

2025

**Report of the RWE Group on payments made to public  
authorities pursuant to Section 341 q-y of the  
German Commercial Code**

# Payment report of the RWE Group

## Basis of the report

Pursuant to Section 341q of the German Commercial Code, large stock corporations and large commercial partnerships with domestic headquarters that are active in the mineral extraction industry or logging in primary forests are obligated to prepare an annual payment report.

Headquartered at RWE Platz 1 in 45141 Essen, Germany, RWE AG is a stock corporation as defined by Section 341q of the German Commercial Code. As a parent company as defined by Section 290 of the German Commercial Code, pursuant to Section 341v, Paragraph 1 of the German Commercial Code, RWE AG is obligated to prepare a report as at least one of its subsidiaries is active in the mineral extraction industry. None of the RWE Group companies is active in the logging business in primary forests.

Pursuant to Section 341s, Paragraph 2 of the German Commercial Code, stock corporations included in the consolidated payment report are exempt from the obligation to prepare their own payment report.

Section 341t, Paragraph 1, Sentence 1 of the German Commercial Code stipulates that payments made to public authorities in the period being reviewed in relation to business activities in the mineral extraction industry be disclosed in the payment report. These payments encompass monetary payments and payments in kind and must be disclosed in the report if they have been made for one of the reasons for a payment in accordance with Section 341r, Item 3 of the German Commercial Code. Pursuant to Section 341t, Paragraph 4 of the German Commercial Code, payments made to public authorities in the period being reviewed below €100,000 are not considered. Disclosure

on such payments must be broken down by receiving public entity, reason of payment and project.

## Companies included in the report with activities in the mineral extraction industry

Activities in the mineral extraction industry as defined by Section 341r, Item 1 of the German Commercial Code are necessary in the RWE Group due to the lignite mined to generate electricity and produce refined products (NACE Code A0520 pursuant to EU Regulation No. 1893/2006). The term 'activity' as defined by Section 341r, Paragraph 1 of the German Commercial Code is interpreted by the RWE Group within the meaning of the infection theory for the reporting duty. Therefore, it must be determined which fully consolidated Group companies are active in the mineral extraction industry as of 31 December of every year. Companies with a reporting duty within the RWE Group in fiscal 2025 were RWE Power AG ('RWE'), Essen, due to its opencast mining operations, and Rheinische Baustoffwerke GmbH ('RBS'), Bergheim, the business activities of which consist of gravel and sand extraction. Both of these companies are domiciled in Germany and made payments to German state authorities.

### RWE Power AG ('RWE'), Essen

The fields of business of RWE, a subsidiary wholly owned by RWE AG, are lignite mining and the commercial operation of its power stations as well as the production of refined lignite products. The company owns power plants, opencast mines, and refineries for this purpose.

For the preparation of the payment reports, the opencast mines are considered projects.

## Rheinische Baustoffwerke GmbH ('RBS'), Bergheim

RBS is a subsidiary wholly owned by RWE and operates plants for the extraction of gravel and sand. The main market is largely in the greater Cologne-Düsseldorf-Krefeld-Aachen area where RBS ranks among the largest gravel and sand companies. Furthermore, RBS operates receiving points for uncontaminated excavated earth and rubble and trades in purchased building materials (gravel and sand as well as solid rocks such as basalt and lava).

The gravelworks are jointly presented as a single project.

## Payment report of the RWE Group for fiscal 2025

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
<b>Cologne District Administration</b>			
Across all projects		184,593	184,593
<b>Sum</b>		<b>184,593</b>	<b>184,593</b>
<b>Entwicklungsgesellschaft Indeland mbH</b>			
Inden opencast mine		225,000	225,000
<b>Sum</b>		<b>225,000</b>	<b>225,000</b>
<b>Erft Water Authority</b>			
Gravelworks		12,868	12,868
Across all projects		4,728,025	4,728,025
<b>Sum</b>		<b>4,740,893</b>	<b>4,740,893</b>
<b>Bergheim Tax Authority</b>			
Gravelworks		98,140	98,140
Hambach opencast mine		1,830,292	1,830,292
<b>Sum</b>		<b>1,928,432</b>	<b>1,928,432</b>
<b>Brühl Tax Authority</b>			
Across all projects		937,982	937,982
<b>Sum</b>		<b>937,982</b>	<b>937,982</b>
<b>Düren Tax Authority</b>			
Hambach opencast mine		552,787	552,787
<b>Sum</b>		<b>552,787</b>	<b>552,787</b>
<b>Erkelenz Tax Authority</b>			
Garzweiler opencast mine		1,335,671	1,335,671
<b>Sum</b>		<b>1,335,671</b>	<b>1,335,671</b>
<b>Grevenbroich Tax Authority</b>			
Garzweiler opencast mine		791,450	791,450
<b>Sum</b>		<b>791,450</b>	<b>791,450</b>
<b>Jülich Tax Authority</b>			
Across all projects		585,438	585,438
<b>Sum</b>		<b>585,438</b>	<b>585,438</b>
<b>SUBTOTAL</b>		<b>11,282,246</b>	<b>11,282,246</b>

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
<b>CARRYFORWARD</b>		<b>11,282,246</b>	<b>11,282,246</b>
<b>Municipality of Inden</b>			
Inden opencast mine		216,764	216,764
<b>Sum</b>		<b>216,764</b>	<b>216,764</b>
<b>Municipality of Merzenich</b>			
Hambach opencast mine		375,685	375,685
<b>Sum</b>		<b>375,685</b>	<b>375,685</b>
<b>Municipality of Nörvenich</b>			
Across all projects		543,300	543,300
<b>Sum</b>		<b>543,300</b>	<b>543,300</b>
<b>Municipality of Weilerswist</b>			
Gravelworks		362,212	362,212
<b>Sum</b>		<b>362,212</b>	<b>362,212</b>
<b>Kolping City of Kerpen</b>			
Gravelworks	70,942	339	71,281
Hambach opencast mine		4,921,215	4,921,215
<b>Sum</b>	<b>70,942</b>	<b>4,921,554</b>	<b>4,992,496</b>
<b>Heinsberg District Waterworks</b>			
Garzweiler opencast mine		3,555,985	3,555,985
<b>Sum</b>		<b>3,555,985</b>	<b>3,555,985</b>
<b>Kreiswerke Grevenbroich GmbH</b>			
Garzweiler opencast mine		128,080	128,080
<b>Sum</b>		<b>128,080</b>	<b>128,080</b>
<b>NRW Nature, Environment and Climate Agency</b>			
Gravelworks	74,792	7,913	82,705
Garzweiler opencast mine	810,973	76,695	887,668
Hambach opencast mine	8,784,023	185,504	8,969,527
Inden opencast mine	2,509,440	135,083	2,644,523
Across all projects		288,809	288,809
<b>Sum</b>	<b>12,179,228</b>	<b>694,004</b>	<b>12,873,232</b>
<b>SUBTOTAL</b>	<b>12,250,170</b>	<b>22,079,830</b>	<b>34,330,000</b>

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
<b>CARRYFORWARD</b>	<b>12,250,170</b>	<b>22,079,830</b>	<b>34,330,000</b>
<b>Geological Bureau of the State of North Rhine-Westphalia</b>			
Across all projects		164,900	164,900
<b>Sum</b>		<b>164,900</b>	<b>164,900</b>
<b>NRW Roadworks Agency</b>			
Across all projects		125,356	125,356
<b>Sum</b>		<b>125,356</b>	<b>125,356</b>
<b>NEW Netz GmbH</b>			
Garzweiler opencast mine		216,831	216,831
<b>Sum</b>		<b>216,831</b>	<b>216,831</b>
<b>Neuland Hambach GmbH</b>			
Hambach opencast mine		170,000	170,000
<b>Sum</b>		<b>170,000</b>	<b>170,000</b>
<b>Niersverband Viersen</b>			
Garzweiler opencast mine		163,650	163,650
<b>Sum</b>		<b>163,650</b>	<b>163,650</b>
<b>Rhine District of Neuss</b>			
Across all projects		252,678	252,678
<b>Sum</b>		<b>252,678</b>	<b>252,678</b>
<b>City of Brühl</b>			
Across all projects		168,576	168,576
<b>Sum</b>		<b>168,576</b>	<b>168,576</b>
<b>City of Erftstadt</b>			
Across all projects		151,198	151,198
<b>Sum</b>		<b>151,198</b>	<b>151,198</b>
<b>City of Grevenbroich</b>			
Across all projects		650,395	650,395
<b>Sum</b>		<b>650,395</b>	<b>650,395</b>
<b>SUBTOTAL</b>	<b>12,250,170</b>	<b>24,143,414</b>	<b>36,393,584</b>

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
<b>CARRYFORWARD</b>	<b>12,250,170</b>	<b>24,143,414</b>	<b>36,393,584</b>
<b>Stadtwerke Jülich GmbH</b>			
Hambach opencast mine		259,168	259,168
<b>Sum</b>		<b>259,168</b>	<b>259,168</b>
<b>Technical University of Dresden</b>			
Across all projects		206,451	206,451
<b>Sum</b>		<b>206,451</b>	<b>206,451</b>
<b>Eifel-Rur Water Association</b>			
Across all projects		772,598	772,598
<b>Sum</b>		<b>772,598</b>	<b>772,598</b>
<b>Joint Cologne Peripheral Channel Assn.</b>			
Across all projects		714,000	714,000
<b>Sum</b>		<b>714,000</b>	<b>714,000</b>
<b>Garzweiler LAND CONSEQUENCES Special Purpose Association</b>			
Garzweiler opencast mine		235,604	235,604
<b>Sum</b>		<b>235,604</b>	<b>235,604</b>
<b>SUM TOTAL</b>	<b>12,250,170</b>	<b>26,331,235</b>	<b>38,581,405</b>

- ② The usage fees paid to the NRW Nature, Environment and Climate Agency are water withdrawal fees paid by RWEP and RBS. Credits in the period under review relating to water withdrawal fees paid in earlier years were not deducted (cf. IDW comments 1/2017, note 73).
- ③ Reported payments to the Cities of Erftstadt and Kerpen, the Municipalities of Merzenich and Nörvenich as well as the payments made to the Erft Water Authority and the NRW Roadworks Agency include payments in kind resulting from construction work performed. Payments in kind were valued on the basis of the costs incurred by RWEP to provide them.
- ④ RWEP and RBS are controlled companies that belong to the tax group of RWE AG. The corporate and trade tax payments made by RWE AG as controlling company are not reported as the activities of RWEP and RBS in the mineral extraction industry are not the focal point of the activities of the RWE Group. In accordance with IDW comments 1/2017, note 109, the tax payments are not categorised.

Essen, 10 June 2026

RWE Aktiengesellschaft

The Executive Board

Dr. Markus Krebber      Dr. Michael Müller      Katja van Doren

## Commentary on the payment report

- ① RWEP's opencast mine development work normally involves swapping assets – in particular land – with the municipalities located within the opencast mining area and with other state authorities. If the value of the assets relinquished is below the value of the assets received, compensatory payments are made by RWEP to the corresponding state authorities. These compensatory payments are included in the balance of the payment report (cf. IDW comments 1/2017, note 84).