

# Sustainability Report

2024



**MB Energy**



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# Letter from management

GRI 2-22

Dear readers,

This is the first sustainability report published under the new name MB Energy, following our rebranding in May 2025.

Our decision to adopt a new corporate identity is not simply a superficial makeover; it goes much deeper, right down to our roots. It expresses who we are, where we come from and above all, where we are headed. For almost eight decades, we have been active in the global energy sector, continuously adapting to market developments and challenges. The name MB Energy reflects the evolution of our group, recognising the integrated way in which we are working, organised with a clear focus on the end customers and with full oversight of our operations along the value chain – from sourcing to delivery.

MB Energy embodies our energy-independent approach for the future and underscores our ambitions to help our customers meet today's and tomorrow's challenges, especially as their needs are evolving. We are a trusted advisory, helping our customers move forward through ever-changing conditions. The market is evolving faster than ever before. Climate change and corresponding energy policy, geopolitical trends and changing customer preferences are reshaping the industry from the ground up. We are faced with extraordinary challenges, but also with incredible opportunities. Sustainability is no longer a distant objective – it is a reality that we must accept today as a necessary area for development.

In the past, our Group consisted of many different brands, which we have begun to integrate step by step in order to offer our customers an even better service and enhanced products on the market from a single source. MB Energy stands for this evolution. We are the reliable energy partner – today and tomorrow – for all our customers, whether they are major corporations, small and medium-sized enterprises or residential customers. We offer reliable energy for today's needs and are expanding our product and services portfolio to include alternatives that will meet tomorrow's needs equally well.

To us, sustainability is more than an obligation – it is and an active choice we make as part of our strategy to support our customers and stay competitive in a changing energy landscape. We continue to expand our product range with lower-carbon energy solutions, in close cooperation with our customers and in line with their evolving needs. Across all BUs, we are working to make MB Energy more sustainable – not only by aligning with international frameworks and principles, but by implementing concrete measures and achieving measurable results. For example, we reduced our emissions by 9% in 2024 compared to 2023 and are pursuing our goal of cutting emissions by 50% by 2030. Our progress has also been recognised externally: our EcoVadis sustainability rating improved significantly compared to the previous year.

We carried out a double materiality assessment in 2024 in preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the concomitant European Sustainability Reporting Standards (ESRS), which will apply to us from 2028. In this process, we assessed both the impact materiality (inside-out perspective) and the financial materiality (outside-in perspective) and completed a thorough analysis of sustainability risks and opportunities. Whereas our 2023 materiality assessment was still based on the Global Reporting Initiative (GRI) Standard, we took a hybrid approach in 2024. In addition to the tried-and-tested GRI methodologies, we also integrated the new ESRS requirements. The hybrid approach therefore enables a deeper assessment of double materiality and closer alignment with the current regulatory requirements. After all, we want to add sustainable value for everyone impacted by our business, both today and tomorrow – be they our employees, our customers or our shareholders.

**MB Energy – our energy, your way.**



Jonathan Perkins  
Chief Executive Officer  
(CEO)

Annet van der Laan  
Chief Financial Officer  
(CFO)

Philipp Krone  
Chief Transformation Officer  
(CTO)

Volker Ebeling  
SVP New Energy,  
Supply & Infrastructure

André Cardoso  
SVP Sales & Marketing



# General information

→ General disclosures (ESRS 2)



# General information

## → General disclosures (ESRS 2)

### Basis for preparation

#### General basis for preparation of the sustainability report

ESRS 2 BP-1, GRI 2-2, 2-3

This report was prepared on a consolidated basis for the entire MB Energy group. Prior to the change of name to MB Energy (and “enport by MB Energy” for the Oiltanking entities<sup>1)</sup>), which was carried out in May 2025, the group was known the Mabanafit Group. The scope of consolidation for this sustainability report is the same as that for MB Energy’s consolidated financial statements prepared in accordance with the International Financial Reporting Standards. Where certain disclosures only refer to specific consolidated entities, these are identified accordingly.

Certain details on intellectual property, know-how and innovation were omitted when the report was prepared, as was information about upcoming developments and matters under negotiation.

When the double materiality assessment was carried out to identify the material impacts, risks and opportunities relating to sustainability matters, both the upstream and the downstream value chain were taken into account, in addition to the MB Energy Group’s own business area. When possible, the policies, targets, actions and performance indicators also cover both the upstream and the downstream value chain. Further information can be found in the respective disclosures in this sustainability report.

#### Disclosures in relation to specific circumstances

ESRS 2 BP-2, GRI 2-4

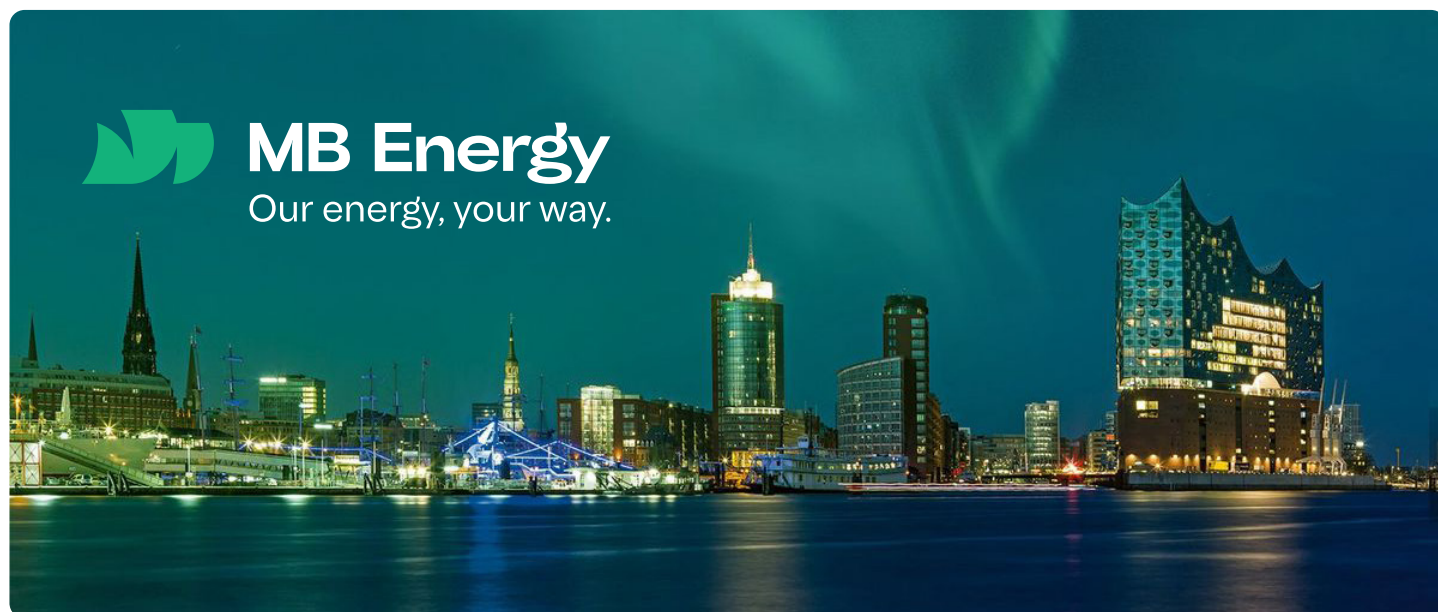
MB Energy applies the time horizons defined in ESRS 1 Section 6.4. Short-term is therefore the reporting year, medium-term is a period of up to five years and long-term is a period longer than five years. There are changes in the reporting for the 2024 financial year compared with the prior reporting periods as a result of switching to the CSRD/ESRS requirements. Since some indicators were compiled and published for the first time in the reporting year, no comparative figures for the previous year are available for these. No material errors requiring restatement were found in the disclosures for prior reporting periods.

#### Value chain estimation

We use industry standards to measure our Scope 3 emissions and internal comparisons to determine our carbon footprint. For Scopes 1 and 2, we use direct consumption figures for all material consumption and only resort to estimates in exceptional circumstances and for non-material consumption. We are working continuously to improve our data management and data quality.

<sup>1)</sup> Oiltanking Deutschland GmbH & Co. KG, Oiltanking Hungary Kft. and Oiltanking Copenhagen A/S.





## Governance

### The role of administrative, management and supervisory bodies

ESRS 2 GOV-1, GRI 2-1,2-9, 2-11, 2-12, 2-13, 2-14, 2-20, 405-1

The MB Energy Holding GmbH & Co. KG group of companies is a fully independently operating sub-group within the Marquard & Bahls AG Group.

The executive management has overall operational responsibility for the MB Energy Group and reports to the Supervisory Board. In 2024, executive management consisted of the CEO. On all material business decisions, the CEO consults with the CFO and the Senior Vice Presidents (SVPs), responsible for the Group's two business units (BUs) – BU New Energy, Supply & Infrastructure and BU Sales & Marketing – who together form the Executive Committee (ExCom). Since February 2024, the Chief Transformation Officer (CTO) has also had a seat on the ExCom. The holder of this newly created post is additionally responsible for managing the new transformation organisation at our company. This organisation supports other departments and teams when it comes to implementing digitalisation, automation and process efficiency, and driving technological and business-model innovations forward. The SVPs ensure that the different perspectives and interests of the BUs are represented. The ExCom defines the company's strategic direction and its corporate objectives. It also coordinates and monitors the implementation of the strategy, is responsible for managing the financial plan, and ensures

effective capital allocation to support sustainable business growth. Its members represent different nationalities, backgrounds and age groups. Four nationalities are currently represented on the ExCom. Since early January 2025, with the appointment of our new CFO, the ExCom has comprised one woman and four men. Our Supervisory Board consists of five people and is chaired by a member of the family shareholders. There were no women on the Supervisory Board in 2024. The proportion of women in management positions – including the ExCom and other senior leadership levels – was approximately 35% in 2024.

The ExCom defines all governance policies and lays the foundation for integrity and lawfulness in our business conduct. It is supported by the Strategy department, as well as other enabling functions, such as Internal Audit, Risk, Legal & Compliance and Finance. All the management bodies, including the ExCom, are responsible for implementing the policies and promoting ethical business conduct. The monitoring, management and supervision of impacts, risks and opportunities is generally the responsibility of executive management, but depending on the expertise required is also delegated internally to the other members of the ExCom and other senior leadership levels. For 2025, the establishment of three supervisory board committees is planned (Audit, Risk, and Remuneration). These committees are intended to monitor the impacts of the business strategy as well as risks and opportunities and to approve suggestions for improvement, as well as the remuneration of key executives and employees.



The Group's ExCom is responsible for sustainability management and reports to our Supervisory Board on sustainability topics. The Health, Safety, Security & Environment (HSSE) & Sustainability department has functional responsibility for managing sustainability topics and for sustainability reporting. This function reports directly to the CEO. A number of task forces with representatives from different business areas and functions develop the sustainability strategy, define concrete targets and measures, and report regularly to the ExCom. In turn, the ExCom reviews the strategy, targets and measures, approves them and provides funds for specific sustainability topics. To ensure that the entire management team has sufficient sustainability-related know-how, they receive training from experts within the relevant business areas. All BUs and functions implement sustainability measures to enable the Group to achieve its annual environmental, social and governance (ESG) performance targets.

Within the New Energy, Supply & Infrastructure BU, the Power, Gas & Emissions department is responsible for recording Group-wide greenhouse gas (GHG) emissions and reporting these to the SVP of New Energy, Supply & Infrastructure. In order to better manage the Group's projects relating to new energy, all related activities are bundled under the remit of the Head of New Energy. Other ESG issues are handled by Legal & Compliance, People, and HSSE & Sustainability; these functions report directly to the CEO.

### Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

ESRS 2 GOV-2, GRI 2-12, 2-13

The ExCom, the Supervisory Board and their committees are informed regularly about material impacts, risks and opportunities, implementation of due diligence reviews, policies, actions, indicators, etc. An ordinary Supervisory Board meeting is held four times a year, accompanied by committee meetings. In addition, the ExCom and Supervisory Board meet once a year for a joint strategy workshop to discuss the fundamental strategic direction of the company. As part of this workshop, they also incorporate material impacts, risks and opportunities into ongoing development of the strategy. The responsible ExCom member was furthermore involved in the materiality assessment process in the reporting year and thus dealt with all the undertaking's material impacts, opportunities and risks.

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

ESRS 2 GOV-3, GRI 2-19

The variable components of remuneration for executive and business area management are linked to achieving HSSE and ESG targets and thus to performance in the fields of health and safety and sustainability; performance in these areas is measured regularly. The targets are discussed and adopted by the ExCom, with implementation and compliance lying within the responsibility of the respective senior leadership levels. Through these incentives, we encourage compliance with health and safety and environmental protection standards in all processes as well as the sustainable development of the Group. This process underlines that HSSE and ESG engagement has top priority for us, both with regard to internal and to external stakeholders.

## Statement on due diligence

ESRS 2 GOV-4

| Core Elements of Due Diligence  | Sections in the Sustainability Statement     |
|---|--|
| a) Embedding due diligence in governance, strategy and business model       | 7, 11  |
| b) Engaging with affected stakeholders in all key steps of due diligence    | 7, 12, 38, 45                                |
| c) Identifying and assessing negative impacts on people and the environment | 12, 11                                       |
| d) Taking action to address negative impacts on people and the environment  | 23, 33, 41, 46, 59                           |
| e) Tracking the effectiveness of these efforts and communication            | 21, 32, 35, 41, 45, 59, 26-27, 34, 53-57, 68 |

## Strategy

### Business model and value chain

ESRS 2 SBM-1, GRI 2-1, GRI 2-6, GRI 2-7

We are an independent and integrated energy company based in Hamburg; our annual revenues in 2024 came to €12,137 million and our sales volume to 13 million tonnes, mostly of petroleum products. Due to the weak economy, the operating result of €129 million in 2024 was below expectations, but still slightly higher than the previous year's figure of €124 million. MB Energy had 1,832 employees as of the end of 2024 (2023: 1,665 employees) in the group of fully consolidated entities.

The MB Energy Group operates in several countries on three continents and provides energy solutions to both commercial and household consumers. We are active in the trading and import, storage, transport, distribution and marketing of liquid, gaseous and solid fuels. While our portfolio today is still primarily based on fossil fuels, we expect customer needs to evolve over time. We aim to proactively support this transition by offering a broader range of molecule-based energy solutions – including both conventional and renewable fuels. As a fuel-agnostic supplier, we remain focused on providing the energy solutions our customers require. Key customer segments that are hard to electrify include, among others, marine, aviation, and long-distance Commercial Road Transport (CRT). These sectors require fuels such as power-to-liquid (PtL), (synthetic) eFuels, hydrogen and its derivatives, sustainable aviation fuels (SAFs), drop-in biofuels, and other lower-carbon alternatives. By developing long-term solutions, we demonstrate our fuel-agnostic versatility and are able to support our customers if they choose to transition to biogenic and renewable fuels.

With access to global trading hubs and a broad logistics and storage network, the BU New Energy, Supply & Infrastructure enables safe and efficient delivery of energy products to wholesale markets and storage sites across northwestern Europe. MB Energy operates in the mid- and downstream section of the energy value chain and divides its activities into two BUs: New Energy, Supply & Infrastructure and Sales & Marketing.

### New Energy, Supply & Infrastructure BU

GRI 2-1, 2-6

The BU New Energy, Supply & Infrastructure comprises various trading offices worldwide as well as our network of tank terminals. From offices in Hamburg, London, Houston and Singapore, the BU is responsible for our global trading activities and for supplying all our wholesale markets in northwestern Europe. Via our storage and logistics facilities, the BU also ensures safe and reliable transport to market as well as to our storage tank locations. Our tank storage network comprises enport tank terminals in Germany, Hungary and Denmark. Our storage brand “enport by MB Energy” is the second-largest independent operator of tank terminals for petroleum products and biofuels in Germany and is certified under ISO 50001, ISO 14001 and ISO 9001. The New Energy, Supply & Infrastructure BU also focusses on the expansion of our portfolio of more-sustainable energy solutions. Liquid and gaseous fuels will continue to play an important role in supplying energy to the transport and heating sectors of tomorrow. We want to support our customers' transition to lower-carbon sources of energy by providing alternative long-term solutions. Our current portfolio of lower-carbon fuels includes SAFs, drop-in biofuels, and other less carbon-intensive energy sources. In addition, we are actively developing solutions such as PtL fuels, synthetic eFuels, hydrogen and its derivatives to meet evolving customer and regulatory demands.





## Sales & Marketing BU

GRI 2-1, 2-6

The BU Sales & Marketing is tailored to support our customers with a comprehensive portfolio of energy products and services. Its operations are structured across three core areas: B2B (Wholesale, Marine, Industry and Aviation), CRT, and Last-Mile Energy (formerly Energy Distribution).

### B2B (Wholesale, Marine, Industry and Aviation)

Our B2B business focuses primarily on supplying energy products to industrial and agricultural customers across key markets such as Germany, the UK, and Hungary. In the marine sector, we offer a variety of different fuels and in the aviation sector, we supply airlines at airports in Germany, Norway and the UK with fuel in addition to offering a comprehensive range of refuelling services.

### Commercial Road Transport (CRT)

Our CRT business serves as the umbrella for all service station operations run by MB Energy, alongside related business activities. We operate more than 350 automated service stations across Europe and over 55 full-service stations offering a range of services for commercial vehicle fleets. Our CRT activities also comprise fleet management solutions for B2B customers and products such as software and fuel cards. MB Energy is the largest shareholder of the tankpool24 network, which ensures fuel availability for commercial transport companies. Through this network and additional sites, MB Energy offers mobility services in more than 15 countries across Europe.

## Last-Mile Energy (LME)

The LME business – known as the Energy Distribution unit until the end of 2024 – serves both B2B and B2C customers in Germany, Sweden, the UK, and Austria. While customer interactions and order placements are primarily handled through digital platforms, physical product delivery is executed by MB Energy and selected logistics partners.

To strengthen our market position in the LME segment and further expand our presence in northwestern Europe, we signed an agreement in December 2023 to purchase the liquid gas distribution company WESTFA Energie GmbH. The acquisition of the WESTFA group was completed in early April 2024 following approval by the competition authorities. Integration of WESTFA into the MB Energy Group began in the second half of 2024.

In addition to the WESTFA acquisition, we also completed one divestment in 2024. We sold our shares in Bomin Bunker Oil Corp. ("Bomin") to Neptune Energy Holdings LLC with effect from 30 September 2024. Nevertheless, the maritime and shipping industry is and will remain an important customer segment for MB Energy. We will maintain our good working relationships with bunkering and shipping companies in future as well and continue to supply them reliably with a wide range of products and solutions and accompany them through the energy transition.

In addition, MB Energy also trades in additives, such as identification dyes for tank terminals. This is the responsibility of the Group entity Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement mbH & Co. KG (GMA). To assure the high quality of our products, our quality management unit tests samples in laboratories in Germany to determine the quality of the oil.



## Our strategic foundations

When we reorganised the Group in 2021, we also developed and presented a **new Group strategy**. On the basis of this strategy, we are actively reshaping and future-proofing our company. As we do this, we are maintaining a consistent focus on growth and concentrating on the following four strategic building blocks:

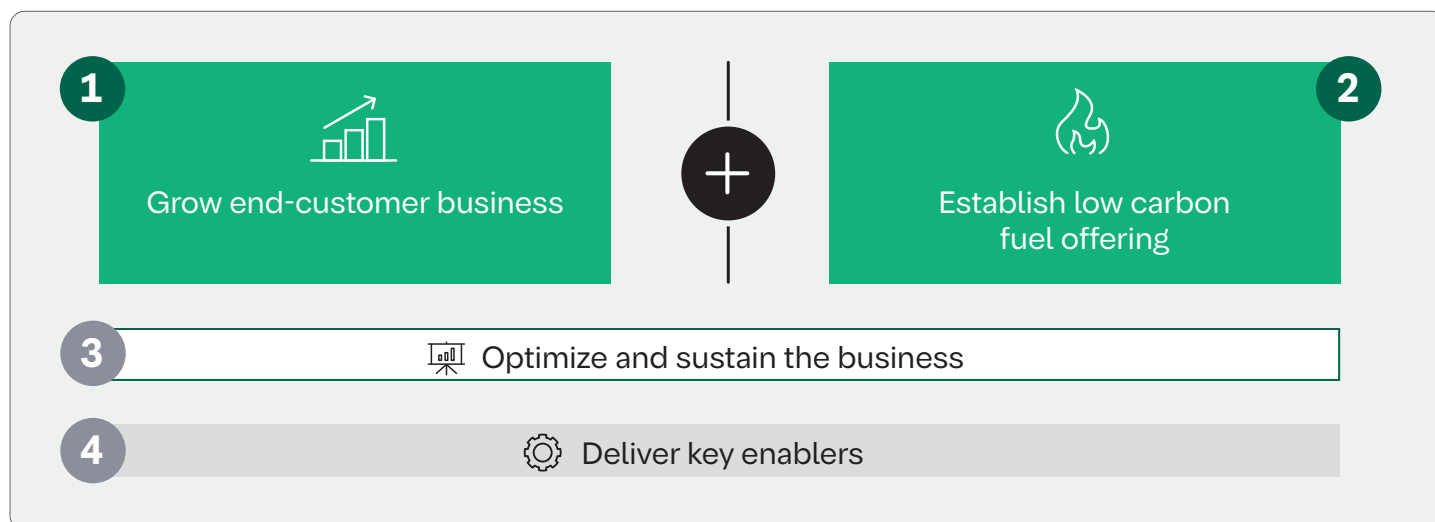
In order to achieve the best possible results in all four areas, we have developed a strategic road map with concrete targets. This road map is updated every year. The new MB Energy Strategic Dashboard was launched in 2024 to manage and monitor implementation progress. It is based on the “balanced scorecard” approach and supports company management in achieving optimal steerage of the business activities of MB Energy, the BUs and the enabling functions.

Sustainability is an essential component of the Group strategy, which sets out our understanding of corporate responsibility and defines overarching sustainability targets. One of our core aspirations is to increasingly offer more sustainable energy solutions that enable our customers to meet their own sustainability obligations and commitments.

Our own commitment is reflected in a wide range of activities, which we again carried out with great dedication in 2024. We are involved in a number of projects to expand our portfolio of more sustainable energy solutions, we endorse international guidelines and frameworks, and are enhancing sustainability in all MB Energy business areas. In 2024, we implemented the requirements of the German Supply Chain Due Diligence Act in our company. We also took further steps to prepare for our reporting obligations under the CSRD and the EU Taxonomy. For instance, we completed a double materiality assessment in accordance with the CSRD and the ESRS in 2024 and set up our reporting processes.

Compared with the previous year, our sustainability performance as measured by the external rating agency EcoVadis improved significantly from 43% in 2023 to 57% in 2024. Our objective for the years ahead is to steadily improve this rating further by means of our sustainability activities.

## Four actionable strategic themes





## Interests and views of stakeholders

ESRS 2 SBM-2, GRI 2-28, 2-29

Close dialogue with our stakeholders is extremely important to us. Our key stakeholders are our employees, customers, banks and creditors as well as business partners, policymakers and regulatory authorities. We maintain constant lines of communication with these groups, which helps us to adapt our sustainability commitment to changing demands, expectations and frameworks.

For instance, our management team and various company business areas and functions – such as Treasury, New Energy, Supply & Infrastructure, and HSSE & Sustainability – meet representatives of our banks and creditors at the annual Bankers' Day to discuss strategic issues such as sustainability requirements.

In addition, MB Energy actively engages in regular dialogue with industry delegates and potential business partners at trade shows and other events. Meanwhile, our branch office in Berlin ensures close dialogue with relevant stakeholders in the political sphere.

To ensure we engage our employees on our journey to becoming a more competitive, customer-led company and increase their awareness for sustainability topics, we actively communicate through various internal formats. These include quarterly townhall meetings with management, special-topic sessions, and company-wide events such as MB Energy Day.

Additional formats offered by the People Team further support dialogue and collaboration across the organisation (more information about these formats can be found in Chapter S1). We also share information promptly, digitally and transparently via our intranet. Our corporate [website](#) provides comprehensive information about our sustainability strategy, targets and measures for all interested stakeholders.

On top of this, we are involved in national and international associations and organisations, allowing us to further develop sustainability standards together with other industry representatives and implement these throughout our sector. A list of associations and organisations in which we are active is available on our [website](#).

Our Supervisory Board is informed regularly about the views and interests of the respective stakeholder groups. The company's actions and strategy are discussed and adjusted where relevant. No changes were made to MB Energy's strategy or business model in the reporting period as a result of stakeholder consultations.

## Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3, GRI 3-2

The topics listed below were identified in the double materiality assessment as material to MB Energy. The corresponding impacts, risks and opportunities for each topic are presented at the beginning of each respective chapter.

| Standard                                    | Material topics                            |
|---|--|
| Climate change (ESRS E1)                    | Climate change adaptation                  |
|   | Climate change mitigation                  |
|   | Energy                                     |
| Pollution (ESRS E2)                         | Pollution of air                           |
|   | Pollution of water and pollution of soil   |
|   | Substances of concern                      |
| Resource use and circular economy (ESRS E5) | Waste                                      |
| Own workforce (ESRS S1)                     | Human rights and other work-related rights |
|   | Health and safety                          |
| Workers in the value chain (ESRS S2)        | Human rights and other work-related rights |
|   | Health and safety                          |
| Consumers and end-users (ESRS S4)           | Personal safety                            |
| Business conduct (ESRS G1)                  | Business conduct and corporate culture     |
|   | Corruption and bribery                     |

## Impacts, risks and opportunities management

GRI 3-1

### Description of the process to identify and assess material impacts, risks and opportunities

ESRS 2 IRO-1

We carried out a double materiality assessment in 2024 in preparation for the requirements of the CSRD and the concomitant European Sustainability Reporting Standards (ESRS), which will apply to us from 2028. In this process, we assessed both the impact materiality (inside-out perspective) and the financial materiality (outside-in perspective) and completed a thorough analysis of sustainability risks and opportunities.

Whereas the 2023 materiality assessment was still based on the GRI Standard, we implemented a hybrid approach in 2024. In addition to the proven GRI methodologies, it integrated the new ESRS requirements as well. The hybrid approach therefore enables a deeper assessment of double materiality and closer alignment with the current regulatory requirements.

Our process was divided into four phases. The first phase of the double materiality assessment focused on an understanding of our business model and value chain. We analysed our core activities and sustainability impacts as well as dependencies along the entire value chain, starting with the upstream processes, continuing with the operating business and going on to downstream activities. By means of comprehensive stakeholder mapping we ensured that the perspectives of both internal and external stakeholder groups were taken into account.

In the identification phase, we compiled and analysed data from internal and external sources. This input data included sustainability reports, financial documents, academic papers, industry benchmarks, media assessments and regulatory requirements. The involvement of internal stakeholders, including the Sustainability, Finance, Risk Management and operating functions, was instrumental for defining the material topics. We conducted interviews and workshops with internal teams. Both positive and negative impacts as well as financial opportunities and risks were systematically identified and assessed. In this way, the perspectives of internal stakeholders were comprehensively incorporated into the identification of material topics.

In the assessment phase, we systematically analysed the relevant topics identified and evaluated them through structured interviews with all business segments. Impact materiality was evaluated using criteria such as the severity, scope, irreversibility and likelihood of the impacts. Both actual and potential impacts were considered and assessed. Financial materiality was determined based on factors such as cash flow impacts, market value effects, and risks and opportunities with different time horizons. Quantitative thresholds were defined and applied to prioritise the material sustainability topics for reporting. When certain topics – such as substances of concern – were identified as material, a more intensive examination was carried out at the site level: the local contact partners were given an overview of relevant substances and emissions and asked to report on whether the corresponding thresholds were actually exceeded, based on their own measured data and audit reports.





The final phase comprised validation and reporting. For the internal validation we reviewed the results in the context of stakeholder validation workshops with relevant specialist departments in order to ensure the results were consistent with the business strategy and regulatory requirements. As part of the workshops, the specialist departments were also asked to assume the perspective of external stakeholders, so that these were factored in too. Final approval of the results of the double materiality assessment took place via the project's Steering Committee, of which the MB Energy CFO is also a member.

In completing a double materiality assessment we have reached an important milestone: its results will now provide the basis for integrating sustainability matters into our risk management and our strategic decision-making. They are also the foundation for defining KPIs and implementing sustainability reporting in line with the CSRD. The double materiality assessment will be reviewed, updated and expanded regularly in future as stipulated by regulatory requirements.

## ESRS disclosure requirements covered by the sustainability report

ESRS 2 IRO-2

| Disclosure requirement | Description of the disclosure requirement   | Location in the sustainability report      |
|------------------------|---|--|
| <b>ESRS 2</b>          | <b>General Disclosures</b>  |  |
| <b>BP-1</b>            | General basis for preparation of the sustainability statement .....   | 5  |
| <b>BP-2</b>            | Disclosures in relation to specific circumstances .....   | 5  |
| <b>GOV-1</b>           | The role of the administrative, management and supervisory bodies .....   | 6  |
| <b>GOV-2</b>           | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies ..... | 7  |
| <b>GOV-3</b>           | Integration of sustainability-related performance in incentive schemes .....  | 7  |
| <b>GOV-4</b>           | Statement on due diligence .....  | 7  |
| <b>SBM-1</b>           | Strategy, business model and value chain .....  | 8  |
| <b>SBM-2</b>           | Interests and views of stakeholders .....   | 11   |
| <b>SBM-3</b>           | Material impacts, risks and opportunities and their interaction with strategy and business model .....                                    | 11, 17, 18, 19, 29, 30, 35, 37, 58, 60, 63 |
| <b>IRO-1</b>           | Description of the process to identify and assess material impacts, risks and opportunities .....   | 12   |
| <b>IRO-2</b>           | Disclosure Requirements in ESRS covered by the undertaking's sustainability statement .....   | 13, 14                                     |
| <b>ESRS E1</b>         | <b>Climate Change</b>   |  |
| <b>E1-1</b>            | Transition plan for climate change mitigation .....   | 19   |
| <b>E1-2</b>            | Policies related to climate change mitigation and adaptation .....  | 19   |
| <b>E1-3</b>            | Actions and resources in relation to climate change policies .....  | 23   |
| <b>E1-4</b>            | Targets related to climate change mitigation and adaptation .....   | 21   |
| <b>E1-5</b>            | Energy consumption and mix .....  | 26   |
| <b>E1-6</b>            | Gross Scope 1,2,3 and Total GHG emissions .....   | 21, 26, 27                                 |
| <b>E1-7</b>            | GHG removals and GHG mitigation projects financed through carbon credits .....  | 28   |
| <b>ESRS E2</b>         | <b>Pollution</b>  |  |
| <b>E2-1</b>            | Policies related to pollution .....   | 30   |
| <b>E2-2</b>            | Actions and resources related to pollution .....  | 33   |
| <b>E2-3</b>            | Targets related to pollution .....  | 32   |



## ESRS disclosure requirements covered by the sustainability report

ESRS 2 IRO-2

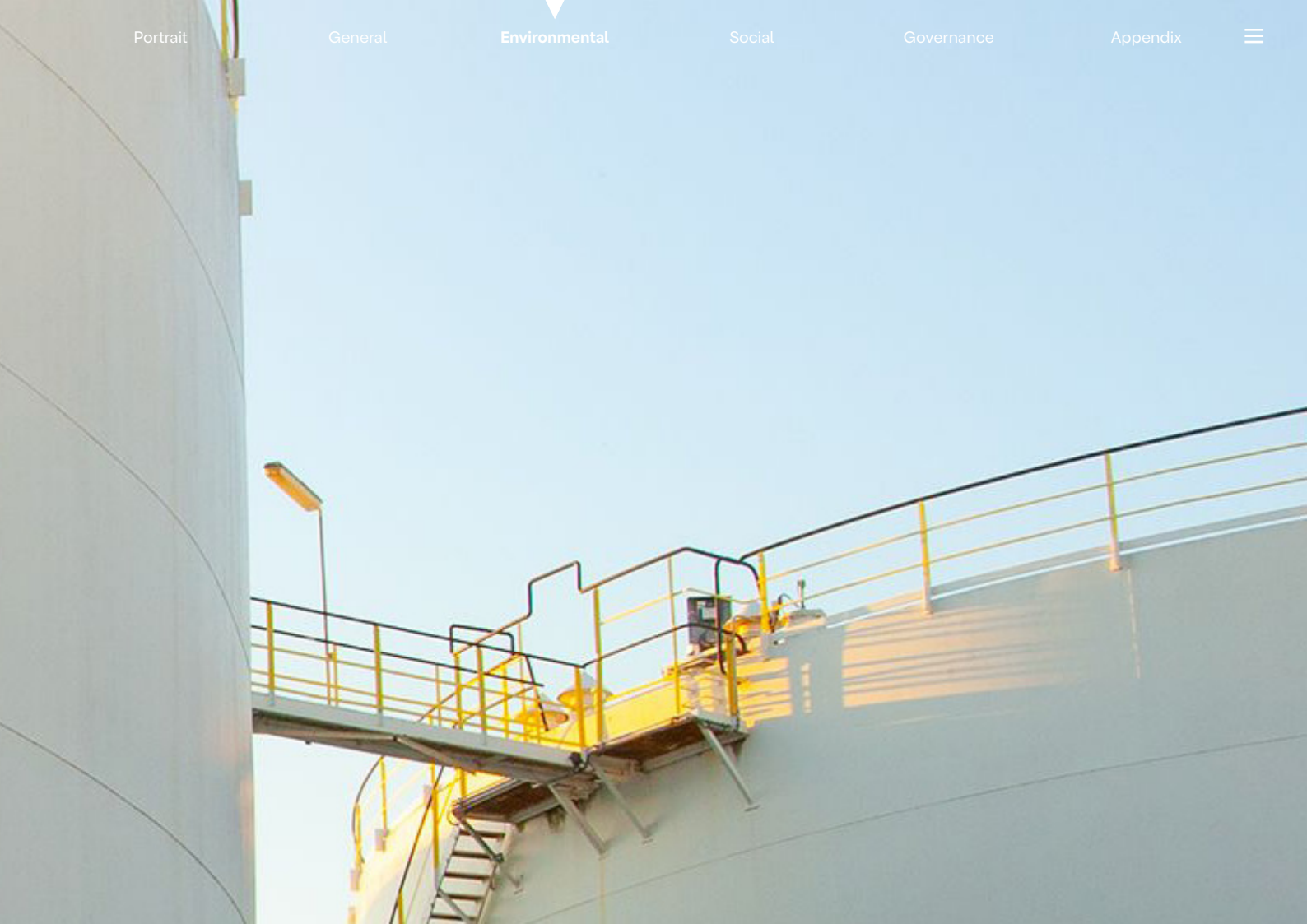
| Disclosure requirement | Description of the disclosure requirement  | Location in the sustainability report |
|------------------------|--|---------------------------------------|
| <b>ESRS E5</b>         | <b>Resource use and circular economy</b>   |                                       |
| <b>E5-1</b>            | Policies related to resource use and circular economy .....  | 35                                    |
| <b>E5-2</b>            | Actions and resources in relation to resource use and circular economy .....   | 33, 35                                |
| <b>E5-3</b>            | Targets related to resource use and circular economy .....   | 32, 35                                |
| <b>ESRS S1</b>         | <b>Employees and non-employee workers</b>  |                                       |
| <b>S1-1</b>            | Policies related to own workforce .....  | 38, 42, 49                            |
| <b>S1-2</b>            | Processes for engaging with own workforce and workers' representatives about impacts .....   | 40, 45                                |
| <b>S1-3</b>            | Processes to remediate negative impacts and channels for own workforce to raise concerns .....   | 41, 45                                |
| <b>S1-4</b>            | 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 .....                     | 41, 46, 47                            |
| <b>S1-5</b>            | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities .....   | 41, 45                                |
| <b>S1-6</b>            | Characteristics of the undertaking's employees .....   | 53, 54                                |
| <b>S1-7</b>            | Characteristics of non-employee workers in the undertaking's own workforce .....   | 55                                    |
| <b>S1-14</b>           | Health and safety metrics .....  | 56                                    |
| <b>S1-17</b>           | Incidents, complaints and severe human rights impacts .....  | 57                                    |
| <b>ESRS S2</b>         | <b>Workers in the value chain</b>  |                                       |
| <b>S2-1</b>            | Policies related to value chain workers .....  | 59                                    |
| <b>S2-3</b>            | Processes to remediate negative impacts and channels for value chain workers to raise concerns .....   | 59                                    |
| <b>S2-4</b>            | 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 .....         | 59                                    |
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## Metrics

| KPI  | Unit      | 2024   | 2023   | 2022   | 2021  | Notes and comments  | ESRS              | GRI   |
|--|-----------|--------|--------|--------|-------|---------------------|-------------------|-------|
| <b>Composition and diversity of the members of administrative, management and supervisory bodies</b> |           |        |        |        |       |                     | GOV-1, 21         |       |
| Number of executive members  | number    | 4      | 5      | 4      |       | C-Level             | GOV-1, 21 (a)     |       |
| Proportion by gender   |           |        |        |        |       |                     | GOV-1, 21 (d)     | 405-1 |
| Male   | %         | 100    | 100    | 75     | n/a   |                     |                   |       |
| Female   | %         | 0      | 0      | 25     | n/a   |                     |                   |       |
| Non-binary   | %         | 0      | 0      | n/a    | n/a   |                     |                   |       |
| Proportion by age  |           |        |        |        |       |                     |                   |       |
| Under 30   | %         | 0      | 0      | 0      | n/a   |                     |                   |       |
| 30–50  | %         | 75     | 40     | 25     | n/a   |                     |                   |       |
| Over 50  | %         | 25     | 60     | 75     | n/a   |                     |                   |       |
| Average ratio of female to male members  |           | 0      | n/a    | n/a    | n/a   |                     |                   |       |
| <b>Total revenue as presented in the financial statements</b>  | € million | 12,137 | 11,416 | 12,376 | 9,150 |                     | SBM-1, 40 (b)     | 201-1 |
| <b>Revenue from fossil fuel (coal, oil and gas) sector</b>   | € million | 11,228 | n/a    | n/a    | n/a   | incl. Biocomponents | SBM-1, 40 (b)     |       |
| Revenue from coal  | € million | 0      | n/a    | n/a    | n/a   |                     | SBM-1, 40 (d) i   |       |
| Revenue from oil   | € million | 10,128 | n/a    | n/a    | n/a   | incl. Biocomponents | SBM-1, 40 (d) i   |       |
| Revenue from gas   | € million | 1,100  | n/a    | n/a    | n/a   |                     | SBM-1, 40 (d) i   |       |
| Revenue from chemicals production  | € million | 0      | n/a    | n/a    | n/a   |                     | SBM-1, 40 (d) ii  |       |
| Revenue from controversial weapons   | € million | 0      | n/a    | n/a    | n/a   |                     | SBM-1, 40 (d) iii |       |
| Revenue from cultivation and production of tobacco   | € million | 0      | n/a    | n/a    | n/a   |                     | SBM-1, 40 (d) iv  |       |





# Environmental information

- Climate change (ESRS E1)
- Pollution (ESRS E2)
- Resource use and circular economy (ESRS E5)

# Environmental information

## → Climate change (ESRS E1)

GRI 3-3

We want to contribute to lessening negative impacts on the climate and thus intend to advance the topics we have identified as material – climate change adaptation, climate change mitigation and energy – even more strongly in future by defining targets and taking action. As an energy company we are an

indispensable part of a successful energy transition: we work towards solutions for reducing GHG emissions along our value chain and invest in the dissemination and further development of energy solutions that create less environmental burden and enable climate change adaptation.

## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2, GRI 201-2

| Material topic            | Category               | Impacts   |             |     |        | Financial risks and opportunities |  |             |     |        |
|---------------------------|------------------------|---|-------------|-----|--------|-----------------------------------|--|-------------|-----|--------|
|                           |                        | Description of impact   | Value chain |     |        | Category                          | Description of risk/opportunity  | Value chain |     |        |
|                           |                        |   | ups.        | own | downs. |                                   |  | ups.        | own | downs. |
| Climate change adaptation | Actual negative impact | The purchase and sale of fossil-based, emission-intensive products and additives contribute to climate change and make adaptation harder.   | x           | x   | x      |                                   |  |             |     |        |
|                           | Actual negative impact | The transporting of products, particularly fossil fuels and additives, contributes to global warming through the emissions this causes and makes adaptation to climate change harder. |             |     | x      | Risk                              | Impacts resulting from climate change, such as extreme weather events and rising sea levels, could impair transport routes and infrastructure, which could result in interruptions to supply chains and higher costs for MB Energy.  |             |     | x      |
|                           |                        |   |             |     |        | Risk                              | Extreme weather events could make working conditions at tank terminals more difficult and impair operations.   |             | x   | x      |
|                           |                        |   |             |     |        | Opportunity                       | The energy transition increases demand for the tank terminal infrastructure to handle lower-carbon fuels. For biofuels there is already market demand for tank terminal services.  | x           | x   | x      |
|                           |                        |   |             |     |        | Risk                              | MB Energy is exposed to various risks in connection with climate change adaptation. They include regulatory changes, market resistance to sustainable energy and product solutions, and potential disruptions to supply chains for alternative and sustainable energy sources. |             |     | x      |
| Climate change mitigation | Actual negative impact | The means of transport used by MB Energy to carry fuels are largely operated with fossil fuels and thus do not contribute to climate change mitigation.                               |             |     | x      | Risk                              | There is a financial risk relating to the transport of fossil fuels because of market volatility, price changes and higher regulatory requirements aimed at reducing GHG emissions and promoting renewable energies.   | x           | x   | x      |

ups. = upstream; own = own activities; downs. = downstream



## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2, GRI 201-2

| Material topic            | Impacts                |  |             |     |        | Financial risks and opportunities |   |             |     |        |
|---------------------------|------------------------|--|-------------|-----|--------|-----------------------------------|---|-------------|-----|--------|
|                           | Category               | Description of impact  | Value chain |     |        | Category                          | Description of risk/opportunity   | Value chain |     |        |
|                           |                        |  | ups.        | own | downs. |                                   |   | ups.        | own | downs. |
| Climate change mitigation | Actual negative impact | MB Energy operates along the fossil value chain – from sourcing, storage and transport through to the distribution of fossil fuels and additives. These activities cause direct and indirect GHG emissions and may therefore have significant negative impacts on climate change mitigation – particularly in terms of the global trade and the use of fossil fuels.<br>Support services and infrastructures within the Group cause additional energy consumption, mostly from fossil fuels. Inefficiencies in logistical processes – such as longer waiting times for vehicles – can further increase fuel consumption and thus also emissions. | x           | x   | x      |                                   |   |             |     |        |
|                           |                        |  |             |     |        | Risk                              | MB Energy is exposed to financial risks arising from the volatility of international energy markets, dynamic price developments and international and European regulations. They include carbon pricing, emission limits, reporting obligations, import restrictions and stricter financing criteria from banks for fossil projects. These developments may have a negative impact on business models, margins and the profitability of tank terminals, trading activities and service station networks and increase the risk of stranded assets, especially if a transition to alternative products is not completed in good time. | x           | x   | x      |
|                           |                        |  |             |     |        | Opportunity                       | Prioritising low-emission and renewable energy products may reduce risks related to GHG emissions for MB Energy and improve the Group's reputation.   | x           | x   | x      |
|                           |                        |  |             |     |        | Opportunity                       | Trading and distribution of renewable energies represents a business opportunity for MB Energy, particularly if customers increasingly demand sustainable sources of energy.  | x           | x   | x      |

ups. = upstream; own = own activities; downs. = downstream





## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2, GRI 201-2

| Material topic | Impacts                |  |             |     |        | Financial risks and opportunities |  |             |     |        |
|----------------|------------------------|--|-------------|-----|--------|-----------------------------------|--|-------------|-----|--------|
|                | Category               | Description of impact  | Value chain |     |        | Category                          | Description of risk/opportunity  | Value chain |     |        |
|                |                        |  | ups.        | own | downs. |                                   |  | ups.        | own | downs. |
| Energy         | Actual negative impact | Energy consumption is high throughout the MB Energy value chain, particularly because of the use of energy-intensive means of transport such as ships, road tankers and trains, which overwhelmingly use fossil fuels. Services at fuelling stations – for CRT, for example – and empty trips by heavy goods vehicles also contribute to higher emissions. In addition, digital energy trading may lead to inefficient energy use if purchasing decisions are made solely on the basis of volumes and not in line with actual needs. | x           | x   | x      |                                   |  |             |     |        |
|                |                        |  |             |     |        | Risk                              | Lower-carbon energies, gases and chemicals are energy-intensive products. Our growth in these areas could cause our energy requirement to rise to a level that can no longer be covered by the local grid. This may result in delays to projects and growth, additional costs for MB Energy or supply chain disruptions. | x           | x   | x      |

ups. = upstream; own = own activities; downs. = downstream

## Transition plan for climate change mitigation

ESRS E1-1

We do not currently have a transition plan for climate change mitigation, but our intention is to draft and adopt one by 2027 at the latest. In the course of our business development activities we are developing new concepts in various projects in the New Energy, Supply & Infrastructure BU to reflect changes in legal requirements and new customer demands for decarbonisation.

## Our approach and our policies

ESRS E1-2

The transport of our products via ship accounts for a considerable portion of our Scope 3 emissions. As a result, we have included in our HSSE policy, company principles aimed at reducing environmental impact as much as possible, among other things in marine transport. The internal ship charter policy builds on these general principles and further specifies that ship's environmental score must be taken into account when chartering and that the vessel with the lowest emissions must be chosen, insofar as several options are available

on similar terms. Detailed information on the HSSE policy and its scope as well as on the ship charter policy can be found in Chapter E2 – Pollution.

MB Energy does not currently have any other specific policies on the topics of climate change adaptation, climate change mitigation and energy. Despite this, we are already working to reduce our emissions and further expand our range of alternative fuels in order to support the energy transition. We are currently concentrating on lowering the energy consumption of our sites and therefore our direct and indirect Carbon Dioxide Equivalent (CO<sub>2</sub>e) emissions (Scopes 1 and 2). On top of this, we are addressing emissions in our value chain (Scope 3). Developing more sustainable solutions and products for our clients along with environmentally friendlier product logistics are critical success factors. These will enable us to achieve future environmental targets and make it possible for our customers to make more sustainable consumption choices.



Our central Power, Gas & Emissions Desk is actively driving the development of sustainable solutions for both the Group and our clients, thereby contributing to the transformation of our business. At the interface between the traditional fuel business, the energy markets and renewables, they directly influence the sustainability strategy and projects. In line with this, a carbon audit by an external provider was conducted again in 2024; it reviewed our figures for 2023.

We support our clients with voluntary emission reductions, provide integrated solutions consisting of conventional fuels and carbon offsetting, and help our partners to meet the requirements of the EU Emissions Trading System (EU ETS). The latter is increasingly important from the 2024 reporting year onwards, especially in the shipping and air transport sectors. The EU ETS2 Directive will be introduced in 2025 as the central EU ETS. Its requirements affect various MB Energy companies in many different countries. To ensure legal conformity and the efficient trading of emissions allowances, the Power, Gas & Emissions Desk is responsible for reporting and trading for our companies in cooperation with local contact partners.

Our most important contribution as a company to a successful energy transition is to provide future-proof lower-carbon fuels for transportation, heating, agricultural and industrial needs. We are convinced that liquid fuels will continue to play an important role going forward. By utilising our core strengths of sourcing, storing, handling and distributing liquid fuels, we are focusing on assisting our customers in their efforts to become carbon-neutral in the “hard to electrify” sectors. We already offer a range of alternative liquid fuels such as

biofuels and are currently making preparations to enable us to offer eFuels and other hydrogen derivatives in the future as well.

With the objective of supporting our customers' transition to lower-carbon fuels, the New Energy, Supply & Infrastructure BU is responsible for expanding our range of lower-carbon fuels and alternative long-term solutions. This enables our Sales & Marketing BU to offer a broader selection of products and solutions to new and existing customers. We aim to continuously increase the share of lower-emission fuels among the energy products we sell. In the reporting year, we were already able to significantly expand the availability of HVO100 – a hydrotreated vegetable oil (HVO), also known as renewable diesel – in Germany and the United Kingdom by converting several of our terminals and service stations to HVO. This type of diesel is made from vegetable oils and waste vegetable and animal fats and residues. Using it as a fuel translates to a GHG reduction of up to 90%. We continue to advance the use of HVO in our own vehicle fleet. We have furthermore signed memoranda of understanding to supply innovative fuels such as hydrogen and methanol to a first wave of clients from the shipping sector. In 2024 we furthermore sold the first quantities of B30 heavy fuel oil for shipping to Hapag-Lloyd. Moreover, we also offer more sustainable jet fuels for the aviation industry.

Going forward, we aim to continuously increase the gross margin contribution from alternative fuels, thereby aligning our business with a more sustainable energy economy. On top of this, we plan to increase our investments in projects and products with lower carbon intensity – for example, our development of the New Energy Gate project in Hamburg.



## Targets

### Our CO<sub>2</sub>e targets

ESRS E1-4

The transition to a less carbon-intensive economy calls for concrete targets to be defined to minimise GHG emissions. We are working to reduce Scope 1 and Scope 2 CO<sub>2</sub>e emissions by 50% by 2030, compared to a 2022 baseline, and have cemented this commitment in a target achievement strategy.

We have set out a detailed road map for implementing this, including timelines, measures and responsibilities. For example, in Scope 2 we will utilise a combination of further reductions and a transition to green electricity in the coming years. Our overall carbon footprint went up in 2024 compared to the previous year due to the acquisition of the companies in the WESTFA group. Emissions in the existing companies did not rise significantly in 2024. Action to reduce emissions is also set to be taken at WESTFA in the year ahead.

Furthermore, we intend to keep reducing our Scope 3 emissions. We are increasingly adding lower-carbon fuels to our product range to minimise emissions during the usage phase. Implementation has already begun. In some cases, this action is being taken in close collaboration with our clients, taking their preferences into consideration. For example, we have entered into a strategic partnership with the Austrian motorsport team Lechner Racing to reduce and offset the carbon emissions from their road transport vehicles. To achieve this, we are supplying renewable diesel (HVO100) for the team's road transport vehicles to the Porsche Supercup and using voluntary emission reduction certificates to offset the trucks' remaining carbon emissions. By doing so, we successfully cut carbon emissions by 86.6 t CO<sub>2</sub>e in the 2024 season.<sup>2)</sup> The partnership was also extended to areas other than logistics in 2024. The voluntary accounting of Scope 1 and Scope 2 emissions at **Lechner Racing** was included in the scope of

the partnership in order to gain a deeper understanding of the company's direct emissions footprint, to identify opportunities for improvement and to reinforce efforts to offset emissions.

### Our carbon footprint

ESRS E1-6, GRI 305-1, 305-2, 305-3

We calculate our Group's net carbon output (carbon footprint) in accordance with the GHG Protocol. We define our carbon footprint as the total amount of Kyoto Protocol-relevant GHGs (CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>) attributable to us, expressed in kilotonnes of CO<sub>2</sub> equivalent (kt CO<sub>2</sub>e), emitted either directly or indirectly.

The breakdown of our carbon footprint between Scopes 1, 2 and 3 is as follows:<sup>3)</sup>

Our Group's Scope 1 emissions consist largely of emissions from the road tanker and vehicle fleets at the respective entities. In addition to these, there are emissions from consumption of heating oil and gas at the various sites. Our Scope 2 emissions comprise indirect emissions resulting from the consumption of purchased electricity and district heating. Consumption data from the sites entered in the HSSE & Sustainability database is used to calculate these. Figures are converted using the emissions factors published by the International Energy Agency (IEA) and the German Federal Office for Economic Affairs and Export Control (BAFA). In the case of emissions factors for electricity, we use the applicable energy mix in the countries that are relevant for us (location-based approach) and the volumes of energy procured by our company from renewable sources (market-based approach).

<sup>2)</sup> Calculated using RED II criteria on the basis of data supplied by Lechner Racing.

<sup>3)</sup> The figures shown here were updated at the time this report was published and will be reviewed again and audited at a later date.

<sup>4)</sup> Total emissions: 15.5 kt, including Scope 1 (13.8 kt) from own sources and Scope 2 market-based emissions (1.7 kt) of purchased energy.



|   |                          |
|---|--------------------------|
| <b>Scope 1</b> emissions (kt CO <sub>2</sub> e)                 | <b>13.8</b>              |
| <b>Scope 2</b> emissions Location Based (kt CO <sub>2</sub> e)  | <b>6.7</b>               |
| <b>Scope 2</b> emissions Market Based (kt CO <sub>2</sub> e)    | <b>1.7</b>               |
| <b>Total direct and indirect emissions (kt CO<sub>2</sub>e)</b> | <b>15.5<sup>4)</sup></b> |

|  |               |
|--|---------------|
| <b>Scope 3</b> (Cat. 1) emissions from purchased goods & services (kt CO <sub>2</sub> e)               | <b>7,570</b>  |
| <b>Scope 3</b> (Cat. 4) emissions from upstream transportation and distribution (kt CO <sub>2</sub> e) | <b>38,695</b> |
| <b>Scope 3</b> (Cat. 6) emissions from business travel (kt CO <sub>2</sub> e)                          | <b>0.53</b>   |
| <b>Scope 3</b> (Cat. 11) emissions from use of sold products (kt CO <sub>2</sub> e)                    | <b>37,666</b> |
| <b>Total Scope 3 emissions (kt CO<sub>2</sub>e)</b>  | <b>45,281</b> |



In 2023, we modified the calculation method for the figures with respect to our approach to “control”. Since then we have used the same control approach as for financially controlled assets. The MB Energy Group’s carbon footprint comprises all fully consolidated and controlled assets. Since 2023, we have also reported our Scope 2 emissions according to the market-based approach, in addition to the location-based approach.

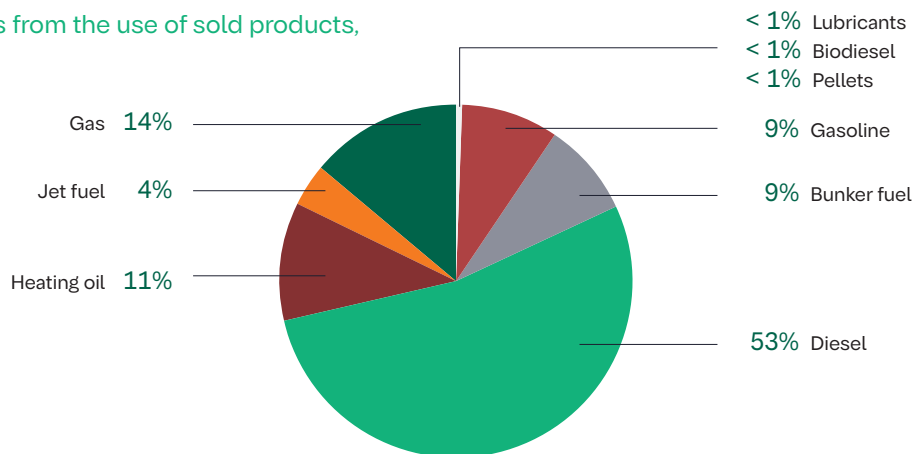
The majority of Scope 3 emissions result from the use of products supplied and delivered by us to customers. These emissions are therefore beyond our direct control. They came to 37,666 kt CO<sub>2</sub>e in 2024 (2023: 41,419 kt CO<sub>2</sub>e; 2022: 35,509 kt CO<sub>2</sub>e). The change here is due to lower sales volumes of products compared with the previous reporting period.

Emissions from purchased goods and services are another relevant Scope 3 category for MB Energy. These totalled 7,570 kt CO<sub>2</sub>e in 2024 (2023: 8,674 kt CO<sub>2</sub>e; 2022: 7,576 kt CO<sub>2</sub>e). We measured emissions from upstream transport and distribution for the first time in 2024; they amounted to 38.7 kt CO<sub>2</sub>e. Emissions from business travel (work-related journeys with private vehicles and emissions from business flights included from 2024) in 2024 came to 0.53 kt CO<sub>2</sub>e (2023: 0.009 kt CO<sub>2</sub>e). Emissions from flights were not included in 2023 because no data was available. Emissions from investments were also measured for the first time in 2024 (comprises emissions from minority interests in joint ventures and from entities that are not fully consolidated, on the basis of financial statements); they amounted to 5.12 kt CO<sub>2</sub>e.

We intend to identify further material areas belonging to Scope 3 in the near future and incorporate them into our figures step by step.

| Energy source            | Unit                     | CO <sub>2</sub> e factor | Source |
|--------------------------|--------------------------|--------------------------|--------|
| Local/district heating   | kt CO <sub>2</sub> e/MWh | 0.280                    | BAFA   |
| Light heating oil/diesel | kt CO <sub>2</sub> e/MWh | 0.266                    | BAFA   |
| Liquid gas               | kt CO <sub>2</sub> e/MWh | 0.239                    | BAFA   |
| Naphtha                  | kt CO <sub>2</sub> e/MWh | 0.264                    | BAFA   |
| Lubricating oil          | kt CO <sub>2</sub> e/MWh | 1.54                     | BAFA   |
| Bitumen                  | kt CO <sub>2</sub> e/MWh | 0.97                     | BAFA   |
| Pellets                  | kt CO <sub>2</sub> e/MWh | 0.036                    | BAFA   |
| Jet Fuel                 | kt CO <sub>2</sub> e/t   | 3.16                     | IATA   |
| Heating Oil/heavy        | kt CO <sub>2</sub> e/MWh | 0.288                    | BAFA   |
| Biodiesel/HVO            | kt CO <sub>2</sub> e/MWh | 0.07                     | BAFA   |

Scope 3 emissions from the use of sold products, by product (in %)



Of category emissions: 37,666 kt CO<sub>2</sub>e

## Actions

ESRS E1-3

### Joint venture P2X-Europe

We are taking various actions aimed at reducing carbon emissions in our operations and supply chain and at developing and distributing lower-carbon energy solutions. This is intended to help lessen negative climate impacts, minimise business risks for MB Energy and open up new opportunities at the same time.

#### Energy efficiency and renewable energy in operations

We use direct forms of energy such as natural gas and heating oil to operate our facilities and vehicles. Indirect energy (Scope 2) – mostly electricity – is used to operate pumps, for lighting and for IT, among other things. As part of our sustainability strategy we have already switched the majority of our electricity supplies to green power. We are also successively transitioning our fleet. This includes using HVO in the Last-Mile Energy unit's fleet and the first electric vehicles at the tank terminals. Further projects are in planning.

In order to manage our energy use effectively, we record total consumption by energy source using the HSSE & Sustainability database.

In Germany, our storage unit (enport) is certified under ISO 50001 and ISO 14001. These standards help us to manage our energy consumption and emissions in a structured way, comply with regulations and achieve continuous improvements.

We began a joint venture with the H&R Group in early 2021 with the aim of progressing forward on the path to reducing the negative climate impacts of mobility, heating and chemicals. The company P2X-Europe GmbH & Co. KG develops hydrogen and PtL opportunities, focusing on end-to-end production and marketing solutions based on commercially proven and vertically integrated technologies. These solutions will particularly benefit the aviation industry, the road transportation sectors as well as the chemicals and pharmaceutical industries.

In 2022, testing operations commenced at the first PtL demonstration plant in Hamburg. P2X-Europe aims to achieve maximum plant output in an optimisation phase and subsequently move towards continuous operations at the facility. This is scheduled for the first half of 2025. The aim is to produce 200 tonnes of eFuels for the mobility sector and approximately 150 tonnes of waxes for use in the cosmetics, pharmaceutical and food industries per year. In the reporting year P2X-Europe continued to expand its portfolio of potential PtL projects and integrated green hydrogen into its planned area of activity.



## New Energy Gate

The large-scale New Energy Gate project is being planned in Hamburg. Together with an anchor customer we intend to build the first large-scale ammonia import terminal in the Port of Hamburg, with the aim of supplying Germany with hydrogen. We submitted the planning approval documents to Hamburg's Ministry of the Environment, Climate, Energy and Agriculture (BUKEA) in July 2024.

The location enables strategic access to ammonia produced from sustainable raw materials and hydrogen from large production facilities and sustainable raw materials. We intend to transport ammonia by sea to the enport terminal in Hamburg and store it there temporarily. It will then be converted to green hydrogen at the anchor customer's facilities at the terminal, before being distributed to buyers both locally and throughout northern Germany. Our aim with this project is twofold: to respond to growing demand for lower-carbon energy in order to achieve climate targets, and to meet the need to diversify the range of energy sources going forward.

## Expanding synthetic fuels

In order to be one of the first companies in Germany and Europe capable of supplying our customers with eFuels at scale, we reached an agreement with the eFuels company HIF Global for the future distribution of synthetic fuel made from hydrogen produced from sustainable raw materials. HIF is currently planning several eFuels projects around the world with a focus on producing synthetic methanol and gasoline.

We are committed to promoting and expanding the supply of lower-carbon energy for shipping customers both in Germany and worldwide. One important step on this path was taken in 2024 when MB Energy signed a memorandum of understanding with the cruise ship company TUI Cruises regarding delivery of methanol produced from sustainable raw materials. We are currently preparing the first delivery of methanol to TUI Cruises, which is planned to be used by the vessel Mein Schiff 7.

In this context, the intention is also to convert certain capacity at our tank terminal in Hamburg for the storage of methanol from mid-2025, which will facilitate imports to northern Germany. The investment involves the modification of four tanks at the Blumensand tank terminal in the Port of Hamburg and is scheduled for completion in 2027.





### Participating interest in Gulf Coast Ammonia project

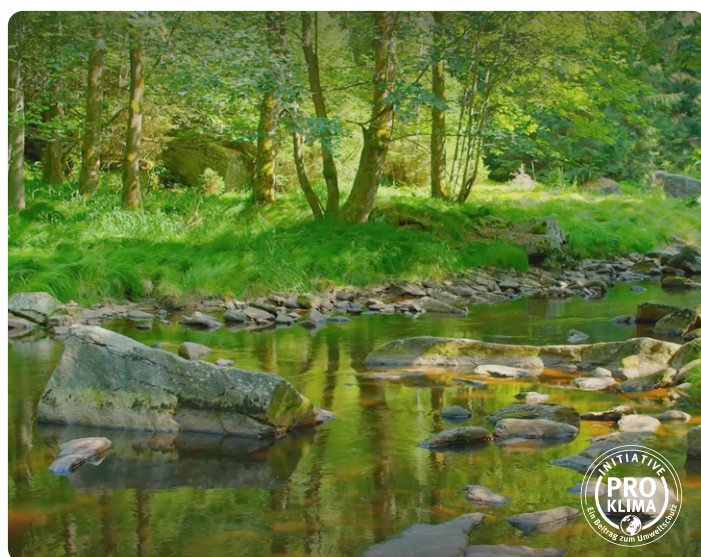
As a shareholder in the Gulf Coast Ammonia project, we are involved in the construction of a world-scale ammonia production plant in the US state of Texas. Ammonia combusts completely without emitting CO<sub>2</sub> at the point of use, releasing only nitrogen and water. While the carbon intensity of conventional ammonia production remains a challenge, ammonia is widely seen as a promising energy carrier – particularly for decarbonising the shipping sector and potentially other industries, provided low-carbon production pathways are used. Due to delays during the construction phase, the facility is now expected to go online in 2025. Approximately 500,000 tonnes of ammonia produced at the site should then be marketed for agricultural and industrial use each year. In the long term, there are plans to manufacture lower-carbon ammonia at the production plant, too. The project partners will review the possibilities for carbon capture and storage to enable this.

### Carbon offsets and climate change mitigation initiatives

In addition to our efforts to reduce our carbon emissions, we support selected projects to offset those emissions. The MB Energy Group's Scope 1 and 2 emissions in 2023 were offset in the reporting year by a portfolio of voluntary carbon reduction schemes. The projects we supported are registered with Verra and Gold Standard. Scope 1 and 2 emissions in 2024 will be offset in 2025.

Back in 2008, we launched the **Pro Klima** initiative. It focuses on supplying energy-efficient products, advising on environmentally relevant energy topics, and sponsoring climate action projects. Since 2021, Pro Klima has also been working to rewet and renature moorland in Germany because moors are more effective carbon sinks than any other land habitat. The initiative is supporting KlimaMoor "Am Löh" in the Ahlenmoor area near Cuxhaven by purchasing Klimamoor carbon certificates. The scope of this regional engagement corresponds to the amount of carbon emissions caused by the consumption of heat, water and electricity at both selected companies from the LME unit and the MB Energy sites in Germany.

Furthermore, the Pro Klima initiative makes a lasting contribution to raising awareness for climate change mitigation by sponsoring specific educational projects. Five companies from our then Energy Distribution unit (now the LME unit) organised a presentation entitled Wunderwerk Erde (Wonderous earth) by the geologist and climate researcher Dr Christian Klepp at schools in their region in 2024. With an impressive presentation he helped the pupils to understand how closely the development of our planet and the current process of climate change are linked – another component of our commitment to a liveable future. We are also involved with the organisation **Tree Nation**, which is dedicated to reforestation and the upgrading of woodland. A total of nearly 34,000 trees have been planted in this context to date. Furthermore, our group company BWOC supports reforestation efforts by planting one tree per employee annually via the "Treeapp – Plant Trees & Make a Real Impact" app, thereby making an additional contribution to climate action.



## Metrics

| KPI  | Unit                 | 2024   | 2023 | 2022 | 2021 | Unit   | ESRS              | GRI          |
|--|----------------------|--------|------|------|------|--|-------------------|--------------|
| <b>Energy consumption and energy mix</b>   |                      |        |      |      |      |  |                   |              |
| <b>Total energy consumption from fossil sources</b>  | MWh                  | 60,203 | n/a  | n/a  | n/a  |  | E1-5, 37 (a)      | 302-1        |
| <b>Percentage of fossil sources in total energy consumption</b>  | %                    | 81     | n/a  | n/a  | n/a  |  | E1-5, 37 (a)      |              |
| Fuel consumption from renewable sources including biomass (also comprising industrial and municipal waste of biologic origin, biofuels, biogas, hydrogen from renewable sources, etc.) | MWh                  | 700    | n/a  | n/a  | n/a  | The figure shows the total energy consumption for own operations. Figures are based partly on extrapolations and estimates.  | E1-5, 37 (c) i.   |              |
| Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources   | MWh                  | 13,509 | n/a  | n/a  | n/a  | The figure shows the total energy consumption for own operations. Figures are based partly on extrapolations and estimates.  | E1-5, 37 (c) ii.  |              |
| Consumption of self-generated non-fuel renewable energy  | MWh                  | 76     | n/a  | n/a  | n/a  | Energy from local PV installations   | E1-5, 37 (c) iii. |              |
| <b>Total energy consumption from renewable sources</b>   | MWh                  | 14,285 | n/a  | n/a  | n/a  | Including industrial and municipal waste of biologic origin, biofuels, biogas and hydrogen from renewable sources  | E1-5, 37 (c)      | 302-1        |
| <b>Percentage of renewable sources in total energy consumption</b>   | %                    | 19     | n/a  | n/a  | n/a  |  | E1-5, 37 (c)      |              |
| <b>Total energy consumption</b>  | MWh                  | 74,488 | n/a  | n/a  | n/a  |  | E1-5, 37          |              |
| <b>Gross GHG emissions and total emissions</b>   |                      |        |      |      |      |  |                   |              |
| <b>Scope 1 GHG emissions</b>   | kt CO <sub>2</sub> e | 13.8   | 11.3 | 16   | 18.3 |  |                   |              |
| Gross Scope 1 GHG emissions  |                      |        |      |      |      | Emissions from own or controlled operations. The figures are partly extrapolated.  | E1-6, 48 (a)      | 305-1, 305-5 |
| Percentage of Scope 1 GHG emissions from regulated emission trading schemes  | %                    | 100    | n/a  | n/a  | n/a  |  | E1-6, 48 (b)      |              |
| <b>Scope 2 GHG emissions</b>   |                      |        |      |      |      |  |                   |              |
| Gross location-based Scope 2 GHG emissions   | kt CO <sub>2</sub> e | 6.7    | 6.1  | n/a  | n/a  | Emissions from production of purchased electricity, heat and cooling for own consumption. The figures are partly extrapolated. The calculation uses average emission factors for the power grids that provide the electricity.   | E1-6, 49 (a)      | 305-2, 305-5 |
| Gross market-based Scope 2 GHG emissions   | kt CO <sub>2</sub> e | 1.7    | 0.95 | 5.9  | 12.8 | Emissions from production of purchased electricity, heat and cooling for own consumption. The figures are partly extrapolated. If no relevant market information is available, the calculation uses average emission factors for the power grids that provide the electricity. | E1-6, 49 (b)      | 305-2, 305-5 |



## Metrics

| KPI  | Unit                 | 2024   | 2023   | 2022   | 2021 | Notes and comments   | ESRS                 | GRI          |
|--|----------------------|--------|--------|--------|------|--|----------------------|--------------|
| <b>Gross GHG emissions and total emissions</b>                             |                      |        |        |        |      |  |                      |              |
| <b>Scope 2 GHG emissions</b>   |                      |        |        |        |      |  |                      |              |
| Breakdown of gross market-based Scope 2 GHG emissions by operating segment |                      |        |        |        |      |  | E1-6, AR 41          |              |
| Storage  | kt CO <sub>2</sub> e | 0.26   | n/a    | n/a    | n/a  |  |                      |              |
| Last-Mile Energy   | kt CO <sub>2</sub> e | 0.54   | n/a    | n/a    | n/a  |  |                      |              |
| Commercial Road Transport  | kt CO <sub>2</sub> e | 0.7    | n/a    | n/a    | n/a  |  |                      |              |
| Supply & Optimisation  | kt CO <sub>2</sub> e | 0.23   | n/a    | n/a    | n/a  |  |                      |              |
| <b>Significant Scope 3 GHG emissions</b>                                   |                      |        |        |        |      |  |                      |              |
| Total indirect gross (Scope 3) GHG emissions                               | kt CO <sub>2</sub> e | 45,281 | 50,071 | 43,154 | 166  |  | E 1-6, 51, AR 46 (e) | 305-3, 305-5 |
| 1 Purchased goods and services   | kt CO <sub>2</sub> e | 7,570  | 8,645  | 7,576  | n/a  | Volumes for the well-to-tank calculation only relate to energy products sold. Other products (e.g. coffee sold at service stations) are not of material significance and are thus not included in the calculation. Scope 1 and 2 emissions by MB Energy and the upstream logistics are deducted to avoid double-counting.  |                      |              |
| 4 Upstream transportation and distribution                                 | kt CO <sub>2</sub> e | 38,695 | n/a    | n/a    | n/a  | Upstream transportation is calculated on the basis of transports carried out by third-party logistics companies that are contracted and paid by MB Energy. In some cases, the data are based on the previous year's figures.   |                      |              |
| 6 Business travelling  | kt CO <sub>2</sub> e | 0.53   | 0.009  | n/a    | n/a  | Restatement of the note in the 2023 Sustainability Report: emissions from flights were not yet included in 2023 because no data was available. These figures were included in 2024, which explains the steep rise in the indicator. Emissions from business flights were calculated based on information from the travel agent involved. Business travel with privately owned vehicles was calculated on the basis of data from the people management system. Train travel is not included as data is not yet available. |                      |              |

## Metrics

| KPI   | Unit                 | 2024   | 2023   | 2022   | 2021 | Notes and comments  | ESRS                 | GRI          |
|---|----------------------|--------|--------|--------|------|---|----------------------|--------------|
| Gross GHG emissions and total emissions                 |                      |        |        |        |      |   |                      |              |
| Significant Scope 3 GHG emissions                       |                      |        |        |        |      |   |                      |              |
| 11 Use of sold products                                 | kt CO <sub>2</sub> e | 37,666 | 41,418 | 35,509 | n/a  | The volume of sold products relates exclusively to the energy products sold. Other products (e.g. coffee sold at service stations) are not of material significance and are thus not included in the calculation. | E 1-6, 51, AR 46 (e) | 305-3, 305-5 |
| 14 Franchises   | kt CO <sub>2</sub> e | n/a    | 7.3    | 8.04   | n/a  | The disposal of the OIL! service stations meant that there were no franchise activities in the reporting year that were not already included in Scope 1 and 2 emissions.  |                      |              |
| 15 Investments  | kt CO <sub>2</sub> e | 5.1    | n/a    | n/a    | n/a  | Comprises emissions from minority interests in joint ventures and not fully consolidated companies on the basis of their financial statements.  |                      |              |
| GHG mitigation projects financed through carbon credits |                      |        |        |        |      |   |                      |              |
| Carbon credits cancelled in the reporting year          |                      |        |        |        |      |   |                      |              |
| Total   | kt CO <sub>2</sub> e | 21.3   |        |        |      |   | E1-7, 59 (a)         |              |
| Share from removal projects                             | %                    | 0      | n/a    | n/a    | n/a  |   | E1-7, AR 62 (a)      |              |
| Share from reduction projects                           | %                    | 100    | n/a    | n/a    | n/a  |   | E1-7, AR 62 (c)      |              |
| Recognised quality standard 1                           | %                    | 39     | n/a    | n/a    | n/a  | Gold Standard quality standard  | E1-7, AR 62 (c)      |              |
| Recognised quality standard 2                           | %                    | 61     | n/a    | n/a    | n/a  | Verified Carbon Standard quality standard   | E1-7, AR 62 (c)      |              |



# Environmental information

## → Pollution (ESRS E2)

GRI 3-3

Our operations give rise to other emissions in addition to carbon emissions, such as Volatile Organic Compounds (VOCs), particulate matter and nitrogen oxides. Pollutants and chemicals may also be released during the extraction, transport and combustion of fossil fuels.

We monitor tank terminal emissions at our facilities carefully and in accordance with the legal requirements and work to

minimise them, in order to avert negative impacts on health and the environment and the related financial risks for MB Energy. Water and soil pollution are primarily the result of improper handling of the products that we store and distribute. To avoid negative environmental impacts and minimise risks to our company, we do everything possible to prevent product releases and ensure safe transport as well as low-risk storage.

## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2

| Material topic                           | Impacts                   |  |             |     |        | Financial risks and opportunities |  |             |     |        |
|--|---------------------------|--|-------------|-----|--------|-----------------------------------|--|-------------|-----|--------|
|  | Category                  | Description of impact  | Value chain |     |        | Category                          | Description of risk/opportunity  | Value chain |     |        |
|  |                           |  | ups.        | own | downs. |                                   |  | ups.        | own | downs. |
| Air pollution                            | Actual negative impact    | Emissions that contribute to air pollution arise throughout MB Energy's value chain. VOCs are released when operating tank terminals – particularly from tank breathing and during filling and emptying. Deliveries of energy products by ships, road tankers and trains and the refuelling of commercial vehicles at CRT service stations also create other air pollutants such as CO <sub>2</sub> , nitrogen oxide (NO <sub>x</sub> ), particulate matter and VOCs. Even though the volume of some emissions is small, in aggregate they contribute to worsening air quality and thus constitute a negative environmental impact.                            |             | x   | x      | Risk                              | MB Energy is exposed to various risks due to increasing regulatory requirements and expectations from society to reduce air pollution emissions. Stricter environmental regulations, for instance regarding handling of VOCs, may require additional investment in infrastructure and technology. Demand for low-emission or carbon-neutral transport solutions may also lead to higher costs which cannot be passed on fully to customers. In addition, changes in carbon pricing mechanisms and emission limits entail the risk of higher operating expenses, market distortion and reputational damage with environmentally conscious stakeholders. | x           | x   | x      |
|  |                           |  |             |     |        | Opportunity                       | Minimising air pollution and complying with environmental regulations may create opportunities for MB Energy. Purchasing and selling energy products from low-emission and renewable sources may make a positive contribution to the company's reputation and attract environmentally conscious consumers and investors.   | x           | x   | x      |
| Pollution of water and pollution of soil | Potential negative impact | Throughout MB Energy's value chain, transport, handling and distribution processes may result in unintended product releases, which may cause water or soil pollution. This particularly concerns the loading and discharging of ships at tank terminals, maritime transport – even if the vessels used are under charter – and storage and handling at the LME unit's sites where products are loaded into road tankers and distributed onward. Furthermore, there is at both CRT service stations and LME sites also a risk of leaks due to technical problems or accidents. Such incidents can result in significant environmental damage and safety risks. | x           | x   | x      | Risk                              | Unintended product releases along the MB Energy value chain – during transport, handling or storage – may cause water or soil pollution. Such incidents entail legal liability risks, potential fines and the costs of environmental decontamination and rehabilitation. They may also cause reputational damage with stakeholders. Regulatory authorities may impose stricter legal standards in response to environmental damage, which would further increase the costs of compliance with regulatory requirements.   | x           | x   | x      |

ups. = upstream; own = own activities; downs. = downstream



## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2

| Material topic               | Impacts                   |   |             |     |        | Financial risks and opportunities |  |             |     |        |
|------------------------------|---------------------------|---|-------------|-----|--------|-----------------------------------|--|-------------|-----|--------|
|                              | Category                  | Description of impact   | Value chain |     |        | Category                          | Description of risk/opportunity  | Value chain |     |        |
|                              |                           |   | ups.        | own | downs. |                                   |  | ups.        | own | downs. |
| <b>Substances of concern</b> | Potential negative impact | Pollutants and chemicals may be released in the extraction, transport and combustion of fossil fuels. This causes pollution, entails risks to human health and increases the danger of leaks during handling and transport. | x           |     |        | Risk                              | MB Energy is exposed to regulatory risks in connection with substances of concern in energy products. New or stricter regulations on the approval, handling, labelling or distribution of certain substances – especially for fuels – may lead to higher costs for compliance with legal obligations, potential financial penalties and restrictions or bans on certain products. This may have a negative impact on existing business models and market availability. |             | x   | x      |

ups. = upstream; own = own activities; downs. = downstream

## Our approach and our policies

ESRS E2-1, GRI 3-2

We have implemented various policies to prevent pollution whenever possible and to respond quickly and efficiently in an emergency.

### HSSE policy

We have drawn up HSSE policies and process instructions across the company, which focus on environmental protection as well as occupational health and safety. They apply globally to all MB Energy companies and subsidiaries and are supplemented by individual measures at specific sites. They aim to mitigate negative impacts of our operations on the environment by making rational use of energy and resources, avoiding pollution and cultivating the environmental awareness of our employees.

As part of our HSSE policy we undertake to comply with all applicable legislation and regulations and to apply appropriate standards if there is no relevant legislation. Among the

national, EU and international legislation and standards that are relevant for us are the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR) and the European Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways (ADN), along with the standards ISO 9001, ISO 14001 and ISO 50001.

Group HSSE & Sustainability monitors compliance with the HSSE policies and process instructions. Safety at the tank terminals operated by enport GmbH & Co. KG is also ensured by ISO certificates, monitoring by regulatory authorities and customer audits.

The accountability for implementing the HSSE policy rests with the entire management – specifically with the ExCom of MB Energy and other senior leadership levels, in close coordination with Group HSSE & Sustainability. The policy is publicly available from the [website](#).



## Zero-spill strategy

We pursue a zero-spill strategy to prevent unintended product releases and implement this strategy across our internal supply chain. The core preventive components of the strategy are technical and structural precautions at our facilities, regular safety inspections, operating procedures designed for maximum safety, effective maintenance and inspection programmes, and intensive staff training, such as driving lessons for drivers of road tankers. All operating processes as well as the maintenance and control programmes within the logistics processes and own transport chain are also continuously reviewed and improved by means of audits and ship vetting.

With its zero-spill strategy MB Energy undertakes to comply with various national and international regulations and legislation. These include the German Dangerous Goods Regulation and the 12<sup>th</sup> Ordinance on the Implementation of the German Federal Immission Control Act (Major Accidents Ordinance), and in maritime transport the application of the International Convention for the Prevention of Pollution from Ships (MARPOL), the International Convention for the Safety of Life at Sea (SOLAS) and the industry standard Q88 chartering questionnaire for tanker information.

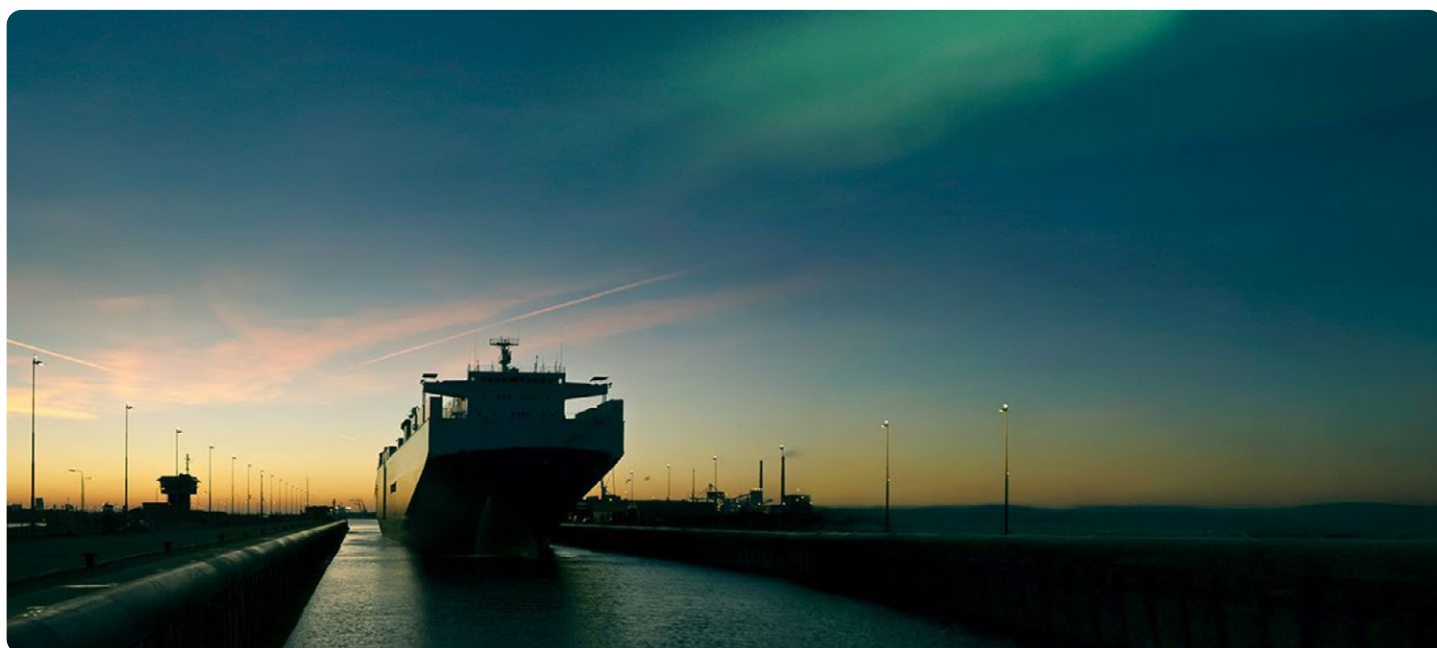
The accountability for implementing the zero-spill strategy rests with the entire management – specifically with the ExCom of MB Energy and other senior leadership levels. Companies of the MB Energy Group inform potentially concerned stakeholders, such as public authorities, about the strategy via their website. The zero-spill strategy is firmly incorporat-

ed into a range of company documents: the HSSE policy, the company policy of enport GmbH & Co. KG, annual reports, and extracts from permits and safety reports. The individual companies also refer to the strategy.

## Ship charter policy

The ship charter policy applies across the Group and enables us to ensure that our products are only transported on vessels that meet our high safety standards. This policy includes detailed requirements for release of chartered or accepted vessels and barges, which in many cases go beyond the statutory minimum requirements. In order to assess sea-going vessels quickly and easily in accordance with the policy, we have been working with a global player in the maritime safety sector for many years and employ a web-based information system tailored to MB Energy's needs, the Ship Vetting Portal. Since 2023, the transport of alternative energy products – for which different safety standards are relevant – has additionally been incorporated in our strategy. As part of the policy we also undertake to implement national and international standards, such as the vessel sanction check.

The Group defines the Ship Charter Policy and sets the applicable standards. Implementation is managed through the relevant functional BU. The accountability for implementing the policy rests with the entire management – specifically with the ExCom of MB Energy and other senior leadership levels. The departments concerned, such as Legal & Compliance and Trading, are involved by means of ongoing dialogue. The policy is available to all employees via the MB Energy intranet.



## Emergency plans for acute product releases

In addition to preventive measures, we have also established emergency plans for acute product spills that enable us to stop releases as swiftly as possible, recover the product quickly and effectively, and thus largely minimise adverse impacts on nature and the environment and on MB Energy itself. These plans apply to all companies that handle products. All our tank terminals have General Risk Mitigation Plans (GRMP). They define the procedures to be carried out in various scenarios, including product spills. All tank terminals have developed scenario-specific local emergency plans and conduct practically oriented training programmes.

In its emergency plans, MB Energy undertakes to comply with the following standards and legislation: ISO 14001, ISO 9001, the German Federal Immission Control Act (BImSchG, on protection against damaging environmental impacts of air pollution, noise, vibrations and similar incidents), and the German Major Accidents Ordinance (12th BImSchV).

The Group ExCom and the respective managing directors of the operating units are responsible for implementing the emergency plans.

On request, we make the GRMP and safety reports available to the responsible authorities.

## Targets

ESRS E2-3, GRI 306-3 (2016)

In order to measure the effectiveness of our zero-spill strategy and manage our safety precautions, we document the frequency and volume of product releases at our sites. In addition to the total volume, we measure the number of product releases in relation to throughput in millions of tonnes.

With this as our basis, we implement preventive measures in order to achieve the Group target for product releases. We also aim to reduce the volume of releases significantly.

Data is obtained from our HSSE & Sustainability database, which is implemented globally. Performance indicators for spills are reported according to the American Petroleum Institute (API), Recommended Practice (RP) 754, Process Safety Performance Indicator for the Refining and Petrochemical Industries. Applying this reporting standard enables us to compare the indicators better with those for the industry as a whole.

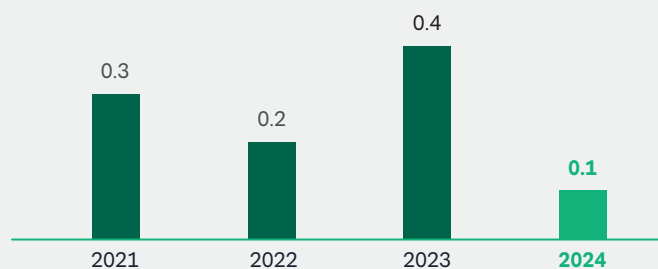
With reference to the applicable standard, in the reporting year two product releases were registered as losses of primary containment (LoPC)<sup>5)</sup> as defined by the API (2023: 9; 2022: 4; 2021: 7). Of these, both occurred in Germany. The total volume of product released rose to 9.3 m<sup>3</sup> (2023: 5.1 m<sup>3</sup>; 2022: 2.0 m<sup>3</sup>; 2021: 4.4 m<sup>3</sup>). Of the in total 9,300 litres of fuel (bitumen and middle distillates) released, we were able to successfully recover 96.8% of the liquids. The number of product releases fell significantly in 2024. At the same time, we were also able to maintain the volume of product lost at a low level of just 3.2%.

The product release rate (number of product releases compared with throughput in millions of tonnes) was 0.1 in the reporting year (2023: 0.4; 2022: 0.2; 2021: 0.3). We also document the effects of the product releases, investigate the causes and adjust our precautionary measures accordingly in order to prevent repeat events.

<sup>5)</sup> Loss of primary containment (LOPC): an unplanned or uncontrolled release of materials from the primary container, including non-toxic and non-flammable materials (e.g. steam, hot water, nitrogen, compressed CO<sub>2</sub> or compressed air). API RP 754 covers incidents resulting in direct costs of more than US\$ 100,000 (Tier 1) and US\$ 2,500 (Tier 2).



Number of product releases compared with throughput in millions of tonnes





## Actions

ESRS E2-2

We take targeted action to implement the zero-spill strategy, the HSSE policy and other policies.

### Technical and structural measures to prevent product releases

Wherever products are handled, we have technical and structural measures in place to prevent product releases. In our tank terminals, we use, among other measures, fail-safe blocking systems which securely separate the product from the environment. We have also installed magnetic-drive pumps that physically encapsulate the product in critical areas. State-of-the-art technical permanent seal systems are used if sealing systems are required. Monitoring of our facilities is rounded out by a modern preventive maintenance strategy.

### Technical aids

All this makes a leak unlikely but should one occur, technical aids are available at the relevant facilities in the tank terminals and the service stations, which include oil binding agents

as well as effective retention systems like sumps or oil traps. Liquid-tight sumps and collecting areas have also been installed at loading facilities, storage tank sites and pumping stations. We will continue to invest in this area going forward and provide additional protective equipment. We rolled out spill kits in 2024. The manufacturer and HSSE officers explained to our staff how to use them. Our employees inspect all the facilities regularly in the course of mandatory safety checks.

### Training for employees

We enhance the safety skills of employees at the tank terminals by means of regular training. At enport, for example, all employees are obliged to attend fire safety training at least once every three years, in addition to the annual HSSE training. Specially trained operatives at the Hamburg-Blumensand tank terminal site who act as designated first responders conduct regular drills to prevent product releases. Training courses based on this framework are also offered to employees at smaller sites that do not have the capacities for their own terminal fire department. Fire prevention is regularly covered in e-learning courses as well.



### Staff emergency drills

In order to make the right decisions in the event of a spill at the tank terminals and thus minimise the amount of product released, it is important that our staff react quickly. We hold regular courses as part of our annual training schedule, based on the legal requirements. In these, we familiarise employees with the best ways to prevent product releases and what to do in an emergency. The training courses are aimed at the staff involved in product handling and the operational employees at the tank terminals. Depending on the nature of the emergency drill and scenario, authorities such as the fire brigade or disaster response agency may be involved as well. Supplementary training sessions, e.g. on the use of oil booms or pneumatic barriers, may also be held depending on the local operating conditions and requirements at the tank terminals.

### Technical measures to reduce air emissions

We meet all statutory requirements at our tank terminals. Moreover, many of our tanks already satisfy the requirements of the Technical Instructions on Air Quality Control (TA Luft 2021), although these allow a long transition period. When carrying out anti-corrosion work on the tanks, for instance, the remission ratio of the materials used is taken into account. For

products with a high vapour pressure, we have also installed supplementary technologies to reduce air emissions. These include vapour balancing, vapour treatment and vapour recovery systems. Regular inspections of tank terminals, for instance with special infrared gas detection cameras, enable the early detection and prevention of emissions.

### Memberships for additional safety

The MB Energy Group is also an active member of the Oil Companies International Marine Forum (OCIMF), a voluntary association of oil companies which aims to ensure the safe and ecologically responsible operation of oil tankers and tank terminals.

Since 2024 we have additionally been a member in our own right of Oil Spill Response Limited, the world's largest oil spill response company. Our holding company, Marquard & Bahls, was previously a "Participant member" of Oil Spill Response Limited for our Group. Should a product release occur within our Group, we would be able to access the technical equipment, logistics and support of Oil Spill Response Limited quickly and thereby have the best possible chance of minimising the environmental impact.



### Metrics

| KPI   | Unit | 2024 | 2023 | 2022 | 2021 | Notes and comments  | ESRS | GRI              |
|---|------|------|------|------|------|---|------|------------------|
| Number of product releases according to API RP 754 per 1 million t throughput |      | 0.1  | 0.4  | 0.2  | 0.3  | The key figure is reported according to the API RP 754, Process Safety Performance Indicator for the Refining and Petrochemical Industries. |      | 306-3 (GRI 2016) |
| Total volume of product released according to API RP 754                      | m³   | 9.3  | 5.1  | 2.0  | 4.4  |   |      |                  |
| Of which percentage by volume of unrecovered product                          | %    | 3.2  | 9    | 6    | 96.6 |   |      |                  |

# Environmental information

## → Resource use and circular economy (ESRS E5)

ESRS E5-1

Our company and especially our tank terminals produce various kinds of waste. They mostly consist of waste that is recycled as part of the circular economy, such as scrap metal, glass and non-hazardous packaging materials. Our business also generates a limited amount of waste that has to be disposed of safely and therefore does not form part of the

circular economy. Efficient waste management, to reduce the volume of waste from our operating activities as much as possible, is therefore an important part of our sustainability efforts. The double materiality assessment confirmed that waste is a material topic for MB Energy – in addition to climate change and pollution.

### Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2, 306-1

| Material topic | Category               | Impacts  |             |     |        | Financial risks and opportunities |                                 |             |     |        |
|----------------|------------------------|--|-------------|-----|--------|-----------------------------------|---------------------------------|-------------|-----|--------|
|                |                        | Description of impact  | Value chain |     |        | Category                          | Description of risk/opportunity | Value chain |     |        |
|                |                        |  | ups.        | own | downs. |                                   |                                 | ups.        | own | downs. |
| Waste          | Actual negative impact | Various kinds of waste are produced during the storing, testing and handling of liquid products such as middle distillates and fuels. These are either returned to the circular economy or disposed of safely. They include product packaging materials, cleaning cloths and personal protective equipment (PPE), as well as residues from tank cleaning. These cannot be recycled and reused but have to be disposed of safely. This means they are not part of a circular economy. Other waste, such as scrap metal, glass and non-hazardous packaging materials are recycled as part of the circular economy. |             |     | x      |                                   |                                 |             |     |        |

ups. = upstream; own = own activities; downs. = downstream

### Our approach and our policies

ESRS E5-1

We aim to reduce the waste produced by our economic activities by making careful use of resources and adjusting our existing processes. We already track our waste volumes systematically and are currently working on a waste policy for all operating units. We plan to introduce this policy in April 2025 in accordance with ISO 14001 at the tank terminals of enport GmbH & Co. KG.

### Targets and actions

ESRS E5-2, E5-3

We are currently working to define measurable targets for minimising waste. The first step is to collect the necessary data. We will then define the targets on the basis of the identified KPIs and develop concrete actions to implement them.





## Social information

- Own workforce (ESRS S1)
- Workers in the value chain (ESRS S2)
- Consumers and end-users (ESRS S4)



# Social information

## → Own workforce (ESRS S1)

GRI 3-3

The safety and welfare of our employees are vitally important to us. Occupational health and safety thus take highest priority in all our operating activities. We also want to offer our employees a fair working environment that ensures the protection of general human rights and especially upholds labour rights, such as the ban on child labour and forced labour, providing adequate housing and privacy. The topics of human rights,

other labour rights and health and safety were therefore identified as material for MB Energy in the double materiality assessment. In addition to these material topics, there are other topics not categorised as material in the double materiality assessment, but which are still highly relevant for us as a company and our workers. These topics are presented at the end of the chapter.

## Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2

| Material topic                             | Category                  | Impacts   |             |     |        | Financial risks and opportunities |   |             |     |        |
|--|---------------------------|---|-------------|-----|--------|-----------------------------------|---|-------------|-----|--------|
|  |                           | Description of impact   | Value chain |     |        | Category                          | Description of risk/opportunity   | Value chain |     |        |
|  |                           |   | ups.        | own | downs. |                                   |   | ups.        | own | downs. |
| Human rights and other work-related rights | Potential positive impact | Compliance with human rights standards increases workers' job satisfaction and fosters a fair working environment.  | x           | x   | x      |                                   |   |             |     |        |
| Health and safety                          | Potential negative impact | Employees and contractors at MB Energy's operating sites are exposed to various health and safety risks during activities such as maintenance, inspection, construction and handling of chemicals, liquids and gases. This includes work in tight spaces, at great heights or with heavy equipment. These activities require extensive protective measures to prevent accidents, injuries and damage to health. |             | x   |        | Risk                              | If safety regulations are not adhered to, employees inadequately trained or no steps taken to deal with potential dangers, the risk of accidents and injuries at work increases, which can result in financial risks for MB Energy. These include fines, withdrawal of permits, compensation payments to injured parties and reputational damage. |             | x   |        |

ups. = upstream; own = own activities; downs. = downstream

## Human rights and other work-related rights

### Our approach and our policies ESRS S1-1, GRI 2-23, 2-25

We have drawn up a declaration of principles and formulated standards in various policies to protect human rights, particularly with regard to child labour, forced labour, adequate housing and privacy. The policies therefore create the basis for ethical conduct and promote the upholding of these rights. All of the following policies apply to all workers in the MB Energy Group.

#### Code of conduct

The MB Energy Code of Conduct forms the fundamental framework for responsible conduct according to ethical and legal standards. It is intended to help put our defined corporate values into practice on a daily basis and act lawfully and with integrity.

Various departments were involved in drawing up the code of conduct, including the People Team, HSSE & Sustainability, Legal & Compliance, Procurement and the commercial units. Confirmed by the ExCom and the Head of Legal & Compliance, the code is binding for all staff in the MB Energy Group. Responsibility for implementation and compliance in the respective business areas lies with the relevant leadership teams.

The code is guided by international standards and frameworks and contains 16 principles governing how we treat each other and our business partners. They include equality of opportunity, data privacy, financial and tax integrity, and labour standards. The code of conduct provides guidance for acting responsibly and is aligned with international principles, thereby reducing the risk of discrimination and promoting compliance with human rights standards within the company.

Breaches of the code of conduct must be reported. Furthermore, the Internal Audit department monitors the implemen-

tation of processes and follow-up measures, and the Legal team also reports its findings in this context to Compliance team. All employees are required to confirm the code of conduct and all other compliance policies every two years, most recently in 2024. All policies are available in German and English on the MB Energy intranet. The Code of Conduct is also published on the MB Energy [website](#).

#### Declaration of principles

MB Energy's declaration on implementing its due diligence obligation under Section 6 (2) of the German Supply Chain Due Diligence Act (LkSG) consists of seven principles to protect human rights and the environment and prevent human rights violations. They include respect for human rights, environmental protection and sustainability as well as awareness training.

The declaration of principles is moreover based on the following international standards and guidelines with which MB Energy aligns its commercial activities:

- the United Nations Universal Declaration of Human Rights
- the United Nations International Covenant on Civil and Political Rights
- the United Nations International Covenant on Economic, Social and Cultural Rights
- the conventions and recommendations of the International Labour Organization (ILO) on labour and social standards
- the Guidelines for Multinational Enterprises from the Organisation for Economic Cooperation and Development (OECD)
- the principles of the United Nations Global Compact (UNGC)
- the European Convention on Human Rights



Code of Conduct



<https://www.mbenenergy.com/global/en/news-info/publications-downloads/>



LkSG



<https://www.mbenenergy.com/global/en/news-info/publications-downloads/>



The Group's ExCom is responsible for the implementation of the declaration of principles, supported by the Legal & Compliance and HSSE & Sustainability departments. Departments including Legal & Compliance, HSSE and various business areas contributed to drafting the declaration. The principles apply to all Group companies and business partners, in particular our direct suppliers. MB Energy integrated an additional risk management stage into relevant business processes in 2024, in order to identify and assess potential human rights and environmental risks in company units and at direct suppliers. The results of the risk assessment are reported internally to the relevant decision-makers and risk-owners and action is taken as needed. This risk assessment is reviewed at least once a year, adapted as necessary and communicated to those involved.

As a risk prevention measure, all employees are required to report breaches of the declaration of principles. The implementation of the declaration of principles is also monitored by the Internal Audit department, the Legal team reports its findings in this context to Compliance, and Compliance conducts assessments.

Information on the MB Energy declaration of principles is available on the intranet and the business areas concerned are also notified by email. Individual legal advice is also available on request. The declaration of principles is also available on the MB Energy [website](#).

### Information Security Policy and Information Security Management System (ISMS)

Correct and responsible handling of information and IT resources protects the company and all workers. MB Energy has drawn up an information security policy and implemented an ISMS to ensure the protection of information. All policies and guidelines relating to information security at the company are available via the ISMS; these apply to all processes at MB Energy. The policies are drafted by the Information Security Team in cooperation with the Legal & Compliance and IT departments as well as external advisers. The Information Security Team is also responsible for monitoring compliance.

As an operator of critical infrastructures (also known as KRITIS), we are subject to the German KRITIS Regulation, which requires us to conduct an external audit every two years and provide evidence of this to the German Federal Office for Information Security (BSI). This external audit reviews processes and workflows on the basis of documentation and includes an inspection of the relevant sites as well. For particular areas, e.g. the tank terminals, an additional expert is consulted in the course of the audit, who looks at information security separately for this area and has the professional knowledge required for this specific topic (in this case tank terminals). MB Energy passed the last audit successfully in 2024.

The Information Security Team also carries out a risk assessment at regular intervals, in order to respond proactively to potential security risks and take suitable action. An extensive overview of various information security topics as well as of the ISMS is available on the intranet.

### Data protection policies

In addition to information security, data protection is a high priority for us, too. It is not only relevant for safety, but also prevents reputational damage and financial losses for MB Energy. Data protection is ensured by means of our data protection policy, process instructions, a data retention and deletion policy, and our data protection officer. All the policies apply to all workers in the MB Energy Group. They were drawn up by our data protection officer, in cooperation with data protection coordinators and the information security officer.

The data protection policy helps employees of the MB Energy Group to handle personal data in a lawful manner. The retention and deletion policy explains the statutory retention periods for the various types of commercial information and the obligations to delete personal data.

All employees are required to report any data protection breaches. The policy is also assessed by the Internal Audit department, and the IT department carries out reviews of the system's statutory data protection settings. All data protection rules are available on the intranet, and external business partners can find them on the company website.

### Involvement of own workforce and their representatives

ESRS S1-2, GRI 2-16

To us at MB Energy, a fair working environment also means actively involving the employees in the development of the company. This is also an important condition for realising

our full potential as a Group and increasing employees' job satisfaction at the same time. We encourage our employees to discuss criticisms and concerns with their line manager and keep them up-to-date about strategic developments. A variety of channels are used for this: we hold **townhall meetings** with management once a quarter, and additionally in the event of major changes. Employees also have the opportunity here to ask questions of management directly. On our company intranet, **ONE MabaNet**, we also keep everyone up to date with the latest news, including our efforts in the area of sustainability. We hold a Group-wide **MB Energy Day** every year to take our employees with us on our strategic journey and to promote team spirit.

Employees at three sites are supported in the representation of their interests by a works council, which is involved in discussing and implementing actions for the respective entity. These then often form the basis for the same or similar arrangements at other sites.

In addition to the direct line manager, communication also takes place between the People Team and the employees, in order to hear their concerns and take these into account. The People Team presented their services and key contacts at an international roadshow in 2023, which gave employees a platform to contribute their wishes and ideas. This resulted in new offers in 2024, including a bike leasing scheme and fitness opportunities outside Group headquarters. The People Team also intensified its employee and executive development activities and performance management in 2024.





## Reporting channels for own workforce

ESRS S1-3, GRI 2-25, 2-26

Our Group-wide reporting system for suspected breaches of the code of conduct is the online platform CARE (Concerns And REporting). Employees and external stakeholders can report compliance violations anonymously, around the clock, and in the relevant national language at [mbenergy.integrity-line.com](https://mbenergy.integrity-line.com). Use of this system has more than doubled in the past three years due to training sessions and a greater awareness for the subject within the company.

All incoming reports are read, processed and – if necessary – forwarded to those who have to be informed about them on a “need to know” basis. All communication takes place via the platform, including information about the conclusion of the process and its outcome. Internal Audit checks whether the agreed preventive and remedial measures were taken and whether the rules are followed in the future.

Suspected compliance violations can also be reported either via CARE or directly to the Compliance department or a line manager. The relevant department follows up on such reports immediately. Internal policies in the code of conduct state that individuals who report suspected misconduct are protected from unfavourable treatment and reprisals.

For lower-level concerns, the employees can also talk to the Trust Team (further information in the section “Work-life balance”).

## Targets

ESRS S1-5

No targets have yet been set for the topic human rights and other labour rights.



## Actions

ESRS S1-4

### Training activities on information security and data protection

MB Energy regularly offers various training activities on information security and data protection, in order to raise employees' awareness of how to deal with these topics correctly. All new employees complete an information security training programme which covers the most important principles. The programme is updated and expanded every year. Functions that are confronted with particular risks also receive separate training. We hold also phishing simulation training at irregular intervals to guard against this particular risk. To complement this, we use our Information Security Blog on the intranet to notify employees about current risks and incidents, which include voice phishing, or “vishing”, as well as email phishing. In urgent cases, we notify employees by email. We also support employees in setting up their workplace at home safely, because this is also part of our infrastructure.

All employees are furthermore taught the basics of data protection, with staff from selected departments, such as IT, procurement and the People Team, completing a more in-depth course. In 2024, we trained new employees with the e-learning programme for data protection and carried out special live courses for selected employees. The topic of artificial intelligence was also examined in the context of information security.

The information security and data protection teams are moreover available to answer questions from all employees.





## Health and safety

### Our approach and our policies

ESRS S1-1

Preventing accidents, work-related injuries and illnesses is one of our most important aims. For this reason we consistently apply a preventive health and safety policy. All the employees working at our sites are therefore covered by our safety systems. The policies described below form the basis for our approach to health and safety. Responsibility for occupational health and safety is ingrained in all our business areas. It is coordinated at operative level by the Group HSSE & Sustainability function in Hamburg, with our ExCom bearing overall responsibility. Local management is responsible for implementing health and safety policy at the individual companies.

#### HSSE policy

Our HSSE policy provides the overarching policy framework at MB Energy. Our processes and health and safety policies

are based on it and it is binding for all employees of the MB Energy Group. With our HSSE policy we commit to carry out our business in such a way as to prevent accidents, injuries and work-related illnesses as far as possible, protect the environment and safeguard resources. In addition to protecting employees, contractors and the environment, it also serves to prevent business risks such as fines, the withdrawal of permits or reputational damage.

The HSSE policy is aligned with national and international standards and covers key areas such as human rights, occupational health and safety as well as environmental protection. Various company departments, including the People Team and Legal & Compliance, were involved in drafting the HSSE policy. It is managed by the HSSE & Sustainability department in Hamburg, and responsibility for health and safety on a day-to-day basis lies with the individual business areas. Compliance with the HSSE policy is verified by means of regular audits. Employees can also report risks and make suggestions for improvements via a separate HSSE tool. The HSSE policy is publicly available on the [website](#).

## Safety regulations for own workers and contractors

GRI 403-7

We have clear safety regulations for own workers and contractors to reduce the risk of accidents, injuries and environmental damage in the value chain, for example as a result of product releases. They also enable us to mitigate the risk of fines and reputational damage that could result from misconduct. We check compliance with our standards by means of regular HSSE audits and analyse the results to enable continuous improvements to be made.

If contractors fail to comply with our safety regulations, our employees intervene immediately. All incidents are documented and assessed in our HSSE & Sustainability database. The consequences for contractors depend on the severity and frequency of the misconduct. Either steps are taken to ensure that the errors are corrected. Or the breaches are so severe that the contractors are dismissed.

The safety regulations apply to all companies; in addition to own workers, all contractors are obliged to abide by them as well. The regulations form part of all services contracted by enport and performed at our facilities, for instance, and are publicly available on our [website](#).

In the context of implementing our safety regulations we are committed to compliance with international and national health and safety legislation. This includes the German Occupational Safety and Health Act, the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR), the Regulation concerning the International Carriage of Dangerous Goods by Rail (RID) and the German Federal Immission Control Act.



## Analysis of leading and lagging KPIs

GRI 403-2

If – despite our comprehensive safety measures – incidents do occur, these are processed and followed up in the HSSE & Sustainability database, which has been implemented globally. In the context of managing HSSE performance we are committed to implementing the OSHA (Occupational Safety & Health) standards and, where applicable, the ISO 14001 standard.

Reporting, tracking and investigating all incidents enables us to identify root causes, derive learnings, and take appropriate action. Insights and lessons learned are shared across the Group, and resulting improvement measures are implemented and monitored. We carefully track both proactive (leading) and reactive (lagging) KPIs to support continuous improvement. Leading KPIs include the number of unsafe actions and situations, exemplary safety behaviour, safety walks, and hours of training given. Lagging KPIs include the injury rate, workdays lost, product releases and the number of near misses. By analysing the leading and lagging KPIs we can identify potential for improvement and take action to optimise occupational health and safety protection. For instance, by monitoring and analysing smaller injuries, we can avoid more serious personal injuries. In the case of unsafe actions and/or working conditions, the HSSE officers and/or external safety experts provide employees with coaching. This enables us to reduce the number of accidents and strengthens the safety culture in the company.

Observations of a rise in leading KPIs indicated a year-on-year improvement in safety awareness in 2024. An increase in the number of unsafe actions and situations reported enabled us to identify risk factors at an even earlier stage.





### Safety Management System (SMS)

enport and WESTFA have implemented a SMS to coordinate safety regulations at their facilities and proactively prevent incidents. This means they meet the requirements of the Major Accidents Ordinance (12<sup>th</sup> Ordinance on the Implementation of the German Federal Immission Control Act [BImSchV]). The safety management system comprises monitoring activities, the emergency response in the event of incidents, and emergency drills. By applying the SMS we reduce the risk of incidents and therefore also of fines and reputational damage that such events could cause. We also use the SMS to improve existing processes continuously and thereby strengthen the protection of people and the environment. Incident officers and HSSE experts monitor compliance with the SMS by means of regular inspections. We are also in regular contact with the responsible environmental authority. Information about operations pursuant to the 12<sup>th</sup> Ordinance on the BImSchV is published on the websites of WESTFA and the tank terminals of enport.

### Occupational health and safety management GRI 403-1, 403-3

Employees are exposed to potential health risks when handling chemicals, liquids and gases. In some cases they also work in confined spaces and with heavy equipment, which entails additional risks.

To protect employees from the dangers involved in this work, we have established occupational health and safety processes for the operating units, including the tank terminals. These also enable us to identify work-related illnesses at an early stage and take countermeasures. Other key elements of health and safety management include hazard assessments, instructions and training, personal protective equipment (PPE), and the cultivation of a proactive safety culture. In health and safety management we also implement the German Ordinance on Occupational Medical Care (ArbMedVV) and offer all employees the mandatory and precautionary medical examinations. We also comply with the requirements of the German Ordinance on Hazardous Substances (GefStoffV) and the German Ordinance on Industrial Safety and Health (BetrSichV).

Compliance with all safety regulations, such as the requirement to wear PPE, is verified by means of regular safety inspections at enport and document control. Employees are also given practical training, process descriptions and operating instructions.

It goes without saying that our suppliers must also comply with all legal requirements and standards for workwear to ensure that our workers are protected from health and safety risks. Moreover, we consider sustainability factors in the procurement of personal protective equipment/workwear. For this reason, we have added sustainability as a criterion for the selection of suppliers and take this into account alongside all safety aspects.





## Involvement of own workforce and their representatives

ESRS S1-2, GRI 403-4

Employees and their representatives are involved in structuring occupational health and safety practices via the Health & Safety Committee, which deals with the topics of health and safety at work. The committee consists of one employer representative, the health and safety officer, the company doctor and an employee representative, insofar as the site has an employee representative. The committee meets regularly to discuss topics relating to health and safety in the workplace. To complement this, regular meetings of the so-called HOT group were established as well; these bring together the HSSE & Sustainability, Operations and Technology departments. Site managers represent the ExCom at these meetings, cross-departmental issues are discussed and tasks are allocated to the departments.

## Reporting channels for health and safety

ESRS S1-3, GRI 2-25, 2-26, 403-2

We motivate our employees to be safety conscious in their work at all times, in order to prevent any negative impacts. If an activity does not seem sufficiently safe to them, they should intervene or stop what they are doing ("stop unsafe acts"). We furthermore urge them to report unsafe activities and situations so that action can be taken to remedy these before an accident happens. As part of our preventive work, we introduced an app in 2023, which was rolled out globally. The app allows employees to report unsafe conditions or actions directly to our HSSE & Sustainability database, with the option of giving their name or reporting anonymously. Employees who do not have a company phone can also use this reporting system by scanning a QR code. To remedy unsafe situations and further reduce the risk of accidents, we set ourselves an ambitious target for reporting observations in 2024. The target was successfully reached and makes a major contribution to improved safety.

Employees can also report HSSE incidents or concerns anonymously via the CARE platform. Suggestions relating to safety at work can also be made via the company operational improvement process. Suggestions are evaluated and implemented where appropriate. If a suggestion is implemented, a prize is awarded to the person who made the suggestion.

Altogether, we promote an atmosphere where staff can address safety-related risks and conditions openly without fear of reprisals. Our safety officer, HSSE team and company doctors provide support here. They are all available to discuss matters with staff confidentially.

## Targets

ESRS S1-5

For the topic of health and safety protection, which has been determined as material, MB Energy has set corresponding targets defined as the accident rate per number of hours worked. We work continuously to improve in this area and to reduce the accident, injury and illness rates. We consistently apply a comprehensive and preventive approach to occupational health and safety and aim for a culture of zero accidents. Like all of the ESG targets, our safety targets form part our annual performance management and are therefore linked to employee bonuses.

We record and report injuries in accordance with the OSHA Regulation (29 CFR 1904) using industry-standard criteria for occupational injuries. In accordance with OSHA, we measure accidents per million working hours, so the figures can be compared across all sites. All of our Group's employees as well as contractors are covered. The accident rate improved year-on-year in 2024 to 4.7 per million working hours (2023: 6.0; 2022: 5.7), which reflects the great efforts made and the organisation's determination to improve safety significantly. We aim to bring about a further improvement in the accident rate in 2025.

We measure the severity of accidents involving our own employees by the average number of workdays lost per incident. Across the Group, the average figure in the reporting year was 15.3 workdays lost for our own staff (2023: 18; 2022: 13; 2021: 10.4). There were no accidents involving contractors in the reporting year and therefore also no days lost (2023: 2; 2022: 0; 2021: 5.5).



## Actions

ESRS S1-4

### Occupational health and safety training

GRI 403-5

To raise employees' awareness of safe working practices in the operating units, we conduct regular workplace-specific health and safety training sessions. These also cover how to handle the products stored and distributed by MB Energy safely. New employees and contractors receive instructions on all relevant occupational health and safety topics before starting work. Specific training is given to all workers carrying out potentially hazardous tasks.

Based on the hazard assessment and/or the analysis of our leading and lagging KPIs, we carry out training courses and give instructions tailored to the respective activities and target groups. These include driver training, handling dangerous substances and entering confined spaces, for example.

On top of this, there are the safety procedures that everyone working in the MB Energy Group must be competent in, including fire safety, fire fighting and first aid. All employees receive annual instruction on how to act safely in these situations. Relevant employees also take part in training courses on fire safety and first aid.

Our HSSE training courses in the operating units are coordinated via our HSSE & Sustainability database so we can better allocate training courses, track and assess them.

### Information and events for greater awareness

GRI 403-4

We use the intranet or email to share relevant information about health and safety at work with all employees. Employees can also contact the HSSE team at any time by email or in person in Hamburg with any questions, issues or feedback they may have in relation to occupational health and safety.

We augment all this with selected event formats aimed at raising employees' awareness of safety topics. For instance, we hold what are known as "toolbox talks" and "safety moments" before meetings.

Events and larger meetings are planned with safety in mind and our risk management processes are applied to raise our employees' safety awareness and make joint events a safe experience for everyone concerned.

We also organise a Group-wide Global Safety Week every year. During this focus week, a wide range of talks by internal and external speakers are held both at our operating sites and online and are accompanied by discussion and Q&A sessions. In the reporting year, the motto for the Global Safety Week was "Raise Your Awareness". It focused on the topics of healthy sleep and healthy eating, environmental and climate protection, and safe deliveries of products to customers. Through the Global Safety Week, we once again engaged with over 800 participants online plus the employees at our operating sites. We will hold another Global Safety Week in 2025.



## Additional health and safety actions

ESRS S1-4, GRI 403-6

In addition to action that we take to prevent our material negative impacts and mitigate risks in the area of health and safety, we take wide-ranging additional action with the aim of promoting the health of our workforce.

We have company doctors who provide various preventive medical check-ups for all employees, including mandatory check-ups in some areas. In the reporting year, we also carried out vaccinations against influenza and provided our employees with an international emergency service on business trips.

To take the specific needs of pregnant individuals into account, we assess their workplaces on a personal basis. Where necessary, we adapt the workstations so as to provide the best possible protection for the pregnant persons and their unborn children. There is also a relaxation room available for use by pregnant persons, mothers and all other employees.

In addition, there are site-specific services. In Germany the employees can become members of a gym via an external provider and make use of other health benefits, such as yoga courses. We have also rolled out a bike leasing scheme nationwide in Germany. Nutritionally balanced meals at the company restaurant, ergonomically designed office equipment, including height-adjustable desks, and health days on a variety of topics round out our programme of health initiatives. Some of the workers have formed a MB Energy Sports Team, which also organises sports courses. For instance, yoga

courses took place online every week in 2024 and some colleagues went running together regularly. This year a group of employees again took part in the B2Run event in Hamburg. We also took part in the HafenCity Run in 2024. In doing so, we supported the charity Hamburger Abendblatt hilft e. V., which raises funds in support of projects for children and young people in Hamburg.

To involve staff in future planning, voting was held regarding which sports events we should enter in as a company and what we should offer ourselves. Employees could vote online on what we should plan for 2025.

We involve employees in health issues in other ways, too. The Trust Team and the Mental Health First Aid Team bring together volunteer employees who organise events focusing on mental health and are available to counsel colleagues regarding psychological topics. Where necessary, they also refer people to the helpline offered by our international service partner. The Mental Health First Aid Team is part of the international MB Energy Health & Wellbeing programme, which is available at all sites. All staff members who are involved in the team have completed professional training.

To mark World Mental Health Day on 10 October 2024, we focused on the topic of mental well-being. As part of this, we explicitly drew attention to our Mental Health First Aid Team, which is available to any member of staff who needs it, and our **Employee Assistance Programme**, which offers support with balancing work and family commitments, for example. Steps to maintain mental health not only benefit the individuals concerned; the company also profits from healthier, more engaged and more productive employees.





## Other topics

The topics of equal treatment and equal opportunities, professional training and skills development, work-life balance and adequate wages were not identified as material topics for MB Energy, but they are nonetheless very relevant for the company and the employees. These relevant topics are therefore presented in the chapters which follow.

### Equal treatment and opportunities

As we see it, diversity enhances understanding of and cooperation among the workforce and is a key resource for innovation and competitiveness. Fighting discrimination and promoting equality of opportunity and diversity are thus a key focus for us. In 2021, we signed the (German) Diversity Charter as an important sign of our commitment to more diversity and appreciation within our company. Our code of conduct already sets out the principles of diversity and the promotion of equality of opportunity and equal treatment without discrimination as the foundation for our actions.

#### Helping shape Diversity Day

We took part in the Diversity Charter's German Diversity Day for the third year in a row. In 2024 the motto was "Diversity of Thought". Events on Diversity Day included a diversity quiz, sharing favourite dishes from different cuisines, a privilege walk and unconscious bias training. This training teaches participants to recognise their unconscious prejudices and thought patterns and how to overcome them. An MS Teams background #FlagForDiversity and an awareness kit could be downloaded by all staff to supplement these activities. This package of resources is intended to raise awareness for the importance of a psychologically safe workplace.



### Encourage and support

We apply a dual strategy in terms of equality of opportunity and diversity: firstly, we aim to enable all employees, and external partners, to anonymously report cases of discrimination, harassment or other breaches of our code of conduct. This can be done at any time via our CARE platform. Secondly, we address the subject of anti-discrimination in compliance training sessions and support a number of projects aimed, for example, at strengthening the position of women in the company or advancing social inclusion.

In 2021, we launched the **Women@MBEnergy** network, which has its own budget. The network continued its activities in 2024, with participants meeting ten times over the course of the year and discussing an aspect of diversity at each meeting. We are also actively involved as sponsors of the **She Drives Energy – Network of Women in Energy Technology**. A study prize was also launched in 2024 in recognition of outstanding achievements by young women. With our involvement we help women to network across the industry, to exchange knowledge and experiences, and to take their place at the table at a time of change in the global energy sector.

Often people from different social backgrounds struggle to gain access to social and/or professional networks, which reduces their chances on the job market. For this reason, we have been sponsoring the Hamburg Stipendium scholarship programme since 2021. These scholarships are awarded by the Hamburger Studierendenwerk (Hamburg student support non-profit) and are aimed at young people who have overcome particularly difficult personal circumstances to make it to a university or other institute of higher education in Hamburg, where they are studying with great dedication and success. A scholarship gives them financial and moral support plus network contacts.



## Training and skills development

ESRS S1-13, GRI 404-2

We firmly believe that lifelong learning and continuing professional development are crucial not just for each individual but for the company as a whole as well. To foster the professional and personal development of all Group employees and to make opportunities accessible to everyone, the People Team has created the Development Catalogue; it has been available to all Group staff since 2024. This gives them a centralised resource for finding and reserving places on various development initiatives via our internal personnel software. Our internal e-learning catalogue is expanded on an ongoing basis.

On top of this, we increased the range of training programmes on offer in the reporting year. We introduced a course entitled “Oil Orientation” together with an external provider. The four-day, in-house training focuses on real-world expertise, examining both the fundamentals of the industry as well as current trends and challenges, and is supplemented by practical, team-based simulations. The course will again be offered once a quarter in 2025.

In addition, we offer all staff language courses in German or English. This not only improves their language skills, but also reduces language barriers within the company and encourages cooperation and communication.

## Training managers

We not only continued the management development programme in 2024, but also expanded it and introduced a new module entitled “Leading Change”. It supplements the existing four modules centring on participants’ individual leadership mission, people management and motivation, and dealing with ambiguity. The aim of Leading Change is to give managers even more support in change processes. The focus is first and foremost on how managers can motivate their staff for transformation processes, how and what they communicate, and how they deal with fears and the rejection of change.

For 2025, we are also planning a management development programme especially tailored to the needs of our (deputy) shift leaders. It builds on the proven contents of the previous leadership development programme and is targeted at promoting individual competencies.





### Fostering young talent

Developing and fostering young talent is very important to us at MB Energy, so we hold Development Days for Young Professionals every year. This event gives our junior staff the opportunity to enhance their skills and knowledge in various fields while gaining wide-ranging insights into the company and its culture at the same time.

In 2024, the Development Days for Young Professionals took place in London and Bristol. 17 works students, apprentices, sandwich course students and recent graduates from Germany, the UK and Hungary met to learn together and from one another. Participants in Bristol gained insights into MB Energy's fuel card business at Silvey Fleet, and activities in London included a variety of presentations about the different business areas, such as the wholesale and biofuel business.

The Development Days, moreover, provide a platform for sharing ideas and experiences and building up a strong, global network within the company.

### Expanding people management and organisational development

The members of the People Team qualified as Profile Dynamics® trainers in 2023 and rolled out this analytical tool globally throughout the company in 2024. This assessment tool makes it possible to draw up profiles that offer insights into our personal values and into what drives us. It is therefore an important milestone for our people and organisational development. Profile Dynamics® will be used primarily in our strategic recruiting process. The People Development team conducted numerous Profile Dynamics team workshops in 2024 to encourage collaboration, with the Strategy team and the Purchasing team, for example. Since 2024, all our Group employees have had the opportunity to hold a Profile Dynamics® team workshop with one of the certified trainers.

Another important employee development tool is our performance management system, which has been in place for most Group employees since 2022. The rollout is ongoing, with the LME business currently included at the holding level and further integration planned. The transparent performance and talent data it contains facilitate an objective assessment and assist with talent development, succession planning, and recognising and rewarding staff throughout the company. This people development process includes regular meetings with line managers and within teams to discuss targets and performance. The data is recorded and can be accessed at any time.







Talent management is also linked closely to performance management, so we have divided the annual talent sessions into calibration and talent scouting groups. This means that the ExCom and senior leaders of each unit will conduct transparent discussions about talent. From 2025 onwards, we intend to cultivate this talent through a global talent management programme. Participants in the scheme will have the opportunity to enhance their skills in real-life projects and expand their knowledge via formal training courses. Information events on the topic were held in 2024 and the first talented individuals could apply for the programme. The jury – consisting of the Executive Committee and the Head of People & Communication – selected the future participants on the basis of objective criteria. The kick-off meeting for the programme then took place in January 2025.

Feedback workshops for existing teams and groups with employees from different areas have also been on offer since 2024. The Feedback Basics tool teaches the participants about feedback theory, tools and methods. In a follow-up workshop, they have the chance to apply and practice what they have learned about giving feedback.



## Work-life balance

ESRS S1-15, GRI 403-6

We want to offer our employees the best possible professional training as well as give them active support to cope with various challenges. We place great value on a high degree of flexibility so that our employees can reconcile their professional and private lives. We aim to create an inclusive, equal working culture in which everyone can realise their potential and grow personally and professionally. Whenever it is consistent with operating requirements, we therefore enable our employees to **work flexible hours and on a part-time basis** and to take **sabbaticals**. With the approval of their line manager, they are also able to choose their own workplace, insofar as this is compatible with operational demands. As laid out in our mobile working policy, teams can choose freely how much they wish to work remotely.

A wide range of offers from pme Familienservice make it easier to combine family and work requirements. This service provider enables our staff in Germany to take advantage of support services and advice on topics such as parental leave, childcare, caring for family members, or psychological counselling. Data about the use of pme Familienservice is strictly confidential and only available to pme.

Furthermore, employees can set up a **life-long flexitime account** (Lebensarbeitszeitkonto) and use the balance they have built up to take paid leave from work or early retirement. In the UK, we support the employees in achieving a healthy work-life balance through our Employee Assistance Programme. The programme gives employees round-the-clock access to a helpline, which can organise advice talks or set up contacts with relevant charities. Advice is also available by phone on financial and legal matters and subjects such as buying a house or getting a divorce.

A Trust Team was established at our Group back in 2021. This team offers support by colleagues for colleagues and was created as a resource for anyone who is experiencing particular professional or personal challenges. By discussing the available options together, the aim is to find ways to resolve difficult situations without conflicts arising. The Trust Team works closely with the People Team and gives the ExCom regular anonymised feedback about the number, type and status of the topics discussed and how the organisation was able to resolve the difficulties.

### Adequate wages

ESRS S1-10, GRI 401-2

Our code of conduct not only states that we comply with the standards set by the International Labour Organization (ILO), but also lays out our commitment to paying our employees a fair wage. Fair pay and supplementary benefits are likewise a prerequisite for us to succeed in recruiting and retaining the best staff for our company.

On top of the base salary, we offer our employees supplementary benefits on a voluntary basis, some of which are profit- or performance-related. A transparent bonus system for all employees in our Group has been in place since 2019. The associated financial and strategic targets are communicated at the beginning of each year. From 2021, the company's overall financial performance, performance against team targets as well as individual performance are all factored into the bonus calculation. Bonus calculation further looks at the degree to which we have attained our ESG and HSSE targets.

We also support employees with pension and insurance contributions that go beyond the statutory requirements. People not covered by mandatory health insurance receive a contribution of up to 50% for their voluntary or private health insurance. If employees are unable to work, we pay the difference between sickness pay and the payment by the statutory health insurance for a period of six months, as long as the employee has been with the company for at least three years.

All employees can join the company pension scheme when they have been with the company for at least six months. MB Energy provides employer-financed retirement benefits. If employees also make a contribution of their own, we pay an additional allowance that goes beyond the statutory requirement. Furthermore, we offer company accident insurance and disability insurance to anyone in the company who is interested.



## Metrics

| KPI  | Unit      | 2024         | 2023  | 2022  | 2021  | Notes and comments  | ESRS              | GRI |
|--|-----------|--------------|-------|-------|-------|---|-------------------|-----|
| <b>Characteristics of undertaking's own workforce and non-employees</b>  |           |              |       |       |       |   |                   |     |
| <b>Total number of employees</b>   | headcount | <b>1,832</b> | 1,665 | 1,554 | 1,662 | Indicator as of 31/12/2024, includes all entities plus WESTFA Group (part of MB Energy Group since 1 April 2024).   | S1-6, 50 (a)      | 2-7 |
| <b>Total number of employees by gender</b>   | headcount |              |       |       |       | This and the following indicator are only available for entities with confirmed data from Workday. In 2024, 965 employees <sup>61</sup> were included in the reporting. | S1-6, 50 (a)      | 2-7 |
| Male   | headcount | <b>659</b>   | 1,204 | 1,072 | 1,141 |   |                   |     |
| Female   | headcount | <b>305</b>   | 461   | 482   | 479   |   |                   |     |
| Non-binary   | headcount | <b>0</b>     | 0     | 0     | 2     |   |                   |     |
| Not reported   | headcount | <b>1</b>     | n/a   | n/a   | n/a   |   |                   |     |
| <b>Number of MB Energy employees per country, broken down by countries with at least 50 employees and representing at least 10% of the total workforce</b> | headcount | <b>965</b>   | 1,665 | 1,554 | 1,622 |   | S1-6, 50 (a)      | 2-7 |
| Germany  | headcount | <b>695</b>   | 1,243 | 1,132 | 1,162 |   |                   |     |
| United Kingdom   | headcount | <b>197</b>   | 205   | 198   | 208   |   |                   |     |
| <b>Total number of employees with permanent contracts</b>  | headcount | <b>937</b>   | 850   | n/a   | n/a   | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting.                       | S1-6, 50 (b) i.   | 2-7 |
| Male   | headcount | <b>639</b>   | 589   | n/a   | n/a   |   |                   |     |
| Female   | headcount | <b>297</b>   | 261   | n/a   | n/a   |   |                   |     |
| Non-binary   | headcount | <b>0</b>     | 0     | n/a   | n/a   |   |                   |     |
| Not reported   | headcount | <b>1</b>     | n/a   | n/a   | n/a   |   |                   |     |
| <b>Total number of employees with temporary contracts</b>  | headcount | <b>28</b>    | 30    | n/a   | n/a   | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting.                       | S1-6, 50 (b) ii.  | 2-7 |
| Male   | headcount | <b>20</b>    | 22    | n/a   | n/a   |   |                   |     |
| Female   | headcount | <b>8</b>     | 8     | n/a   | n/a   |   |                   |     |
| Non-binary   | headcount | <b>0</b>     | 0     | n/a   | n/a   |   |                   |     |
| Not reported   | headcount | <b>0</b>     | n/a   | n/a   | n/a   |   |                   |     |
| <b>Employees with non-guaranteed hours</b>   | headcount | <b>0</b>     | n/a   | n/a   | n/a   | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting.                       | S1-6, 50 (b) iii. | 2-7 |
| Male   | headcount | <b>0</b>     | n/a   | n/a   | n/a   |   |                   |     |
| Female   | headcount | <b>0</b>     | n/a   | n/a   | n/a   |   |                   |     |
| Non-binary   | headcount | <b>0</b>     | n/a   | n/a   | n/a   |   |                   |     |
| Not reported   | headcount | <b>0</b>     | n/a   | n/a   | n/a   |   |                   |     |
| <b>Full-time employees</b>   | headcount | <b>834</b>   | 758   | n/a   | n/a   | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting.                       | S1-6, 52          | 2-7 |
| Male   | headcount | <b>620</b>   | 575   | n/a   | n/a   |   |                   |     |
| Female   | headcount | <b>213</b>   | 183   | n/a   | n/a   |   |                   |     |
| Non-binary   | headcount | <b>1</b>     | 0     | n/a   | n/a   |   |                   |     |
| Germany  | headcount | <b>628</b>   | 535   | n/a   | n/a   |   |                   |     |
| United Kingdom   | headcount | <b>133</b>   | 183   | n/a   | n/a   |   |                   |     |

<sup>61</sup> MB Energy Holding GmbH & Co. KG, GMA – Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement mbH + Co. KG, MB Energy GmbH, Mabanafit Ltd., enport A/S, enport GmbH & Co. KG, Staack Pooltankstellen GmbH & Co. KG, MB Energy Kft., B.W.O.C. Limited, Petronord GmbH & Co. KG, enport Kft, MB Energy (SGP) Pte .Ltd., Thomas Silvey Limited, enport Tanklager Waltershof GmbH & Co. KG, MB Energy Trading Inc., Onroute Truckstops Limited, MB Energy Chemicals and Gas Ltd., MB Energy (SGP) Pte Ltd., UK branch.





## Metrics

| KPI  | Unit      | 2024 | 2023 | 2022 | 2021 | Notes and comments  | ESRS         | GRI   |
|--|-----------|------|------|------|------|---|--------------|-------|
| <b>Characteristics of undertaking's own workforce and non-employees</b>                |           |      |      |      |      |   |              |       |
| <b>Part-time employees</b>   | headcount | 131  | 122  | n/a  | n/a  | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting. | S1-6, 52     | 2-7   |
| Male   | headcount | 39   | 36   | n/a  | n/a  |   |              |       |
| Female   | headcount | 92   | 86   | n/a  | n/a  |   |              |       |
| Non-binary   | headcount | 0    | 0    | n/a  | n/a  |   |              |       |
| Germany  | headcount | 67   | 55   | n/a  | n/a  |   |              |       |
| United Kingdom   | headcount | 64   | 67   | n/a  | n/a  |   |              |       |
| <b>Total number of employees who have left the undertaking in the reporting period</b> | headcount | 138  | 124  | n/a  | n/a  | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting. | S1-6, 50 (c) | 401-1 |
| Male   | headcount | 100  | 77   | n/a  | n/a  |   |              |       |
| Female   | headcount | 38   | 47   | n/a  | n/a  |   |              |       |
| Non-binary   | headcount | 0    | 0    | n/a  | n/a  |   |              |       |
| Under 30   | headcount | 39   | 33   | n/a  | n/a  |   |              |       |
| 30-50  | headcount | 60   | 54   | n/a  | n/a  |   |              |       |
| Over 50  | headcount | 39   | 37   | n/a  | n/a  |   |              |       |
| <b>Rate of employee turnover in the reporting period</b>                               | %         | 14   | 14   | n/a  | n/a  | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting. | S1-6, 50 (c) | 401-1 |
| Male   | %         | 15   | 13   | n/a  | n/a  |   |              |       |
| Female   | %         | 12   | 17   | n/a  | n/a  |   |              |       |
| Non-binary   | %         | 0    | 0    | n/a  | n/a  |   |              |       |
| Under 30   | %         | 25   | 21   | n/a  | n/a  |   |              |       |
| 30-50  | %         | 12   | 13   | n/a  | n/a  |   |              |       |
| Over 50  | %         | 12   | 13   | n/a  | n/a  |   |              |       |
| Total number of employees leaving voluntarily or due to dismissal, retirement or death | headcount | 138  | 124  | n/a  | n/a  |   | S1-6, 50 (c) |       |
| Total number of employees included in reporting  | headcount | 965  | 880  | n/a  | n/a  |   | S1-6, 50 (c) |       |
| <b>Total number of new employee hires</b>  | headcount | 197  | 234  | n/a  | n/a  | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting. |              | 401-1 |
| Male   | headcount | 128  | 161  | n/a  | n/a  |   |              |       |
| Female   | headcount | 69   | 73   | n/a  | n/a  |   |              |       |
| Non-binary   | headcount | 0    | 0    | n/a  | n/a  |   |              |       |
| Under 30   | headcount | 76   | 87   | n/a  | n/a  |   |              |       |
| 30-50  | headcount | 103  | 113  | n/a  | n/a  |   |              |       |
| Over 50  | headcount | 18   | 34   | n/a  | n/a  |   |              |       |
| <b>Rate of new employee hires</b>  | %         | 20   | 27   |      |      | The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 (2023: 880) employees were included in the reporting. |              | 401-1 |
| Male   | %         | 19   | 26   |      |      |   |              |       |
| Female   | %         | 23   | 27   |      |      |   |              |       |
| Non-binary   | %         | 0    | 0    |      |      |   |              |       |
| Under 30   | %         | 49   | 55   |      |      |   |              |       |
| 30-50  | %         | 21   | 27   |      |      |   |              |       |
| Over 50  | %         | 6    | 15   |      |      |   |              |       |
| Percentage of total employees covered by collective bargaining agreements              | %         | 4    | 7    | 6    | 5    |   |              | 2-30  |



## Metrics

| KPI   | Unit      | 2024 | 2023 | 2022 | 2021 | Notes and comments  | ESRS         | GRI   |
|---|-----------|------|------|------|------|---|--------------|-------|
| <b>Characteristics of undertaking's own workforce and non-employees</b>                             |           |      |      |      |      |   |              |       |
| <b>Percentage of individuals within the undertaking's governance bodies by gender and age group</b> |           |      |      |      |      |   |              |       |
| <b>Administrative</b>   |           |      |      |      |      |   |              | 405-1 |
| <b>by gender</b>  |           |      |      |      |      |   |              |       |
| Male  | %         | 61   | 62   | 60   | 60   |   |              |       |
| Female  | %         | 39   | 38   | 40   | 40   |   |              |       |
| Non-binary  | %         | 0    | 0    | 0    | 0    |   |              |       |
| <b>by age group</b>   |           |      |      |      |      |   |              |       |
| Under 30  | %         | 16   | 14   | 14   | 15   |   |              |       |
| 30–50   | %         | 54   | 51   | 50   | 49   |   |              |       |
| Over 50   | %         | 30   | 35   | 36   | 36   |   |              |       |
| <b>Operational</b>  |           |      |      |      |      |   |              |       |
| <b>by gender</b>  |           |      |      |      |      |   |              |       |
| Male  | %         | 88   | 90   | 86   | 85   |   |              |       |
| Female  | %         | 12   | 10   | 14   | 15   |   |              |       |
| Non-binary  | %         | 0    | 0    | 0    | 0    |   |              |       |
| <b>by age group</b>   |           |      |      |      |      |   |              |       |
| Under 30  | %         | 16   | 12   | 15   | 15   |   |              |       |
| 30–50   | %         | 43   | 44   | 40   | 41   |   |              |       |
| Over 50   | %         | 41   | 44   | 45   | 44   |   |              |       |
| <b>Managerial</b>   |           |      |      |      |      |   |              |       |
| <b>by gender</b>  |           |      |      |      |      |   |              |       |
| Male  | %         | 75   | 77   | 75   | 79   |   |              |       |
| Female  | %         | 25   | 23   | 25   | 21   |   |              |       |
| Non-binary  | %         | 0    | 0    | 0    | 0    |   |              |       |
| <b>by age group</b>   |           |      |      |      |      |   |              |       |
| Under 30  | %         | 2    | 1    | 4    | 2    |   |              |       |
| 30–50   | %         | 60   | 55   | 48   | 48   |   |              |       |
| Over 50   | %         | 38   | 44   | 48   | 50   |   |              |       |
| <b>Non-managerial</b>   |           |      |      |      |      |   |              |       |
| <b>by gender</b>  |           |      |      |      |      |   |              |       |
| Male  | %         | 67   | 68   | 68   | 79   |   |              |       |
| Female  | %         | 33   | 32   | 68   | 21   |   |              |       |
| Non-binary  | %         | 0    | 0    | 0    | 0    |   |              |       |
| <b>by age group</b>   |           |      |      |      |      |   |              |       |
| Under 30  | %         | 19   | 17   | 19   | 18   |   |              |       |
| 30–50   | %         | 49   | 46   | 45   | 45   |   |              |       |
| Over 50   | %         | 32   | 37   | 36   | 37   |   |              |       |
| Total number of non-employees in the undertaking's workforce  | headcount | 23   | 23   | 15   | 14   | The metric comprises non-employees in the Group, excluding digital native workers (outsourced services). Headcount as of year-end 2024. The number of non-employees varies slightly from year to year, as external staff are deployed flexibly as support for time-limited projects and as temporary cover for vacancies. | S1-7, 55 (a) | 2-8   |

## Metrics

| KPI   | Unit      | 2024  | 2023 | 2022 | 2021 | Notes and comments | ESRS             | GRI           |
|---|-----------|-------|------|------|------|--------------------|------------------|---------------|
| <b>Health and safety metrics</b>  |           |       |      |      |      |                    |                  |               |
| <b>Percentage of employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines</b>     | %         | 100   | n/a  | n/a  | n/a  |                    | S1-14, 88 (a)    | 403-8         |
| Number of employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines                | headcount | 1,832 | n/a  | n/a  | n/a  |                    |                  |               |
| Total number of employees   | headcount | 1,832 | n/a  | n/a  | n/a  |                    |                  |               |
| <b>Percentage of non-employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines</b> | %         | 100   | n/a  | n/a  | n/a  |                    | S1-14, 88 (a)    | 403-8         |
| Number of non-employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines            | headcount | 23    | n/a  | n/a  | n/a  |                    |                  |               |
| Total number of non-employees   | headcount | 23    | n/a  | n/a  | n/a  |                    |                  |               |
| <b>Number of fatalities as a result of work-related injuries and work-related ill health</b>  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-9, 403-10 |
| Fatalities of employees due to work-related injuries  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-9         |
| Fatalities of other workers due to work-related injuries  | number    |       | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-9         |
| Fatalities of non-employees due to work-related injuries  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-9         |
| Fatalities of employees due to work-related ill health  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-10        |
| Fatalities of other workers due to work-related ill health  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-10        |
| Fatalities of non-employees due to work-related ill health  | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (b)    | 403-10        |
| Recordable work-related accidents by employees  | number    | 13    | n/a  | n/a  | n/a  |                    | S1-14, 88 (c)    | 403-9         |
| Recordable work-related accidents by non-employees  | number    | 0     | n/a  | n/a  | n/a  |                    | S1-14, 88 (c)    | 403-9         |
| Rate of recordable work-related accidents by employees  |           | 0.7   | n/a  | n/a  | n/a  |                    | S1-14, 88 (c)    | 403-9         |
| Rate of recordable work-related accidents by non-employees  |           | 0     | n/a  | n/a  | n/a  |                    | S1-14, 88 (c)    | 403-9         |
| Number of cases of recordable work-related ill health among employees   | number    | 0     | 0    | n/a  | n/a  |                    | S1-14, 88 (d)    | 403-10        |
| Number of days lost by employees to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health                      | days      | 244   | n/a  | n/a  | n/a  |                    | S1-14, 88 (e)    | 403-9         |
| Fatal injuries, workdays lost, restricted work, or medical treatment of own staff and contractors per 1 million working hours (TRI-R)   |           | 4.7   | 6    | 5.7  | 10.4 |                    |                  | 403-9         |
| Hours worked in millions, own staff and contractors   |           | 3.4   | 2.8  | 2.7  | 2.6  |                    |                  | 403-9         |
| Average workdays lost per incident, own employees   |           | 15.3  | 18   | 13   | 10.4 |                    | Company-specific |               |
| Average workdays lost per incident, contractors   |           | 0     | 2    | 0    | 5.5  |                    | Company-specific |               |
| Fires according to API RP 754   | number    | 0     | 0    | 0    | 0    |                    | Company-specific |               |
| Number of non-process-related fires or explosions per 1 million t throughput  |           | 0.04  | 0    | 0    | 0    |                    | Company-specific |               |





## Metrics

| KPI  | Unit   | 2024 | 2023 | 2022 | 2021 | Notes and comments  | ESRS             | GRI   |
|--|--------|------|------|------|------|---|------------------|-------|
| <b>Incidents, complaints and severe human rights impacts</b>   |        |      |      |      |      |   |                  |       |
| Complaints filed through channels of OECD National Contact Points for multinational enterprises  | number | 0    | n/a  | n/a  | n/a  |   | S1-17, 103 (b)   |       |
| Total amount of fines, penalties and compensation for damages as a result of the incidents and complaints disclosed above  | euros  | 0    | 0    | n/a  | n/a  |   | S1-17, 103 (b)   |       |
| Severe human rights incidents connected to MB Energy's workforce   | number | 0    | n/a  | n/a  | n/a  |   | S1-17, 104 (a)   |       |
| Severe human rights incidents involving non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises | number | 0    | n/a  | n/a  | n/a  |   | S1-17, 104 (a)   |       |
| Total amount of fines, penalties and compensation for damages in connection with severe human rights incidents   | euros  | 0    | n/a  | n/a  | n/a  |   | S-17, 104 (b)    |       |
| Total number of incidents of discrimination, including harassment, reported in the reporting period  | number | 1    | n/a  | n/a  | n/a  |   | S1-17, 103 (a)   | 406-1 |
| Complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms)   | number | 19   | n/a  | n/a  | n/a  |   | S1-17, 103 (b)   |       |
| Percentage of new suppliers that were screened using social criteria   | %      | 4    | 84   | n/a  | n/a  | In 2024, 710 new suppliers were registered, of which 30 were classified as material. A Code of Conduct was concluded with all 30 of them. |                  | 414-1 |
| Suppliers assessed for social impacts  | number | 89   | 30   | n/a  | n/a  | Number of suppliers covered by the annual supplier assessment 2024, including for HSSE criteria.  |                  | 414-2 |
| Suppliers identified as having significant actual and potential negative social impacts  | number | 0    | 1    | n/a  | n/a  | On the basis of our internal supplier assessment in 2024, all suppliers with an HSSE score of less than 5 out of 10 were assessed.        |                  | 414-2 |
| Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment   | %      | 0    | 0    | n/a  | n/a  | One supplier was identified in 2023, which improved in 2024.  |                  | 414-2 |
| Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment   | %      | 0    | 0    | n/a  | n/a  |   |                  | 414-2 |
| Percentage of procurement staff that have received training on principles of sustainable procurement   | %      | 100  | 100  | n/a  | n/a  | Based on fully onboarded FTEs in 2024.  | Company-specific |       |
| Percentage of target contracts that contain clauses with environment-, work-, and human rights-related requirements  | %      | 16   | 21   | n/a  | n/a  | All contracts signed in 2024 for an amount greater than €20,000 are included.   | Company-specific |       |



# Social information

## → Workers in the value chain (ESRS S2)

GRI 3-3

Our aspiration is not only to protect the human rights, health and safety of our own employees and non-employees, but also those of the people who work in our value chain – to the

extent that we are able to do so. We intend to ensure that this is the case by consistently meeting our due diligence obligations.

### Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2, 3-3

| Material topic                             | Category                  | Impacts   |             |     |        | Financial risks and opportunities |   |             |     |        |   |
|--|---------------------------|---|-------------|-----|--------|-----------------------------------|---|-------------|-----|--------|---|
|  |                           | Description of impact   | Value chain |     |        | Category                          | Description of risk/opportunity   | Value chain |     |        |   |
|  |                           |   | ups.        | own | downs. |                                   |   | ups.        | own | downs. |   |
| Human rights and other work-related rights | Potential positive impact | Compliance with human rights standards can have a positive effect on the job satisfaction of workers in the value chain and contribute to a fair working environment. | x           | x   | x      |                                   |   |             |     |        |   |
|  |                           |   |             |     |        | Risk                              | Neglecting work-related rights may lead to reputational risks that damage the corporate brand and make it unattractive to potential employees. Breaches of employee rights may also result in fines and legal disputes. Angering the workforce by infringing their rights can also have an adverse impact on productivity, innovation and morale, which ultimately effects MB Energy's financial performance and competitiveness too. |             |     |        | x |
| Health and safety                          | Potential negative impact | Inadequate safety measures may lead to accidents or injuries at work and therefore to negative impacts on the health of value chain workers.                          |             |     | x      |                                   |   |             |     |        |   |
|  |                           |   |             |     |        | Risk                              | If safety regulations are not adhered to, value chain workers are inadequately trained and no steps are taken to deal with potential dangers, the risk of accidents and injuries at work increases, which can result in financial risks for MB Energy. These include fines, withdrawal of permits, compensation payments to injured parties and reputational damage.  | x           | x   |        | x |

ups. = upstream; own = own activities; downs. = downstream

## Our approach and our policies

ESRS S2-1, GRI 2-23

In order to protect human rights, MB Energy undertakes to comply with the declaration of principles of MB Energy Holding GmbH & Co. KG on meeting its due diligence obligations pursuant to Section 6 (2) of the German Supply Chain Due Diligence Act (LkSG) throughout its value chain.

To this end, we have included a binding supplier code of conduct in our General Terms and Conditions of Purchase for Non-Commodities and integrated it into relevant business processes, such as framework agreements. All suppliers must sign this code when the contractual relationship begins and commit to respecting their employees' fundamental rights, preventing human rights violations and assuming responsibility for occupational health and safety. As a condition for working with us we require a commitment from our suppliers to comply with the MB Energy code of conduct or similar or stricter standards in their own code of conduct.

All key suppliers, i.e. those with an order volume of more than €20,000, are approved suppliers. For defined groups of materials and services that are exposed to a particular risk, we also only sign contracts with approved suppliers. As a rule, the contracts are signed on the basis of our General Terms and Conditions for Orders and Purchases of Non-Commodities (the general terms and conditions are published and available for inspection by anyone on the company [website](#)). Central Group Purchasing verifies compliance with the contractual terms and conditions by means of double checks in the course of its processes. When framework contracts or any other agreements are drafted, the Strategic Purchasing function and the Legal & Compliance department ensure that the clauses about the supplier code of conduct are included.

The supplier code of conduct was prepared with input from relevant corporate functions, such as Purchasing, HSSE & Sustainability and Legal & Compliance, as well as the BUs that use the code. Central Group purchasing reports to the CFO of the MB Energy Group.

In 2024, we began rolling out the supplier code of conduct to purchases of commodities as well and will continue this process in 2025.

## Reporting channels for workers in the value chain

ESRS S2-3, GRI 2-25, 2-26

Our CARE platform also serves as the channel for the complaints procedure required under the German Supply Chain Due Diligence Act (LkSG). It gives all workers in the value chain the opportunity to report potential misconduct or other negative incidents anonymously (for more on the CARE platform, see chapter S1 – Own workforce).

## Targets and actions

ESRS S2-4, S2-5

MB Energy has established a framework for the structured management of supplier relations by introducing a supplier assessment process.

We use the annual supplier assessment process to identify any weaknesses relating to commitment to our supplier code of conduct, sustainability criteria, quality standards (e.g. ISO 9001) and safety aspects (e.g. ISO 27001), to review the general working relationship with key suppliers and to take targeted remedial action as necessary.

Our aim is to assess all key suppliers once a year. We met the target of reviewing 100% of key suppliers in 2024. One outcome was that all the entities assessed committed in writing to comply with the MB Energy supplier code of conduct or else could demonstrate that an own code of conduct mandates an equal or higher standard. The corporate functions Purchasing, the People Team, HSSE & Sustainability, Legal & Compliance and the operating business areas were involved in defining the targets.

The central purchasing function of the MB Energy Group is working continuously to include additional suppliers in the assessment process. In 2024 it defined a materiality threshold (annual purchasing volume) for non-key suppliers. Smaller suppliers will therefore also be assessed for the first time in 2025. The materiality threshold for the assessment is to be lowered gradually in the years ahead.





# Social information

## → Consumers and end-users (ESRS S4)

GRI 3-3

We supply our customers with a wide range of fuel solutions and heating oil. When we sell energy products to resellers or markets we are responsible for ensuring the personal safety of consumers and end-users. This is also an important pre-

requisite for maintaining a relationship of trust to customers and business partners over the long term. The double materiality assessment identified the topic of personal safety of consumers and/or end-users as material for MB Energy.

### Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2

| Material topic  | Impacts  |                       |             |     |        | Financial risks and opportunities |   |             |     |        |
|-----------------|----------|-----------------------|-------------|-----|--------|-----------------------------------|---|-------------|-----|--------|
|                 | Category | Description of impact | Value chain |     |        | Category                          | Description of risk/opportunity   | Value chain |     |        |
|                 |          |                       | ups.        | own | downs. |                                   |   | ups.        | own | downs. |
| Personal safety |          |                       |             |     |        | Risk                              | If the products or services we provide to intermediaries are unsafe, damage people's health, do not meet legal standards or are misrepresented, this can result in legal obligations, fines and reputational damage. All this can have a financial impact on the undertaking. | x           | x   | x      |

ups. = upstream; own = own activities; downs. = downstream

### Our approach and our policies

ESRS S4-1

#### Code of conduct

GRI 2-23

The MB Energy Group endeavours to avoid both risks for people and the environment as well as financial losses and damage to property caused by our products. Responsibility for our products is therefore one of 16 fundamental principles in our code of conduct. This is intended to reduce the risk of compromising the safety of our customers due to employee misconduct. At the same time, we avoid the ensuing financial risk for MB Energy.

In our code of conduct, we undertake to ensure high safety standards for our products and services, to meet all applicable statutory and regulatory product labelling requirements and to carry out quality controls. Our safety data sheets provide our customers with all the necessary information about the products.

In addition, we commit to identifying and eliminating any risks from the products under our control as quickly as possible. We are prepared to respond quickly and efficiently in an emergency in order to keep the potential impacts of incidents to a minimum.

(Further information about the code of conduct, e.g. its scope, can be found in Chapter S1 – Own workforce.)

### Company policy at enport

Our aim is to spot any safety-relevant quality deficiencies before the product leaves the tank terminal. This is intended to prevent risks resulting from inadequate product safety for transport companies and end-users and which could cause financial losses for MB Energy. Company policy at enport therefore stipulates that the undertaking identifies and analyses potential risks and vulnerabilities in order to limit and manage risks and to avoid accidents over the long term. When applying this principle, enport has committed to comply with the requirements of its ISO 9001, ISO 50001 and ISO 14001 certification.

enport uses an analytical process defined in working instructions for its quality control and manages non-conformities in line with the overarching process description. Monitoring is the responsibility of the plant manager and shift leader, and overall responsibility for implementation lies with the Head of Storage. The policy requirements apply to all enport sites. enport's company policy can be viewed on its [website](#).



## Reporting channels for consumers and end-users

ESRS S4-3, GRI 2-25, 2-26

Our code of conduct and our company policy form the basis for preventing risks. If defects in product quality should occur in isolated cases despite this, or if product safety should on occasion not be guaranteed, we must become aware of this as quickly as possible and take corresponding action. For this reason, consumers and end-users have several reporting channels available to them: telephone, email and the CARE platform. Defects in product safety and quality can be reported on the platform around the clock. Once we become aware of the problem, we are able to respond quickly and effectively. We can take action to limit and remedy negative impacts as far as possible for both customers and MB Energy. (Further information about the CARE platform can be found in Chapter S1 – Own workforce.)

## Targets

ESRS S4-5

No targets have yet been defined for the topic of personal safety of consumers and end-users and addressing the material risk for MB Energy.

## Actions

ESRS S4-4

MB Energy has implemented a variety of measures to ensure product safety and thus avert potential risks to the company.

Generally speaking, we monitor and analyse all products continuously, among other things in the laboratory of the Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement (GMA) in Frankfurt am Main. GMA is accredited by DAkkS (Deutsche Akkreditierungsstelle GmbH) under DIN EN ISO/IEC 17025. In Germany MB Energy's quality management system is itself certified for the product and service sector Fuel Trading under ISO 9001:2015.

To identify and eliminate any potentially dangerous contamination before end-users come into contact with the product, our subsidiary enport performs a thorough quality control on incoming goods before they are stored in the tank terminal. This includes an analysis of the safety-critical variables, in particular the flash point for diesel and fuel oil products (All products). We also carry out a sensor analysis and monitor all the main characteristics of the substances regularly. We do not store the substances if the quality control indicates any deviations. Furthermore, wherever possible and expedient, we separate pipes, loading facilities and tanks at the tank terminals in order to prevent cross-contamination of products. This ensures that there are no traces of benzenes in heating oil or diesel, for example, which would increase the risk of flammability.







# Governance information

→ Business conduct (ESRS G1)



# Governance information

## → Business conduct (ESRS G1)

GRI 3-3

Integrity and responsibility are the cornerstones of our business. The governance framework at MB Energy is designed to support achieving our long-term strategic goals and ensure compliance with the highest ethical standards at the same time. As the oil and gas industry is exposed to a greater risk of corruption than other sectors, and energy markets are subject to numerous regulatory requirements, trustworthiness is particularly important in our business. The topics of “business conduct and corporate culture” and “corruption and bribery”

were therefore identified by the double materiality assessment as material for MB Energy. In order to maintain and protect our positive reputation, we foster a culture of compliance and integrity and concentrate on the systematic avoidance of corruption and on compliance with competition law. This is the only way we can maintain our trust-based business relationships with our customers and suppliers over the long term.

### Our material impacts, risks and opportunities

ESRS 2 SBM-3, GRI 3-2

|  | Impacts  |                       |             |     |        | Financial risks and opportunities |   |             |     |       |
|--|----------|-----------------------|-------------|-----|--------|-----------------------------------|---|-------------|-----|-------|
| Material topic                         | Category | Description of impact | Value chain |     |        | Category                          | Description of risk/opportunity   | Value chain |     |       |
|  |          |                       | ups.        | own | downs. |                                   |   | ups.        | own | downs |
| Business conduct and corporate culture |          |                       |             |     |        | Risk                              | If general ethical standards are not followed in global business activities, this may result in fraud or other criminal offences, as well as sanctions and high costs. This is linked to the risk of reputational damage for MB Energy, which can have negative impacts on sales activities and sales volumes.  | x           | x   | x     |
|  |          |                       |             |     |        | Risk                              | A lack of internal controls, well-functioning corporate governance systems and due diligence reviews could cause financial obligations due to legal disputes and reputational damage that could have an effect on sales figures.  | x           | x   | x     |
|  |          |                       |             |     |        | Risk                              | The purchase of energy products on markets where unethical business practices are prevalent could have an adverse impact on MB Energy's brand image and lead to a loss of customers. This would in turn result in lower profits. Sanctions with financial penalties could also be imposed.  | x           | x   | x     |
|  |          |                       |             |     |        | Risk                              | Breaches of anti-trust laws or anti-competitive behaviour could result in legal penalties for MB Energy, financial losses and reputational damage, as well as putting stakeholder relationships under strain.   | x           | x   | x     |
|  |          |                       |             |     |        | Opportunity                       | MB Energy can position itself as a responsible company by doing business more sustainably. By putting ethical principles into practice, embedding sustainability in its culture and empowering its employees, the company makes itself more attractive for talented individuals. This kind of culture can also increase staff loyalty and contribute to a positive perception of the brand by customers and stakeholders, which in turn raises sales opportunities. | x           | x   | x     |
| Corruption and bribery                 |          |                       |             |     |        | Risk                              | Non-compliance with anti-corruption legislation and a lack of effective controls may result in exposure to significant financial and legal risks. Corruption and bribery can lead to high fines, reputational damage and even to exclusion from markets.  | x           | x   | x     |
|  |          |                       |             |     |        | Risk                              | If fraud prevention is non-existent or inadequate, there is a risk of fraudulent activities, including embezzlement, forgery and theft. Such activities may cause significant financial damage to MB Energy. They also damage the company's reputation, which results in lost revenue.  | x           | x   | x     |

ups. = upstream; own = own activities; downs. = downstream



## Business conduct and corporate culture

ESRS G1-1

### How the undertaking establishes, develops, promotes and evaluates its corporate culture

















GRI 2-23, 2-24

MB Energy's corporate culture is based on our corporate values of respect, accountability, integrity and responsibility. These values determine how we treat each other and our business partners. We have established various mechanisms in the company to ensure that these values and compliance culture are put into practice and support sustainable development. They include our code of conduct, consisting of 16 principles which are binding for everyone who works at MB Energy, a supplier code of conduct and other policies that give specific guidance on a range of internal topics. In the compliance guidelines, we provide specific instructions on dealing with various legal topics. These included, for example, data protection, fair competition, bribery and money laundering. All MB Energy policies are reviewed and approved by the ExCom and other responsible leadership levels. Via our people management system, with additional supporting

communication internally, we ensure that all employees are notified of new policies, have access to these and can internalise them. If significant revisions are made, we provide supplementary information on the intranet or via email and in some cases organise mandatory training sessions for our staff. New courses are rolled out every two years.

We also promote a culture of open and honest debate. We encourage our employees to discuss critical questions or concerns with their line manager, or to address questions directly to our ExCom members at the Group townhall meetings held every quarter. In addition, our Group has established a Trust Team that offers support from colleagues for colleagues. It provides assistance to anyone who is experiencing particular professional or personal challenges. Both employees and external stakeholders can use the online reporting channel CARE (Concerns And REporting) to flag up misconduct and report any breaches of the code of conduct anonymously.

### The 16 Principles of our Code of Conduct

|  |  |  |  |
|--|--|--|--|
| <br><b>Team Spirit</b>                                | <br><b>Diversity</b>                | <br><b>Equal Opportunity</b>     | <br><b>Confidentiality</b>                |
| <br><b>Legal Compliance &amp; Fair Competition</b>    | <br><b>Bribery &amp; Corruption</b> | <br><b>Data Protection</b>       | <br><b>Trade &amp; Customs Compliance</b> |
| <br><b>Company Resources &amp; Risk Management</b>    | <br><b>Fraud Prevention</b>         | <br><b>Conflicts of Interest</b> | <br><b>Financial &amp; Tax Integrity</b>  |
| <br><b>Health, Safety, Security &amp; Environment</b> | <br><b>Product Responsibility</b>   | <br><b>Social Responsibility</b> | <br><b>Labor Standards</b>                |

### Identifying and investigating concerns about unlawful or unethical behaviour

GRI 2-24, 205-1

We use various guidelines and official procedures as well as a consistent policy of two-person checks to actively prevent corruption and generally uphold sanctions and competition law. In addition, we have established mechanisms to identify, report and investigate potentially unlawful or unethical behaviour, and on this basis to minimise risks to the company of reputational damage, lost revenue, financial penalties or sanctions.

The Legal & Compliance department is responsible for advising on the necessary structures and risk mitigation methods, and thus on compliance with legislation and regulations. Legal & Compliance identifies potential compliance risks, draws up its own programmes and puts these into practice.

We generate a large part of our revenues in countries with low compliance risks. Nevertheless, we conduct a Group-wide risk analysis of all business activities each year. To do this, we collect various business data and identify, analyse and evaluate activities with regard to corruption and bribery risks, money laundering and sanctions. If we identify a potential risk, we adjust our business activities and further develop our compliance management system in line with the risk landscape.

The Legal & Compliance department also completes a risk-based "Know Your Counterparty" (KYC) assessment of all business partners, evaluates compliance risks, implements preventive measures and has supplementary checks performed by other departments where necessary.

In addition, we scrutinise gifts and entertainment, examining the associated expenses, reasons for providing entertainment and other compliance criteria and document these in a register. Legal & Compliance works closely with Internal Audit to ensure that guidelines and processes are followed as well.

In the event of a suspected infringement of the corporate culture, Legal & Compliance is the investigative body and is therefore not part of the management chain directly involved in the matter. The department works outside the chain of command and reports directly to the CEO, immediately if needed and otherwise quarterly. A report on outcomes is made to the Supervisory Board twice a year.

If a report is made or a suspicion arises, all information is treated confidentially. Legal & Compliance determines the area the case relates to and involves the corresponding department and its management. Then the facts of the case are investigated. This can take place by means of interviews and the inspection of documents; in some cases the Internal Audit department, internal IT or external providers are engaged. A decision is also taken on whether any consequences can be dealt with internally or if external advice should be sought on these aspects too. A proposal is prepared on this basis for the CEO of the MB Energy Group and discussed with the CEO and possibly also with the Supervisory Board. According to the approved process, the department concerned is then responsible for carrying out investigations, proposing or averting consequences, and finally for preparing suggestions for improvement and prevention and keeping management informed. Documentation takes place in the CARE online reporting system.







### Internal reporting channels, training and protection of whistleblowers

GRI 2-25, 2-26

We use our Group-wide reporting system – **the online platform CARE** – to ensure that we act in accordance with the law (for more information, see also Chapter S1). It is available to both employees and external stakeholders for the anonymous reporting of compliance violations.

An introduction to the whistleblower system forms part of every compliance training course for employees. During the annual Compliance Week there are also presentations on how employees can use the whistleblower system. A total of 16 reports were received in 2024.

In line with Directive (EU) 2019/1937 of the European Parliament and of the Council, MB Energy treats all reports in strict confidence and assures whistleblowers that they are protected against any discrimination or reprisals.

### Internal training on business conduct

GRI 2-24

Our internal training courses are an important instrument for preventing misconduct in our company. To this end, we require all employees to attend regular training courses via **mandatory e-learning** sessions on the code of conduct and compliance topics such as sanctions, bribery and corruption, anti-trust law, fair competition, data protection and insider trading. The training concept also provides online awareness training for employees at particular risk, as well as in-person seminars and specific instructions on how to behave. In the reporting year, we introduced an e-learning session on data protection and corruption prevention for all the members of staff concerned. Employees from purchasing and sales were also trained on the subject of sanctions and supply chain due diligence in an in-person seminar. Specific employees and managers attended an in-person course on anti-trust law. Our aim is to once again achieve a 100% participation rate within the allotted time for employees who need this training due to the nature of their work.

## Corruption and bribery

ESRS G1-3

### Prevention and investigation of corruption and bribery

The prevention and investigation of corruption are core elements of our compliance work. To ensure our employees remain aware of the importance of anti-corruption measures, we have implemented conduct guidelines and carry out training and communications activities. They help our employees to make the right decisions in difficult situations that may arise in their day-to-day business. We also communicate our position and our anti-corruption standards clearly to suppliers, business partners and other third parties.

In the event of any corruption or bribery cases, the established processes to investigate incidents relating to our corporate culture are applied (see the sections “Identifying and investigating concerns about unlawful or unethical behaviour” and “Internal reporting channels, training and protection of whistleblowers”).

### Awareness training for employees on the topics of corruption and bribery

GRI 2-24

All compliance policies, including the anti-corruption policy and the code of conduct, are rolled out via our people management system and must be accepted and confirmed by all employees. This process is repeated every two years. It was last carried out in 2023 and is due again in 2025. If the legal requirements change during this period, the policies are adjusted accordingly before this date. All guidelines are written in German and English and are available to all employees via our company intranet.

We also hold regular anti-corruption and anti-bribery training courses (see also the section “Internal training on business conduct”).

In 2024, we held our fourth Compliance Week. Articles on compliance topics were published daily on the MB Energy intranet in German and English throughout the week. The Legal & Compliance team also ran four events relating to compliance issues. At these events, they presented new compliance topics, made the compliance system transparent, demonstrated the whistleblower system and gave employees an opportunity to ask questions of the Legal & Compliance team. The events were recorded and posted on the intranet to inform those employees who did not attend in person.



## Metrics

| KPI  | Unit   | 2024 | 2023 | 2022 | 2021 | Notes and comments  | ESRS         | GRI   |
|--|--------|------|------|------|------|---|--------------|-------|
| Prevention and detection of corruption and bribery   |        |      |      |      |      |   |              |       |
| Percentage of functions-at-risk covered by training programmes   | %      | 99   | 100  | n/a  | n/a  |   | G1-3, 21 (b) |       |
| Number of functions-at-risk covered by training programmes   | number | 633  | 227  | n/a  | n/a  |   | G1-3, 21 (b) |       |
| Total number of functions-at-risk  | number | 636  | n/a  | n/a  | n/a  |   | G1-3, 21 (b) |       |
| Percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to  | %      | 100  | 100  | 100  | n/a  | A policy acknowledgement process takes place every two years. We view the company as a whole, and all areas are regularly informed and trained according to a set schedule.   |              | 205-2 |
| Percentage of employees that the organization's anti-corruption policies and procedures have been communicated to  | %      | 100  | 100  | 100  | n/a  | Every two years, a policy acknowledgement process is conducted for all employees. For certain high-risk positions and departments, this may differ and occur more frequently. |              | 205-2 |
| Percentage of governance body members that have received training on anti-corruption   | %      | 100  | 100  | 100  | n/a  |   |              | 205-2 |
| Confirmed incidents of corruption or bribery   |        |      |      |      |      |   |              |       |
| Convictions for violations of anti-corruption and anti-bribery laws  | number | 0    | n/a  | n/a  | n/a  |   | G1-4, 24 (a) |       |
| Amount of fines for violations of anti-corruption and anti-bribery laws  | euros  | 0    | n/a  | n/a  | n/a  |   | G1-4, 24 (a) |       |
| Confirmed incidents of corruption  | number | 0    | 0    | n/a  | n/a  |   | G1-4, 25     | 205-3 |
| Confirmed incidents in which employees were dismissed or disciplined for corruption  | number | 0    | 0    | n/a  | n/a  |   | G1-4, 25     | 205-3 |
| Legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant | number | 0    | 0    | n/a  | n/a  |   |              | 206-1 |
| Significant instances of non-compliance with laws and regulations during the reporting period  | number | 0    | 0    | n/a  | n/a  |   |              | 2-27  |
| of which instances for which fines were incurred   | number | 0    | 0    | n/a  | n/a  |   |              |       |
| of which instances for which non-monetary sanctions were incurred  | number | 0    | 0    | n/a  | n/a  |   |              |       |
| Fines for instances of non-compliance with laws and regulations that were paid during the reporting period   | number | 0    | 0    | n/a  | n/a  |   |              |       |
| Monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period   | euros  | 0    | 0    | n/a  | n/a  |   |              | 2-27  |
| of which fines for instances of non-compliance with laws and regulations that occurred in the current reporting period   | number | 0    | 0    | n/a  | n/a  |   |              |       |
| of which fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods   | number | 0    | 0    | n/a  | n/a  |   |              |       |







# Appendix

- Datapoints
- GRI content index

# Appendix

## → Datapoints

### List of datapoints that derive from other EU legislation

| Disclosure requirement | Data-point        | Description  | Legislation                   | Location in the sustainability report |
|------------------------|-------------------|--|-------------------------------|---------------------------------------|
| <b>ESRS 2 GOV-1</b>    | 21 (d)            | Board's gender diversity   | SFDR/Benchmark-VO             | 15                                    |
| <b>ESRS 2 GOV-1</b>    | 21 (e)            | Percentage of board members who are independent  | Benchmark-VO                  | Not stated                            |
| <b>ESRS 2 GOV-4</b>    | 30                | Statement on due diligence   | SFDR                          | 7                                     |
| <b>ESRS 2 SBM-1</b>    | 40 (d) i          | Involvement in activities related to fossil fuel activities  | SFDR/Säule-3/<br>Benchmark-VO | 15                                    |
| <b>ESRS 2 SBM-1</b>    | 40 (d) ii         | Involvement in activities related to chemical production   | SFDR/ Benchmark-VO            | Not material                          |
| <b>ESRS 2 SBM-1</b>    | 40 (d) iii        | Involvement in activities related to controversial weapons   | SFDR/ Benchmark-VO            | Not material                          |
| <b>ESRS 2 SBM-1</b>    | 40 (d) iv         | Involvement in activities related to cultivation and production of tobacco   | Benchmark-VO                  | Not material                          |
| <b>ESRS E1-1</b>       | 14                | Transition plan to reach climate neutrality by 2050  | EU-Klimagesetz                | Not stated                            |
| <b>ESRS E1-1</b>       | 16 (g)            | Undertakings excluded from Paris-aligned benchmarks  | Säule-3/                      | Not stated                            |
| <b>ESRS E1-4</b>       | 34                | GHG emission reduction targets   | SFDR/Säule-3/<br>Benchmark-VO | 21                                    |
| <b>ESRS E1-5</b>       | 38                | Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)   | SFDR                          | Not stated                            |
| <b>ESRS E1-5</b>       | 37                | Energy consumption and mix   | SFDR                          | 26                                    |
| <b>ESRS E1-5</b>       | 40-43             | Energy intensity associated with activities in high climate impact sectors   | SFDR                          | Not stated                            |
| <b>ESRS E1-6</b>       | 44                | Gross Scopes 1, 2, 3 and total GHG emissions   | SFDR/Säule-3/<br>Benchmark-VO | 21, 26                                |
| <b>ESRS E1-6</b>       | 53-55             | Gross Scopes 1, 2, 3 and total GHG emissions   | SFDR/Säule-3/<br>Benchmark-VO | Not stated                            |
| <b>ESRS E1-7</b>       | 56                | GHG removals and carbon credits  | EU-Klimagesetz                | 28                                    |
| <b>ESRS E1-9</b>       | 66                | Exposure of the benchmark portfolio to climate-related physical risks  | Benchmark-VO                  | Not stated                            |
| <b>ESRS E1-9</b>       | 66 (a);<br>66 (c) | Disaggregation of monetary amounts by acute and chronic physical risk; location of significant assets at material physical risk                        | Säule-3                       | Not stated                            |
| <b>ESRS E1-9</b>       | 67 (c)            | Breakdown of the carrying value of its real estate assets by energy-efficiency classes   | Säule-3                       | Not stated                            |
| <b>ESRS E1-9</b>       | 69                | Degree of exposure of the portfolio to climate-related opportunities   | Benchmark-VO                  | Not stated                            |
| <b>ESRS E2-4</b>       | 28                | Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil | SFDR                          | Not stated                            |
| <b>ESRS E3-1</b>       | 9                 | Water and marine resources   | SFDR                          | Not material                          |
| <b>ESRS E3-4</b>       | 13                | Dedicated policy   | SFDR                          | Not material                          |
| <b>ESRS E3-4</b>       | 14                | Sustainable oceans and seas  | SFDR                          | Not material                          |



## List of datapoints that derive from other EU legislation

| Disclosure requirement | Data-point     | Description   | Legislation       | Location in the sustainability report |
|------------------------|----------------|---|-------------------|---------------------------------------|
| ESRS E3-4              | 28 (c)         | Total water recycled and reused   | SFDR              | Not material                          |
| ESRS E3-4              | 29             | Total water consumption in m <sup>3</sup> per net revenue on own operations                                       | SFDR              | Not material                          |
| ESRS 2 – SBM-3-E4      | 16 (a) i       |   | SFDR              | Not material                          |
| ESRS 2 – SBM-3-E4      | 16 (b)         |   | SFDR              | Not material                          |
| ESRS 2 – SBM-3-E4      | 16 (c)         |   | 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              | Not stated                            |
| ESRS E5-5              | 139            | Hazardous waste and radioactive waste   | SFDR              | Not stated                            |
| ESRS 2 – SBM-3- S1     | 14 (f)         | Risk of incidents of forced labor   | SFDR              | Not stated                            |
| ESRS 2 – SBM-3- S1     | 14 (g)         | Risk of incidents of child labor  | SFDR              | Not stated                            |
| ESRS S1-1              | 20             | Human rights policy commitments   | SFDR              | 38                                    |
| ESRS S1-1              | 21             | Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 | Benchmark-VO      | 38                                    |
| ESRS S1-1              | 22             | Processes and measures for preventing trafficking in human beings   | SFDR              | 38                                    |
| ESRS S1-1              | 23             | Workplace accident prevention policy or management system   | SFDR              | 42                                    |
| ESRS S1-3              | 32 (c)         | Grievance/complaints handling mechanisms  | SFDR              | 45                                    |
| ESRS S1-14             | 88 (b) und (c) | Number of fatalities and number and rate of work-related accidents  | SFDR/Benchmark-VO | 56                                    |
| ESRS S1-14             | 88 (e)         | Number of days lost to injuries, accidents, fatalities or illness   | SFDR              | 56                                    |
| ESRS S1-16             | 97 (a)         | Unadjusted gender pay gap   | SFDR/Benchmark-VO | Not material                          |
| ESRS S1-16             | 97 (b)         | Excessive CEO pay ratio   | SFDR              | Not material                          |
| ESRS S1-17             | 103 (a)        | Incidents of discrimination   | SFDR              | 57                                    |
| ESRS S1-17             | 104 (a)        | Non-respect of UNGPs on Business and Human Rights and OECD guidelines   | SFDR/Benchmark-VO | 57                                    |
| ESRS 2 – SBM3 – S2     | 11 (b)         | Significant risk of child labor or forced labor in the value chain  | SFDR              | Not material                          |
| ESRS S2-1              | 17             | Human rights policy commitments   | SFDR              | 38                                    |
| ESRS S2-1              | 18             | Policies related to value chain workers   | SFDR              | 38                                    |



## List of datapoints that derive from other EU legislation

| Disclosure requirement | Data-point | Description   | Legislation       | Location in the sustainability report |
|------------------------|------------|---|-------------------|---------------------------------------|
| <b>ESRS S2-1</b>       | 19         | Non-respect of UNGPs on Business and Human Rights and OECD guidelines   | SFDR/Benchmark-VO | 38, 57                                |
| <b>ESRS S2-1</b>       | 19         | Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8 | Benchmark-VO      | 38, 57                                |
| <b>ESRS S2-4</b>       | 36         | Human rights issues and incidents connected to its upstream and downstream value chain                            | SFDR              | 57                                    |
| <b>ESRS S3-1</b>       | 16         | Human rights policy commitments   | SFDR              | Not material                          |
| <b>ESRS S3-1</b>       | 17         | Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines                          | SFDR/Benchmark-VO | Not material                          |
| <b>ESRS S3-4</b>       | 36         | Human rights issues and incidents connected to its upstream and downstream value chain                            | SFDR              | Not material                          |
| <b>ESRS S4-1</b>       | 16         | Policies related to consumers and end-users   | SFDR              | Not stated                            |
| <b>ESRS S4-1</b>       | 17         | Non-respect of UNGPs on Business and Human Rights and OECD guidelines   | SFDR/Benchmark-VO | 57                                    |
| <b>ESRS S4-4</b>       | 35         | Human rights issues and incidents   | SFDR              | 57                                    |
| <b>ESRS G1-1</b>       | 10 (b)     | United Nations Convention against Corruption  | SFDR              | Not stated                            |
| <b>ESRS G1-1</b>       | 10 (d)     | Protection of whistleblowers  | SFDR              | 66                                    |
| <b>ESRS G1-4</b>       | 24 (a)     | Fines for violation of anti-corruption and anti-bribery laws  | SFDR/Benchmark-VO | 68                                    |
| <b>ESRS G1-4</b>       | 24 (b)     | Standards of anti-corruption and anti-bribery   | SFDR              | 67                                    |

# Appendix

## → GRI content index

MB Energy Holding GmbH & Co. KG is reporting the data and information presented in this GRI content index for the period 1 January to 31 December 2024 with reference to the GRI Standards.

| GRI disclosure  | Reference   |
|---|---|
| <b>GRI 1 applied: GRI 1: Foundation 2021</b>  |   |
| <b>GRI 2: General Disclosures 2021</b>  |   |
| 2-1 Organizational details .....  | 8, 9  |
| 2-2 Entities included in the organization's sustainability reporting .....                  | 5   |
| 2-3 2-3 Reporting period, frequency and contact point .....                                 | 5   |
| 2-4 2-4 Restatements of information .....   | 5   |
| 2-5 External assurance .....  | <i>Not applicable (no separate external audit of the sustainability sustainability report was carried out).</i>                           |
| 2-6 Activities, value chain and other business relationships .....                          | 8, 9  |
| 2-7 Employees .....   | 8, 53, 54   |
| 2-8 Workers who are not employees .....   | 55  |
| 2-9 Governance structure and composition .....  | 6   |
| 2-11 Chair of the highest governance body .....   | 6   |
| 2-12 Role of the highest governance body in overseeing the management of impacts .....      | 6, 7  |
| 2-13 Delegation of responsibility for managing impacts .....                                | 6, 7  |
| 2-14 Role of the highest governance body in sustainability reporting .....                  | 6   |
| 2-16 Communication of critical concerns .....   | 40  |
| 2-19 Remuneration policies .....  | 7   |
| 2-20 Process to determine remuneration .....  | 6   |
| 2-22 Statement on sustainable development strategy .....                                    | 3   |
| 2-23 Policy commitments .....   | 38, 59, 60, 64  |
| 2-24 Embedding policy commitments .....   | 64, 65, 66, 67  |
| 2-25 Processes to remediate negative impacts .....  | 38, 41, 45, 59, 61, 66  |
| 2-26 Mechanisms for seeking advice and raising concerns .....                               | 41, 45, 59, 61, 66  |
| 2-27 Compliance with laws and regulations .....   | 68  |
| 2-28 Membership associations .....  | 68  |
|   | <a href="https://www.mbenenergy.com/en/about-us/partners-associations/">https://www.mbenenergy.com/en/about-us/partners-associations/</a> |
| 2-29 Approach to stakeholder engagement .....   | 11  |
| 2-30 Collective bargaining agreements .....   | 54  |
| <b>GRI 3: Material topics 2021</b>  |   |
| 3-1 Process to determine material topics .....  | 12  |
| 3-2 List of material topics .....   | 11, 17, 18, 19, 29, 30, 35, 37, 58, 60, 63  |
| 3-3 Management of material topics .....   | 17, 29, 37, 58, 60, 63  |
| <b>GRI 201: GRI 201: Economic Performance 2016</b>  |   |
| 201-1 Direct economic value generated and distributed .....                                 | 15  |
| 201-2 Financial implications and other risks and opportunities due to climate change .....  | 17, 18, 19  |
| <b>GRI 205: Anti-Corruption 2016</b>  |   |
| 205-1 Operations assessed for risks related to corruption .....                             | 65  |
| 205-2 Communication and training about anti-corruption policies and procedures .....        | 68  |
| 205-3 Confirmed incidents of corruption and actions taken .....                             | 68  |
| <b>GRI 206: Anti-Competitive Behavior 2016</b>  |   |
| 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices ..... | 68  |



| GRI disclosure  | Reference  |
|---|------------|
| <b>GRI 302: Energy 2016</b>   |            |
| 302-1 Energy consumption within the organization .....  | 26         |
| <b>GRI 305: Emissions 2016</b>  |            |
| 305-1 Direct (Scope 1) GHG emissions .....  | 21, 26     |
| 305-2 Energy indirect (Scope 2) GHG emissions .....   | 21, 26     |
| 305-3 Other indirect (Scope 3) GHG emissions .....  | 21, 27, 28 |
| 305-5 Reduction of GHG emissions .....  | 26, 27, 28 |
| <b>GRI 306: Waste 2020</b>  |            |
| 306-1 306-1 Waste generation and significant waste-related impacts .....  | 35         |
| <b>GRI 306: Effluents and Waste 2016</b>  |            |
| 306-3 Significant spills .....  | 32, 34     |
| <b>GRI 401: Employment 2016</b>   |            |
| 401-1 New employee hires and employee turnover .....  | 54         |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees .....            | 52         |
| <b>GRI 403: GRI 403: Occupational Health and Safety 2018</b>  |            |
| 403-1 Occupational health and safety management system .....  | 44         |
| 403-2 Hazard identification, risk assessment, and incident investigation .....  | 43, 45     |
| 403-3 Occupational health services .....  | 44         |
| 403-4 Worker participation, consultation, and communication on occupational health and safety .....                       | 45, 46     |
| 403-5 Worker training on occupational health and safety .....   | 46         |
| 403-6 Promotion of worker health .....  | 47, 51     |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships ..... | 43         |
| 403-8 Workers covered by an occupational health and safety management system .....  | 56         |
| 403-9 Work-related injuries .....   | 56         |
| 403-10 Work-related ill health .....  | 56         |
| <b>GRI 404: Training and Education 2016</b>   |            |
| 404-2 Programs for upgrading employee skills and transition assistance programs .....                                     | 49         |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b>  |            |
| 405-1 Diversity of governance bodies and employees .....  | 6, 15, 55  |
| <b>GRI 406: Non-discrimination 2016</b>   |            |
| 406-1 Incidents of discrimination and corrective actions taken .....  | 57         |
| <b>GRI 414: Supplier Social Assessment 2016</b>   |            |
| 414-1 New suppliers that were screened using social criteria .....  | 57         |
| 414-2 Negative social impacts in the supply chain and actions taken .....   | 57         |



## **MB Energy Holding GmbH & Co. KG**

Am Strandkai 1  
20457 Hamburg  
Germany

[sustainability@mbenergy.com](mailto:sustainability@mbenergy.com)  
[www.mbenergy.com](http://www.mbenergy.com)