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 (‘RWEP’), 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 (‘RWEP’), Essen

The fields of business of RWEP, 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 RWEP 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**
Cologne District Administration			
Across all projects		184,593	184,593
Sum		**184,593**	**184,593**
Entwicklungsgesellschaft Indeland mbH			
Inden opencast mine		225,000	225,000
Sum		**225,000**	**225,000**
Erft Water Authority			
Gravelworks		12,868	12,868
Across all projects		4,728,025	4,728,025
Sum		**4,740,893**	**4,740,893**
Bergheim Tax Authority			
Gravelworks		98,140	98,140
Hambach opencast mine		1,830,292	1,830,292
Sum		**1,928,432**	**1,928,432**
Brühl Tax Authority			
Across all projects		937,982	937,982
Sum		**937,982**	**937,982**
Düren Tax Authority			
Hambach opencast mine		552,787	552,787
Sum		**552,787**	**552,787**
Erkelenz Tax Authority			
Garzweiler opencast mine		1,335,671	1,335,671
Sum		**1,335,671**	**1,335,671**
Grevenbroich Tax Authority			
Garzweiler opencast mine		791,450	791,450
Sum		**791,450**	**791,450**
Jülich Tax Authority			
Across all projects		585,438	585,438
Sum		**585,438**	**585,438**
SUBTOTAL		**11,282,246**	**11,282,246**

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
CARRYFORWARD		**11,282,246**	**11,282,246**
Municipality of Inden			
Inden opencast mine		216,764	216,764
Sum		**216,764**	**216,764**
Municipality of Merzenich			
Hambach opencast mine		375,685	375,685
Sum		**375,685**	**375,685**
Municipality of Nörvenich			
Across all projects		543,300	543,300
Sum		**543,300**	**543,300**
Municipality of Weilerswist			
Gravelworks		362,212	362,212
Sum		**362,212**	**362,212**
Kolping City of Kerpen			
Gravelworks	70,942	339	71,281
Hambach opencast mine		4,921,215	4,921,215
Sum	**70,942**	**4,921,554**	**4,992,496**
Heinsberg District Waterworks			
Garzweiler opencast mine		3,555,985	3,555,985
Sum		**3,555,985**	**3,555,985**
Kreiswerke Grevenbroich GmbH			
Garzweiler opencast mine		128,080	128,080
Sum		**128,080**	**128,080**
NRW Nature, Environment and Climate Agency			
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
Sum	**12,179,228**	**694,004**	**12,873,232**
SUBTOTAL	**12,250,170**	**22,079,830**	**34,330,000**

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

Recipient Projects (Figures in €)	Usage fees	Payments for infrastructure improvements	SUM
CARRYFORWARD	**12,250,170**	**24,143,414**	**36,393,584**
Stadtwerke Jülich GmbH			
Hambach opencast mine		259,168	259,168
Sum		**259,168**	**259,168**
Technical University of Dresden			
Across all projects		206,451	206,451
Sum		**206,451**	**206,451**
Eifel-Rur Water Association			
Across all projects		772,598	772,598
Sum		**772,598**	**772,598**
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		235,604	235,604
Sum		**235,604**	**235,604**
SUM TOTAL	**12,250,170**	**26,331,235**	**38,581,405**

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).

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