

2024

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

RWE

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.

Reportable payments are those made to public authorities if at least €100,000 in payments are made to a single public authority (Section 341t, Paragraph 4 of the German Commercial Code) in a fiscal year and one of the reasons for the payments is in accordance with Section 341r, Item 3 of the German Commercial Code. 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 2024 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, 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, 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 2024

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
Cologne District Administration			
Across all projects		330,886	330,886
Sum		330,886	330,886
Die Autobahn GmbH des Bundes			
Hambach opencast mine		167,361	167,361
Sum		167,361	167,361
Entwicklungsgesellschaft Indeland mbH			
Inden opencast mine		275,000	275,000
Sum		275,000	275,000
Erft Water Authority			
Gravelworks		11,189	11,189
Across all projects		4,516,167	4,516,167
Sum		4,527,356	4,527,356
Bergheim Tax Authority			
Gravelworks		6,230	6,230
Hambach opencast mine		1,610,970	1,610,970
Sum		1,617,200	1,617,200
Brühl Tax Authority			
Across all projects		455,555	455,555
Sum		455,555	455,555
Düren Tax Authority			
Hambach opencast mine		1,203,813	1,203,813
Sum		1,203,813	1,203,813
Erkelenz Tax Authority			
Garzweiler opencast mine		1,109,013	1,109,013
Sum		1,109,013	1,109,013
SUBTOTAL		9,686,184	9,686,184

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
CARRYFORWARD		9,686,184	9,686,184
Euskirchen Tax Authority			
Gravelworks		387,869	387,869
Across all projects		136,839	136,839
Sum		524,708	524,708
Grevenbroich Tax Authority			
Garzweiler opencast mine		765,052	765,052
Sum		765,052	765,052
Jülich Tax Authority			
Across all projects		238,406	238,406
Sum		238,406	238,406
Mönchengladbach Tax Authority			
Garzweiler opencast mine		271,050	271,050
Sum		271,050	271,050
Municipality of Merzenich			
Hambach opencast mine		314,812	314,812
Sum		314,812	314,812
Kolping City of Kerpen			
Gravelworks	169,910		169,910
Hambach opencast mine		98,821	98,821
Sum	169,910	98,821	268,731
Heinsberg District Waterworks			
Garzweiler opencast mine		2,821,654	2,821,654
Sum		2,821,654	2,821,654
Kreiswerke Grevenbroich GmbH			
Garzweiler opencast mine		264,289	264,289
Sum		264,289	264,289
NRW Nature, Environment and Consumer Protection Agency			
Gravelworks	53,925	10,480	64,405
Garzweiler opencast mine	941,125	112,261	1,053,386
Hambach opencast mine	9,870,362	52,344	9,922,706
Inden opencast mine	2,641,450	44,953	2,686,403
Across all projects		13,787	13,787
Sum	13,506,862	233,825	13,740,687
SUBTOTAL	13,676,772	15,218,801	28,895,573

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
CARRYFORWARD	13,676,772	15,218,801	28,895,573
Geological Bureau of the State of North Rhine-Westphalia			
Across all projects		164,900	164,900
Sum		164,900	164,900
Neuland Hambach GmbH			
Hambach opencast mine		174,329	174,329
Sum		174,329	174,329
Niersverband Viersen			
Garzweiler opencast mine		169,543	169,543
Sum		169,543	169,543
Rhine District of Neuss			
Across all projects		252,380	252,380
Sum		252,380	252,380
City of Erkelenz			
Garzweiler opencast mine		112,372	112,372
Sum		112,372	112,372
Stadtwerke Jülich GmbH			
Hambach opencast mine		221,127	221,127
Sum		221,127	221,127
Eifel-Rur Water Association			
Across all projects		459,609	459,609
Sum		459,609	459,609
Joint Cologne Peripheral Channel Assn.			
Across all projects		714,000	714,000
Sum		714,000	714,000
Garzweiler LAND CONSEQUENCES Special Purpose Association			
Garzweiler opencast mine		170,000	170,000
Sum		170,000	170,000
SUM TOTAL	13,676,772	17,657,061	31,333,833

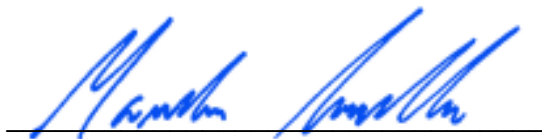
Commentary on the payment report

- ① RWE'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 RWE to the corresponding state authorities. These compensatory payments are included in the balance of the payment report (cf. IDW comments 1/2017, note 84).
- ② The usage fees paid to the Nature, Environment and Consumer Protection Agency of the State of North Rhine-Westphalia are water withdrawal fees paid by RWE 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 Payments made to Neuland Hambach GmbH include various payments in kind. Reported payments to Autobahn GmbH des Bundes, Entwicklungsgesellschaft Indeland mbH, the Municipality of Merzenich and Kolping City of Kerpen include payments in kind resulting from construction work performed. Payments in kind were valued on the basis of the costs incurred by RWE to provide them.
- ④ RWE 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 RWE 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, 6 June 2025

RWE Aktiengesellschaft

The Executive Board



Dr Markus Krebber



Dr Michael Müller



Katja van Doren