expenditure
SBTi	Science Based Targets initiative
TCFD	Task Force on Climate-related Financial Disclosures
UN	United Nations
VOC	Volatile Organic Compound



## Annex 5 – Independent assurance practitioner`s report on a limited assurance engagement on the sustainability report

To UEE Holding SE & Co. KG, Aurich

### Assurance Conclusion

We have conducted a limited assurance engagement on the sustainability report of UEE Holding SE & Co. KG, Aurich (hereinafter referred to as „the sustainability report“) for the financial year from January 1 to December, 31, 2025.

The prior year`s disclosures marked as unassured and references to websites contained in the sustainability report are not subject to our assurance engagement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying sustainability report for the financial year from 1. January 2025 to 31. December 2025 is not prepared, in all material respects, in accordance with the criteria presented by the executive directors of the Company in section 1.1.2 *Reporting criteria* of the sustainability report (hereinafter referred to as “reporting criteria”).

We do not express an assurance conclusion on the prior year`s disclosures marked as unassured and on references to websites in the sustainability report.

### Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section *Independent Assurance Practitioner`s Responsibilities for the Assurance Engagement on the sustainability report*.

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in

accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB]. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

### Emphasis of Matter- Principles for the preparation of the Sustainability Report

Without modifying our assurance conclusion, we refer to the disclosures in the sustainability report, in which the principles for the preparation of the sustainability report are described. According to these, the Company has applied Article 8 of Regulation (EU) 2020/852 as well as the European Sustainability Reporting Standards (ESRS) to the extent specified in Section *Basis of Preparation* - subsection *Reporting Criteria* of the sustainability report.

**Responsibilities of the Executive Directors and the Supervisory Board for the Sustainability Report**

The executive directors are responsible for the preparation of sustainability report in accordance with the reporting criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal controls that they have considered necessary to enable the preparation of a sustainability report in accordance with these criteria that is free from material misstatement, whether due to fraud (i.e., fraudulent reporting in the sustainability reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the sustainability report, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The responsibility of the executive directors also includes determining reporting criteria that are suitable under the circumstances of the engagement.

The Supervisory Board is responsible for overseeing the process for the preparation of the sustainability report.

**Inherent Limitations in Preparing the Sustainability Report**

Article 8 of Regulation (EU) 2020/852 and the related delegated acts as well as the ESRS contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the sustainability report.

**Independent Assurance Practitioner's Responsibilities for the Assurance Engagement on the Sustainability Report**

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the sustainability report has not been prepared, in all material respects, in accordance with the reporting criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the sustainability report.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the sustainability report, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the sustainability report.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.



### Summary of the Procedures Performed by the Independent Assurance Practitioner

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the sustainability report.
- inquired of the executive directors and relevant employees involved in the preparation of the sustainability report about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the sustainability report, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the sustainability report.
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have

undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain.

- performed analytical procedures and made inquiries in relation to selected information in the sustainability report.
- conducted site visits.
- considered the presentation of the information in the sustainability report.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the sustainability report.

### Restriction of use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the assurance report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the assurance 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.

### Engagement terms

This engagement is based on the "Special Terms and Conditions of BDO AG Wirtschaftsprüfungsgesellschaft" dated July 1, 2025 agreed with the Company as well as the „General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" dated January 1, 2024, issued by the IDW ([www.bdo.de/engagement-terms-conditions](http://www.bdo.de/engagement-terms-conditions)).

Leer, June 10<sup>th</sup>, 2026

BDO DPI AG Wirtschaftsprüfungsgesellschaft

### Clemens Becker

Wirtschaftsprüfer [German Public Auditor]

### Anja Graff

## Contact

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Cover Picture: E-138 EP3 E3 | Petruľ, Austria

