



2025

SUSTAINABILITY REPORT

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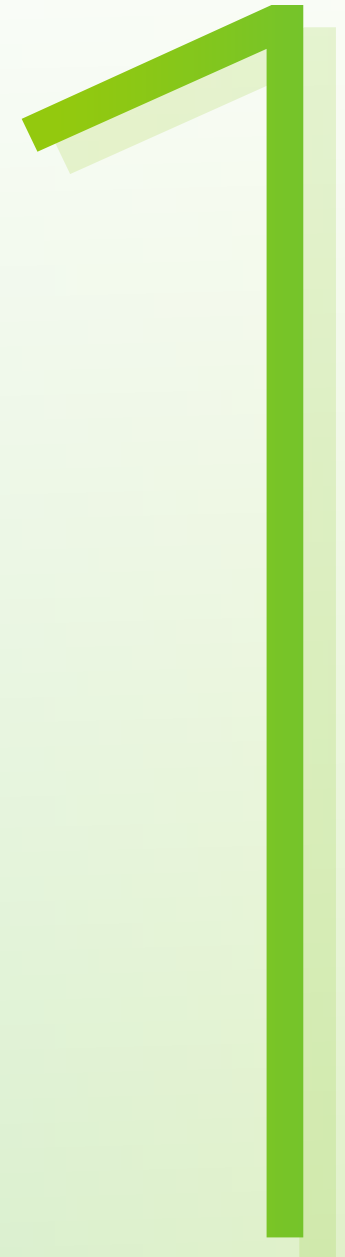
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4 _____ **Foreword**

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INTRODUCTION

FOREWORD

DEAR READERS,

As a transmission system operator, we bear a key responsibility for the energy transition. The electrification and decarbonisation of our economy would be inconceivable without a high-performance transmission network. Sustainability is therefore an integral part of our core business. We are rising to the challenges associated with expanding and operating the grid and are consistently focusing on solutions that take ecological, social and economic aspects into account.

We have been reporting on this for five years as part of our sustainability reporting. With this report, we are taking the next step in terms of transparency: For the first time, we are disclosing our sustainability information in partial accordance with the “Draft Simplified ESRS” that were submitted by EFRAG to the European Commission as “technical advice” (TA) on 30 November 2025 (hereinafter referred to as the “EFRAG Draft Simplified ESRS”). We welcome the introduction of the ESRS standards as an important step towards greater transparency, reliability and comparability. This is why we are leading the way – and are publishing our first ESRS report two years earlier than we are legally required to do so. In addition, the report was voluntarily subjected to a limited assurance audit by our auditor.

In this report, we provide a transparent overview of our impacts, risks and opportunities in the areas of environment, social issues and corporate governance. We show how we are reducing emissions and minimising our impact on nature. We report on our responsibility towards our employees, the people in our project regions and society as a whole. And we explain how we are further developing our governance structures to ensure integrity and reliability.

Sustainability is a key issue for Amprion – today and in the future. To this end, we rely on constructive dialogue and close cooperation with our stakeholders.

We hope you enjoy reading it!



Dr. Müller

DR. CHRISTOPH MÜLLER
Chief Executive Officer (CEO)



Katrin Hilmer

KATRIN HILMER
Chief Operating Officer (COO)



Hendrik Neumann

DR. HENDRIK NEUMANN
Chief Technical Officer (CTO)



Peter RÜTH

PETER RÜTH
Chief Financial Officer (CFO)

ABOUT THIS REPORT

REPORT CONCEPT AND APPLIED FRAMEWORKS

This report is Amprion's first Sustainability Report prepared in partial accordance with the "Draft Simplified ESRS" that were submitted by EFRAG to the European Commission as "technical advice" (TA) on 30 November 2025 (hereinafter referred to as the "EFRAG Draft Simplified ESRS"), and the requirements of the EU Taxonomy Regulation (Regulation (EU) 2020/852). Due to the postponement of reporting requirements for second- and third-wave companies as decided by Directive (EU) 2025/794 (Omnibus Directive), this report is published on a voluntary basis and, as such, without any current legal obligation. Partial accordance with the EFRAG Draft Simplified ESRS means that not all components of the sustainability report have been prepared in accordance with the aforementioned draft. The disclosure requirements that are reported in partial alignment are set out in chapters E1 and S1.

The Sustainability Report refers to the 2025 financial year, with 31 December 2025 as the reporting date for all qualitative and quantitative information. It was prepared on a consolidated basis and accordingly includes Amprion GmbH and Amprion Offshore GmbH, in line with the scope of consolidation of the consolidated financial statements and the Group management report.

In accordance with the current legal situation, Amprion will publish its first mandatory ESRS and EU taxonomy-compliant Sustainability Report in 2028 for the 2027 financial year. This will be integrated as a separate section within the Group management report in accordance with the requirements of the CSRD.

STRUCTURE

The sustainability statement is divided into four parts and contains general information ([General disclosures](#)), environmental information ([Environment](#)), social information ([People](#)) and information on corporate governance ([Governance](#)). The topic standards are generally structured according to the following logic: the overview of material impacts, risks and opportunities is followed by the policies, actions, targets and metrics related to the respective sustainability topic. Voluntarily published metrics are highlighted in grey.

Amprion reports on supplementary sustainability-related information in the section [Further information](#). The disclosures required under [EU Taxonomy](#) are included as a separate section within the Environment section.

EXTERNAL AUDIT

Amprion's Sustainability Report was subjected to an independent limited assurance audit by the auditing company BDO for the first time. Further details can be found in the [Assurance report](#).

EDITORIAL NOTES

In this report, "Amprion" refers to the Amprion Group (Amprion GmbH including its subsidiary Amprion Offshore GmbH).

07 Principles of reporting

08 Governance

17 Strategy

26 Management of impacts,
risks and opportunities

GENERAL DISCLOSURES



PRINCIPLES OF REPORTING

ESRS 2, BP-1 [TA]

BASIS FOR THE PREPARATION OF THE SUSTAINABILITY STATEMENT

This report is Amprion's first sustainability report prepared in partial accordance with the "Draft Simplified ESRS" that were submitted by EFRAG to the European Commission as "technical advice" (TA) on 30 November 2025 (hereinafter referred to as the "EFRAG Draft Simplified ESRS"). Due to the postponement of reporting obligations for companies in the second and third waves as decided by Directive (EU) 2025/794 ("Omnibus Directive"), this report is published on a voluntary basis and outside of any statutory obligation. The basis for the qualitative and quantitative disclosure requirements in this report is the EFRAG Draft Simplified ESRS. Partial accordance with the EFRAG Draft Simplified ESRS means that not all components of the sustainability report have been prepared in accordance with the aforementioned draft. The disclosure requirements that are reported in partial alignment are set out in chapters E1 and S1.

The Sustainability Report refers to the 2025 financial year and, as a consolidated sustainability report, covers both Amprion GmbH and Amprion Offshore GmbH.

As part of its materiality analysis, Amprion considered not only its own operations but also the upstream and downstream value chain. Information on the upstream value chain relates to the following aspects:

- **Climate change:** Scope 3 emissions, including reduction actions in cooperation with suppliers [Climate change](#)
- **Resource use and circular economy:** Resource inflows from suppliers for selected asset classes [Resource use and circular economy](#)
- **Workers in the value chain:** Health and safety for service providers [Health and safety](#)
- **Business conduct:** Information on supplier management [Supplier relations](#)

If Amprion has made use of the simplifications, optional disclosures or other special provisions in accordance with ESRS 1, this will be disclosed accordingly in the context of the relevant information, for example in the case of adjustments to previous year's figures or deviations in the application of time horizons.

Some quantitative data relating to disclosure requirements on [Energy consumption](#), zu [Greenhouse gas emissions](#) and [Resource use](#) are based on estimates and assumptions and are therefore subject to measurement uncertainties. Background information on the assumptions can be found in the explanations of metrics alongside the data.

ESRS 2, BP-2 [TA]

SPECIFIC INFORMATION IF THE UNDERTAKING USES PHASING-IN OPTIONS

For wave two companies such as Amprion, which will be subject to reporting requirements from 2027 the financial year onwards, no phasing-in disclosure requirements have been finalised at this stage. Amprion is therefore basing its current reporting on the phasing-in regulations for wave one. Accordingly, the following phasing-in disclosure requirements pursuant to ESRS 1, Section 125 have been applied: All information on expected financial impacts in accordance with ESRS 2, section 27 and ESRS E1, disclosure requirement E1-11 (expected financial impacts from material physical and transition risks and potential climate-related opportunities).

GOVERNANCE

ESRS 2, GOV-1 [TA]

THE ROLE OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES IN RELATION TO SUSTAINABILITY

COMPOSITION OF THE MANAGEMENT AND SUPERVISORY BOARDS

Amprion has a dual management system consisting of the Management Board and the Supervisory Board. These are composed as follows:

- At the end of 2025, **Amprion's Management Board** consists of Dr Christoph Müller (CEO), Dr Hendrik Neumann (CTO) and Peter RÜth (CFO), all of whom are male and have an average age of 54.3. On 1 March 2026, Katrin Hilmer has joined the Management Board as Chief Operating Officer (COO) and Director of Human Resources.
- The **Supervisory Board** of Amprion has equal representation and comprises a total of 16 members, half of whom represent the employees and half of whom represent the shareholders. None of the members have any personal or business relationship with the company or its management and are therefore considered independent. The Supervisory Board currently consists of 75% men and 25% women, which corresponds to a ratio

of 1:3. It has thus achieved its target quota of 25% women by 1 December 2025. The future target achievement rate is to be decided at the Supervisory Board meeting on 31 March 2026. The average age of the board at the end of the reporting year was 56.4 years.

Further general and biographical information on the current Management Board and the composition of the Supervisory Board is published on the Amprion [website](#).

EXPERIENCE AND EXPERTISE OF THE MANAGEMENT AND SUPERVISORY BOARD

The rules of procedure of the Supervisory Board stipulate that each member must have the knowledge, skills and professional experience necessary to perform their duties properly (Section 2.3 of the rules of procedure of the Supervisory Board of Amprion GmbH). For example, at least one member of the Audit Committee must have expertise in the field of rendering of invoices and at least one other member of the Audit Committee must have expertise in the field of auditing (Section 2.6 of the Rules of Procedure of the Audit Committee of the Supervisory Board of Amprion GmbH). When appointing the management, the Supervisory Board also ensures that the candidates have the appropriate skills.

Amprion has created a competence matrix for 2025 to evaluate the knowledge and experience of the Supervisory and Management Board. This matrix shows the competencies of the individual members in relation to various specialist areas.

In principle, specialist knowledge of sustainability-related aspects is pooled within the Sustainability Team. This team is in regular contact with the Management Board and informs it about relevant developments in the area of sustainability. The Management Board communicates relevant information to the Supervisory Board as required. In addition, the Supervisory Board and Management Board are involved in the materiality analysis process through the validation of results.

MANAGEMENT BOARD COMPETENCE MATRIX

| | Dr Christoph Müller CEO | Dr Hendrik Neumann CTO | Peter Rüth CFO |
|---|-----------------------------------|----------------------------------|--------------------------|
| Name and position | | | |
| Year of birth | 1971 | 1977 | 1966 |
| Gender | Male | Male | Male |
| Skills and Competencies | | | |
| Business Area/Sector Familiarity | | | |
| Power Industry | ● | ● | ● |
| Regulated Companies | ● | ● | ● |
| Strategy and innovation | | | |
| Strategy | ● | ● | ● |
| Technology | ● | ● | ● |
| IT and Digitalisation | ● | ● | ● |
| Change Management | ● | ● | ● |
| Finance | | | |
| Audit | ● | ● | ● |
| Accounting and Financial Reporting | ● | ● | ● |
| Capital market | ● | ● | ● |
| Sustainability | | | |
| Environment | ● | ● | ● |
| Social | ● | ● | ● |
| Governance | ● | ● | ● |
| Management | | | |
| Staff/HR | ● | ● | ● |
| Co-Determination | ● | ● | ● |
| Project Management (large-scale Projects) | ● | ● | ● |
| Stakeholder Management and Politics | ● | ● | ● |
| Control/Governance | | | |
| Risk Management/Reporting and Control Systems | ● | ● | ● |
| Legal/Compliance | ● | ● | ● |
| Audits | ● | ● | ● |

- Basic knowledge
- Advanced knowledge
- Expert knowledge



SUPERVISORY BOARD COMPETENCE MATRIX | SHAREHOLDER REPRESENTATIVES

| Name and position | Markus Altenhoff 2nd deputy | Stefan Holzmaier Member | Dr Thomas Mann Member | Christoph Manser Member | Dr Michael Müller Member | Roland Oppermann Member | Fred Riedel Member | Uwe Tigges Chairman |
|---|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|----------------------------|-----------------------|------------------------|
| Year of birth | 1962 | 1985 | 1965 | 1971 | 1971 | 1966 | 1962 | 1960 |
| Gender | Male | Male | Male | Male | Male | Male | Male | Male |
| Skills and Competencies | | | | | | | | |
| Business Area/Sector Familiarity | | | | | | | | |
| Power Industry | ● | ● | ● | ● | ● | ● | ● | ● |
| Regulated Companies | ● | ● | ● | ● | ● | ● | ● | ● |
| Strategy and Innovation | | | | | | | | |
| Strategy | ● | ● | ● | ● | ● | ● | ● | ● |
| Technology | ● | ● | ● | ● | ● | ● | ● | ● |
| IT and Digitalisation | ● | ● | ● | ● | ● | ● | ● | ● |
| Change Management | ● | ● | ● | ● | ● | ● | ● | ● |
| Finance | | | | | | | | |
| Audit | ● | ● | ● | ● | ● | ● | ● | ● |
| Accounting and Financial Reporting | ● | ● | ● | ● | ● | ● | ● | ● |
| Capital market | ● | ● | ● | ● | ● | ● | ● | ● |
| Sustainability | | | | | | | | |
| Environment | ● | ● | ● | ● | ● | ● | ● | ● |
| Social | ● | ● | ● | ● | ● | ● | ● | ● |
| Governance | ● | ● | ● | ● | ● | ● | ● | ● |
| Management | | | | | | | | |
| Staff/HR | ● | ● | ● | ● | ● | ● | ● | ● |
| Co-Determination | ● | ● | ● | ● | ● | ● | ● | ● |
| Project Management (large-scale Projects) | ● | ● | ● | ● | ● | ● | ● | ● |
| Stakeholder Management and Politics | ● | ● | ● | ● | ● | ● | ● | ● |
| Control/Governance | | | | | | | | |
| Risk Management/Reporting and Control Systems | ● | ● | ● | ● | ● | ● | ● | ● |
| Legal/Compliance | ● | ● | ● | ● | ● | ● | ● | ● |
| Audits | ● | ● | ● | ● | ● | ● | ● | ● |

● Basic knowledge
 ● Advanced knowledge
 ● Expert knowledge

SUPERVISORY BOARD COMPETENCE MATRIX | EMPLOYEE REPRESENTATIVES

| Name and position | Detlef Börger-Reichert 1st Deputy | Dr Christoph Gehlen Member | Wolfgang Hölzle Member | Nerima Hörskén-Uzeirovic Member | Gudrun Janßen Member | Helga Jungheim Member | Natalie Kornowski Member | Frank Lefeber Member |
|---|--------------------------------------|-------------------------------|---------------------------|------------------------------------|-------------------------|--------------------------|-----------------------------|-------------------------|
| Year of birth | 1970 | 1968 | 1970 | 1981 | 1964 | 1963 | 1972 | 1967 |
| Gender | Male | Male | Male | Female | Female | Female | Female | Male |
| Skills and Competencies | | | | | | | | |
| Business Area/Sector Familiarity | | | | | | | | |
| Power Industry | ● | ● | ● | ● | ● | ● | ● | ● |
| Regulated Companies | ● | ● | ● | ● | ● | ● | ● | ● |
| Strategy and Innovation | | | | | | | | |
| Strategy | ● | ● | ● | ● | ● | ● | ● | ● |
| Technology | ● | ● | ● | ● | ● | ● | ● | ● |
| IT and Digitalisation | ● | ● | ● | ● | ● | ● | ● | ● |
| Change Management | ● | ● | ● | ● | ● | ● | ● | ● |
| Finance | | | | | | | | |
| Audit | ● | ● | ● | ● | ● | ● | ● | ● |
| Accounting and Financial Reporting | ● | ● | ● | ● | ● | ● | ● | ● |
| Capital market | ● | ● | ● | ● | ● | ● | ● | ● |
| Sustainability | | | | | | | | |
| Environment | ● | ● | ● | ● | ● | ● | ● | ● |
| Social | ● | ● | ● | ● | ● | ● | ● | ● |
| Governance | ● | ● | ● | ● | ● | ● | ● | ● |
| Management | | | | | | | | |
| Staff/HR | ● | ● | ● | ● | ● | ● | ● | ● |
| Co-Determination | ● | ● | ● | ● | ● | ● | ● | ● |
| Project Management (large-scale Projects) | ● | ● | ● | ● | ● | ● | ● | ● |
| Stakeholder Management and Politics | ● | ● | ● | ● | ● | ● | ● | ● |
| Control/Governance | | | | | | | | |
| Risk Management/Reporting and Control Systems | ● | ● | ● | ● | ● | ● | ● | ● |
| Legal/Compliance | ● | ● | ● | ● | ● | ● | ● | ● |
| Audits | ● | ● | ● | ● | ● | ● | ● | ● |

- Basic knowledge
- Advanced knowledge
- Expert knowledge

RESPONSIBILITIES AND MANAGEMENT OF SUSTAINABILITY

As the highest supervisory body, the Supervisory Board also conducts monitoring and provides advice to the management on sustainability issues. At Amprion, sustainability is the responsibility of and driven by the Management Board. Distribution of responsibility for key sustainability issues based on impacts, risks and opportunities occurs among all members of the Management Board ([🔗 Responsibilities of management departments](#)) and includes the systematic identification and assessment of impacts, risks and opportunities (IROs) in the area of sustainability. Operationally, this task has been delegated to the Sustainability Department. In October 2025, this department was transferred from the CEO to the CFO management department and coordinates all of Amprion's sustainability activities. Its tasks include implementing all transparency requirements in the area of sustainability, tracking corresponding targets and actions, and measuring their success. At the same time, the team checks closely with the specialist departments to drive forward important projects such as the climate strategy.

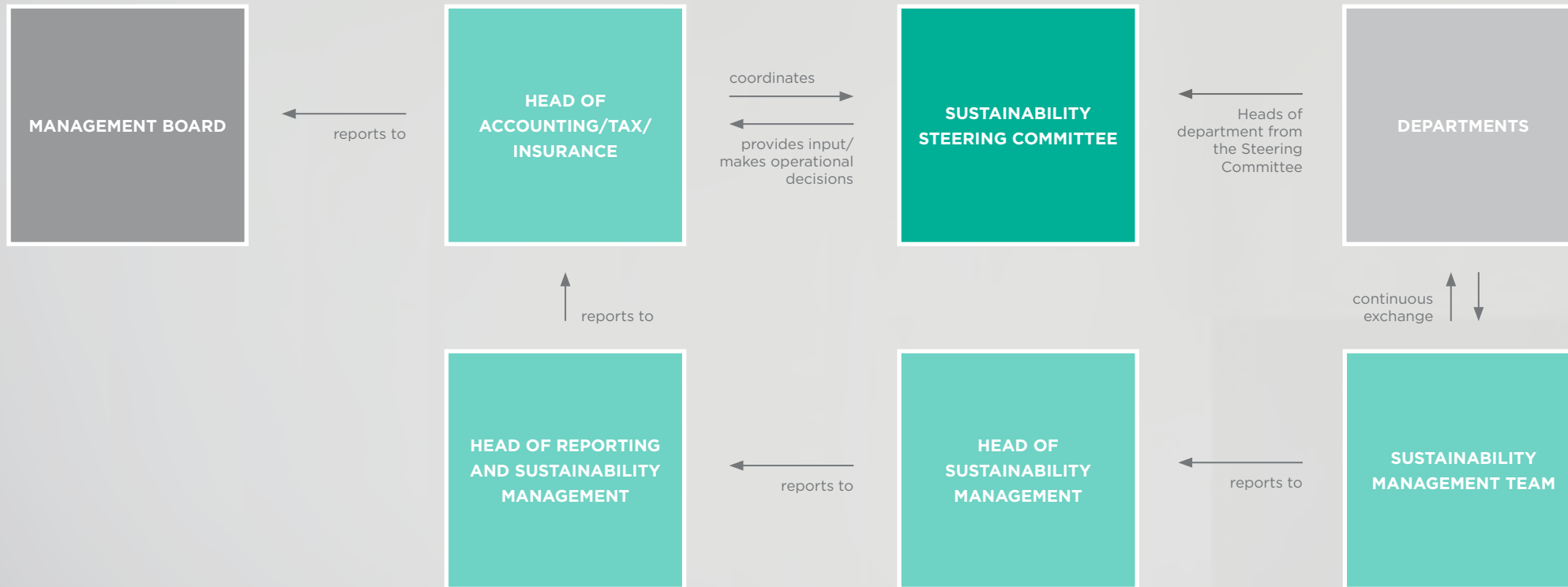
The Management Board is also responsible for defining the company's strategy and targets with regard to sustainability-related impacts, risks and opportunities. The specific design and monitoring of the targets is delegated to the respective specialist departments. The Sustainability Team regularly informs the management about progress. As part of its strategic focus, Amprion established updated sustainability-related targets and actions in the reporting year ([🔗 Sustainability as part of the overall strategy](#)). The Supervisory Board also agrees on sustainability-related targets in conjunction with the Management Board as part of the variable remuneration system ([🔗 GOV-2 – Integration of sustainability-related performance in incentive schemes](#)).

The Management Board is provided with relevant information on key issues that are incorporated into the management of the company and decision-making. Company developments and projects related to sustainability are presented at weekly management meetings as information or decision-making templates as required. Decisions are recorded and monitored using a tool. At irregular intervals, the management meeting, which includes the Management Board and senior management, is also informed about current developments. Cross-functional decisions relating to sustainability are made by the Sustainability Steering Committee, which is composed of all division managers. The Sustainability Department regularly informs the CFO about current sustainability-related impacts, risks and opportunities, as well as other developments and projects. Within this framework, the CFO helps to coordinate the work of the Sustainability Team.

The CFO also approves the annual Sustainability Report and submits it to the Chairman of the Supervisory Board for information prior to publication. The Management Board provides the Supervisory Board with all the information it needs to effectively monitor its own actions. The Audit Committee supports the Supervisory Board in performing its monitoring function by focusing, in particular, on monitoring the accounting process, including reporting, the effectiveness of the internal control system, risk management and the internal audit system, compliance and the audit of the annual financial statements.



SUSTAINABILITY MANAGEMENT



The following table shows Amprion’s organisational units and the sustainability topics assigned to the relevant management department. The assignment of the impacts, risks and opportunities of the respective topic standards to the responsible members of the Management Board and the organisational units involved clearly shows that there is cross-departmental responsibility for all material topics. At least two members of the Management Board or organisational units deal with the corresponding impacts, risks and opportunities in the topic standards.

ESRS 2, GOV-2 [TA] INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

A key incentive system for Amprion’s management is the company’s performance and the individual performance factor of the members of the Management Board. Both relate to allocated budgets, which correspond to 100%. Depending on the degree to which the targets are achieved, a corresponding payment is made. The target agreement and target achievement process is determined in consultation between the Management Board and the Supervisory Board. The result has a direct influence on the amount of variable remuneration.

Components of the variable remuneration of the Management Board for the 2025 financial year relate to the following sustainability targets: improving occupational safety levels and successfully implementing the CSRD requirements for initial reporting based on the ESRS in 2026.

The sustainability targets are calculated as one of three factors under the individual performance factor, alongside individual targets and collective performance. The sustainability-related share of the management’s multi-year variable remuneration was 20% in 2025.

RESPONSIBILITIES OF MANAGEMENT DEPARTMENTS

| | CEO Dr Christoph Müller | CTO Dr Hendrik Neumann | CFO Peter Rütth |
|--|--|--|---|
| Responsible organisational units | <ul style="list-style-type: none"> - Legal/Board Affairs/Risk and Compliance (J) - Corporate Communications (K) - Economic Grid Management (N) - Human Resources (P) - Audit (Q) - Corporate Strategy/Public Affairs/Corporate Development (U) | <ul style="list-style-type: none"> - Asset Management (A) - Operations (B) - Grid Projects (G) - Offshore (O) - System Operation (S) - Corporate Security (X) - Occupational safety, health and environmental management (Y) | <ul style="list-style-type: none"> - Corporate Controlling (C) - Procurement (E) - Corporate Finance/Investor Relations (F) - IT and Digitalisation (I) - Accounting/Tax/Insurance (R) |
| Responsible sustainability standards, including participating organisational units | <ul style="list-style-type: none"> E1 - Climate change (J, N) E4 - Biodiversity and ecosystems (J) S1 - Own workforce (P) S2 - Workers in the value chain (J) S3 - Affected communities (K) G1 - Business conduct (J, P) | <ul style="list-style-type: none"> E1 - Climate change (A, G) E4 - Biodiversity and ecosystems (G, O) E5 - Resource use and circular economy (A, G, O) S1 - Own workforce (Y) S2 - Workers in the value chain (Y) S3 - Affected communities (G) G1 - Business conduct (X) | <ul style="list-style-type: none"> E1 - Climate change (E, R) E5 - Resource use and circular economy (E, R) S2 - Workers in the value chain (E) G1 - Business conduct (E, R) |

ESRS 2, GOV-3 [TA]
STATEMENT ON DUE DILIGENCE

| Core elements of due diligence | Paragraphs in the Sustainability Statement |
|--|--|
| a) Embedding due diligence in governance, strategy and business model | <ul style="list-style-type: none"> ☑ The role of the administrative, management and supervisory bodies in relation to sustainability ☑ Integration of sustainability-related performance in incentive schemes ☑ Strategy, business model and value chain |
| b) Engaging with affected stakeholders in all key steps of the due diligence | <ul style="list-style-type: none"> ☑ Interests and views of stakeholders ☑ Engagement with own workforce, workers' representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy ☑ Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy |
| c) Identifying and assessing adverse impacts | <ul style="list-style-type: none"> ☑ Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported ☑ Interaction of material impacts risks and opportunities with strategy and business model, and financial effects |
| d) Taking actions to address those adverse impacts | <p>Actions and resources related to the following topics: ☑ Climate change mitigation, ☑ Biodiversity and ecosystems, ☑ Resource use and circular economy, ☑ Working conditions, ☑ Diversity and equal treatment, ☑ Health and safety, ☑ Human rights due diligence, ☑ Cyber and information security</p> |
| e) Tracking the effectiveness of these efforts and communicating | <p>Targets related to the following topics: ☑ Climate change mitigation, ☑ Biodiversity and ecosystems, ☑ Resource use and circular economy, ☑ Working conditions, ☑ Diversity and equal treatment, ☑ Health and safety, ☑ Human rights due diligence, ☑ Cyber and information security</p> <p>Metrics: ☑ Energy consumption and mix, ☑ Gross GHG emissions for scopes 1, 2 and 3, ☑ Metrics related to biodiversity and ecosystems, ☑ Resource inflows, ☑ Collective bargaining coverage and social dialogue, ☑ Adequate wages, ☑ Social protection, ☑ Work-life balance metrics, ☑ Characteristics of the undertaking's employees, ☑ Incidents of discrimination and other human rights incidents, ☑ Diversity metrics, ☑ Persons with disabilities, ☑ Remuneration Metrics, ☑ Health and safety metrics</p> |

ESRS 2, GOV-4 [TA]
RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

Amprion has established an internal control and risk management system for sustainability information (for short in German NH-IKS). The aim is to ensure that all essential sustainability information is collected, documented, controlled and reported in a systematic, transparent and audit-proof manner.

The NH-IKS is separate from Amprion's company-wide internal control system. The Accounting department is responsible for the accounting-related internal control system, to which the NH-IKS is also organisationally assigned. The NH-IKS is coordinated operationally by the Sustainability Team. While the accounting-related internal control system focuses on the correctness, completeness and reliability of financial reporting, the NH-IKS extends this control framework to sustainability data. The organisational integration of the NH-IKS into the accounting-related internal control system is intended to ensure that all report-relevant financial and non-financial information is provided in a reliable and complete manner.

The individual departments are responsible for collecting, preparing and quality-assuring the relevant sustainability information, while the central reporting team is responsible for coordination and ensuring that all legal and internal company requirements are met. External auditors assess the adequacy of the NH-IKS.

The sustainability risk management process includes both qualitative and quantitative criteria. To ensure the accuracy and completeness of qualitative data such as policies, actions and targets, each relevant section of text is approved by the responsible departments. Quantitative data – meaning all metrics and raw data required for reporting – is collected, broken down and documented by the responsible departments. Important control mechanisms, including plausibility checks and the dual control principle, are integrated into the data collection software, which is intended to increase traceability, process reliability and transparency.



STRATEGY

ESRS 2, SBM-1 [TA] STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Amprion's business model is shaped by the legal mandate for transmission system operators, which is defined in Section 11 of the Energy Industry Act (Energiewirtschaftsgesetz - EnWG) as follows: "Operators of energy supply networks are obliged to operate, maintain and optimise, reinforce and expand a secure, reliable and efficient energy supply network in a non-discriminatory manner and needs-based, insofar as this is cost-effective." Amprion is therefore a regulated company with a statutory mandate. The legislator and the Federal Network Agency, as the responsible regulatory authority, set the framework for its business activities. Amprion's products, services, customers, grid area and stakeholders are also subject to these regulatory conditions.

The core of Amprion's activities is therefore to operate its own transmission network and expand it needs-based. This includes the grid infrastructure on land and at sea. In this context, Amprion sees itself as an enabler of the energy transition and is paving the way for the decarbonisation of the electricity system as one of its strategic targets. Building on this, Amprion will invest around €42.1 billion in its transmission network by 2030 in accordance with its legal mandate. To meet the increasing demands on transmission capacity and flexibility, Amprion is also integrating innovative technologies into the grid.

In addition, Amprion performs cross-control-area tasks for the European electricity market. For example, the company coordinates electricity flows in northern Europe and acts as a hub for European electricity trading. The company also operates the most cross-border lines – known as interconnectors – among German transmission system operators, thus ensuring a more secure and affordable power supply.

The upstream value chain is characterised by the procurement of components and materials such as steel for grid expansion. Manufacturing capacities and external services are also procured to a large extent. The most important economic players in the upstream value chain for Amprion are manufacturers of electrical components such as conductor cables, underground cables, transformers, converter stations and steel masts, as well as construction companies. Amprion acts as a purchaser of these electrical components and construction services and uses them to ensure the needs-based expansion and stable operation of the transmission network as a central activity in its core business. As a transmission system operator, the value chain ends at the transfer points to customers who are directly connected to the transmission network. On the customer side, the special feature of the regional monopoly enshrined in the EnWG applies, whereby customers are assigned to transmission system operators on a regional basis. Customers are assigned to the segments "generation plants", "distribution system operators", "industry" and "storage operators" that are directly connected to the transmission network

(220 and 380 kV). The companies include, in particular, electricity-intensive consumers from the chemical, steel and aluminium industries. Households, businesses and a large number of renewable generation plants are connected to the energy infrastructure via the distribution system operators.

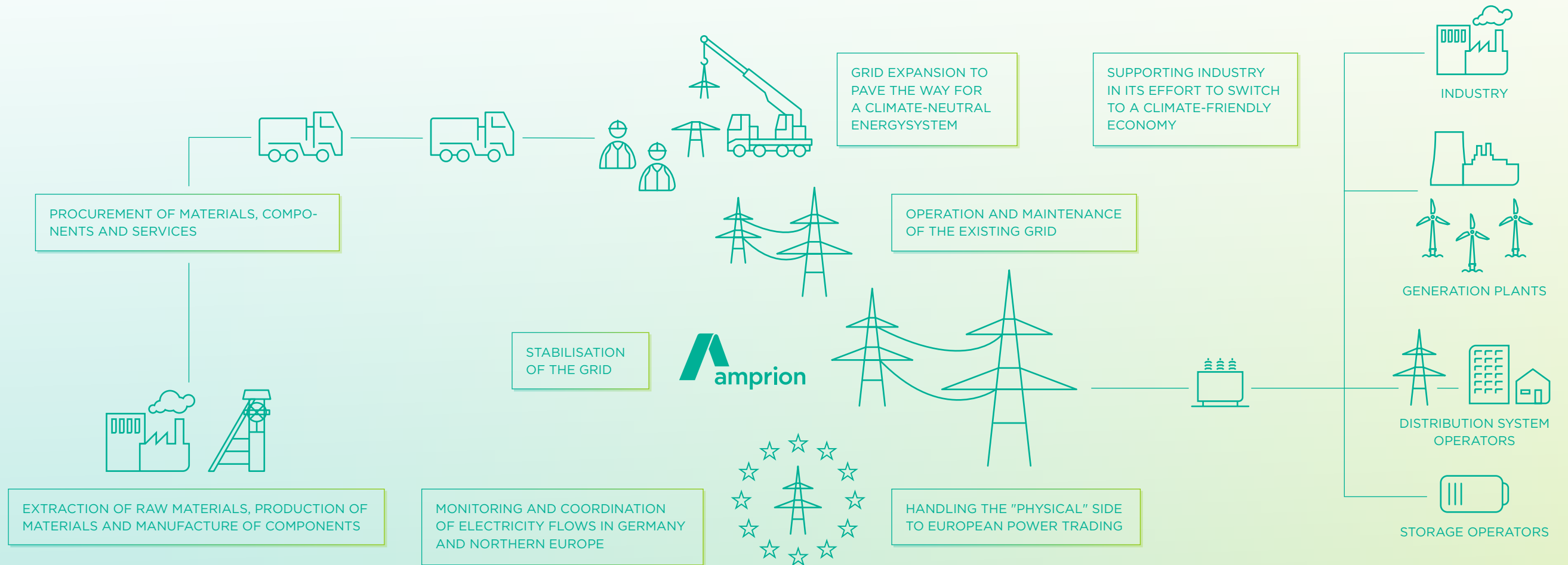
In accordance with financial reporting under International Financial Reporting Standards (IFRS), the Group is divided into two segments: "Transmission System Operation" and "Offshore Grid Connections". Further information on how total revenue is broken down by segment is provided in the [2025 Financial Report](#).

BUSINESS MODEL AND VALUE CHAIN

UPSTREAM VALUE CHAIN - DIRECT AND INDIRECT SUPPLIERS

OWN OPERATIONS

DOWNSTREAM VALUE CHAIN - CUSTOMERS



SUSTAINABILITY AS PART OF THE OVERALL STRATEGY

Amprion pursues three fundamental targets as part of its corporate strategy: the realisation of needs-based and cost-efficient grid expansion while maintaining secure grid operations, maximum system reliability and occupational safety; the focus of its own expertise on the future requirements of a resilient energy system and the proactive shaping of the power industry environment; and ensuring the profitability of its business activities and sufficient provision of the necessary debt and equity capital. Specific topics are assigned to each fundamental objective, including sustainability. Sustainable action is thus anchored at the core of the company's strategic orientation, in particular by enabling the energy transition and contributing to the decarbonisation of the economy. This focus is supported by a broad and holistic commitment to environmental and social issues and aspects of corporate governance.

To set up its sustainability commitment in a holistic and future-proof manner, Amprion carried out a strategic focus process in 2025 in line with the results of the double materiality assessment in accordance with the EFRAG Draft Simplified ESRS. The result of this process is the updated field of action model with the three dimensions "Environment" (E), "People" (S) and "Corporate Governance" (G). It forms the updated framework for Amprion's sustainability commitment, replacing the five fields of action that previously applied. Below the three dimensions are the topics associated with material sustainability-related impacts, risks and opportunities – which Amprion intends to address with the help of policies, actions and targets. To this end, the company has prioritised topics and developed measurable targets with the involvement of the specialist departments and the approval of senior management and the Management Board. The targets were formulated on the basis of prioritisation, taking into account legal requirements, ESG rating requirements, an industry comparison and the company's own priorities. The targets are based on concrete steps for achieving them, responsibilities and time horizons. Their progress is tracked as part of sustainability reporting. All information, including the general disclosure requirements for targets (GDR-T), can be found in the topic standards.



FIELDS OF ACTION



ENVIRONMENT

- Climate change
- Biodiversity and ecosystems
- Resource use and circular economy



GOVERNANCE

- Corporate culture and anti-corruption
- Supplier relations
- Cyber and information security



PEOPLE

- Working conditions
- Training and skills development
- Diversity and equal treatment
- Health and safety
- Human rights due diligence
- Public involvement in the project regions
- Community development

ESRS 2, SBM-2 [TA] INTERESTS AND VIEWS OF STAKEHOLDERS

Amprion operates in a diverse environment with various interest groups and stakeholders. The company therefore attaches great importance to regular, open and transparent communication with its stakeholders. Amprion's stakeholder management is largely decentralised and is carried out by the specialist department responsible for the relevant topic. The various specialist departments also convey the respective views and interests of stakeholders to the company, for example as part of the materiality analysis. Stakeholder communication takes many different forms and, depending on the topic, includes one-to-one meetings, specific Amprion formats and external events. An internal guideline on stakeholder management as a conceptual, company-wide superstructure ensures consistency and transparency in the dialogue with stakeholders. Among other things, it contains coordinated principles for dealing with stakeholder groups and ensures clear responsibilities and effective procedures in stakeholder management. This is intended to guarantee the greatest possible consistency in content in terms of presentation and approach about overarching stakeholder management activities.

Amprion defined its key stakeholder groups in 2025 as part of its materiality analysis. In accordance with the stakeholder definition from ESRS 1, the analysis examined which groups are potentially affected and/or are possible users of the Sustainability Report.



STAKEHOLDER GROUPS AND SELECTED FORMS OF DIALOGUE

Amprion's Management Board is informed about the interests and viewpoints of stakeholder groups in various ways. In the context of the materiality analysis, this is done by validating the results. This is because the perspectives of Amprion's key stakeholder groups are incorporated into the assessment of material impacts, risks and opportunities ([Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported](#)). Selected members of the Supervisory Board also receive the results of the analysis and thus information about the views of stakeholders. The personal participation of the Managing Directors in external stakeholder formats provides an opportunity for direct exchange with stakeholder groups on sustainability issues. These include, for example, the roadshow for investors and customer days. In addition, relevant concerns raised by stakeholder groups with the specialist departments are addressed as part of the regular exchange between the departments and the management. Regular exchanges between the Sustainability Team and the CFO also provide relevant insights into the views of interest groups on management. With regard to the internal stakeholder group of employees, works meetings, among other things, provide an opportunity to articulate interests to management. Employee views are also incorporated into the management and supervisory bodies through the composition of the Supervisory Board, half of which consists of employee representatives. The same applies to investors, whose interests are represented by shareholder representatives on the Supervisory Board.

STAKEHOLDER GROUPS AND SELECTED FORMS OF DIALOGUE

| Relevant stakeholder group | Understanding of the perspectives and interests of the relevant stakeholder group | Selected forms of dialogue |
|--|--|--|
| Customers and partners | Amprion's customers are directly connected to the transmission network and generally pay a corresponding grid fee for using the Amprion grid. Amprion's customer segments include industrial companies, distribution system operators, generation plants and storage facilities. Close cooperation with them is essential in order to avoid grid bottlenecks, drive forward decarbonisation, nurture innovation, plan investments in a targeted manner and thus successfully implement the energy transition. | Individual exchanges as well as at trade fairs (e.g. E-world), customer events, customer mailings and customer surveys |
| Suppliers | Suppliers provide key components, services and technologies that are necessary for the safe and reliable operation of the grid infrastructure. Their performance and innovative strength have a material influence on the implementation of grid expansion projects and the integration of renewable energies. Reliable, long-term planning and cooperation are crucial in this regard. | Supplier meetings, trade fairs, own events (e.g. Amprion Procurement Insights) |
| Affected parties in project regions | Stakeholders in project regions refers to private individuals affected by grid expansion as well as other interest groups such as local authorities, public authorities or agricultural associations responsible for the areas concerned. They are characterised by a wide range of interests. Constructive dialogue with them is key to supporting acceptance of the energy transition and accelerating the implementation of grid development projects. | Various communication formats such as public information markets or public consultation hours (🔗 Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy and 🔗 Actions and resources related to public involvement in project regions). |
| Politics and authorities | Politicians and authorities shape the regulatory framework, approval processes and funding mechanisms. Their decisions directly influence the planning, expansion and operation of the grid infrastructure. Close cooperation helps to efficiently achieve energy policy targets such as grid stability and the integration of renewable energies into the grid. | Individual exchanges and events in Berlin (e.g. kick-off event for the "Made in Germany" initiative) |
| Employees | Amprion employees contribute in many ways to grid expansion, secure grid operations, implementation of regulatory requirements, innovation and social acceptance. Through their work, they create the conditions for achieving the company's targets. In return, they expect attractive working conditions, varied tasks and activities, and opportunities for personal and professional growth. | Exchange via employee representatives on the Supervisory Board, works council, employee survey, Management Board information (🔗 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy) |
| Investors | Investors (equity and debt capital providers) provide the financial resources necessary for the expansion, modernisation and operation of the network infrastructure and ensure a balanced capital structure. Their interests are characterised by the desire to achieve an appropriate return. Investors may pursue a short- or long-term investment horizon. Transparency regarding the company's financial and non-financial performance also plays a decisive role for investors. Establishing and maintaining trusting relationships with investors is essential for raising funds to finance grid expansion targets and thus for the success of the energy transition. | Exchange via shareholder representatives on the Supervisory Board, individual exchange, investor meetings, roadshows, Amprion Bankers Day event |
| Science | Science provides new insights into topics such as system stability, grid planning, acceptance and artificial intelligence, which serve to integrate the energy system. The continuous exchange between science and practice supports the development of innovative technologies that are necessary for the safe, environmentally friendly and efficient further development of electricity grids, thus contributing to the sustainable transformation of the energy system. | Individual discussions (trade fairs, one-on-one meetings), Future Transmission Lab website and exchange formats, Amprion events such as the Energy Innovators Summit or similar in the future, innovation report, Amprion participation in cooperation formats with scientific involvement |
| Trade unions | Trade unions represent the interests of Amprion employees and thus contribute to social stability and job satisfaction within the company. Among other things, they play an important role in collective bargaining. Constructive cooperation with trade unions supports employer attractiveness in the long term. | Exchange via trade union representatives on the Supervisory Board, GBR/BR meetings, works meetings |
| Environment (represented by non-governmental organisations, authorities) | The expansion and operation of electricity grids can have an impact on ecosystems, biodiversity and the landscape. Environmental aspects therefore play a decisive role in the further development of the grid infrastructure for Amprion in terms of social acceptance, site selection and the approval process. Responsible use of ecological resources and the integration of environmental interests supports environmentally compatible grid development. | Public participation in planning and approval procedures, public information events, individual exchanges with specialist authorities |

ESRS 2, SBM-3 [TA]

INTERACTION OF MATERIAL IMPACTS RISKS AND OPPORTUNITIES WITH STRATEGY AND BUSINESS MODEL, AND FINANCIAL EFFECTS

As part of its materiality analysis, Amprion has identified material impacts, risks and opportunities in relation to climate change, biodiversity and ecosystems, resource use and the circular economy, its own workforce, the workers in the value chain, affected communities and business conduct. In addition, the company-specific issue of cyber and information security was assessed as material. The following table provides an overview of the material topics and sub-topics based on the list of topics in accordance with ESRS 1, including a reference to their brief description:

MATERIAL TOPICS AND SUB-TOPICS AT AMPRION

| ESRS standard | Sub-topics (according to ESRS 1) | Brief description of the impacts, risks and opportunities, including links to strategy and business model |
|--|---|---|
| Climate change (E1) | Climate change mitigation, energy | Climate change |
| Biodiversity and ecosystems (E4) | Drivers of biodiversity and ecosystem change, state of species, ecosystem services | Biodiversity and ecosystems |
| Resource use and circular economy (E5) | Resource inflows | Resource use and circular economy |
| Own workforce (S1) | Working conditions, training and skills development, diversity and equal treatment, health and safety | Working conditions Training and skills development Diversity and equal treatment Health and safety |
| Workers in the value chain (S2) | Health and safety, other labour-related human rights | Health and safety Human rights due diligence |
| Affected communities (S3) | Communities' economic, social and cultural rights | Public involvement in the project regions Community development |
| Business conduct (G1) | Corporate culture, including anti-corruption and bribery, management of relationships with suppliers, including payment practices, cyber and information security (entity specific) | Corporate culture and anti-corruption Supplier relations Cyber and Information security |

The material impacts, risks and opportunities are also summarised in the chapter [Material impacts, risks and opportunities contained in the sustainability statement and disclosure requirements in the sustainability statement](#). More detailed information, including the specific nature and location within the value chain, can be found at the beginning of each section. Amprion’s business model is based on a statutory mandate pursuant to Section 11 of the Energy Industry Act (EnWG). Unless otherwise stated, the underlying impacts, risks and opportunities arise directly from the fulfilment of this statutory mandate and thus from Amprion’s business model and strategy.

NON-MATERIAL TOPICS FOR AMPRION

| ESRS standard | Brief explanation for exclusion |
|------------------------------|---|
| Pollution (E2) | The separation between electricity generation and electricity transmission (unbundling) is enshrined in Germany in the Energy Industry Act (EnWG). Amprion’s core activity as a transmission system operator is limited to technical system responsibility for the safe and stable transmission of electricity. As Amprion does not operate any emission-intensive combustion or processing processes, there are no direct emissions of, for example, sulphur oxides (SO _x) and nitrogen oxides (NO _x). |
| Water (E3) | Transmission system operation does not involve any water-intensive processes. Direct water consumption is limited essentially to small amounts used internally for operational purposes. |
| Consumers and end-users (S4) | Amprion does not have any direct contractual relationships with consumers and/or end-users but supplies electricity to downstream distribution system operators and large, electricity-intensive industrial customers. Against this background, Amprion does not offer any products or services to individuals. |

FINANCIAL EFFECTS OF MATERIAL RISKS AND OPPORTUNITIES

As part of its 2025 materiality analysis, Amprion assessed sustainability-related risks in connection with four sub-topics as material ([Qualitative description of resilience to sustainability-related risks](#)). In addition, there are opportunities relating to climate change, working conditions, health and safety, equality and equal opportunities, Community Development, corporate culture and anti-corruption, as well as supplier relations.

The material sustainability-related risks did not materialise in the reporting year and therefore had no financial impact on Amprion’s financial position, financial demand and cash flow. In terms of opportunities, financial effects are currently quantifiable only in connection with the growth and investment opportunities arising from the legally binding climate targets and the associated grid expansion. The amount corresponds to the investment sum (CapEx) stated in connection with the grid expansion actions, which is reported in the table [CO₂ reduction targets, decarbonisation levers and actions](#) and in the section [EU Taxonomy](#). For all other opportunities, it is not possible to disclose financial effects at this point in time, as the effects cannot be identified separately. Based on the material risks and opportunities, no material adjustments to the reported assets and liabilities are expected in the coming reporting year.

RESILIENCE OF THE BUSINESS MODEL TO SUSTAINABILITY-RELATED RISKS

Sustainability-related risks are continuously monitored and managed by the specialist departments. Amprion has appropriate policies, actions and targets in place to mitigate risks, pursue opportunities and strengthen resilience. The following overview contains the current risk disposition in the area of sustainability, a qualitative description of resilience to risks and refers to policies and actions that contribute to risk mitigation. An assessment of the resilience of Amprion's business model in the face of physical and transitional climate risks can be found in section [Resilience in relation to climate change](#).

QUALITATIVE DESCRIPTION OF RESILIENCE TO SUSTAINABILITY-RELATED RISKS

| Sub-topic | Risk disposition and connection to the business model | Resilience description | Reference to relevant policies and actions |
|---|--|--|---|
| Diversity and equal treatment | Insufficient leadership opportunities for women can lead to a loss of highly qualified employees and, as a result, recruitment costs or project delays (Resilience and equal treatment). | Amprion has a gender parity and equal opportunities strategy in place to specifically support women in the overall workforce and in management positions. This is intended to help retain and develop female employees in order to minimise the risks of higher recruitment costs and project delays. | <p>Policies</p> <ul style="list-style-type: none"> Strategy for gender parity and equal opportunities Diversity Management Policy <p>Actions</p> <ul style="list-style-type: none"> Initiative "Women in Energy" |
| Health and safety | Breaches of occupational health and safety obligations can lead to legal proceedings and fines, as well as a loss of trust among stakeholders and investors (Resilience and safety). | The risk of legal proceedings and fines is minimised by occupational health and safety management certification in accordance with NLF/ILO-OSH 2001. The certification process also confirms compliance with the requirements of DIN EN ISO 45001:2023. The occupational health and safety management system takes into account the key legal obligations in occupational safety and is expanded and updated continuously to reflect new requirements. | <p>Policies</p> <ul style="list-style-type: none"> Occupational Health and safety Management System (OHSMS) |
| Corporate culture, including anti-corruption and anti-bribery | Corruption and bribery scandals can damage the company's public image and lead to a deterioration in ratings and associated financial consequences. (Resilience and anti-corruption). | Amprion has an established compliance management system in place to prevent and detect cases of corruption and bribery, thereby minimising risks. | <p>Policies</p> <ul style="list-style-type: none"> Compliance Management System (CMS) Anti-Corruption Policy |
| Cyber and information security | Potential cyberattacks and security incidents can impair the fulfilment of secure grid operations tasks and lead to reputational damage (Resilience and information security). | Amprion operates an ISMS in accordance with the IT security catalogue pursuant to Section 5c of the German Energy Industry Act (EnWG), which is being developed continuously and is certified in accordance with ISO/IEC 27001. Among other things, this includes established procedures, structures and control actions to mitigate cybersecurity risks. | <p>Policies</p> <ul style="list-style-type: none"> Information Security Management System (ISMS) |

MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

ESRS 2, IRO-1 [TA]

DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND MATERIAL INFORMATION TO BE REPORTED

Amprion has applied the procedure in accordance with ESRS 1 to identify and assess impacts (I), risks (R) and opportunities (O). The assessment of IROs as part of the materiality analysis is linked to Amprion's Group-wide risk management approach.

The scope of the analysis covers Amprion's own operations and the upstream and downstream value chain. The value chain stages, time horizons (short, medium and long term) and the relationship to human rights were assigned to each IRO individually. The consideration of Amprion's own operations is limited to Amprion's grid area in Germany. Based on Amprion's business model and specific activities, some topics are of particular importance. These include occupational safety in its own operations and for workers in the value chain, communities affected by grid expansion in project regions, biodiversity and company-specific topics such as Community Development (S3) and cyber and information security (G1). No separate focus was placed on any other issues. In order to take into account the interrelationships between impacts, risks and opportunities, the company has defined the risks and oppor-

tunities based on their impacts. All risks and opportunities are assigned to an impact to map the interdependencies.

Amprion used internal sources (reports, existing policies and other documents) and external sources as data sources and input parameters. External sources include rating requirements, sector benchmark analysis, sector- and topic-specific standards (including SASB), scientific reports (such as IPCC, ILO), official environmental documents and legal requirements for grid expansion, as well as international human rights sources (such as Amnesty International, Human Rights Watch). These cover relevant environmental, social and governance aspects. In addition, specialist staff with relevant expertise in relation to the ESRS thematic standards were involved in the preparation and evaluation of the IROs.

Based on the requirements set out in the ESRS, the responsible authorities assessed actual or potential positive and/or negative impacts on people or the environment in the short, medium or long term. The assessment criteria vary depending on the type of IROs, as defined in ESRS 1:

- **Actual positive impacts**
severity (extent and scope)
- **Potential positive impacts**
severity (extent and scope) and probability of occurrence

- **Actual negative impacts**
severity (extent, scope and irremediable character of the impact)
- **Potential negative impacts**
severity (extent, scope and irremediable character of the impact) and probability of occurrence
- **Risks and opportunities**
financial effect and probability of occurrence

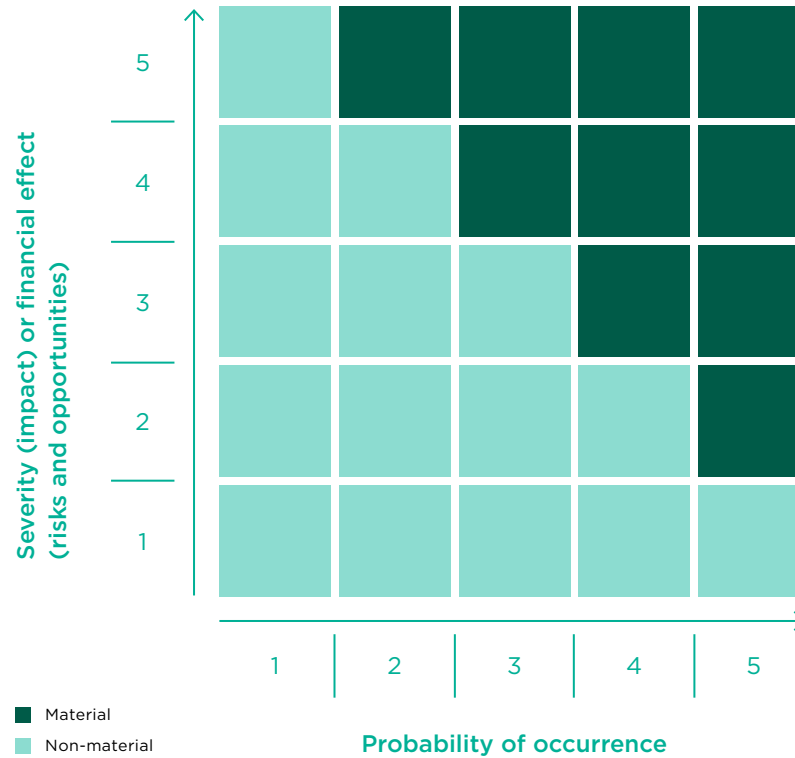
The severity is classified on a scale of one to five using the dimensions "extent", "scope" and "irremediable character of the impact". Amprion has used the existing scale from the Group-wide risk management approach to assess the probability of occurrence of the impacts, risks and opportunities. In the case of a potentially negative impact relating to human rights, severity takes precedence over probability of occurrence. Financial effects were assessed on a scale of one to five based on the damage classes from the Group-wide risk management approach or other qualitative dimensions. These include the impact on business targets, reputational risks, investigations by supervisory authorities and the involvement of the Management Board. Further risks can be found in the opportunity and risk report in the Group management report of the [2025 financial report](#).

To determine the materiality of potential impacts, risks and opportunities, the subject matter experts assessed the severity or financial effect in combination with the probability of occurrence using a matrix. Actual impacts were assessed based on severity only. No further qualitative thresholds were taken into account in addition to these quantitative thresholds. Mitigation actions and preventive policies and actions implemented for negative impacts were included in the assessment. No separate consideration was given to areas with increased risks of negative impacts in connection with specific activities, business relationships or regions.

Amprion involved affected stakeholder groups in the materiality analysis. This was done directly for internal stakeholders and indirectly for external stakeholders as part of the validation process. To this end, external stakeholder groups were assigned to specialist departments that understand their perspectives and have validated the results of the materiality analysis in a representative manner. This understanding is based on continuous dialogue with the respective external stakeholder groups along the entire value chain to ensure grid operations and compliance with relevant regulations. This dialogue takes place at the operational level within the specialist departments.

The materiality analysis underwent a multi-stage validation and approval process. The scope of the IRO inventory and the initial assessment were confirmed at a technical level by the relevant technical experts. In addition, the results were validated internally as part of a representative stakeholder analysis, which also included selected members of the Supervisory Board. The results of the materiality analysis were then validated and confirmed by the Sustainability Department and the Sustainability Steering Commit-

DECISION MATRIX FOR DETERMINING THE MATERIALITY OF POTENTIAL IMPACTS, RISKS AND OPPORTUNITIES



tee, which consists of the heads of various specialist departments. Finally, the results were submitted to the Management Board for final confirmation.

ESRS 2, IRO-2 [TA]
MATERIAL IMPACTS, RISKS AND OPPORTUNITIES CONTAINED IN THE SUSTAINABILITY STATEMENT AND DISCLOSURE REQUIREMENTS INCLUDED IN THE SUSTAINABILITY STATEMENT

During its materiality analysis, Amprion identified the topics listed in ESRS 2, SBM-3 [TA] as material on the basis of the assessed impacts, risks and opportunities ([Interaction of material impacts risks and opportunities with strategy and business model, and financial effects](#)). The following table contains a concise list of all material IROs. A more detailed overview and description of the material impacts, risks and opportunities, including their location in the value chain, can also be found at the beginning of each topic section.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| | Material topic | Brief description of the material impacts, risks and opportunities | Type of IRO | Value chain stage |
|---|--|--|-------------|-------------------|
| E | Climate change | Generation of greenhouse gas emissions because of own operating processes and electricity-related grid loss (Scope 1 and 2) | I- | OO |
| | | Indirect greenhouse gas emissions caused by procurement in the context of grid expansion (Scope 3) | I- | UV |
| | | Enabling the integration of renewable energies through grid expansion | I+ | OO/DV |
| | | Association involvement and knowledge transfer to promote a low-carbon economy | I+ | OO |
| | | Opening up material growth and investment opportunities as a result of statutory climate targets and the necessary grid expansion | O | OO |
| | Energy | Potential climate impact caused by the use of non-renewable energy sources for own locations and business travel | I- | OO |
| | | Increase in global energy consumption and CO ₂ emissions due to rising energy use in the production and transport of network expansion components | I- | UV |
| | Biodiversity and ecosystems | Interference with local ecosystems, resulting in biodiversity loss due to the construction and operation of infrastructure | I- | OO |
| | | Promotion of the establishment and spread of invasive species as a result of infrastructure construction and operation | I- | OO |
| | | Potential threat to protected animal and plant species and decline in local populations as a result of infrastructure construction and operation | I- | OO |
| Potential soil sealing, land degradation and long-term deterioration of soil functions as a result of infrastructure construction and operation | | I- | OO | |
| Resource use and circular economy | Contribution to resource scarcity through dependence on non-renewable resources and critical raw materials | I- | UV | |
| S | Working conditions | Social and health impacts on employees due to potentially inadequate remuneration and unreasonable working hours | I- | OO |
| | | Power imbalances and unfair working conditions due to potentially restricted employee rights | I- | OO |
| | | Increased employer attractiveness and career opportunities for potential employees | I+ | OO |
| | Financial security and mental well-being of employees through secure employment | I+ | OO | |

- I+ Positive Impact
- I- Negative Impact
- R Risk
- O Opportunity
- UV Upstream value chain
- OO Own operations
- DV Downstream value chain



- I+ Positive Impact
- I- Negative Impact
- R Risk
- O Opportunity
- UV Upstream value chain
- OO Own operations
- DV Downstream value chain

| Material topic | Brief description of the material impacts, risks and opportunities | Type of IRO | Value chain stage |
|---------------------------------|--|---|-------------------|
| | Improving work-life balance through flexible working models | I+ | OO |
| | Increased employee retention, lower turnover and thus increased productivity through secure employment | O | OO |
| Working conditions | Strengthening employer attractiveness and talent acquisition through flexible working arrangements | O | OO |
| Training and skills development | Building qualifications and skills through continuous training actions | I+ | OO |
| | Increasing job satisfaction, commitment and performance quality through training and further education opportunities | O | OO |
| S | Potential contribution to social inequality through unequal remuneration | I- | OO |
| | Potential impairment of working and living conditions due to violence, harassment and discrimination | I- | OO |
| | Promotion of economic and social participation through the inclusion of persons with disabilities | I+ | OO |
| | Promoting diversity for a more diverse and inclusive workplace | I+ | OO |
| | Hiring more women and focusing on gender parity for cultural change | I+ | OO |
| | Potential loss of skilled workers due to limited career opportunities for women | R | OO |
| | Potential loss of productivity and skilled workers due to lack of diversity actions | R | OO |
| | Increased job satisfaction and employer attractiveness as a contribution to corporate success through active gender equality | O | OO |
| | Increased productivity through fair remuneration and career opportunities | O | OO |
| | Diversity and equal treatment | Increased job satisfaction, employer attractiveness and innovative strength through diversity in practice | O |
| Health and safety | Potential work-related illnesses due to poor workplace conditions | I- | OO |
| | Increased risk potential for own employees because of non-compliance with occupational health and safety obligations | I- | OO |
| | Increased risk potential for service providers due to specific field of activity | I- | UV |



- I+ Positive Impact
- I- Negative Impact
- R Risk
- O Opportunity
- UV Upstream value chain
- OO Own operations
- DV Downstream value chain

| | Material topic | Brief description of the material impacts, risks and opportunities | Type of IRO | Value chain stage |
|---|---|--|-------------|-------------------|
| S | | Improvement of health and well-being through health-promoting preventive actions and services | I+ | OO |
| | | Possible legal risks and loss of trust as a result of occupational safety violations | R | OO |
| | Health and safety | Increased productivity and reduction in sickness-related failures through health-promoting preventive actions | O | OO |
| | Human rights due diligence | Potential human rights violations at Amprion suppliers based on industry- and country-specific risks | I- | UV |
| | Public involvement in the project regions | Promoting acceptance of the energy transition through early and transparent public involvement in grid expansion projects | I+ | OO |
| | | Increasing acceptance of the energy transition by committing to promoting the social and economic well-being of communities | I+ | OO |
| | Community development | Improved (re)financing conditions as a result of improved sustainability performance through the promotion of Community Development | O | OO |
| | | Increased satisfaction through company-wide cultural elements | I+ | OO |
| | Corporate culture | Increasing productivity through company-wide cultural elements | O | OO |
| | | Promoting integrity and legally compliant behaviour through preventive actions such as anti-corruption training | I+ | OO |
| G | | Potential impairment of investors' willingness to invest due to corruption and bribery scandals | R | OO |
| | Anti-corruption | Increasing employer attractiveness through clear definition and communication of corporate values | O | OO |
| | | Contributing to long-term and stable business relationships through fairness and reliability in business conduct and payment practices | I+ | UV |
| | | Stabilisation of upstream value chains through defined and ambitious sustainability criteria in the selection of suppliers | I+ | UV |
| | Supplier relations | Improvement of operational planning processes in procurement through long-term and stable business relationships | O | UV |
| | | Potential damage due to inadequate preventive and reactive information security actions | I- | OO |
| | Cyber and information security | Potential impairment of task performance, legal risks and reputational damage due to inadequate information security | R | OO |

The following overview contains the disclosure requirements presented in the Sustainability Report (ESRS index). No information has been included in this report by way of reference.

INDEX OF THE DISCLOSURE REQUIREMENTS PRESENTED IN THE GROUP SUSTAINABILITY REPORT [TA]

| Disclosure Requirement | Section |
|---|---|
| ESRS 2 - GENERAL DISCLOSURES | |
| BP-1 - Basis for preparation of the sustainability statement | Basis for preparation of the sustainability statement |
| BP-2 - Specific information if the undertaking uses phasing-in options | Specific information where the undertaking uses phasing-in options |
| GOV-1 - The role of the administrative, management and supervisory bodies in relation to sustainability | The role of the administrative, management and supervisory bodies in relation to sustainability |
| GOV-2 - Integration of sustainability-related performance in incentive schemes | Integration of sustainability-related performance in incentive schemes |
| GOV-3 - Statement on due diligence | Statement on due diligence |
| GOV-4 - Risk management and internal controls over sustainability reporting | Risk management and internal controls over sustainability reporting |
| SBM-1 - Strategy, business model and value chain | Strategy, business model and value chain |
| SBM-2 - Interests and views of stakeholders | Interests and views of stakeholders |
| SBM-3 - Interaction of material impacts risks and opportunities with strategy and business model, and financial effects | Interaction of material impacts risks and opportunities with strategy and business model, and financial effects |
| IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported | Description of the process to identify and assess material impacts, risks and opportunities |
| IRO-2 - Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement | Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement |

Disclosure Requirement

Section

E1 – CLIMATE CHANGE

E1-1 – Transition plan for climate change mitigation

[☑ Transition plan for climate change mitigation](#)

E1-2 – Identification of climate-related risks and scenario analysis

[☑ Identification of climate-related risk and scenario analysis](#)

E1-3 – Resilience in relation to climate change

[☑ Resilience in relation to climate change](#)

E1-4 – Policies related to climate change mitigation and adaptation

[☑ Policies related to climate change](#)

E1-5 – Actions and resources in relation to climate change mitigation and adaptation

[☑ Actions and resources in relation to climate change mitigation](#)

E1-6 – Targets related to climate change

[☑ Targets related to climate change](#)

E1-7 – Energy consumption and mix

[☑ Energy consumption and mix](#) including the following entityspecific information: – energy intensity

E1-8 – Gross scope 1, 2, 3 GHG emissions

[☑ Gross scope 1, 2, 3 GHG emissions](#) including the following entityspecific information: – greenhouse gas intensity

E1-9 – GHG removals and GHG mitigation projects financed through carbon credits

[☑ GHG removals and GHG mitigation projects financed through carbon credits](#)

E1-10 – Internal carbon pricing

[☑ Internal carbon pricing](#)

E1-11 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

Use of phase-in

Disclosure Requirement

Section

E4 - BIODIVERSITY AND ECOSYSTEMS

E4-1 - Biodiversity and ecosystems transition plan

No transition plan available

E4-2 - Policies related to biodiversity and ecosystems

[↗ Policies related to biodiversity and ecosystems](#)

E4-3 - Actions and resources related to biodiversity and ecosystems

[↗ Actions and resources related to biodiversity and ecosystems](#)

E4-4 - Targets related to biodiversity and ecosystems

[↗ Targets related to biodiversity and ecosystems](#)

E4-5 - Metrics related to biodiversity and ecosystems change

[↗ Metrics related to biodiversity and ecosystems change](#)

E5 - RESOURCE USE AND CIRCULAR ECONOMY

E5-1 - Policies related to resource use and circular economy

[↗ Policies, actions and targets related to resource use and circular economy](#)

E5-2 - Actions and resources related to resource use and circular economy

[↗ Policies, actions and targets related to resource use and circular economy](#)

E5-3 - Targets related to resource use and circular economy

[↗ Policies, actions and targets related to resource use and circular economy](#)

E5-4 - Resource inflows

[↗ Resource inflows](#)

E5-5 - Resource outflows

Not material

Disclosure Requirement

Section

S1 – OWN WORKFORCE

S1-1 – Policies related to own workforce

[Policies related to working conditions](#)
[Policies related to training and skills development](#)
[Policies related to diversity and equal treatment](#)
[Policies related to health and safety](#)

S1-2 – Engagement with own workforce and workers’ representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

[Engagement with own workforce, workers’ representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy](#)

S1-3 – Actions and resources related to own workforce

[Actions and resources related to working conditions](#)
[Actions and resources related to training and skills development](#)
[Actions and resources related to diversity and equal treatment](#)
[Actions and resources related to health and safety](#)

S1-4 – Targets related to own workforce

[Targets related to working conditions](#)
[Targets related to training and skills development](#)
[Targets related to diversity and equal treatment](#)
[Targets related to health and safety](#)

S1-5 – Characteristics of the undertaking’s employees

[Characteristics of the undertaking’s employees](#)
 including the following entityspecific information:
 - Number of apprentices/trainees
 - New hires by gender

S1-6 – Characteristics of non-employees in the undertaking’s own workforce

Not material

S1-7 – Collective bargaining coverage and social dialogue

[Collective bargaining coverage and social dialogue](#)

S1-8 – Diversity metrics

[Diversity metrics](#)
 including the following entityspecific information:
 - Proportion of women in the workforce and in management positions
 - Workforce by age group

S1-9 – Adequate wages

[Adequate wages](#)

S1-10 – Social protection

[Social protection](#)

Disclosure Requirement

Section

S1-11 - Persons with disabilities

[Persons with disabilities](#)

S1-12 - Training and skills development metrics

[Training and skills development metrics](#)
 including the following entity-specific information:
 - Number of internal training sessions
 - Participation in internal training sessions
 - Participation in external training sessions

S1-13 - Health and safety metrics

[Health and safety metrics](#)

S1-14 - Work-life balance metrics

[Work-life balance metrics](#)

S1-15 - Remuneration metrics

[Remuneration metrics](#)

S1-16 - Incidents of discrimination and other human rights incidents

[Incidents of discrimination and other human rights incidents](#)

S2 - WORKERS IN THE VALUE CHAIN

S2-1 - Policies related to workers in the value chain

[Policies related to health and safety](#)
[Policies related to human rights](#)

S2-2 - Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy

[Engagement with own workforce, workers' representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy](#)

S2-3 - Actions and resources related to workers in the value chain

[Actions and resources related to health and safety](#)
[Actions and resources related to human rights](#)

S2-4 - Targets related to workers in the value chain

[Targets related to health and safety](#)
[Targets related to human rights](#)

Disclosure Requirement

Section

S3 – AFFECTED COMMUNITIES

S3-1 – Policies related to affected communities

[Policies related to public Involvement in project regions](#)
[Policies related to community development](#)

S3-2 – Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy

[Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy](#)

S3-3 – Actions and resources related to affected communities

[Actions and resources related to public Involvement in project regions](#)
[Actions and resources related to community development](#)

S3-4 – Targets related to affected communities

[Targets related to public involvement in project regions](#)
[Targets related to community development](#)

S3-5 – Metrics (entity-specific)

[Metrics related to public involvement in project regions](#)
[Metrics related to community development](#)

G1 – BUSINESS CONDUCT

G1-1 – Policies related to business conduct

[Policies related to corporate culture, including anti-corruption and anti-bribery](#)
[Policies related to management of relationships with suppliers, including payment practices](#)
[Policies related to cyber and information security](#)

G1-2 – Actions and resources related to business conduct

[Actions and resources related to corporate culture, including anti-corruption and anti-bribery](#)
[Actions and resources related to management of relationships with suppliers, including payment practices](#)
[Actions and resources related to cyber and information security](#)

G1-3 – Targets related to business conduct

[Targets related to corporate culture, including anti-corruption and anti-bribery](#)
[Targets related to management of relationships with suppliers, including payment practices](#)
[Targets related to cyber and information security](#)

G1-4 – Metrics related to corruption or bribery

[Metrics related to corruption or bribery](#)

G1-5 – Metrics related to political influence, including lobbying activities

Not material

G1-6 – Metrics related to payment practices

[Metrics related to payment practices](#)

The following table contains all data points in accordance with ESRS 2, Appendix A, which are derived from other EU legislation, including information on materiality and their location in this report.

LIST OF DATA POINTS PRESENTED IN THE GROUP SUSTAINABILITY REPORT IN CONNECTION WITH OTHER EU LEGISLATION

| Disclosure requirement in ESRS | Title | SFDR reference ¹ | Pillar 3 reference ² | Benchmark regulation reference ³ | EU Climate Law reference ⁴ | Section |
|--------------------------------|--|-----------------------------|---------------------------------|---|---------------------------------------|--|
| ESRS 2 GOV-1 | Board's gender diversity | ● | | | | Composition of the management and supervisory bodies |
| ESRS 2 GOV-1 | Percentage of board members who are independent | | | ● | | Composition of the management and supervisory bodies |
| ESRS 2 GOV-3 | Statement on due diligence | ● | | ● | | Statement on due diligence |
| ESRS 2 SBM-1 | Involvement in activities related to fossil fuel activities | ● | ● | ● | | Not relevant |
| ESRS 2 SBM-1 | Involvement in activities related to chemical production | ● | | ● | | Not relevant |
| ESRS 2 SBM-1 | Involvement in activities related to controversial weapons | ● | | ● | | Not relevant |
| ESRS 2 SBM-1 | Involvement in activities related to cultivation and production of tobacco | | | ● | | Not relevant |
| ESRS E1-1 | Transition plan for climate change mitigation | | | | ● | Transition plan for climate change mitigation |
| ESRS E1-6 | GHG emission reduction targets | ● | ● | ● | | Targets related to climate change |

| Disclosure Requirement | Title | SFDR reference | Pillar 3 reference | Benchmark regulation reference | EU Climate Law reference | Section |
|------------------------|--|----------------|--------------------|--------------------------------|--------------------------|--|
| ESRS E1-7 | Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) | ● | | | | Energy consumption and mix |
| ESRS E1-7 | Energy consumption and mix | ● | | | | Energy consumption and mix |
| ESRS E1-8 | Gross Scope 1, 2, 3 GHG emissions | ● | ● | ● | | Gross GHG emissions of Scopes 1, 2 and 3 |
| ESRS E1-9 | GHG removals and carbon credits | | | ● | | GHG removals and GHG mitigation projects financed through carbon credits |
| ESRS E1-11 | Exposure of the benchmark portfolio to climate-related physical risks | | | ● | | Use of phase-in |
| ESRS E1-11 | Location of significant assets at material physical risk | | ● | | | Use of phase-in |
| ESRS E1-11 | Breakdown of the carrying value of real estate assets by energy-efficiency classes | | ● | | | Use of phase-in |
| ESRS E1-11 | Degree of exposure of the portfolio to climate-related opportunities | | | ● | | Use of phase-in |
| ESRS E2-4 | Amount of material pollutants emitted to air, water and soil | ● | | | | Not relevant |
| ESRS E3-1 | Water-related policies | ● | | | | Not relevant |
| ESRS E3-1 | Policy covering areas with-water stress | ● | | | | Not relevant |

| Disclosure Requirement | Title | SFDR reference | Pillar 3 reference | Benchmark regulation reference | EU Climate Law reference | Section |
|------------------------|---|----------------|--------------------|--------------------------------|--------------------------|---|
| ESRS E3-4 | Total water recycled and reused | ● | | | | Not relevant |
| ESRS E4-2 | Policy covering sites in or near biodiversity-sensitive areas | ● | | | | Policies related to biodiversity and ecosystems |
| ESRS E4-2 | Sustainable land/agriculture practices or policies | ● | | | | Policies related to biodiversity and ecosystems |
| ESRS E4-2 | Sustainable oceans/seas practices or policies | ● | | | | Not material |
| ESRS E4-2 | Policies to address deforestation | ● | | | | Not material |
| ESRS E4-5 | Activities negatively affecting biodiversity-sensitive areas | ● | | | | Locations in or near biodiversity-sensitive areas |
| ESRS E4-5 | Natural species and protected areas | ● | | | | Locations in or near biodiversity-sensitive areas |
| ESRS E4-5 | Land degradation, desertification, soil sealing | ● | | | | Policies related to biodiversity and ecosystems |
| ESRS E5-5 | Hazardous waste and radioactive waste | ● | | | | Not material |
| ESRS 2 IRO-2 | Risk of incidents of forced labour | ● | | | | Actions related to human rights |
| ESRS 2 IRO-2 | Risk of incidents of child labour | ● | | | | Actions related to human rights |

| Disclosure Requirement | Title | SFDR reference | Pillar 3 reference | Benchmark regulation reference | EU Climate Law reference | Section |
|------------------------|---|----------------|--------------------|--------------------------------|--------------------------|--|
| ESRS 2 GDR-P | Human rights policy commitments | ● | | ● | | Policies related to human rights |
| ESRS S1-1 | Processes and measures for preventing trafficking in human beings | ● | | | | Not relevant |
| ESRS S1-1 | Occupational risk prevention policy or management system | ● | | | | Policies related to health and safety |
| ESRS S1-2 | Grievance mechanism, including employee-related matters | ● | | | | Engagement with own workforce, workers' representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy |
| ESRS S1-13 | Rate of work-related accidents | ● | | ● | | Metrics for health and safety |
| ESRS S1-13 | Number of days lost to injuries, accidents, illness | ● | | | | Metrics for health and safety |
| ESRS S1-15 | Unadjusted gender pay gap | ● | | ● | | Remuneration metrics |
| ESRS S1-15 | Annual total remuneration ratio | ● | | | | Remuneration metrics |
| ESRS S1-16 | Incidents of discrimination | ● | | | | Incidents related to discrimination and human rights |
| ESRS S1-16 | Human rights incidents | ● | | ● | | Incidents related to discrimination and human rights |
| ESRS S2-1 | Processes and measures for preventing trafficking in human beings | ● | | | | Not relevant |

| Disclosure Requirement | Title | SFDR reference | Pillar 3 reference | Benchmark regulation reference | EU Climate Law reference | Section |
|------------------------|--|----------------|--------------------|--------------------------------|--------------------------|--|
| ESRS S2-1 | Code of Conduct | ● | | | | Policies related to human rights |
| ESRS S2-2 | Grievance mechanism | ● | | | | Engagement with own workforce, workers' representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy |
| ESRS S2-3 | Human rights incidents | ● | | ● | | Actions related to human rights |
| ESRS S3-3 | Human rights incidents | ● | | ● | | Human rights incidents connected to affected communities |
| ESRS S4-2 | Grievance mechanism | ● | | | | Not material |
| ESRS S4-3 | Human rights incidents | ● | | ● | | Not material |
| ESRS G1-1 | Policies consistent with United Nations Convention against Corruption | ● | | | | Policies related to corporate culture, including anticorruption and anti-bribery |
| ESRS G1-1 | Protection of whistleblowers | ● | | | | Policies related to corporate culture, including anticorruption and anti-bribery or compliance whistleblower system |
| ESRS G1-4 | Convictions and Fines for violation of anti-corruption and anti-bribery laws | ● | | | | Metrics related to corruption or bribery |
| ESRS G1-4 | Actions to address breaches of Standards of anticorruption and antibribery | ● | | | | Actions related to corporate culture, including anticorruption and anti-bribery |

¹ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability related disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1).

² Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation) (OJ L 176, 27.6.2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).

43 _____ **Climate change (E1)**

61 _____ **Biodiversity and ecosystems (E4)**

71 _____ **Resource use and circular economy (E5)**

73 _____ **EU Taxonomy**

ENVIRONMENT



CLIMATE CHANGE (E1)

As a transmission system operator, climate change mitigation is closely linked to Amprion's business model and strategy: through the legally regulated expansion of the grid, the company is enabling the increasing integration of renewable energies into the electricity system, thereby ensuring the ongoing decarbonisation of Germany and Europe. At the same time, the company's activities themselves contribute to climate change through direct and indirect greenhouse gas emissions along the entire value chain. A particular challenge is reducing emissions in the upstream value chain, which is characterised by the ongoing grid expansion and the purchase of emission-intensive services and components based on materials such as steel and copper. Amprion continuously monitors and analyses physical and transitional climate-related risks as part of its climate report ([🔗 Identification of climate-related risks and scenario analysis](#)). At present, none of the risks have been assessed as material. Amprion describes the financial risks associated with financing grid expansion in detail in the Group management report and in the consolidated financial statements in the [🔗 2025 financial report](#). In addition to the risks, grid expansion in connection with the legally mandated climate targets also presents Amprion with opportunities for innovation, growth and investment.

Specifically, Amprion has assessed the following impacts and opportunities in connection with climate change as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|---------------------------|-----------------------|--|---------------------------------------|-----------------------|
| | | Amprion causes greenhouse gas emissions (GHG) due to processes within its own operations (Scope 1 and 2) and thus contributes to climate change. A significant proportion of this is due to the purchase of electricity to compensate for grid losses, as German electricity generation is still based partly on non-renewable energies. | Own operations | E1-A1 |
| | Negative impact | Amprion causes (indirectly) Scope 3 greenhouse gas emissions (GHG) due to upstream processes, in particular through the purchase of services and goods for the operation and expansion of the transmission network and thus contributes to global climate change. | Upstream value chain | E1-A2 |
| | | By expanding and upgrading its grid infrastructure, Amprion is facilitating the increasing integration of renewable energies into the electricity system. This promotes the decarbonisation of its own operations and consumption sectors and reduces the need to ramp up conventional power stations as part of redispatch due to grid bottlenecks. | Own operations/downstream value chain | E1-A3 |
| | Positive impact | Through active involvement in relevant associations and through knowledge transfer and exchange, Amprion influences the industry and other stakeholders during the transition period to a low-carbon economy while maintaining system security. | Own operations | E1-A4 |
| Climate change mitigation | Financial opportunity | The climate targets adopted by law and the associated grid expansion present Amprion with considerable growth and investment opportunities. | Own operations | E1-C1 |
| Energy | | The consumption of energy from non-renewable sources to operate Amprion's own sites or for business travel can have an impact on the use of fossil primary energy sources and, particularly in the case of inefficient use, can contribute to climate change. | Own operations | E1-A5 |
| | Negative impact | Due to the increasing demand for services, components and materials for grid expansion, increased energy consumption from their production and transport can increase global energy consumption and, especially when using energy from non-renewable sources, increase CO ₂ emissions. | Upstream value chain | E1-A6 |

ESRS E1-1 [TA] TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

In addressing global warming, the EU aims to become climate neutral by 2050, with Germany aiming to achieve this by 2045. To this end, the German government is striving, among other things, to increase the share of renewable energies in the electricity generated to 80% by 2030 and to achieve a largely greenhouse gas-neutral power supply by 2045. Amprion is contributing to the achievement of these targets in two ways: on the one hand, by further developing the grid infrastructure, the company is enabling the increasing integration of renewable energies into the electricity system, thereby making a substantial contribution to the decarbonisation of the electricity sector and the associated consumption sectors. On the other hand, Amprion is working to reduce greenhouse gas emissions within its own company and along the value chain. The following applies: The operation and expansion of the transmission network is a legally enshrined task of Amprion. Therefore, no change to the company's product or service portfolio is possible in order to achieve decarbonisation of its business.

Amprion already has the essential elements of a climate transition plan in place, such as CO₂ reduction targets in conjunction with decarbonisation levers and actions, which are presented in the table [☞ CO₂ reduction targets, decarbonisation levers and actions](#). The individual elements are to be consolidated and formalised in a coherent plan in the course of 2026.

Amprion has set itself the following targets for reducing greenhouse gas emissions (GHG emissions): By 2032, direct (Scope 1) and indirect (Scope 2) emissions caused by the use of energy are to be reduced by 63% compared to 2017. Amprion plans to reduce indirect GHG emissions from the value chain (Scope 3) by 58.1% per kilometre of expanded and renewed transmission lines per year by 2032 compared to 2021. Both GHG reduction targets were approved by Amprion's management and are part of Amprion's strategic sustainability orientation and thus embedded in its business strategy. In addition, both reduction targets have been validated by the Science Based Targets initiative (SBTi), with the reduction target for Scope 1 and 2 in line with a 1.5 °C reduction pathway. Actions to achieve greenhouse gas reduction targets – such as grid expansion to integrate renewable energies into the electricity system as a key action to reduce grid loss-related CO₂ emissions – are at the heart of the overall business strategy.

Further background information on the targets and the status of target achievement can be found under [☞ Targets related to climate change](#).

The following decarbonisation levers are used to achieve the reduction targets for Scope 1, Scope 2 and Scope 3:

- **Scope 1:** Increasing energy efficiency and electrification of buildings and vehicles, reducing SF₆ by commissioning new switchgear and thus using new technologies.
- **Scope 2:** Expansion of the transmission network for the increased integration of renewable energies into the electricity market. As a result, the electricity purchased by Amprion for its own requirements and to compensate for grid losses increasingly comes from renewable sources. For legal reasons,

Amprion is not permitted to compensate for grid losses by using renewable energies directly (procurement or auto-generation) or to use guarantees of origin.

- **Scope 3:** Reduction of GHG emissions in emission-intensive services and components for grid expansion. To this end, GHG criteria are integrated into procurement and GHG reduction opportunities are evaluated in the technical design and specification of grid expansion projects. Another lever in the context of Scope 3.3 (fuel and energy-related emissions) is the extent of grid expansion, which has a positive effect on the intensity target in Scope 3.

Further information on the actions related to decarbonisation levers can be found under [☞ Actions and resources related to climate change mitigation](#).

CO₂ REDUCTION TARGETS, DECARBONISATION LEVERS AND ACTIONS

| Targets for 2032 by scope | Decarbonisation levers | Actions | Estimated contribution to CO ₂ reduction | | Financing (CapEx/OpEx) | |
|---|---|--|---|--|--|------------------------------------|
| | | | Achieved (base year – 2025) | Expected (2026 – target year) | Current (2025) | Planned for the future (2026–2030) |
| | Energy efficiency and electrification | Energy management action plan | | | | |
| | Substitution of climate-damaging gases | Testing and piloting SF ₆ -free voltage transformers and circuit breakers | 2,138 t CO ₂ e (2017–2025) | - 6,700 t CO ₂ e (2026–2032) | No significant operating expenses (OpEx) and/or capital expenditures (CapEx) | |
| Reduction of Scope 1 and 2 emissions by 63% compared to 2017 | Renewal and extension of the transmission network | Grid expansion actions | 595,337 t CO ₂ e (2017–2025) | - 887,200 t CO ₂ e (2026–2032) | €5.46 billion CapEx | €42.1 billion CapEx |
| | Lower-emission grid expansion projects | Actions to reduce GHG emissions in the upstream value chain | 2,135 t CO ₂ e/km (2021–2025) | - 3,800 t CO ₂ e/km (2026–2032) | No significant operating expenses (OpEx) and/or capital expenditure (CapEx) | |
| 58.1% reduction in Scope 3 emissions per kilometre of transmission lines expanded and renewed annually compared with 2021 | Renewal and extension of the transmission network | Grid expansion actions | 301 t CO ₂ e/km (2021–2025) | - 540 t CO ₂ e/km (2026–2032) | See above | See above |



INVESTMENTS RELATED TO THE TRANSITION PLAN

The implementation of actions related to the climate transition plan is primarily associated with capital expenditure (CapEx). The associated financial resources relate to investments for the renewal and extension of the transmission network in accordance with the provisions of Regulation (EU) 2020/852 (EU taxonomy). Amprion's CapEx for 2025 amounts to €5,461.5 million. For the period from 2026 to 2030, the planned CapEx totals €42.1 billion. The financial resources allocated for the implementation of the actions relate mainly to investments in property, plant and equipment. Amprion reports further information on the key performance indicators (KPIs) in connection with the EU taxonomy under [EU Taxonomy](#). No significant CapEx was incurred in connection with economic activities in the coal, oil and gas sectors during the reporting period. Information on the financial expenditure associated with the actions linked to the transition plan can be found in the table [CO₂ reduction targets, decarbonisation levers and actions](#).

LOCKED-IN GREENHOUSE GAS EMISSIONS

Amprion classifies emissions associated with grid loss arising from the operation of the transmission network, its most important asset, as locked-in emissions. In recent years, these emissions accounted for around 94% of total Scope 1 and Scope 2 emissions. In line with the SBTi reduction pathway for Scope 1 and Scope 2 emissions, cumulative greenhouse gas emissions for the years 2026 to 2030 inclusive will total around 3.1 million tonnes of CO₂. Emissions caused by grid losses will be reduced in line with the reduction target for Scope 1 and Scope 2. Grid expansion for the integration of renewable energies into the electricity system will make a significant contribution to this.

ESRS E1-2 [TA] IDENTIFICATION OF CLIMATE-RELATED RISK AND SCENARIO ANALYSIS

Amprion continuously analyses climate-related risks in its own operations as part of a company-wide working group and records the results in a climate risk report. This report has been approved by the management and was expanded in 2025 to include key requirements from the CSRD and the EU taxonomy. The focus was on the supplementary consideration of climate scenarios and the identification and assessment of transitional risks.

Risks are assessed using risk management methodologies by estimating the damage class and probability of occurrence for the short term (2025+), medium term (2040+) and long term (2060+). Suitable climate scenarios were included in this process. These include the Representative Concentration Pathways (RCP) of the Intergovernmental Panel on Climate change (IPCC) for physical risks and the Shared Socioeconomic Pathways (SSP) for transitional risks. For example, a medium scenario according to SSP2-4.5 was used to assess climate risks in grid planning, while high-emission scenarios according to RCP 2.6 and RCP 8.5 were used to assess flood risks at switching stations or impacts on underground cables. Each risk is assigned to at least one technically competent person who systematically identifies and assesses the risks, taking into account the respective climate projections.

Uncertainties in the application of climate models result from different emission scenarios, model structures, natural climate variability and limited spatial resolution. To reduce these uncertainties, Amprion interprets climate modelling results as ranges and links them to location-specific measurements and climate models that simulate thunderstorms and heavy rainfall (convection-resolving models) or take water and soil movements into account (hydro/geotechnical models). A pilot project launched in 2025 is expected to bring further improvements by taking the framework conditions of transmission system operators into account in an even more targeted manner. This should enable a more specific assessment of resilience and the prioritisation of adaptation actions.

In its analysis of physical risks, Amprion took into account climate hazards in accordance with the application requirements of Set 1 of the ESRS and the specifications of the EU taxonomy. The risk assessment was carried out on an aggregated basis for Amprion's most important assets - including cable infrastructure, overhead lines, offshore infrastructure, converters and switchgear - and took into account the impact on environmental management and approval processes. The company analysed transitional risks on the basis of the TCFD categories, now ISSB. Based on the risk categories "market", "technology" and "law/politics", the relevant departments reduced an initial risk catalogue to company-specific risks. For prioritised risks, an assessment of the transitional risk potential was carried out, taking into account various scenarios. In addition to the risks, Amprion also identified and assessed climate-related opportunities as part of its materiality analysis.

These arise from the legally mandated climate targets and the associated grid expansion, which offers Amprion significant growth and investment opportunities.

The results of the climate risk report form the basis for determining the materiality of climate-related risks for Amprion. The highest-rated risk is decisive for determining materiality in the context of the CSRD. In the reporting year, none of the transitional and physical risks reached the materiality threshold.

ESRS E1-3 [TA]

RESILIENCE IN RELATION TO CLIMATE CHANGE

Part of the climate risk report, and thus the analysis of climate risks, is the assessment of the resilience of the company's own strategy and business model to climate-related risks. This includes analysing the resilience of key asset structures such as underground cables, overhead lines and offshore and onshore substations, the robustness of planning and approval procedures, and examining transitional risks such as increasing regulation or commodity price developments. Uncertainties relating to the analysis of climate risks and the assessment of resilience are described under [🔗 Identification of climate-related risks and scenario analysis](#).

For the majority of risks, continuous monitoring has been determined to be sufficient at this point in time to enable early intervention in the event of changing probabilities of occurrence or damage potential. Preventive actions to reduce risk are only required in isolated cases. The result indicates that Amprion has a robust foundation for managing climate risks. The risks associated with climate change have been integrated into the risk management processes. Within this framework, the Risk Management Committee is developing targeted actions to minimise risk and is strengthening preventive strategies to increase corporate resilience.

Amprion also expects to gain further insights into the need for climate adaptation actions from the results of the tool-based pilot project on climate risk analysis. As part of the Innovation Alliance, Amprion is working with seven other transmission system operators to improve the resilience of the European electricity grid to extreme weather events and weather-dependent energy sources. In this context, the alliance launched a public tender in 2025.



ESRS E1-4 [TA] POLICIES RELATED TO CLIMATE CHANGE

Amprion’s policies relating to climate change are summarised in the following overview, considering the general requirements for policies (GDR-P).

CLIMATE CHANGE POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | IRO reference |
|--|---|---|--|---|
| GHG reduction in the upstream value chain | Reduction of GHG emissions in emission-intensive trades in grid expansion projects, thereby reducing the increase in Scope 3 emissions. | Indirect GHG emissions generated in the upstream value chain (Scope 3) | n.a. | E1-A2/E1-A6 |
| Supplier Code of Conduct | Sets out specific expectations for suppliers’ actions, including with regard to respect for and compliance with environmental standards and environment and climate change mitigation, including the reduction of GHG emissions (Supplier Code of Conduct) | Amprion suppliers | n.a. | E1-A2 |
| Forwarding waste heat to third parties | Creates the formal and technical conditions for the use of waste heat from converters by third parties in order to reduce their demand for fossil fuels. | Future converter locations of Amprion | n.a. | E1-A4 |
| Integrated environmental and energy management system in accordance with ISO 14001 and ISO 50001 | Framework for recording, evaluating and controlling environmental aspects (including emission reduction) with the aim of continuously improving environmental and energy-related demand and meeting legal requirements. | Own operations | Certified according to ISO 14001 and ISO 50001 | E1-A1/E1-A5 |
| Environment and Energy Policy | Lays down the principles for environmentally and energy-conscious action adopted by Amprion’s management. | Own operations | Reference to ISO 14001 and ISO 50001 | E1-A1/E1-A5 |
| Network Development Plan (NEP) | Serves as a central planning tool for the expansion of the German extra-high-voltage grid. It is drawn up every two years by Amprion and the other transmission system operators and reviewed and confirmed by the Federal Network Agency (BNetzA). The main objective is to increase the integration of renewable energies into the electricity system in order to achieve a climate-neutral electricity system by 2045. | Grid expansion in Amprion’s grid area | Regulated by the Energy Industry Act (EnWG) | E1-A1/E1-A2/E1-A3/E1-C1 |
| European 10-year network development plan (TYNDP) | Serves as a central planning tool for the expansion of the European electricity grid and is drawn up by the European Network of Transmission System Operators for Electricity (ENTSO-E) with the participation of all European transmission system operators. One of its targets is the increasing integration of renewable energies. | Grid expansion between the Amprion grid area and neighbouring countries | Regulated by EU Regulation (EU) No. 347/2013 on policies for trans-European energy networks (TEN-E Regulation) | E1-A1/E1-A2/E1-A3/E1-C1 |

FORWARDING WASTE HEAT TO THIRD PARTIES

Amprion will make waste heat, which is inevitably produced as a by-product during the operation of technical assets, usable in future and make it available to customers, particularly at converter sites. The company has developed a concept for this purpose. The tender for waste heat utilisation will be conducted on a non-discriminatory basis and in accordance with a market investigation procedure. The use of CO₂-free waste heat reduces primary energy consumption and thus contributes to environmental and climate change mitigation. In addition, its provision strengthens the regional heat transition.

INTEGRATED ENVIRONMENTAL AND ENERGY MANAGEMENT SYSTEM IN ACCORDANCE WITH ISO 14001 AND ISO 50001

Amprion maintains a certified, integrated environment and energy management system in accordance with the international standards ISO 14001 and ISO 50001. These certifications cover all Amprion sites. The basic idea behind these management systems is to increase ecological and energy efficiency, conserve resources and minimise environmental impact. A key environmental aspect is the company's GHG emissions, which Amprion regularly records and evaluates. At the same time, the company analyses its energy consumption in order to identify potential for increasing efficiency. Looking at both issues together makes it possible to derive actions that contribute to both reducing emissions and optimising energy use. Actions from the energy action plan have an impact on energy efficiency and energy consumption. They also contribute to reducing GHG emissions. In addition, Amprion also initiates and conducts monitoring of other actions to reduce emissions and GHG potential as part of its environmental management. These include actions to substitute SF₆. Coordination is concentrated in a dedicated staff department to ensure the proper implementation of the environmental and energy management system. The environmental protection officer is also a member of this department.

ENVIRONMENT AND ENERGY POLICY

Amprion has laid down key principles for environmentally conscious and energy-efficient action in its guidelines for the environment and energy. These were updated in 2025 and approved by the management. The principles include reducing emissions, continuously improving the environment and energy management system, complying with applicable legal and regulatory obligations, and pursuing an open information policy towards Amprion's stakeholders.



ESRS E1-5 [TA]

ACTIONS AND RESOURCES RELATED TO CLIMATE CHANGE MITIGATION

Amprion’s climate change mitigation actions are summarised in the following overview, considering the general requirements for actions (GDR-A). The link between the actions and the targets and decarbonisation levers in the context of Amprion’s climate transition plan, as well as information on the financing of the actions, can be found in the table [CO₂ reduction targets, decarbonisation levers and actions](#).

CLIMATE CHANGE ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related concept | IRO reference |
|--|--|-----------------------------------|---|---|--|
| Grid expansion actions | Grid expansion projects in Amprion’s grid area to increase the integration of renewable energies into the energy system. | Own operations, Amprion grid area | 2045 (analogous to the time horizon of the NEP) | Network Development Plan (NEP), European 10-Year Network Development Plan (TYNDP) | E1-A1/ E1-A2/ E1-A3/ E1-C1 |
| Energy management action plan | Bundle of planned and implemented site-specific actions to increase energy efficiency and energy savings, thereby reducing Scope 1 and Scope 2 emissions. | Own operations | 2032 (analogous to the CO ₂ reduction target) | Integrated environment management system and energy management system in accordance with ISO 14001 and ISO 50001; Environment and Energy Policy | E1-A1/ E1-A5 |
| Testing and piloting SF ₆ -free voltage transformers and circuit breakers | Testing of SF ₆ -free voltage transformers in our 220 and 380 kilovolt (kV) grids and cooperation with Siemens to pilot the first SF ₆ -free 420 kV vacuum circuit breaker in Germany. The aim is to gradually equip all operating facilities in a switchgear with SF ₆ -free technologies. | Own operations | 2032 (analogous to the CO ₂ reduction target) | Integrated environment management system and energy management system in accordance with ISO 14001 and ISO 50001; Environment and Energy Policy | E1-A1 |
| Actions to reduce GHG emissions in the upstream value chain | Reduction of GHG emissions in emission-intensive services and components in grid expansion projects, thereby reducing the increase in Scope 3 emissions. | Upstream value chain | 2032 (analogous to the CO ₂ reduction target) | GHG reduction in the upstream value chain | E1-A2/ E1-A6 |

GRID EXPANSION ACTIONS

The grid expansion actions taken, planned and defined by law by Amprion contribute to achieving the CO₂ reduction target in Scope 1 and Scope 2 ([🔗 Greenhouse gas reduction targets](#)). The expansion of the transmission network nurtures the integration of renewable energies into the electricity market, thereby leading to a lower-carbon electricity mix that offsets CO₂ emissions from increasing grid losses and covers the company's own electricity requirements.

ENERGY MANAGEMENT ACTION PLAN

The action plan for the energy management system comprises a bundle of planned and implemented site-specific actions to increase energy efficiency and save energy. These include both actions required by law in accordance with the Energy Efficiency Act (EnEfG) and voluntary actions. Examples include the use of waste heat in our own operations, the replacement of lighting, air conditioning and ventilation systems with more efficient alternatives, and the electrification of our company car fleet.

TESTING AND PILOTING SF₆-FREE VOLTAGE TRANSFORMERS AND CIRCUIT BREAKERS

Amprion is working to replace the greenhouse gas sulphur hexafluoride (SF₆) with alternative, more climate-friendly gases. This is essential for building climate-friendly substations in the future. Amprion is cooperating with manufacturers to increase the maturity of SF₆-free technologies under real operating conditions. Current examples include the testing of SF₆-free voltage transformers in our 220 and 380 kilovolt (kV) grids and Amprion's collaboration with Siemens Energy on the piloting of the first 420 kV vacuum circuit breaker in Germany's extra-high-voltage grid that completely dispenses with SF₆. To this end, both companies signed a letter of intent at CIGRE in Paris in August 2024.

ACTIONS TO REDUCE GHG EMISSIONS IN THE UPSTREAM VALUE CHAIN

The actions taken and planned by Amprion contribute to achieving the CO₂ reduction target in Scope 3 ([🔗 Greenhouse gas reduction targets](#)). They relate to the reduction of GHG emissions in emission-intensive services and components in grid expansion projects. To this end, GHG criteria are being integrated into the procurement process and GHG reduction opportunities are being evaluated in the technical design and specification of grid expansion projects.



ESRS E1-6 [TA]

TARGETS RELATED TO CLIMATE CHANGE

Amprion’s CO₂ reduction targets and other climate change-related targets are presented in the following tables, considering the general requirements for targets (GDR-T). More detailed information on target development in relation to the other targets can be found in the section on [Sustainability as part of the overall strategy](#).

GREENHOUSE GAS REDUCTION TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Baseline level | Current value (2025) | Target level (2032) | Related policies/actions |
|--|--|----------------------|-------------------------|-----------------------------------|----------------|----------------------|---------------------|---|
| Absolute CO ₂ reduction Scope 1 and 2 | Reduction of GHG emissions in Scope 1 and Scope 2 by 63% by 2032 | Own operations | 2032 (2017) | t CO ₂ e (absolute) | 1,418,936 | 821,461 | 525,006 | Policies : Integrated environmental and energy management system; Network Development Plan (NEP); European 10-year Network Development Plan (TYNDP) Actions : Grid expansion actions; Energy management action plan; Testing and piloting of SF ₆ -free voltage transformers and circuit breakers |
| Relative CO ₂ reduction Scope 3 | Reduction in GHG emissions in the upstream value chain (Scope 3) by 58.1% per kilometre of transmission line extended and renewed annually by 2032 | Upstream value chain | 2032 (2021) | t CO ₂ e/km (relative) | 7,533 | 5,098 | 3,156 | Policies : GHG reduction in the upstream value chain; Supplier Code of Conduct; Network Development Plan (NEP); European 10-year Network Development Plan (TYNDP) Actions : Grid expansion actions; actions for GHG reduction in the upstream value chain |

FURTHER TARGETS RELATED TO CLIMATE CHANGE MITIGATION

| Target | Target description | Scope | Target year (base year) | Unit | Basic level | Target level | Related policies/actions |
|----------------|--|----------------|-------------------------|-------------|-----------------------------|---|--------------------------|
| Carbon pricing | Development of a concept for internal CO ₂ pricing by the end of 2026. Further details can be found under Internal carbon pricing . | Own operations | End of 2026 | Qualitative | Currently no carbon pricing | Concept for internal carbon pricing available | |

The reduction targets will be achieved entirely without greenhouse gas removals, emission credits or avoided emissions. Monitoring will be conducted through annual greenhouse gas emissions accounting using recognised methods, including the Greenhouse Gas Protocol (GHG Protocol) ([GHG emissions](#)). The key decarbonisation levers and actions associated with the targets can be found in [transition plan for climate change mitigation](#), in particular in the table [CO₂ reduction targets, decarbonisation levers and actions](#). There were no changes to the targets, reference values or base years in the reporting year.

ABSOLUTE CO₂ REDUCTION SCOPE 1 AND 2

The target for Scope 1 and Scope 2 is a combined reduction target that covers all emission categories in Scope 1 and Scope 2 according to the [GHG inventory](#). With a share of 99.2%, the majority of the target relates to Scope 2 emissions, with only 0.8% of the reduction target relating to Scope 1 emissions. The majority of Scope 2 emissions are caused by the compensation of grid losses. Because the amount of grid losses depends, among other things, on the level of electricity demand, 2017 was chosen as the base year as it provides an adequate reference value for the future level of electricity demand.

The target considers all greenhouse gases and will be reported in CO₂ equivalents (CO₂e). In addition, all categories within Scope 1 and Scope 2 are covered by the target. The Scope 2 target is based on the location-based method. The target has been reviewed and confirmed by the Science Based Targets initiative and is aligned with the 1.5 °C pathway of the Paris Agreement.

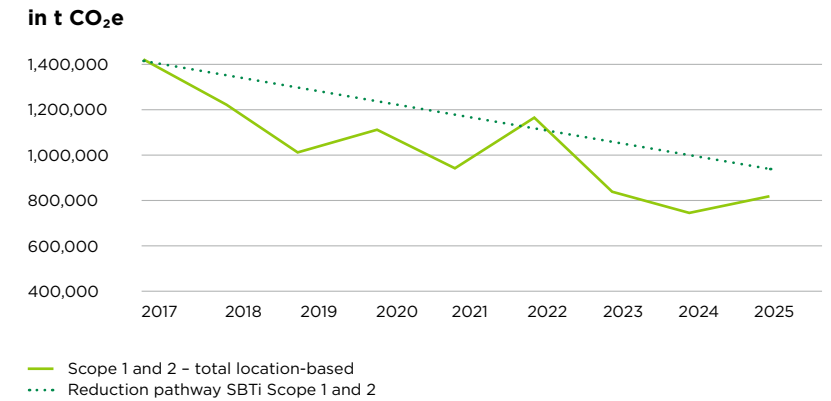
The target is based on projections of energy consumption, grid loss and the development of CO₂ intensity of electricity generation in Germany. Information from the grid development plan was taken into account. The target was approved by the management board in May 2022.

RELATIVE CO₂-REDUKTION IN SCOPE 3

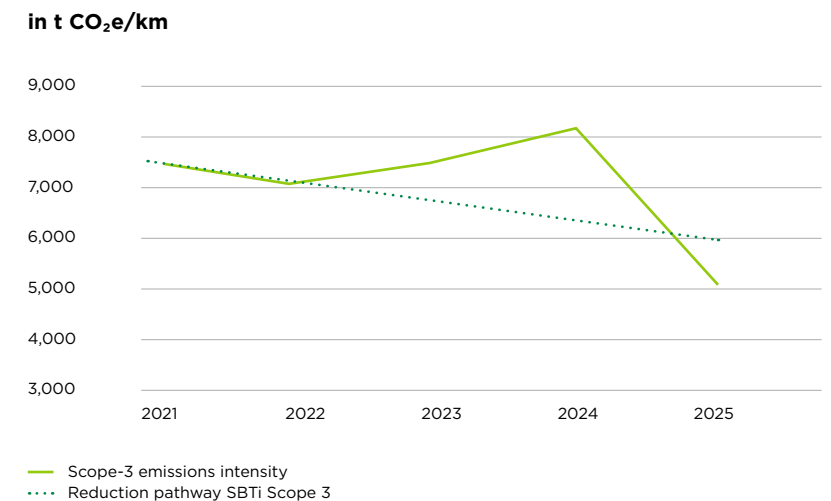
The intensity target defined for Scope 3 is measured in tonnes of CO₂ equivalent per annual network extension and renewal in kilometres. This takes into account the following interaction in connection with Scope 3 emissions: Because emission-intensive materials such as steel and copper are required for grid expansion, absolute Scope 3 emissions increase in line with grid expansion and are expected to rise to around 2,100,000 tonnes of CO₂ equivalent by 2032, compared with 1,046,343 tonnes of CO₂ equivalent in the base year 2021. At the same time, Amprion's grid expansion enables the increasing integration of renewable energies and thus contributes to a more climate-friendly electricity mix. The target refers to Scope 3 categories 3.1 to 3.7 in accordance with the GHG Protocol and takes all greenhouse gases into account. Categories 3.8 to 3.15 are not applicable to Amprion.

The target has been validated by the Science Based Targets initiative. The year 2021 was used as the base year for Scope 3. The reason for this is that Scope 3 emissions are influenced mainly by grid expansion and investments to enable the integration of renewable energies. In previous years, however, investments in grid expansion were lower, which makes 2021 a more meaningful reference year. The reduction target was approved by the Management Board in February 2023.

COMPARISON BETWEEN PLANNED AND ACTUAL REDUCTION OF SCOPE 1 AND SCOPE 2 EMISSIONS



COMPARISON BETWEEN PLANNED AND ACTUAL REDUCTION OF SCOPE 3 PER ANNUAL NETWORK EXPANSION AND RENEWAL IN KILOMETRES



METRICS

ESRS E1-7 [TA] ENERGY CONSUMPTION AND MIX

ENERGY CONSUMPTION AND ENERGY MIX

| Category | Unit | 2025 | 2024 ² | 2023 ³ | Δ 2025/2024 |
|---|------------|------------------------------|-------------------|-------------------|--------------|
| Total energy consumption | MWh | 152,133.7¹ | 152,677.1 | 154,420.0 | -0.4% |
| Total energy consumption from fossil sources | MWh | 65,300.2 ¹ | 65,843.4 | 71,853.9 | -0.8% |
| Fuel consumption from coal and coal products | MWh | 0 | 0 | 0 | 0% |
| Fuel consumption from crude oil and petroleum products | MWh | 9,049.8 ¹ | 9,036.7 | 9,092.1 | +0.1% |
| Fuel consumption from natural gas | MWh | 3,785.3 ¹ | 4,341.6 | 6,285.3 | -12.8% |
| Fuel consumption from other fossil sources | MWh | 0 | 0 | 0 | 0% |
| Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources | MWh | 52,465.1 ¹ | 52,465.1 | 56,476.5 | 0% |
| Share of fossil fuels in total energy consumption | % | 42.9 ¹ | 43.1 | 46.5 | -0.2%P |
| Total energy consumption of renewable sources | MWh | 86,833.5 ¹ | 86,833.5 | 82,566.2 | 0% |
| Fuel consumption for renewable sources, including biomass (also industrial and biological municipal waste, biogas, hydrogen from renewable sources, etc.) | MWh | 0 | 0 | 0 | 0% |
| Consumption from purchased or acquired electricity, heat, steam or cooling from renewable sources | MWh | 86,512.5 ¹ | 86,512.5 | 82,407.0 | 0% |
| Consumption of self-generated renewable energies, which are not fuels | MWh | 321.0 ¹ | 321.0 | 159.2 | 0% |
| Share of renewable sources in total energy consumption | % | 57.1 ¹ | 56.9 | 53.5 | +0.2%P |
| Total energy consumption from nuclear sources | MWh | 0 | 0 | 0 | 0% |
| Share of consumption from nuclear sources in total energy consumption | % | 0 | 0 | 0 | 0%P |

¹ This figure includes estimates. Further information can be found in the explanation of metrics.

² The figures for 2024 estimated in last year's report have been revised in this report based on actual consumption.

³ The metrics reported for 2023 were not included in the scope of the current audit.

FOSSIL ENERGY

- Total fossil energy consumption is the sum of crude oil and petroleum products, fuel consumption from natural gas, and consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources.
- Fuel consumption from crude oil and petroleum products consists of diesel and petrol consumption. Diesel and petrol consumption mainly consists of filling emergency power generators, consumption at the company's own filling stations and consumption by the vehicle fleet. The values are compiled using appropriate portals, software and consumption tables. The conversion factors for diesel/petrol fuels correspond to those of the Federal Office of Economics and Export Control dated 17 July 2024. Fuel consumption (diesel and petrol) for business trips with private cars or rental vehicles is not included.
- Natural gas fuel consumption is estimated in part on the basis of previous year's bills and in part on the basis of meter data. By using the net calorific value rather than the gross calorific value to calculate gas consumption, the calculation method deviated from that required by the ERFrag draft simplified ESRS.
- Consumption from purchased or acquired electricity, heat, steam or cooling from fossil sources corresponds to district heating consumption from fossil sources and energy consumption from purchased electricity multiplied by the fossil share of the electricity mix according to ENTSO-E, published by the German Federal Association of Energy and Water Industries. Electricity and district heating consumption for the reporting year is based on previous year's bills. Grid losses are not taken into account.

RENEWABLE ENERGY

- Consumption from purchased or acquired electricity, heat, steam or cooling from renewable sources, corresponds to district heating consumption from renewable sources and electricity from purchased electricity multiplied by the renewable share of the electricity mix according to ENTSO-E, published by the German Federal Association of Energy and Water Management.
- Consumption from self-generated renewable energies is electricity generated by PV for own use, which is based on the previous year's billing.

All estimates will be adjusted in the next reporting cycle based on the annual accounts.

ENERGY INTENSITY

| Category | Unit | 2025 | 2024 | 2023 ³ | Δ 2025/2024 |
|--|---------------|-------------------|------------------|-------------------|-------------|
| Total energy consumption from activities in climate-intensive sectors per net revenue from activities in climate-intensive sectors | MWh/million € | 26.2 ¹ | 28.2 | 35.4 | +7.0% |
| Total energy consumption (excluding grid loss) per installed load | MWh/MVA | 1.6 ¹ | 1.6 ² | 1.7 | 0% |

Total energy consumption does not include grid losses and is calculated from the total consumption of fossil and renewable energies as shown in the table [Energy consumption and mix](#). Total energy consumption corresponds to activities in climate-intensive sectors. As a voluntary key figure, Amprion specifies the energy intensity in relation to the installed load of the transformers. The data for this comes from factual data systems. To calculate the installed load of the transformers in MVA, the transformation level in the downstream high-voltage grids and the demand of the 380/220 kV extra-high-voltage level are taken into account. This is a structural feature in accordance with Section 10 Electricity Grid Fee Regulation (Stromnetzentgeltverordnung – STROMNEV) and Section 23C (1) Energy Industry Act (Energiewirtschaftsgesetz – EnWG).

¹ The figure is based on data, some of which is estimated, under "Energy consumption and mix"

² The figure for 2024, which was calculated in last year's report on the basis of estimates, has been revised in this report to reflect the adjusted actual figures.

³ The metrics reported for 2023 were not included in the scope of the current audit.

ESRS E1-8 [TA] GROSS GHG EMISSIONS FOR SCOPES 1, 2 AND 3

GHG INVENTORY

| Category | Unit | 2025 | 2024 ² | 2023 ³ | Δ 2025/2024 |
|--|--------------------------|------------------------------|-------------------|-------------------|---------------|
| Total GHG emissions | | | | | |
| Total GHG emissions (location-based) | t CO ₂ e | 2,915,671 ¹ | 2,064,556 | 1,736,717 | +41.2% |
| Total GHG emissions (market-based) | t CO ₂ e | 3,114,630 ¹ | 2,151,344 | - | +44.8% |
| Scope 1 | | | | | |
| Gross Scope 1 GHG emissions | t CO₂e | 8,533¹ | 8,962 | 6,558 | -4.8% |
| Diesel | t CO ₂ e | 2,129 ¹ | 2,246 | 2,314 | -5.2% |
| Petrol | t CO ₂ e | 276 ¹ | 157 | 104 | +76.0% |
| Natural gas | t CO ₂ e | 761 ¹ | 873 | 1,263 | -12.8% |
| SF ₆ emissions | t CO ₂ e | 5,355 ¹ | 5,675 | 2,865 | -5.6% |
| Refrigerant losses, air conditioning units | t CO ₂ e | 12 | 12 | 12 | 0% |
| Percentage of Scope 1 GHG emissions from the EU Emissions Trading System (EU ETS) | % | 0 | 0 | 0 | 0% |
| Scope 2 | | | | | |
| Gross location-based Scope 2 GHG emissions | t CO₂e | 812,928¹ | 744,340 | 830,451 | +9.2% |
| Own electricity consumption | t CO ₂ e | 42,323 ¹ | 41,460 | 44,980 | +2.1% |
| Grid losses | t CO ₂ e | 770,557 ¹ | 702,832 | 785,411 | +9.6% |
| District heating | t CO ₂ e | 48 ¹ | 48 | 61 | 0% |
| Gross market-based Scope 2 GHG emissions | t CO₂e | 1,011,887¹ | 831,128 | - | +21.7% |

¹ This figure includes estimates. Further information can be found in the explanation of metrics.

² The figures for 2024 estimated in last year's report have been revised in this report based on actual consumption, expenditure totals and activity data (GHG emissions).

³ The metrics reported for 2023 were not included in the scope of the current audit.

Scope 1, 2 and 3 greenhouse gas emissions are accounted for using recognised methods in accordance with the Greenhouse Gas Protocol (GHG Protocol). For Scope 1 and 2, emissions are converted into CO₂ equivalents based on emission factors. Scope 3 emissions in categories 3.1, 3.2 and 3.4 are calculated using the spend-based approach and primary information from manufacturers and suppliers. Amprion does not use CO₂ certificates. Furthermore, the company does not engage in any activities that cause biogenic greenhouse gas emissions. Amprion is not subject to the EU ETS and therefore does not have any Scope 1 greenhouse gas emissions covered by the emission trading system.

The values for Scopes 1-3 are to be regarded as preliminary due to the estimated energy consumption, activity data and expenditure totals.

The assumptions and principles used to determine the energy consumption required to calculate greenhouse gas emissions are described in the explanation of metrics of table [Energy consumption and mix](#).

METHODOLOGICAL EXPLANATIONS SCOPE 1 EMISSIONS:

- The refrigerant quantities correspond to the refill quantities documented in the course of the leak test required by the Chemicals Climate Change Mitigation Ordinance.
- The SF₆ quantities correspond to the time of refilling. It should be noted that this does not correspond to the time of leakage, as the operating facilities are technically highly sealed. The refilled quantity therefore corresponds to the quantity that was released over a certain period of time. All data relating to the refilling of SF₆ is entered into the system by certified staff for F-gases.

- When calculating SF₆ emissions, a global warming potential (GWP) of 24,300 over a period of 100 years was used, based on the 6th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).
- The CO₂ emission factors for fossil fuels are taken from the Federal Office of Economics and Export Control dated 20 May 2025.

METHODOLOGICAL EXPLANATIONS SCOPE 2 EMISSIONS:

- Hourly emission factor for the German electricity mix, published by [Green Grid Compass](#).
- Apart from electricity and district heating, Amprion does not purchase any energy sources (Scope 2) that lead to biogenic greenhouse gas emissions.
- The largest share of Scope 2 emissions is due to grid losses. Grid losses are an inevitable consequence of electricity transmission. Transmission system operators must compensate for these losses by conducting procurement activities for electricity in accordance with the current electricity mix on the basis of a non-discriminatory tender. Due to legal requirements, Amprion is not permitted to specifically procure electricity from renewable sources, guarantees of origin or similar (energy attribute claims) as part of its electricity procurement.
- The calculation of GHG emissions based on these procurement processes covers around 99% of the total amount of electricity procured.

| Category | Unit | 2025 | 2024 ² | 2023 ³ | Δ 2025/2024 |
|---|--------------------------|------------------------------|-------------------|-------------------|---------------|
| Scope 3 | | | | | |
| Gross Scope 3 GHG emissions | t CO₂e | 2,094,211¹ | 1,311,254 | 899,707 | +59.7% |
| Purchased goods and services (1) | t CO ₂ e | 381,136 | 273,136 | 190,779 | +39.5% |
| Capital goods (2) | t CO ₂ e | 1,593,744 ¹ | 927,969 | 594,505 | +71.7% |
| Fuel and energy-related activities (not included in Scope 1 or Scope 2) (3) | t CO ₂ e | 109,261 ¹ | 101,741 | 107,294 | +7.4% |
| Upstream transportation and distribution (4) | t CO ₂ e | 2,740 | 2,809 | 2,232 | -2.4% |
| Waste generated in operations (5) | t CO ₂ e | 2,602 ¹ | 1,247 | 1,259 | +108.7% |
| Business traveling (6) | t CO ₂ e | 847 | 890 | 630 | -4.8% |
| Employee commuting (7) | t CO ₂ e | 3,880 | 3,462 | 3,008 | +12.1% |
| Upstream leased assets (8) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Downstream transport (9) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Processing of sold products (10) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Use of sold products (11) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| End-of-life treatment of sold products (12) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Downstream leased assets (13) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Franchises (14) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |
| Investments (15) | t CO ₂ e | Not applicable | Not applicable | Not applicable | - |

¹ This figure includes estimates. Further information can be found in the explanation of metrics.

² The figures for 2024 estimated in last year's report have been revised in this report based on actual consumption, expenditure totals and activity data (GHG emissions).

³ The metrics reported for 2023 were not included in the scope of the current audit.

METHODOLOGICAL EXPLANATIONS
SCOPE 3 EMISSIONS:

- In the reporting year, there were no events or changes that had a relevant impact on the greenhouse gas emissions balance due to differences in the reporting periods of companies in Amprion's value chain and Amprion's reporting period.
- The majority of Scope 3 emissions, around 94% of total Scope 3 emissions, relate to the categories "Purchased goods and services", "Capital goods" and "Upstream transportation and distribution". These have so far been calculated primarily on the basis of spend-based emission factors. Amprion aims to gradually switch the accounting for these categories to primary data from suppliers or material-based emission factors. Around 5% of total Scope 3 GHG emissions in 2025 were derived on the basis of primary data, and around 3% on the basis of material-based emission factors. However, this does not necessitate a recalculation of the baseline year 2021 in accordance with the threshold value of the Science Based Target initiative.
- Transport emissions (category 3.4) are already partially included in the emissions for "Purchased goods and services". It is not yet possible to differentiate between them in the system.
- Scope 3 categories 8 to 15 are not applicable to Amprion, as the transmission of electricity does not cause any further emissions at the consumer end. Furthermore, Amprion does not operate any leased assets or have any franchises or investments.

- Amprion has no activities in the upstream value chain that cause biogenic greenhouse gas emissions.
- The respective energy consumption volumes and corresponding emission factors from the upstream fuel chain are used to account for fuel and energy-related activities (Scope 3.3). These include, in particular, grid losses, own electricity consumption and energy consumption from fuels and natural gas.
- Waste data is quantified using software and assigned to codes in the European Waste Catalogue.
- Business travel is accounted for using software and includes train journeys, flights and hotel stays. Information on rented vehicles is provided by an external service provider.
- For the emissions of commuting employees, the number of employees is multiplied by the average commute distance (values from the Federal Statistical Office) and the average use of various modes of transport in Germany.
- The reported Scope 3 emissions take into account the entire Amprion Group.

GREENHOUSE GAS INTENSITY

| Category | Unit | 2025 | 2024 | 2023 ³ | Δ 2025/2024 |
|--|-------------------------------|----------------------|----------------------|-------------------|-------------|
| Total greenhouse gas intensity | | | | | |
| Total GHG emissions (location-based) per net revenue | t CO ₂ e/million € | 502.8 ¹ | 381.6 | 398.0 | +31.8 % |
| Total GHG emissions (market-based) per net revenue | t CO ₂ e/million € | 537.1 ¹ | 397.6 | – | +35.1 % |
| Scope 1 and 2 | | | | | |
| Scope 1 and 2 emissions (location-based) per net revenue | t CO ₂ e/million € | 141.7 ¹ | 139.2 | 191.8 | +1.7 % |
| Scope 1 and 2 emissions (location-based) per transport kilometre | t CO ₂ e/(TWh*km) | 39.1 ¹ | 35.3 ² | 41.1 | +10.7 % |
| Scope 3 | | | | | |
| Scope 3 emissions per annual network extension and renewal | t CO ₂ e/km | 5,097.8 ¹ | 8,160.7 ² | 7,497.6 | -37.5 % |

As greenhouse gas intensity per net revenue is not representative in the context of Amprion's business model, alternative figures are provided here. For Scope 1 and 2, transport kilometres are used as a parameter for the amount of electricity transmitted in Amprion's grid. For Scope 3, the intensity target for Scope 3 GHG emissions is used. The Scope 3 intensity target refers to the annual extension and renewal of the length of transmission lines in kilometres in Amprion's transmission network.

¹ This figure is based on data that has been partially estimated in the GHG inventory.

² The figure for 2024, which was calculated in last year's report on the basis of estimates, has been revised in this report to reflect the adjusted actual figures.

³ The metrics reported for 2023 were not included in the scope of the current audit.

ESRS E1-9 [TA]

GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

Amprion is currently not involved in any projects for the removal or storage of greenhouse gases as part of its business activities, nor does it participate in climate change mitigation projects outside its value chain through the purchase of CO₂ certificates. Consequently, Amprion does not carry out any such initiatives as part of its business activities or through external climate change mitigation projects. Furthermore, Amprion does not currently intend to implement such actions in the future.

ESRS E1-10 [TA]

INTERNAL CARBON PRICING

Amprion has set itself the goal of designing an internal carbon price in the course of 2026. This will enable CO₂ reduction actions to be prioritised in terms of their CO₂ avoidance costs, thereby contributing to the cost-efficient achievement of the company's reduction targets. To this end, Amprion is setting up a cross-functional working group to define a concept for an internal carbon price and to design its operational implementation on the basis of conclusive empirical findings on internal carbon prices.



BIODIVERSITY AND ECOSYSTEMS

Amprion’s business activities are linked particularly to grid infrastructure actions involving interventions in local ecosystems. Specifically, the construction and operation of overground and underground grid infrastructure can have a potentially negative impact on local biodiversity and soil quality. At the same time, these activities can pose a threat to protected or endangered animal and plant species or encourage the establishment of invasive species. Comprehensive actions required by law, such as environmental impact assessments or compensation actions, as well as voluntary activities such as integrated Vegetation management (IVM) or bird protection policies and actions, help to prevent or reduce negative impacts.

Amprion has assessed the following impacts in connection with biodiversity and ecosystems as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|--|-----------------|---|-------------------|-----------------------|
| Drivers of biodiversity and ecosystem change | Negative impact | The construction of administrative buildings and the installation and operation of above-ground grid infrastructure on land and underground network infrastructure can lead to interference with local ecosystems and thus to biodiversity loss. | Own operations | E4-A1 |
| | | The construction and operation of overground and underground grid infrastructure on land can create conditions conducive to the establishment of locally invasive species, which in turn can have a negative impact on biodiversity. | Own operations | E4-A2 |
| State of species | Negative impact | The construction and operation of overground and underground grid infrastructure on land can pose a threat to protected or endangered animal and plant species, especially birds, and have a negative impact on the size of local species populations. | Own operations | E4-A3 |
| Ecosystem services | Negative impact | The construction and operation of overground and underground grid infrastructure on land can lead to soil sealing and thus impair the natural capabilities of the soil. Underground network infrastructure can also contribute to land degradation and thus worsen soil quality in the long term. | Own operations | E4-A4 |

LEGAL FRAMEWORK RELATED TO INTERVENTIONS IN ECOSYSTEMS

As part of the grid expansion process, legally required environmental assessments are carried out at various stages to identify negative impacts on nature and species and to minimise or eliminate them as far as possible through specific actions.

During the determination of requirements, the Federal Grid Agency examines possible environmental impacts associated with the grid development plan as part of a strategic environmental assessment (SEA) and records them in an environmental report. The results of the environmental assessment serve as an early warning system for the subsequent and more specific planning procedures. The environmental report, together with the grid development plan, is incorporated into the Federal Requirements Plan, which contains the line construction projects from the grid development plan that are essential for the power industry and for which there is an urgent need. The route corridors are then defined as part of federal sectoral planning (for cross-state expansion projects) or spatial planning procedure (for expansion projects within a federal state). SEA is also used here to minimise impacts on the environment. The exact route, the locations of the pylons and all other technical details within the route corridor are then bindingly determined in the planning approval procedure. The aim is to design the route in such a way that, after all interests have been weighed up by the authorities, the impact on people and nature is as little as possible. This is evaluated as part of so-called environmental impact assessments (EIA).

Both instruments – SEA and EIA – are enshrined in the Environmental Impact Assessment Act (Gesetz über die Umweltverträglichkeitsprüfung (UVPG)). While SEA is used in the higher-level planning phase (Federal Requirements Plan and Federal Sectoral Planning/Spatial Planning Procedure), EIA is used in the approval of specific projects (planning approval). The environmental assessments involve identifying, describing and evaluating the direct and indirect effects of a project on so-called protected resources. To this end, Amprion commissions external service providers (environmental assessors) who also propose actions to avoid, reduce or offset any environmental impacts that have been identified. The relevant specialist legislation forms the basis for the identification, description and assessment of a protected resource, which means that all environmental law requirements are considered in the assessments. SEA and EIA are carried out at the appropriate level and are designed to build on and complement each other. Furthermore, the provisions of the Federal Nature Conservation Act (Bundesnaturschutzgesetz – BNatSchG) (species protection, biotope protection, area and object protection, and intervention regulations) and the Natura 2000 assessment must be complied with. If necessary, external experts also conduct monitoring during the construction phase as part of ecological construction supervision to ensure that no environmental violations occur or, if they do occur, that they are reported and remedied accordingly.

Amprion has specialised departments to perform monitoring of compliance with the existing legal framework, including all requirements relating to nature and species protection. They are also responsible for ensuring that new or changing legal requirements in the field of specialist law are identified at an early stage and appropriately integrated into the planning and operational processes to minimise any negative consequences.

Through voluntary policies and actions, Amprion also contributes to improving the state of nature and protecting and nurturing species. This includes IVM, which provides for the maintenance of routes from an ecological perspective. Amprion also has policies for creating flowering meadows and installing nesting aids for birds on the overhead line pylons in its grid area ([🔗 Policies related to biodiversity and ecosystems](#)).



ESRS E4-2 [TA] POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Amprion's policies for managing impacts related to biodiversity and ecosystems are presented in the following table, considering the general disclosure requirements for policies (GDR-P). The policies related to IVM, flowering meadows and biodiversity, and soil protection each address the topic of "sustainable land use".

All policies related to biodiversity and ecosystems, such as IVM, apply regardless of whether the operating sites are located outside, inside or near areas requiring protection. In principle, several protection instruments in the sense of environmental precaution already interact within the framework of the approval of infrastructure projects in accordance with the Federal Nature Conservation Act (Bundesnaturschutzgesetz - BNatSchG) - from biotope protection (Section 30) to structured intervention regulations (Sections 13 ff.) and species protection assessments (Sections 44 ff.) to EIA. For infrastructure projects in or near ecologically sensitive protected areas, these generally applicable regulations may be supplemented by additional requirements. For example, Natura 2000 compatibility assessments (Section 34) may have to be carried out or area-specific regulations and prohibitions may have to be taken into account. All steps are closely interlinked and must be considered as early as the planning stage.

Amprion currently has no policies in place regarding the traceability of products, components and raw materials. Amprion's significant impacts in relation to biodiversity currently relate exclusively to its own operations, specifically to the existing transmission grids ([🔗 Overview of material impacts, risks and opportunities](#)). Amprion plans to consider the upstream value chain in a holistic biodiversity policy in the future, focusing on biodiversity risks among its direct suppliers.



POLICIES BIODIVERSITY AND ECOSYSTEMS

| Title | Description of content and purpose | Scope | Relationship to third-party initiatives or standards | IRO reference |
|---|---|--|--|---------------|
| Biodiversity Policy | Contains overarching targets, strategies and actions for the protection and restoration of biodiversity and ecosystems in grid projects. | Application to power line construction projects | Based on EU directives and regulations, the Federal Nature Conservation Act and supplementary state regulations | E4-A1 |
| Integrated Vegetation Management (IVM) | Includes regulations on the ecological maintenance of routes to safeguard safe grid operations while taking ecological aspects into account. | Application to all overhead lines throughout the grid area | n.a. | E4-A1/E4-A3 |
| Bird Protection Policies | Comprises the overarching approach to bird protection on overhead lines as well as specific policies for the regulated installation of bird markers on overhead lines and nesting aids on overhead line pylons in accordance with species protection legislation. | Application to all relevant overhead line sections throughout the entire grid area | Based on statutory species protection in accordance with Section 44 (1) and (5) of the Federal Nature Conservation Act (BNatSchG) and the relevant European legal requirements, in particular the Fauna-Flora-Habitat Directive (Directive 92/43/EEC) and the Birds Directive (Directive 2009/147/EC). | E4-A3 |
| Policy for Flowering Meadows and Biodiversity | Includes the plan to create flowering meadows as a voluntary contribution to promoting biodiversity on Amprion's property. | Application to land owned by Amprion at substations and operating sites | n.a. | E4-A1 |
| Soil Protection Policy | Describes, among other things, the extent and duration of the interventions for each underground cable project, as well as the planned soil protection-related work, and includes the soil protection plan and avoidance and mitigation actions. | Application for every underground cable project | Based on DIN 19639 (soil protection in the planning and implementation of construction projects) | E4-A4 |

BIODIVERSITY POLICY

The [Biodiversity Policy](#) (in German only) summarises Amprion’s legal and voluntary obligations to protect and restore biodiversity and ecosystems in the context of grid projects. It was adopted and signed by Amprion’s management in 2025. The overarching targets include compliance with the highest protection standards and the application of the precautionary principle and the requirement to avoid and minimise negative impacts on the environment and nature, especially in areas of particular ecological value. For unavoidable negative impacts, Amprion implements appropriate restoration and compensation actions to prevent net losses of biodiversity (“no net loss”). In addition, Amprion’s guideline sets out its commitment to creating positive added value for biodiversity, including through the integrated Vegetation management (“nature positive”).

INTEGRATED VEGETATION MANAGEMENT (IVM)

The [IVM](#) policy (in German only) aims to design route maintenance for the safe operation of overhead lines in such a way that interference with nature and the landscape is minimised and sustainably stable biotope structures in the area of Amprion’s lines are nurtured. With this established approach, Amprion aims to ensure that maintenance actions are carried out as gently as possible and that the habitats of the animals and plants found there are preserved and can develop. The maintenance actions are varied and adapted to local conditions. For example, sheep and goats graze on the six-kilometre-long extra-high-voltage power line between Viernheim and Lampertheim. They keep the pasture areas open and short, thereby nurturing species that are less competitive and require light.

POLICIES FOR BIRD PROTECTION

The overarching [Bird Protection Policy](#) (in German only) covers the general approach to reducing the impact on birds at overhead lines. It is supplemented by other specific policies. These include the concept for bird markers, which covers Amprion’s standardised procedure for installing bird markers on ground wires, and the [Policy for Nest Management](#), (in German only), which regulates the installation of nesting aids on overhead line pylons in accordance with species protection legislation. The actions set out in the policies have been established for many years.

POLICY FOR FLOWERING MEADOWS AND BIODIVERSITY

The policy aims to create numerous flowering meadows as a voluntary contribution to promoting biodiversity on Amprion’s property. The concept is scheduled to be implemented by 2028. This will be followed by an evaluation and further development of the concept.

SOIL PROTECTION POLICY

For each underground cable project, Amprion works with soil science experts to develop a soil protection concept as part of the approval documentation. This takes into account the local soil conditions along the route. The content requirements are specified in DIN 19639. Among other things, the soil protection concept describes the extent and duration of the interventions as well as the planned soil protection-related work. The most important components are the soil protection plan and avoidance and mitigation actions. The concept also contains information on the compaction sensitivity and moisture content of the soil, which is relevant for the use of machinery during construction work. Depending on the location, a concept for drainage or erosion control may also be necessary. In addition, specifications are defined for the subsequent work of the soil science construction supervision team.

ESRS E4-3 [TA]
ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Amprion’s actions and resources for managing impacts related to biodiversity and ecosystems are summarised in the following table, considering the general requirements for actions (GDR-A). The implementation of the actions does not require significant financial resources beyond the personnel resources allocated to the specialist departments.

ACTIONS FOR BIODIVERSITY AND ECOSYSTEMS

| Titel | Description and expected result | Scope | Time frame for completion | Related concept | IRO reference |
|---|---|--|----------------------------------|---|----------------------|
| Creation of flowering meadows and installation of insect nesting aids | Voluntary creation of flowering meadows and installation of insect nesting aids on suitable operational areas (e.g. substation sites, administrative sites, protected zones) to create added value for species protection at these locations. | Selected operational areas (e.g. substation sites, administrative sites, protected zones) in the Amprion grid area | Ongoing until 2028 | Policy for Flowering Meadows and Biodiversity | E4-A1 |
| Installation of bird markers | Installation of bird markers on ground cables as required by species protection law to increase the visibility of overhead lines in the birds’ flight paths and thus reduce the risk of collision. | Overhead lines in Amprion’s grid expansion area | Ongoing | Bird Protection Policies | E4-A3 |
| Installation of nesting aids | Installation of nesting aids on pylons for birds such as kestrels and peregrine falcons, based partly on specially developed nesting box standards | Overhead lines in Amprion’s grid expansion area | Ongoing | Bird Protection Policies | E4-A3 |



IMPLEMENTATION OF LEGALLY REQUIRED COMPENSATION ACTIONS

Amprion is legally obliged to address unavoidable environmental impacts during the construction and operation of the grid infrastructure by taking appropriate compensation actions. To this end, the company takes appropriate actions in accordance with legal requirements, in particular Sections 13 ff. of the Federal Nature Conservation Act (BNatSchG). The specific selection and design of the compensation actions are already determined during the approval process and are carried out in close consultation with independent environmental experts, local authorities, landowners and the responsible approval authority. Regional conditions and the specific protection needs of affected animal and plant species are considered.

The following types of compensation actions were implemented during the reporting period:

- **Species protection actions:** To prevent the triggering of prohibited circumstances in accordance with Section 44 BNatSchG, Amprion is, among other things, creating alternative habitats for birds. In the reporting year, for example, the company installed nesting aids for redstarts and little owls to compensate for the impact of the construction of the extra-high-voltage overhead line between Wesel and Utfoot. The aim is to preserve the breeding function of areas affected by construction work. In addition, Amprion is creating flower strips in suitable locations to preserve.
- **Nature conservation actions:** In order to address impacts on the extent and condition of ecosystems, Amprion compensates for the ecological value of the impairment by purchasing eco-points. In doing so, it often draws on eco-points generated by compensation actions that have already been implemented. In addition, Amprion also implements real compensation, such as orchard meadows on previously created extensive grassland or new hedges, in order to nurture biodiversity and compensate for any ecological damage. The protected resources of soil and landscape are compensated for in accordance with specific legal requirements. For example, Amprion is intensifying the cultivation of agricultural land or planting trees and shrubs that characterise the landscape. As a rule, however, these protected resources can be com-

pensated for through multifunctional actions together with compensation requirements from other legal regimes. One example of an action taken in the reporting year is the conversion of arable land into a species-rich hay meadow to compensate for interventions in the context of the construction project for the extra-high-voltage line between Osterath and Philippsburg.

- **Forestry actions:** In addition to nature conservation actions, Amprion also takes forestry actions that counteract the effects on the extent and condition of ecosystems. In particular, Amprion is converting existing farmland into forest (known as “initial afforestation”) and nurturing ecological forest conversion in suitable locations, that is encouraging the conversion of pure coniferous forests into more stable deciduous/mixed forests typical of the location. Corresponding actions were also implemented in the reporting year, including initial afforestation in the Lower Saxony municipalities of Sottrum, Südergellersen and Kirchgellersen.

ESRS E4-4 [TA]
TARGETS RELATED TO BIODIVERSITY AND ECOSYSTEMS

Amprion's targets in relation to biodiversity and ecosystems are set out in the following table, considering the general requirements for targets (GDR-T). The targets are based, among other things, on internal findings and many years of experience in nature and species conservation (for example in connection with the IVM) as well as on external strategies and initiatives such as the

EU Biodiversity Strategy and the National Biodiversity Strategy, which in turn are based on the scientific findings of the IPBES report from 2019 or the State of Nature Report from 2020. Further details on the development of the targets can be found in the section [Sustainability as part of the overall strategy](#).

BIODIVERSITY AND ECOSYSTEM TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Baseline level | Target level | Related policies/actions |
|--|---|---|-------------------------|-------------|---|--|---|
| Development of biodiversity strategy | Development of a consolidated biodiversity strategy by 2027 to embed the protection and promotion of species and habitats within our own operations in all phases of planning, construction and operation. It includes clear targets, actions and values to highlight Amprion's environmental responsibility. | Own operations | 2027 | Qualitative | Currently no consolidated biodiversity strategy developed, biodiversity guideline for grid projects established | Biodiversity strategy developed | |
| Implementation of biodiversity actions | Implementation of 40 additional individual actions to increase biodiversity in accordance with specially developed guidelines at substations and on company-owned land by 2030 | Substations or owned land in own operations | 2030 | Number | 55 individual actions currently implemented | Additional 40 individual actions implemented | Policies Policy for flowering meadows and biodiversity |
| Implementation of compensation actions | Implementation of 200 compensation actions by 2028 to continue pursuing a consistent net-zero strategy | Own operations | 2028 | Number | 0 | 200 | |
| Establishment of a reporting process for environmental incidents | Establishment of a mandatory reporting process for environmental incidents by 2027 for monitoring and reducing environmental incidents | Own operations | 2027 | Qualitative | Currently no reporting process for environmental incidents available | Reporting process established | |
| Development of IVM policy for underground cables | Development of an IVM concept for underground cable routes with subsequent implementation on at least 80% of the routes maintained by Amprion by 2030 | Underground cables in the grid area | 2030 | % | IVM concept for underground cables is being developed | > 80 % | Policies Integrated Vegetation Management |
| Expansion of IVM policy for new overhead line routes | Maintenance of at least 90% of suitable areas in new routes according to the IVM concept by 2030, while continuing to maintain existing routes | Own operations | 2030 | % | IVM concept for overhead lines established | > 90 % | Policies Integrated Vegetation Management |

METRICS

ESRS E4-5 [TA]

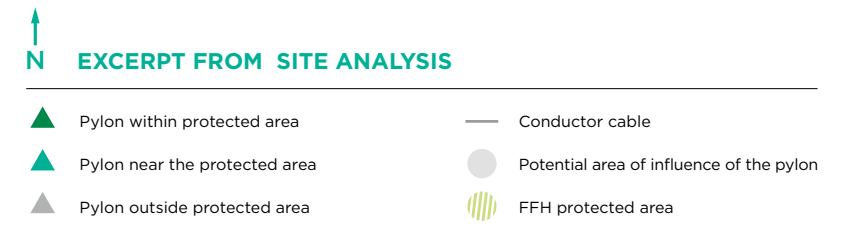
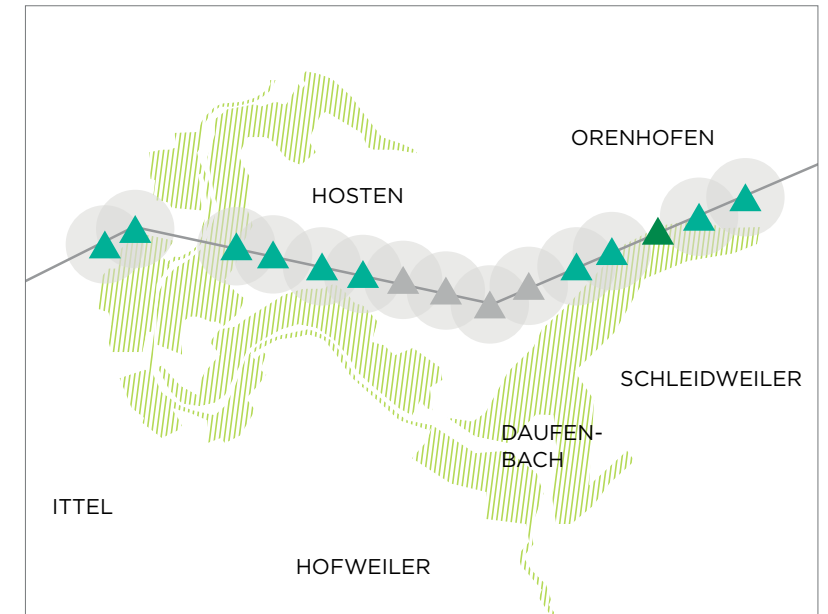
METRICS RELATED TO BIODIVERSITY AND ECOSYSTEMS CHANGE

LOCATIONS IN OR NEAR BIODIVERSITY-SENSITIVE AREAS

Amprion has aggregated and analysed the material impacts relating to biodiversity and ecosystems as part of its materiality analysis at the level of its most important assets. The sites that could potentially have an impact on biodiversity include the following asset types: administrative and operational sites, technical assets, pylons, overhead lines and underground cables. Activities related to the construction and operation of these asset groups were assessed as material. The impacts occur regardless of whether the assets are located in protected areas or not. An environmental assessment at the individual site level, on the other hand, is carried out as part of the approval process. For any negative impacts that are actually identified, preventive and compensatory actions must then be implemented.

Amprion’s grid area, including its grid infrastructure, covers a large area. The disclosure of locations in or near biodiversity-sensitive areas is therefore made on an aggregated basis for various constellations of the above-mentioned asset types and the following protected area categories: Natura 2000, RAMSAR areas, UNESCO World Heritage Sites, nature reserves, national parks and landscape conservation areas. Because overhead lines and underground cables cross areas above and below ground and therefore cannot be located at specific points, the company reports the distance in kilometres that these asset groups cross biodiversity-sensitive areas.

The table under [Number of sites in or near biodiversity-sensitive areas](#) shows the total number or kilometres of the relevant asset types and their number or distance in or near [biodiversity sensitive areas](#) according to the six protected area categories mentioned.



Schematic illustration, status: 2025

NUMBER OF SITES IN OR NEAR BIODIVERSITY-SENSITIVE AREAS

| | Administrative and operational sites and warehouses (number) | Technical assets (number) | Pylons (number) | Overhead lines (in km) | Underground cable (in km) |
|---|--|---------------------------|-----------------|------------------------|---------------------------|
| Total number/kilometres of sites | 14 | 179 | 17,807 | 5,673 | 87 |
| of which in or near biodiversity-sensitive areas | | | | | |
| Natura 2000 including fauna-flora habitats (Directive 92/42/EEC) and areas covered by the Birds Directive (2009/147/EC) | 1 | 19 | 3,104 | 1,344 | 9 |
| RAMSAR sites | 0 | 1 | 208 | 72 | 0 |
| UNESCO World Heritage Sites | 0 | 0 | 0 | 0 | 0 |
| Nature reserves, including nature parks and biosphere reserves | 2 | 25 | 2,373 | 884 | 6 |
| National parks | 0 | 0 | 0 | 0 | 0 |
| Landscape conservation areas | 7 | 84 | 9,240 | 2,951 | 38 |

OTHER BIODIVERSITY-RELATED METRICS

| Category | Unit | 2025 | 2024 | Δ |
|---|--------|-------|--------------------|-------|
| Maintenance based on integrated Vegetation management | ha | 8,506 | 8,542 ¹ | -0.4% |
| Flowering meadows at substations | number | 21 | 23 | -8.7% |
| Kilometres of power line with bird markers | km | 394 | 416 | -5.3% |

¹ The figure for 2024, which was estimated in last year's report, has been revised in this report to reflect the actual figure.

Technical assets include substations, switch-gear, cable transfer stations and operating facilities that are in operation and in which Amprion is the main owner. Operating sites in the immediate vicinity of substations are not considered separately in order to avoid duplication in the list. They are included in the radius of the location analysis. However, a separate assessment is made for a total of 13 operating sites that are not located in the immediate vicinity of existing assets.

In order to identify sites in or near biodiversity-sensitive areas, the geoinformation of the sites was compared with protected areas of international and national importance. A radius of 300 metres around all sites was recorded and it was determined whether these were located within the designated protected areas. This corresponds to the flight distances of most bird species and thus reflects the effective range of construction site activities, operations and stock.

The disclosure of the number or distance of asset types in the specified protection categories includes double counts. This is the case when individual assets fall into several protection categories.

MAINTENANCE BASED ON INTEGRATED VEGETATION MANAGEMENT (IVM)

This metric indicates how much of our overhead line routes are maintained taking ecological aspects into account. It is based on IVM plans, which map the areas of our overhead line routes. When the mapped areas are transmitted to a factual data system, the area size is automatically determined and added to a total sum.

FLOWERING MEADOWS

This indicator describes the total number of flowering meadows that have been created on our own suitable land.

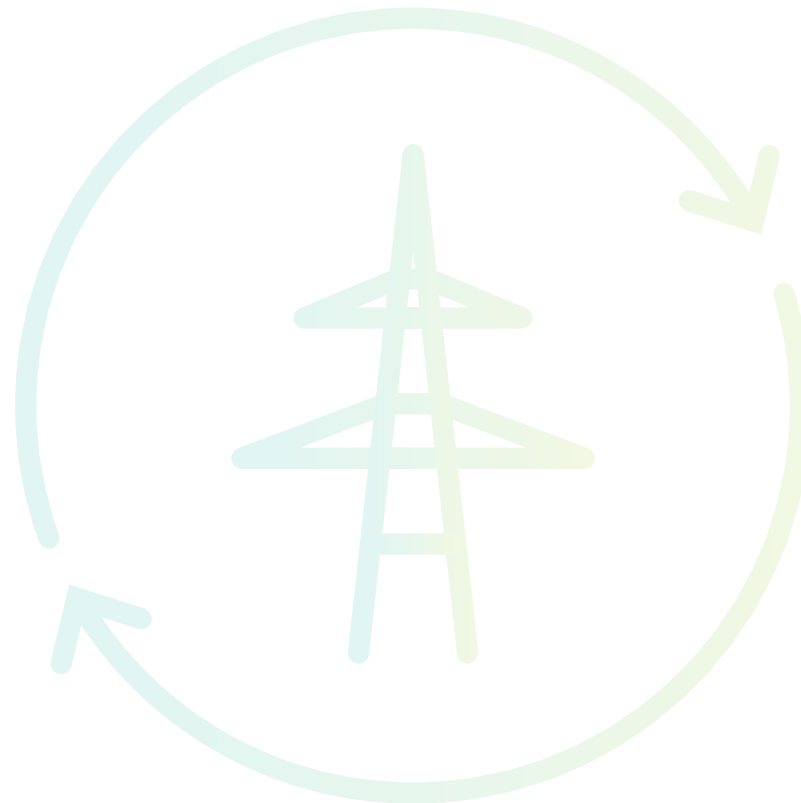
KILOMETRES OF POWER LINES WITH BIRD MARKERS

This indicator shows how many kilometres of power lines in the electricity grid are equipped with bird markers. The bird markers are maintained in a factual data system, which outputs the number of power lines with bird markers as a total.

RESOURCE USE AND CIRCULAR ECONOMY

Amprion has identified resource inflows as a key sub-topic in resource use and circular economy. This is due in particular to the current and future demand for large quantities of various components and materials for grid expansion. Steel and copper are needed particularly for operating facilities such as overhead lines, underground cables and transformers. By sourcing non-renewable resources and critical or strategic raw materials in the supply chain, the company contributes to their scarcity. Amprion can counteract this by purchasing and using durable and recyclable components and materials.

Specifically, Amprion has assessed the following impact in connection with resource use and circular economy as material:



ESRS E5-2, ESRS E5-3, ESRS E5-4 [TA] POLICIES, ACTIONS AND TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Amprion currently has no policies, actions or targets related to circular economy. Over the past two years, an interdisciplinary working group involving various departments has conducted a status analysis on resource use and circular economy. The focus was primarily on analysing input and output flows, combined with prioritising key materials. This created the basis for quantitatively recording the quantities of key materials obtained ([↗ Resource inflows](#)). The overarching target of the working group is to develop a circular economy strategy by 2028. This will contain specific targets and actions to promote a circular economy.

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|------------------|-----------------|---|----------------------|-----------------------|
| Resource inflows | Negative impact | In the course of grid expansion, Amprion is dependent on non-renewable resources and critical raw materials in the supply chain, thereby contributing to a shortage of resources. | Upstream value chain | E5-A1 |

METRICS

ESRS E5-4 [TA] RESOURCE INFLOWS

Due to the diversity and complexity of the components and materials procured for grid expansion, the completeness of transparency regarding all input materials used along the supply chain cannot be fully guaranteed. Against the backdrop of the disclosure requirement for material inflows, Amprion pursues a materiality-based reporting approach and prioritises components with high operational and ecological relevance. These include conductor cables, steel for pylons, transformers (including insulating oil), underground cables and components containing SF₆. This includes the following key materials, the weight and secondary share of which Amprion reports: steel, aluminium, copper, plastic, insulating oil and SF₆. Aluminium and copper are strategic and critical raw materials in accordance with Annexes I and II of the Critical Raw Materials Act.

Amprion is continuously working to improve data quality and transparency regarding material flows and their environmental impact, for example through close cooperation with suppliers and the gradual expansion of data queries.

WEIGHT AND RECYCLING RATE OF MATERIALS USED

| Key materials | Unit | 2025 |
|-----------------------------|----------|-----------------|
| Total weight | t | 32,601 |
| Steel | t | 27,319 |
| of which recycled materials | % | 93 ¹ |
| Aluminium | t | 1,991 |
| of which recycled materials | % | 0 |
| Copper | t | 2,078 |
| of which recycled materials | % | 50 ¹ |
| Plastic | t | 771 |
| of which recycled materials | % | 0 |
| Insulating oil | t | 439 |
| of which recycled materials | % | 0 |
| SF ₆ | t | 3 |
| of which recycled materials | % | 100 |

The weight and recycled content of key materials are initially recorded on the basis of prioritised components. The values for the individual materials are then added together for reporting purposes. Key materials are essential components of Amprion's grid infrastructure and therefore play a central role in the safe transmission of electricity. Steel is used mainly for pylons, conductor cables and transformers. Aluminium is the main conductor material for overhead lines and underground cables. Copper is used in transformers and underground cables, in particular, due to its conductivity. Plastic is used as an insulating, protective and housing material, especially in underground cables. Insulating oil is used in transformers for electrical insulation and cooling, among other things, and SF₆ is used as an insulating gas in gas-insulated switchgear.

Data acquisition is based on internal systems, supplier-specific data and external industry averages as a basis for estimates. For conductor cables, pylons, transformers and underground cables, the relevant key materials (steel, aluminium, copper, plastics, insulating oil) are accounted for on a weight basis. Where available, recycled content is requested from the supplier or assumed as an average value. Average values are based on credible industry sources such as data from the International Copper Association or the PW Consulting Information & Electronics Research Centre. No reliable data is currently available for aluminium, insulating oil and plastics, so a recycled content of 0% has been assumed for each.

¹ This figure includes estimates. Further information can be found in the explanation of metrics.

EU TAXONOMY

1. INTRODUCTION AND OBJECTIVE

With the European Green Deal, the European Union has committed to fundamentally transforming the economy in order to achieve climate neutrality by 2050. The EU Taxonomy Regulation [EU] 2020/852 establishes a unified classification system to identify environmentally sustainable economic activities.

Under the Taxonomy Regulation, economic activities are classified according to their contribution to the following six environmental objectives:

1. Climate change mitigation (CCM)
2. Climate change adaptation (CCA)
3. Sustainable use and protection of water and marine resources (WTR)
4. Transition to a circular economy (CE)
5. Pollution prevention and control (PPC)
6. Protection and restoration of biodiversity and ecosystems (BIO)

Economic activities and the associated revenue, capital expenditure (CapEx), and operational expenditure (OpEx) are considered taxonomy-eligible if they correspond to the economic activities

described in the annexes to the delegated acts on environmental objectives¹. Compliance with technical assessment criteria is not required for classification as taxonomy-eligible.

Economic activities already identified as taxonomy-eligible, and the related revenue, CapEx and OpEx, are only considered taxonomy-aligned if they cumulatively meet the following requirements of Article 3 of the Taxonomy Regulation [EU] 2020/852:

- They make a substantial contribution to at least one of the six environmental objectives pursuant to Articles 10 to 16;
- They do not significantly harm (DNSH) any of the other environmental objectives pursuant to Article 17;
- They are carried out in compliance with minimum safeguards pursuant to Article 18;
- They comply with the technical screening criteria established by the European Commission.

To implement the Taxonomy Regulation, Amprion has established structured analytical processes and assessed its economic activities against the applicable criteria. In a first step, Amprion determined whether taxonomy-eligibility exists (definition of the relevant activity within the Taxonomy Regulation). In a second step, taxonomy-eligible activities were assessed for taxonomy-alignment using the four-step approach described above. Based on the outcome of this review, Amprion determined the associat-

ed taxonomy-eligible and taxonomy-aligned revenue, CapEx and OpEx. The underlying scope of consolidation corresponds to that used for the Group's financial reporting (see [2025 Financial Report](#)).

In the following sections, Amprion reports on its taxonomy-eligible and taxonomy-aligned economic activity in accordance with:

- the Taxonomy Regulation [EU] 2020/852;
- the Climate Protection Regulation (Delegated Regulation [EU] 2021/2139) and the amendment (Delegated Regulation [EU] 2023/2485) as well as the supplementary Climate Protection Regulation (Delegated Regulation [EU] 2022/1214);
- the Environmental Protection Regulation (Delegated Regulation [EU] 2023/2486);
- the Disclosure Regulation (Delegated Regulation [EU] 2021/2178);
- the Delegated Regulation amending the taxonomy disclosure requirements (Delegated Regulation [EU] 2026/73);
- the Final Report on Minimum Safeguards published by the Platform on Sustainable Finance (2022); and
- the EU Commission's FAQ on the Taxonomy Regulation (up to October 2025).

¹ Climate Protection Regulation (Delegated Regulation [EU] 2021/2139) including the amendment (Delegated Regulation [EU] 2023/2485) and the supplementary Climate Protection Regulation (Delegated Regulation [EU] 2022/1214); Environmental Protection Regulation (Delegated Regulation [EU] 2023/2486).

2. DETERMINATION OF TAXONOMY-ELIGIBILITY

As one of Germany's four transmission system operators (TSOs), Amprion's primary economic activity is the "transmission and distribution of electricity" (economic activity 4.9) and thus the construction and operation of transmission grids that transport electricity via the extra-high-voltage and high-voltage grid (NACE code D 35.12).² Through the integration of renewable energies and the expansion of the grid to decarbonise energy systems, Amprion makes a substantial contribution to the EU's environmental objectives.

In accordance with the Climate Delegated Act (Delegated Regulation [EU] 2021/2139), the transmission and distribution of electricity is classified under the two environmental objectives of "climate change mitigation" and "climate change adaptation". Amprion therefore has a taxonomy-eligible economic activity with respect to these two environmental objectives. The other four environmental objectives are not taxonomy-eligible.

To avoid double counting, Amprion allocates its economic activity in full to "climate change mitigation" (environmental objective 1) and consequently reports CapEx of 0% for environmental objective 2 "climate change adaptation". The corresponding OpEx is classified as not material. Further taxonomy-alignment assessments are therefore carried out exclusively for the environmental objective of "climate change mitigation".

3. DETERMINATION OF TAXONOMY-ALIGNMENT

The results of the stepwise analysis for the 2025 reporting year are presented below in line with the requirements of Article 3 of the EU Taxonomy Regulation [EU] 2020/852.

3.1 ASSESSMENT OF SUBSTANTIAL CONTRIBUTION AND TECHNICAL SCREENING CRITERIA

Climate change mitigation (environmental objective 1)

Amprion's central location in Europe makes it a key player in the European electricity market. As part of the interconnected European transmission grid, Amprion is responsible for providing transmission grid capacity at interconnectors to France and Belgium, the Netherlands, Switzerland and Austria³. This satisfies the fundamental requirements for making a substantial contribution to the environmental objective of "climate change mitigation" under criterion (a) of Annex I of the Climate Delegated Act (Delegated Regulation [EU] 2021/2139) for Amprion's economic activity (4.9). Explicitly excluded from taxonomy-alignment - and therefore to be classified as non-taxonomy-aligned - is "infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 g CO₂e/kWh, measured on a life cycle basis" (see Delegated Regulation [EU] 2021/2139). Amprion has identified the relevant connections within the meaning of such "last-mile connections" and has treated them as non-taxonomy-aligned in determining its taxonomy-aligned KPIs.

With the exception of these "last-mile connections", Amprion's economic activity therefore makes a substantial contribution to the environmental objective of "climate change mitigation". It qualifies as an "enabling activity" within the meaning of Article 10 [1] [i] of Regulation [EU] 2020/852.

3.2 ASSESSMENT OF THE DO NO SIGNIFICANT HARM (DNSH) CRITERIA

DNSH 2 - Climate change adaption

Amprion has conducted a climate risk and vulnerability assessment and prepared a climate risk report for the 2025 financial year. In this context, material physical and transitional climate risks were analysed, including potential adverse impacts from heat waves, cold spells/winter spells, storms, flooding, droughts and forest fires on Amprion's economic activities. The identified climate hazards and their allocation to the relevant risk categories for the overall energy infrastructure, and specifically for the Amprion Group, are presented in the climate risk report. In addition to physical assets (e.g. cables, overhead line network, offshore infrastructure, substations), the assessment also covers permitting, planning and environmental management. For each identified risk, specific risk-avoidance and risk-mitigation strategies have been defined. The associated measures are designed to proactively address the challenges of climate change and strengthen the long-term resilience of the energy infrastructure.

According to the most recent analysis, Amprion has not identified any material physical climate risks for its economic activities for

² For a complete overview of Amprion's economic activities, see the [2025 Financial Report, Group management report - Group structure and business activities](#).

³ [2025 Financial Report, Fundamentals of the Group](#).

the 2025 financial year. Consequently, no investments in explicit adaptation measures were made in 2025.⁴ This underlines the effectiveness of the continuous monitoring processes based on the updates to the report of the Intergovernmental Panel on Climate change (IPCC) and the preventive measures implemented to ensure the resilience of the transmission grid to climate change. These measures include regular reviews, technological enhancements and cooperation with relevant stakeholders to remain at the forefront of technological and scientific developments. Examples include the ongoing optimization of air-conditioning systems for secondary equipment in substations and the monitoring of transformers using warning devices that indicate when relief measures are required. On this basis, there is no significant harm to environmental objective 2, “climate change adaptation”. For further information, see [E1-2](#).

DNSH 3 – Sustainable use and protection of water and marine resources

For Amprion’s taxonomy-eligible economic activity, no technical screening criteria have been defined for the environmental objective “sustainable use and protection of water and marine resources” in Annex A of Regulation [EU] 2021/2139. Accordingly, there is no significant harm with regard to this environmental objective.

DNSH 4 – Transition to a circular economy

Amprion complies with the requirements of German waste legislation. The German Circular Economy Act (Kreislaufwirtschaftsgesetz, KrWG) and its associated ordinances (e.g. the Commercial Waste Ordinance) transpose the European Waste Framework Directive into German law. Due to the binding European waste hierarchy enshrined in KrWG, all stakeholders are obliged to apply

the highest feasible level of waste treatment. In addition, Amprion has implemented a waste management plan. As a result, there is no significant harm to the environmental objective “transition to a circular economy”. For further information, see [E5](#) and [Waste management](#).

DNSH 5 – Pollution prevention and control

Amprion confirms its compliance with the guidelines of the International Finance Corporation (IFC) and operates both a certified occupational health and safety management system (ISO 45001) and an environmental management system (ISO 14001). Amprion’s economic activity also complies with applicable regulations and regulations limiting the impacts of electromagnetic fields on human health. Furthermore, the transformers and equipment in Amprion’s transmission grid do not contain polychlorinated biphenyls (PCBs). PCB-containing waste may only arise in very rare individual cases in the context of dismantling activities and is disposed of in accordance with the applicable regulations. Consequently, there is no significant harm to the environmental objective “pollution prevention and control”.

DNSH 6 – Protection and restoration of biodiversity and ecosystems

To protect and restore biodiversity and ecosystems, Amprion conducts environmental impact assessments (EIA) for all projects requiring approval under Directive 2011/92/EU. Throughout each project, the necessary avoidance, mitigation and remedial/compensatory measures are implemented in compliance with the German Federal Nature Conservation Act (Bundesnaturschutzgesetz, BNatSchG). Where projects are implemented in or near areas sensitive to biodiversity (including the Natura 2000 sites, UNE-

SCO World Heritage Sites, biodiversity hotspots and other protected areas), Amprion performs appropriate impact assessments pursuant to Directives 2009/147/EC (Bird Directive) and 92/43/EEC (Habitats Directive). Based on the results, suitable avoidance, mitigation and where necessary, compensatory/remedial measures are defined and implemented. Accordingly, there is no significant harm to the environmental objective “protection and restoration of biodiversity and ecosystems”. Further details are provided in sections [E4-2](#) and [E4-3](#).

3.3 ASSESSMENT OF COMPLIANCE WITH MINIMUM SAFEGUARDS

To ensure compliance with minimum safeguards in accordance with Article 18 of the Taxonomy Regulation [EU] 2020/852, Amprion follows the recommendations of the Platform for Sustainable Finance (see [Final Report on Minimum Safeguards \[2022\]](#)). The compliance assessment focuses on those core topics for which adherence to minimum safeguards at company level is deemed essential on the basis of relevant EU and international standards. This applies in particular to the areas of human rights, bribery and corruption, taxation and fair competition. Amprion complies with all requirements defined in the context of the minimum safeguards and considers this compliance to be minimum standard for responsible corporate conduct.

Amprion is committed to protecting human rights and the environment as central pillars of its corporate responsibility. The Group aligns its actions with internationally recognised frameworks, including the OECD Guidelines for Multinational Enterprises, the principles of the UN Global Compact, the ILO Core Labour Standards, the UN Guiding Principles on Business and Human Rights and the International Bill of Human Rights.

⁴ Consequently, the share of the Amprion Group’s total CapEx in 2025 that could potentially be considered for “climate change adaptation” is 0%.

In line with this commitment, Amprion issued a policy statement on the protection of human rights in 2024 and established a corresponding risk management and complaints mechanism. Amprion has also implemented an anti-corruption policy which, together with the Compliance guideline and the Code of Conduct, underpins the Group's responsibility to prevent, detect and actively address bribery and corruption. New employees are required to complete training on compliance and fair competition. A whistleblowing system allows employees to report violations or suspected misconduct anonymously at any time. Amprion advocates the recognition, support and observance of fundamental values throughout the entire value chain. The Supplier Code of Conduct sets out specific expectations regarding environmental protection and respect for human rights in the supply chain. Together with the Code of Conduct, it forms part of the contractual basis with suppliers through Amprion's General Terms and Conditions of Purchase and Payment. For further information, see [S1](#), [S2](#) and [G1](#).

To prevent unlawful tax avoidance and abusive practices, Amprion has implemented digital, audit-proof documentation and continuous monitoring of tax-relevant processes, risks and controls, including accounting-related internal control system.

3.4 SUMMARY

Overall, Amprion's economic activity meets the criteria for taxonomy-alignment, with the exception of "last-mile connection" because:

- Amprion makes a substantial contribution to "climate change mitigation" (environmental objective 1);
- none of the other environmental objectives are significantly harmed (DNSH) by Amprion's economic activity;
- Amprion's economic activity is carried out in compliance with minimum safeguards; and
- Amprion's economic activities comply with the technical screening criteria established by the European Commission.

4. DISCLOSURE OF KPIS

Definition and method of determination

Amprion complies with the reporting obligations arising from the EU Taxonomy in its currently applicable version. To determine the key performance indicators (KPIs) to be disclosed, taxonomy-aligned revenue or CapEx [numerator] is set in relation to total revenue or taxonomy-eligible CapEx in accordance with Taxonomy Regulation [denominator]. Amprion classifies its OpEx as not material to its business model within the meaning of the Taxonomy Regulation ([KPIs for OpEx](#)). To avoid double counting, each economic activity identified at Amprion is assigned to one single economic activity under the EU Taxonomy; in Amprion's case, this is economic activity 4.9. Where the Taxonomy Regulation requires economic activities to be allocable to several environmental objectives, Amprion elects to report under the objective "climate change mitigation".

The methodology for determining the key figures for revenue, CapEx and OpEx in accordance with the definitions of the Taxonomy Regulation, is outlined below.

KPIs for revenue

Revenue corresponds to Group revenue as reported in the consolidated income statement prepared in accordance with International Financial Reporting Standards (IFRS).⁵ It comprises both "Revenue from contracts with customers" (IFRS 15) and "Other revenue". For the 2025 reporting year, total Group revenue amounts to €6,137.3 million [denominator] ([2025 Financial Report, Note \[1\] Group revenue](#)).

The taxonomy revenue ratio is determined by relating this total revenue to the portion of consolidated revenue generated by Amprion's taxonomy-aligned economic activities. Accordingly, revenue that is not taxonomy-aligned, as well as revenue classified as "last-mile connection", is excluded from the numerator. Revenue aligned with the Taxonomy Regulation amounts to €6,116.3 million [numerator], resulting in a taxonomy-aligned revenue KPI of 99.66%.

⁵ [2025 Financial Report, Notes \[1\] Group revenue](#); accordingly, the accounting principles specified in section "Accounting policies - Significant accounting policies" under [c] "Revenue recognition from contracts with customers" apply.

KPIs for CapEx

CapEx comprises additions to property, plant, and equipment (in accordance with IAS 16.73 [e] [i]) and intangible assets (in accordance with IAS 38.118 [e] [i]), as well as additions to right-of-use assets arising from leases (in accordance with IFRS 16.53 [h]) recognised in the 2025 financial year. These additions are presented in the relevant statements of changes in the notes to the [\(2025 Financial Report\)](#) and are determined on the basis of the general accounting policies applied in the consolidated financial statements.⁶

Additions to tangible and intangible assets are calculated on a gross basis, i.e. before depreciation, amortisation and any remeasurement effects. In the 2025 financial year, CapEx of €5,461.5 million was within the scope of the Taxonomy Regulation (taxonomy-eligible) [denominator].

To determine taxonomy-aligned CapEx, the portion of CapEx classified as “not environmentally sustainable” in the context of “last-mile connections” is identified and deducted from total taxonomy-eligible CapEx. Taxonomy-aligned CapEx thus amounts to €5,380.0 million [numerator], resulting in a taxonomy-aligned CapEx KPI of 98.51%.

At Amprion, all investments in the 2025 financial year fall under category (a) of the Annex to the Taxonomy Regulation. There are no investment plans pursuant to category (b), nor any investments pursuant to category (c).

The following overview presents taxonomy-eligible and taxonomy-aligned CapEx, disaggregated by the individual components of the CapEx definition. In essence, additions to property, plant and equipment relate primarily to “technical plant and machinery” and “plants under construction and advance payments” (see the [\(Financial Report, Note \[9\] Property, plant and equipment\)](#)).

Furthermore, Amprion has established a Green Finance Framework that defines the conditions for green financing and specifies the project categories for which proceeds from green financing instruments may be used. In this context, the Taxonomy Regulation requires the disclosure of an adjusted CapEx value in order to avoid double counting of revenue and CapEx arising from green bonds at financial institutions. For this purpose, the numerator must be adjusted by the amount of investments financed with the proceeds from green bonds during the reporting period. In the 2025 financial year, Amprion issued green dual-tranche bonds under its Green Finance Framework with a total volume of €2,500 million [\(2025 Financial Report, Note \[25\] Reporting on financial instruments\)](#). The adjusted taxonomy-aligned CapEx KPI for the 2025 financial year is 52.73%.

COMPOSITION OF THE CAPEX-KPI

| Additions to: | Denominator (in € million) | Numerator (in € million) | Section of the financial report |
|-------------------------------|-------------------------------|-----------------------------|--|
| Property, plant and equipment | 5,415.85 | 5,339.54 | (2025 Financial Report, Notes [9] Property, plant and equipment) |
| Intangible assets | 30.21 | 30.21 | (2025 Financial Report, Notes [11] Intangible assets) |
| Rights-of-use assets | 15.46 | 10.28 | (2025 Financial Report, Notes [10] Leases) |
| CapEx | 5,461.52 | 5,380.04 | |

⁶ [\(2025 Financial Report, Notes – Accounting policies, sections \[i\] Property, plant and equipment, \[1\] Intangible assets and \[k\] Leases\)](#).

KPIs for OpEx

OpEx as defined by the Taxonomy Regulation comprises non-capitalised expenses for research and development,⁷ building renovation measures, short-term leases⁸, maintenance and repair, and other direct costs related to the day-to-day servicing of assets associated with taxonomy-aligned economic activities. At Amprion, this includes primarily expenditure for maintenance. OpEx for the 2025 financial year amounts to €76.74 million [denominator].

Amprion classifies its taxonomy-relevant OpEx as not material, both in relation to its business model and from a financial perspective. Amprion's core activity is the operation and needs-based expansion of its transmission grid. As an "enabler of the energy transition", Amprion plans to invest around €42.1 billion in grid expansion by 2030 ([↗ 2025 Financial Report, Management report – Forecast, opportunities and risk report](#)). Given this business model, investments in grid expansion, recognised as property, plant and equipment (and therefore as part of CapEx), are a key internal management parameter for the Group, whereas OpEx is of negligible materiality. Consequently, the OpEx KPI is not calculated and the numerator is set to 0, in accordance with Delegated Regulation [EU] 2026/73.

For the 2025 reporting year, Amprion has prepared the following templates on taxonomy-aligned activities in accordance with Delegated Regulation [EU] 2026/73:



⁷ [↗ 2025 Financial Report, Notes \[11\] Intangible assets.](#)

⁸ [↗ 2025 Financial Report, Notes \[10\] Leases.](#)

TEMPLATES FOR THE KPIS OF NON-FINANCIAL UNDERTAKINGS

TEMPLATE 1: PROPORTION OF REVENUE, CAPEX AND OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE OR TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR (2025) (SUMMARY KPIS)

| KPI (1) | Financial year (2025) | | | | Breakdown by environmental objectives of taxonomy-aligned activities | | | | | | Proportion of enabling activities (12) | Proportion of transitional activities (13) | Not assessed activities considered non-material (14) | Taxonomy-aligned activities in previous financial year (2024) (15) | Proportion of taxonomy-aligned activities in previous financial year (2024) (16) |
|----------------|-----------------------|--|---------------------------------|---|--|-------------------------------|-----------|----------------------|----------------|-------------------|--|--|--|--|--|
| | Total (2) | Proportion of taxonomy-eligible activities (3) | Taxonomy-aligned activities (4) | Proportion of taxonomy-aligned activities (5) | Climate Change Mitigation (6) | Climate Change Adaptation (7) | Water (8) | Circular Economy (9) | Pollution (10) | Biodiversity (11) | | | | | |
| Text | in € million | % | in € million | % | % | % | % | % | % | % | % | % | % | Currency | % |
| Revenue | 6,137.32 | 99.85 % | 6,116.33 | 99.66 % | 99.66 % | - | - | - | - | - | 99.66 % | - | 0.15 % | n. a. | n. a. |
| CapEx | 5,461.52 | 100 % | 5,380.04 | 98.51 % | 98.51 % | - | - | - | - | - | 98.51 % | - | - | n. a. | n. a. |
| OpEx | 76.74 | - | - | - | - | - | - | - | - | - | - | - | - | n. a. | n. a. |

TEMPLATE 2: PROPORTION OF REVENUE FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE OR TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR (2025) (ACTIVITY BREAKDOWN)

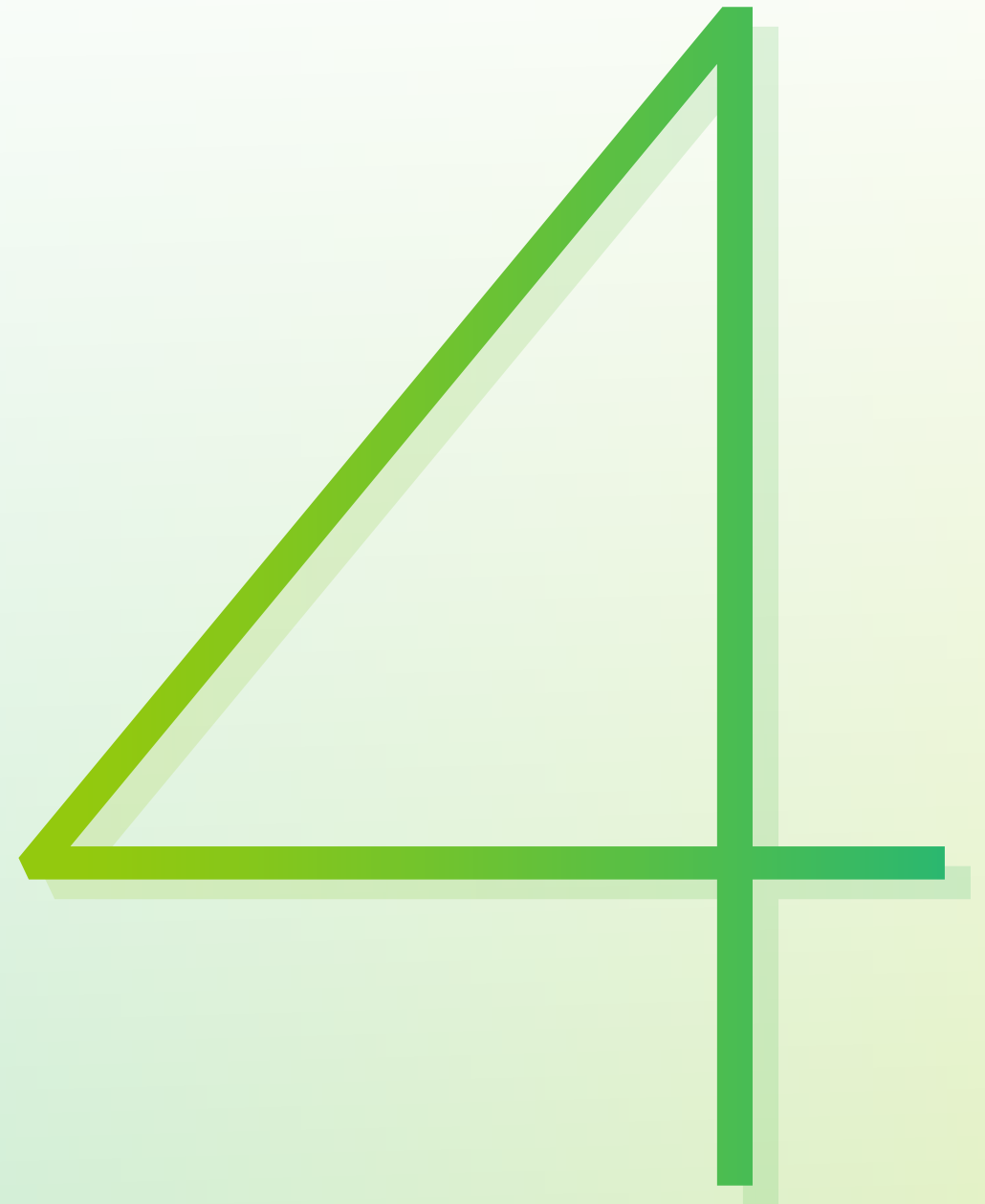
| Reported KPI (revenue) Financial year (2025) | | Environmental objective of taxonomy-aligned activities | | | | | | | | | | | |
|---|-------------|---|--|---|----------------------------------|----------------------------------|--------------|-------------------------|-------------------|----------------------|---------------------------|-------------------------------|---|
| Economic activities (1) | Code (2) | Taxonomy-eligible KPI (proportion of taxonomy-eligible revenue) (3) | Taxonomy-aligned KPI (monetary value of revenue) (4) | Taxonomy-aligned KPI (proportion of the taxonomy-aligned revenue) (5) | Climate Change Mitigation (6) | Climate Change Adaptation (7) | Water (8) | Circular Economy (9) | Pollution (10) | Biodiversity (11) | Enabling activity (12) | Transitional activity (13) | Proportion of taxonomy-aligned in taxonomy-eligible (14) |
| Text | | % | in € million | % | % | % | % | % | % | % | (E where applicable) | (T where applicable) | % |
| Transmission and distribution of electricity | CCM 4.9 | 99.85% | 6,116.33 | 99.66% | 99.66% | - | - | - | - | - | E | - | 99.81% |
| Sum of alignment per objective | | | | | - | - | - | - | - | - | | | |
| Total KPI (revenue) | | 99.85% | 6,116.33 | 99.66% | 99.66% | - | - | - | - | - | 99.66% | - | 99.81% |

TEMPLATE 3: PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE OR TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR (2025) (ACTIVITY BREAKDOWN)

| Reported KPI (CapEx) Financial year (2025) | | Environmental objective of taxonomy-aligned activities | | | | | | | | | | Enabling activity (12) | Transitional activity (13) | Proportion of taxonomy-aligned in taxonomy-eligible (14) |
|---|----------|---|--|---|-------------------------------|-------------------------------|-----------|----------------------|----------------|-------------------|----------------------|------------------------|----------------------------|--|
| Economic activities (1) | Code (2) | Taxonomy-eligible KPI (proportion of taxonomy-eligible CapEx) (3) | Taxonomy aligned KPI (monetary value of CapEx) (4) | Taxonomy-aligned KPI (proportion of the taxonomy-aligned CapEx) (5) | Climate change Mitigation (6) | Climate change Adaptation (7) | Water (8) | Circular Economy (9) | Pollution (10) | Biodiversity (11) | | | | |
| Text | | % | in € million | % | % | % | % | % | % | % | (E where applicable) | (T where applicable) | % | |
| Transmission and distribution of electricity | CCM 4.9 | 100 % | 5,380.04 | 98.51% | 98.51% | - | - | - | - | - | E | - | 98.51% | |
| Sum of alignment per objective | | | | | - | - | - | - | - | - | | | | |
| Total KPI (CapEx) | | 100 % | 5,380.04 | 98.51% | 98.51% | - | - | - | - | - | 98.51% | - | 98.51% | |

- 83** **Workforce (S1 | S2)**
- 87 Working conditions
- 95 Training and skills development
- 100 Diversity and equal treatment
- 109 Health and safety
- 118 Human rights due diligence
- 121** **Affected communities (S3)**
- 124 Public involvement in project regions
- 130 Community development

PEOPLE



WORKFORCE (S1 | S2)

Amprion's business model has numerous implications for its own workforce, which were identified and assessed as part of the materiality analysis. The material IROs can be assigned to five subject areas, which structure this chapter: [Working conditions](#), [Training and skills development](#), [Diversity and equal treatment](#), [Health and safety](#) sowie [Human rights due diligence](#). As health and safety and human rights due diligence are managed across the entire value chain, the relevant sections contain information relating to both Amprion's own workforce (ESRS S1) and the workers in the value chain (ESRS S2). In accordance with the requirements of the general disclosure requirements (GDRs), the scope of the respective policies, actions and targets is stated explicitly.

DEFINITION AND DELIMITATION OF AMPRION'S WORKFORCE

Amprion defines the workforce addressed in this chapter as follows:

OWN WORKFORCE (S1)

Persons in an existing employment relationship with Amprion. In this chapter, these are referred to as employees.

Within the scope of the following topics:

- [Working conditions](#)
- [Training and skills development](#)
- [Diversity and equal treatment](#)
- [Health and safety](#)
- [Human rights due diligence](#)

WORKERS IN THE VALUE CHAIN (S2)

All workers in the company's upstream and downstream value chain who are or may be significantly influenced by the company, including its products, services and business relations. This includes all workers who, according to ESRS logic, do not fall under the terms "own workforce".

Within the scope of the following topics:

- [Health and safety](#)
- [Human rights due diligence](#)



ESRS S1-2, ESRS S2-2 [TA]

ENGAGEMENT WITH OWN WORKFORCE, WORKERS' REPRESENTATIVES AND WORKERS IN THE VALUE CHAIN, EXISTENCE OF CHANNELS FOR OWN WORKFORCE AND WORKERS IN THE VALUE CHAIN TO RAISE CONCERNS OR NEEDS AND APPROACHES TO REMEDY

INVOLVEMENT OF OWN WORKFORCE

Amprion involves its employees' interests both directly and indirectly, as described below. The indirect involvement is primarily through the employees' co-determination via Amprion's General Works Council. This currently consists of a total of nine members. They are elected in the regional committees in Brauweiler, Dortmund and Hoheneck and delegated from there. The tasks and responsibilities of the works council include participation and co-determination rights in social, personnel and economic matters. In order to cope with the diversity of these tasks, appropriate committees and working groups have been formed. The members of the works council are either exempt from work or receive a quota of working time to perform their duties.

Direct involvement takes place, in particular, through the regular company-wide employee survey. In this survey, all employees, senior executives, trainees and working students with an active, non-terminated employment relationship with Amprion are called upon to give their assessment of topics such as working atmosphere, cooperation and communication, as well as to identify potential for improvement and reflect this to the company

management. Amprion then analyses the results in order to agree on actions that are as concrete and effective as possible. In workshops, focus groups work on the identified areas for action and develop possible solutions.

The "Auf ein Wort" ("Let's talk") format provides an opportunity for direct exchange between employees and Management Board. In each department, 40 people have the opportunity to discuss current developments and challenges with the respective department head (CEO, CFO or CTO).

Employees are involved in a professional capacity through idea management, which allows all non-managerial employees at Amprion to submit suggestions for improvement. In this way, Amprion supports the exchange of experience and knowledge transfer in everyday working life. The spectrum of suggestions is broad and includes, for example, improvements in occupational safety, technology and environmental protection. All accepted ideas are rewarded.

In addition, Amprion has numerous internal networks, such as the women's network, the queer network and the general representative body for disabled employees, which take up the views and interests of the respective group and, if necessary, communicate them to the company. The representative body for severely disabled employees and its representatives are responsible for issues such as applying for recognition of severe disability or setting up disabled-friendly workplaces. The interests of young people at Amprion, and in particular apprentices, are taken into account by the youth and apprentice representative body.

INVOLVEMENT OF THE WORKERS IN THE VALUE CHAIN

Amprion has two comprehensive procedures for incorporating the views of workers in the value chain. Firstly, as part of its annual risk analysis according to the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz - LkSG), Amprion sends questionnaires to relevant suppliers identified in advance, asking about key human rights issues relating to workers in the value chain. Secondly, the grievance mechanism provides direct insight into the views of workers in the value chain on a case-by-case basis. In this context, Amprion has an integrated whistleblower protection system that combines the requirements of both the Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG) and the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). In addition to its own employees, suppliers, service providers and business partners can also submit reports via the complaints channel. Detailed explanations of the channels, how complaints are handled and reviewed, and the general procedure for implementing or participating in remedial actions can be found in the section Grievance mechanisms, procedures and remedies.

SPECIFIC INVOLVEMENT OF THE WORKFORCE IN RELATION TO OCCUPATIONAL SAFETY

Amprion's business model requires the specific involvement of employees who are involved in the construction, operation and maintenance of the grid infrastructure. The active participation of its own employees is a central component of Amprion's occupational health and safety management system. Through the Occupational Safety Committee (OSC), employees, represented by the works council and other persons such as safety officers, are involved in the decision-making processes. Communication platforms coordinated by the Occupational Safety department, such as regular exchanges of experience between safety officers and safety specialists, also allow employees to contribute their occupational safety requirements. Established reporting processes, for example for (near) accidents, enable a rapid response to specific situations and communication with the relevant departments. Safety-related information, such as all collected regulations, work aids and tools, is available at any time via a SharePoint. In addition, occupational safety campaigns and health programmes support awareness of safety-related issues and enable the company-wide exchange of ideas and suggestions for improvement, for example through idea management ([🔗 Involvement of own workforce](#)).

Direct discussions, for example during safety inspections, also provide a platform for open dialogue and the involvement of employees in the continuous improvement of occupational safety. Internal training programmes such as "Sicher im Netz" ("Safe in the grid"), with asset managers as the main target group, allow employees to actively contribute their specific needs and concrete suggestions for improvement through a dialogue-based structure. Occupational safety seminars for managers tailored to the company's requirements proactively address the need for and tools to involve employees.

Workers of contractors and partner companies are to be involved in the occupational safety philosophy in the same way as the own employees, for example by openly addressing unsafe conditions with potential hazards. In addition, the same requirements and processes apply to them, such as the reporting of accidents and near misses. The concerns of workers in the value chain are taken into account through designated contact persons (such as asset managers), regular workshops and exchanges of experience (such as workshops for general contractors), established processes for reporting incidents and occupational health and safety inspections.

GRIEVANCE MECHANISMS, PROCEDURES AND REMEDIES

Amprion has various company-owned channels through which employees can express their concerns and needs and have them reviewed. The Equal Opportunities Officer under the General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz - AGG) for all types of discrimination cases, the Awareness Officer for cases of sexual harassment and the Works Council can serve as direct and personal points of contact for the reporting of such incidents. In addition, the Diversity Officer is available as a contact person or for an initial assessment.

Amprion has established the compliance whistleblower system as an independent, impartial and confidential reporting office for employees, suppliers, service providers and business partners. This system meets the legal requirements for a qualified and expert reporting office in accordance with the Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG) and the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz - LkSG). The system safeguards the handling of reports in a binding and secure manner.

This protects the identity of the person making the report, the persons who are the subject of the report and any other persons named in the report. Whistleblowers can submit reports to the compliance officer or the ombudsman by telephone or in writing using the contact details provided on the internet. By the end of 2027, Amprion intends to introduce a tool that will enable digital recording of reports within the meaning of the HinSchG beyond the existing reporting system. In addition to the internal reporting office, reports can also be submitted to the external federal reporting office (Federal Office of Justice or Federal Cartel Office).

Amprion communicates reporting channels, including all controls within the framework of the AGG, via various communication channels such as the intranet, during training courses or works meetings. The e-learning course "AGG - Protection against Discrimination" provides additional information and raises awareness of the provisions of the AGG.

Amprion evaluates the effectiveness of the grievance mechanism both within the scope of the LkSG and in the context of whistleblower protection at least once a year and on an ad hoc basis as part of a continuous improvement process. In addition, compliance with all LkSG due diligence obligations, including the LkSG grievance mechanism, is reviewed once a year by the Human Rights Officer. Part of the review includes the completeness of the rules of procedure, including the whistleblower system, as well as the comprehensibility and accessibility of the channel.

PROCEDURE UNDER THE WHISTLEBLOWER PROTECTION ACT (HINWEISGEBERSCHUTZGESETZ - HINSCHG)

Amprion has various company-owned channels through which employees can express their concerns and needs and have them reviewed. The Equal Opportunities Officer under the General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz - AGG) for all types of discrimination cases, the Awareness Officer for cases of sexual harassment and the Works Council can serve as direct and personal points of contact for the reporting of such incidents. In addition, the Diversity Officer is available as a contact person or for an initial assessment.

Amprion has established the compliance whistleblower system as an independent, impartial and confidential reporting office for employees, suppliers, service providers and business partners. This system meets the legal requirements for a qualified and expert reporting office in accordance with the Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG) and the Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz - LkSG). The system safeguards the handling of reports in a binding and secure manner. This protects the identity of the person making the report, the persons who are the subject of the report and any other persons named in the report. Whistleblowers can submit reports to the compliance officer or the ombudsman by telephone or in writing using the contact details provided on the internet. By the end of 2027, Amprion intends to introduce a tool that will enable digital recording of reports within the meaning of the HinSchG beyond the existing reporting system. In addition to the internal reporting office, reports can also be submitted to the external federal reporting office (Federal Office of Justice or Federal Cartel Office).

Amprion communicates reporting channels, including all controls within the framework of the AGG, via various communication channels such as the intranet, during training courses or works meetings. The e-learning course "AGG - Protection against Discrimination" provides additional information and raises awareness of the provisions of the AGG.

Amprion evaluates the effectiveness of the grievance mechanism both within the scope of the LkSG and in the context of whistleblower protection at least once a year and on an ad hoc basis as part of a continuous improvement process. In addition, compliance with all LkSG due diligence obligations, including the LkSG grievance mechanism, is reviewed once a year by the Human Rights Officer. Part of the review includes the completeness of the rules of procedure, including the whistleblower system, as well as the comprehensibility and accessibility of the channel.

PROCEDURE UNDER THE ACT ON CORPORATE DUE DILIGENCE OBLIGATIONS IN SUPPLY CHAINS (LIEFERKETTENSORGFALTPFLICHTENGESETZ - LKSG)

The processing of reports within the scope of LkSG by employees and in the supply chain follows a coordinated procedure, which is summarised in [a set of rules of procedure](#) available online. The compliance department reviews the relevant reports. On this basis, Amprion immediately takes appropriate remedial actions both within its own operations and its direct suppliers in order to prevent or end the violation or minimise its extent accordingly. The nature and scope of the remedial actions depend on the specific violation or risk of violation. The agreed or developed remedial actions are implemented either by an internal intervention team to be determined in each specific case under the supervision of the

compliance officer, or by an organisation commissioned by Amprion, which is also in regular contact with Amprion's Compliance Officer. Amprion reviews and evaluates the implementation of the remedial actions after they have been carried out and prepares an interim report. In the case of extensive remedial actions, a further annual review is carried out.

If the person who reported the issue was also affected, the Compliance Department discusses the results of the evaluation with them. In all other cases, they receive a final notification. If the risk or violation has been sufficiently remedied, the interim report becomes the final report and the procedure is concluded. In the case of human rights violations, agreements on redress may also be reached in individual cases. The form of redress depends on the individual case and may, for example, include the restoration of a situation that existed prior to the violation.

Amprion reviews the effectiveness of the actions at least once a year and on an ad-hoc basis with regard to the prevention or minimisation of the identified risks and compliance with human rights and environmental protection.

PROCEDURE UNDER THE GENERAL EQUAL TREATMENT ACT (ALLGEMEINES GLEICHBEHANDLUNGSGESETZ - AGG)

Complaints from employees that fall within the scope of AGG are received by the AGG officer, who reviews them and informs the complainant of the outcome. If further investigation is necessary, the case is forwarded to the Compliance Department and handled in accordance with the procedure described above (Procedure under the Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG)).

WORKING CONDITIONS

In view of business developments amid the energy transition, Amprion is dependent on a growing number of qualified and motivated employees. This has numerous implications for Amprion’s employees, which were identified and assessed as part of the materiality analysis. Amprion associates mainly positive effects with the topic of working conditions. This is due largely to the fundamental framework conditions set out in the collective agreement with regard to performance-related pay and fair working time regulations. These also protect employees from potentially negative effects such as inappropriate pay or excessive working hours. To this end, Amprion creates conditions that are designed to enable a productive working life in harmony with private life and the needs of family members. The company supports flexible working through various working time models and the option of mobile working – as laid down in the relevant operating agreements, Amprion considers the transition period to climate neutrality to have a positive impact on employee employment, particularly as a result of the associated job security and the resulting increase in jobs.

Specifically, Amprion has assessed the following impacts and opportunities in connection with the topic of working conditions as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|--------------------|-----------------------|---|-------------------|-----------------------|
| | Negative impact | Inadequate remuneration and unreasonable working hours can have a negative impact on employees. The former can lead to poverty and associated social problems such as a standard of living that results in poor health outcomes, the need for secondary jobs and a lower level of education. Unreasonable working hours can have health implications. | Own operations | S1-A1 |
| | | Restricting employee rights at own sites by limiting the formation of trade unions or freedom of association can lead to unfair working conditions such as power imbalances, exploitation and abuse. The same applies to low coverage of employees by collective agreements. | Own operations | S1-A2 |
| | | The legal mandate to expand the grid and the associated transition period to climate neutrality, along with the increasing project volume, make Amprion an attractive employer due to its ongoing recruitment needs, the creation of additional positions and various career opportunities. | Own operations | S1-A3 |
| | Positive impact | Secure employment for own employees ensures financial stability and contributes to their mental health and well-being. | Own operations | S1-A4 |
| | | Flexibility at work through different working time models, collective agreements and the option of mobile working have a positive impact on the work-life balance, well-being and living conditions of Amprion’s own workforce. | Own operations | S1-A5 |
| Working conditions | Financial opportunity | Secure jobs can lead to higher employee retention and lower turnover, which means lower recruitment and training costs, as well as boosting employee satisfaction and productivity. | Own operations | S1-C1 |
| | | Greater employee well-being through flexible working arrangements, such as different working time models, collective agreements and the option of mobile working, can increase employer attractiveness and thus retain and attract talent. | Own operations | S1-C2 |

ESRS S1-1 [TA]
**POLICIES RELATED TO
WORKING CONDITIONS**

Amprion is committed to offering its employees attractive and secure working conditions. The basic framework for the majority of Amprion employees is laid down in the collective agreement negotiated between the ver.di trade union and the employers' association. This includes performance-related pay, fair working time regulations and regular reviews of these values as part of collective bargaining. In addition, Amprion has various operating agreements in place to improve the work-life balance. The basic principle of performance-related and appropriate remuneration applies to all employees of the company.

Amprion's policies relating to working conditions are presented in the following table, taking into account the general requirements for policies (GDR-P).

WORKING CONDITIONS POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|---|--|--|---|---|---|
| Collective bargaining agreement | Lays down basic framework conditions such as remuneration and working time regulations for the majority of Amprion employees. These values are reviewed regularly as part of collective bargaining negotiations between the ver.di trade union and the employers' association. | All employees covered by tariff agreements | n.a. | The collective agreement is negotiated between the employers' association and the ver.di trade union, taking into account the interests of the employees. | S1-A1/S1-A2/S1-A4/S1-C1 |
| Operating agreements on mobile working and flexible working hours | Control the company regulations on mobile working and flexible working hours in order to enable flexible and location-independent working (including in selected other European countries). | All Amprion employees, except for senior executives | n.a. | | S1-A5/S1-C2 |
| Operating agreement on part-time work | Regulates supplementary company provisions on the legal entitlement to part-time work. | All employees | n.a. | | S1-A5/S1-C2 |
| Operating agreement on company parental leave and special leave for any purpose | Regulates supplementary company provisions regarding the statutory entitlement to parental leave and special leave for any purpose, such as ongoing benefits or time provisions to support work-life balance. | All employees who have been with the company for at least 2 years | n.a. | | S1-A5/S1-C2 |
| Operating agreement on working from home | Regulates company provisions such as requirements for the home workplace, technical support or general requirements for working from home. | All employees except trainees and temporary employees with a contract term of one year or less | n.a. | The collective agreement is negotiated between the employers' association and the ver.di trade union, taking into account the interests of the employees. | S1-A5/S1-C2 |

ESRS S1-3 [TA] ACTIONS AND RESOURCES RELATED TO WORKING CONDITIONS

Amprion’s actions and resources for managing the impacts and opportunities associated with working conditions are summarised in the following table, taking into account the general requirements for actions (GDR-A). The implementation of the actions does not require any significant use of financial resources beyond the personnel resources allocated to the specialist departments.

ESRS S1-4 [TA] TARGETS RELATED TO WORKING CONDITIONS

Amprion has not currently set any quantifiable and measurable targets in relation to working conditions, as individual issues such as remuneration, working hours and work-life balance are regulated by legal requirements, collective bargaining agreements and operating agreements. The validity of the framework conditions agreed in the collective agreement and in the operating agreements is reviewed regularly and, if necessary, adjusted, for example in the context of co-determination and collective bargaining.

ACTIONS WORKING CONDITIONS

| Title | Description and expected result | Scope | Time frame for completion | Related concept | IRO reference |
|-----------------|--|---------------|---------------------------|-----------------|---------------|
| Employee survey | Recurring survey of employees regarding their assessment of topics such as working atmosphere, cooperation and communication in order to identify potential for improvement and reflect this back to the company management (↗ Involvement of own workforce). The results are passed on to the respective managers of the organisational units so that they can derive improvements for their respective areas. They are also incorporated into policies such as management development (↗ Policies related to training and skills development). | All employees | Recurring | n.a. | All |



ESRS S1-7 [TA] COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

In 2025, 76.4% (2024: 77.1%) of Amprion employees were covered by a collective agreement and 98.6% (2024: 98.6%) by employee representatives. The tariff agreements at Amprion fall within the GWE (gas, water, energy) collective bargaining area and are primarily concluded between the ver.di trade union and the employers' association. Trainees are also included in the group of employees covered by tariffs. The employee representatives include the regional works councils in Brauweiler, Dortmund and Hoheneck as well as the general works council. Senior executives are not represented. Amprion has no agreements with employee representatives at European level. By using FTE rather than the number of employees when calculating the two ratios, the calculation methodology deviated from that required by the EFRAG Draft Simplified ESRS.

ESRS S1-9 [TA] ADEQUATE WAGES

Amprion is committed to offering attractive working conditions to all employees. The basic framework for the remuneration of employees covered by collective agreements is laid down in the collective agreement. These parameters are reviewed regularly and adjusted as part of collective bargaining negotiations. Other regulations include the operating agreement on the remuneration of employees not covered by collective agreements and on target achievement. On the basis of these provisions, all employees at Amprion receive remuneration that is above the reference value

for Germany. The reference value corresponds to 50% of the gross average wage in Germany according to data from the Federal Statistical Office.

ESRS S1-10 [TA] SOCIAL PROTECTION

Amprion employees are covered by social security contributions in Germany. Access to healthcare and income support in the event of difficult life events such as job loss, illness and the need for medical care, childbirth and raising a child, or retirement are all regulated by law and complied with by Amprion.

ESRS S1-14 [TA] WORK-LIFE BALANCE METRICS

All employees have a legal right to take leave from work for family reasons. This includes parental leave and leave for maternity, paternity and caregiving.



METRICS

ESRS S1-5 [TA]

CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

EMPLOYEES BY GENDER

| | Unit | 2025 | 2024 | Δ |
|----------------------------------|-----------|---------|---------|---------|
| Total number of employees | Headcount | 3,507 | 3,153 | +11.2 % |
| | FTE | 3,433.8 | 3,089.4 | +11.1 % |
| Male | Headcount | 2,683 | 2,415 | +11.1 % |
| | FTE | 2,657.4 | 2,397.0 | +11.1 % |
| Female | Headcount | 823 | 737 | +11.7 % |
| | FTE | 775.4 | 691.5 | +12.1 % |
| Other | Headcount | n. a. | n. a. | n. a. |
| | FTE | n. a. | n. a. | n. a. |
| Not reported | Headcount | n. a. | n. a. | n. a. |
| | FTE | n. a. | n. a. | n. a. |

All employees are employed by Amprion in Germany and work predominantly at German locations. Some employees are assigned to other EU countries as part of a secondment programme.

FTE stands for full-time equivalent and refers to the number of people employed by the company minus the reduction for part-time workers. A 50% employment rate therefore corresponds to an FTE of 0.5.

For reasons of data protection and comparability, results for the gender characteristics “other” and “not reported” are only included in the total amount, but not in their breakdowns.

When totalling figures, slight deviations may occur due to rounding.

All figures refer to employees, which includes employees employed under tariffs and outside tariffs, senior executives and trainees. This excludes management, dormant employment relationships, trainees, working students, interns and semi-retired employees in the exemption phase.

EMPLOYEES BY EMPLOYMENT STATUS

| | Unit | 2025 | 2024 | Δ |
|--------------------------------|------------|----------------|----------------|---------------|
| Temporary employees | FTE | 109.7 | 112.0 | -2.1% |
| Male | FTE | 57.4 | 47.9 | +19.8% |
| Female | FTE | 52.3 | 64.1 | -18.4% |
| Other | FTE | n.a. | n.a. | n.a. |
| Not reported | FTE | n.a. | n.a. | n.a. |
| Permanent employees | FTE | 3,324.1 | 2,976.4 | +10.7% |
| Male | FTE | 2,600.0 | 2,349.1 | +10.7% |
| Female | FTE | 723.1 | 627.3 | +15.3% |
| Other | FTE | n.a. | n.a. | n.a. |
| Not reported | FTE | n.a. | n.a. | n.a. |
| Non-guaranteed hours employees | FTE | 0 | 0 | 0% |
| Apprentices | Headcount | 52 | 53 | -1.9% |

FTE stands for full-time equivalent and refers to the number of people employed by the company minus the reduction for part-time workers. A 50% employment rate therefore corresponds to an FTE of 0.5.

For reasons of data protection and comparability, results for the gender characteristics “other” and “not reported” are only included in the total amount, but not in their breakdowns.

When totalling figures, slight deviations may occur due to rounding.

All figures refer to employees, which includes employees employed under tariffs and outside tariffs, senior executives and trainees. This excludes management, dormant employment relationships, trainees, working students, interns and semi-retired employees in the exemption phase. In addition, Amprion reports the number of trainees in its breakdown by employment relationship.

For reasons of consistency, the table “Employees by employment relationship” deviates slightly from the presentation format required by the ESRS.

TURNOVER RATE

| | Unit | 2025 | 2024 | Δ |
|---------------------------|------|------|------|-----|
| Rate of employee turnover | % | 2.5 | 2.5 | 0%P |

The rate of employee turnover refers to permanent employees who have either resigned, been dismissed or whose contract has been remedied by mutual agreement, in relation to the average FTE of permanent employees during the reporting period. By using FTE rather than the number of employees when calculating the turnover rate, the calculation methodology deviated from that required by the EFRAG Draft Simplified ESRS.

NEW HIRES BY GENDER

| | Unit | 2025 | 2024 | Δ |
|-----------------|-----------|------|------|-------|
| Total new hires | Headcount | 482 | 474 | +1.7% |
| Male | Headcount | 353 | 335 | +5.4% |
| Female | Headcount | 129 | 139 | -7.2% |
| Other | Headcount | n.a. | n.a. | n.a. |
| Not reported | Headcount | n.a. | n.a. | n.a. |

The information on new hires refers to the workforce, which includes employees and apprentices.

ESRS S1-16 [TA]

INCIDENTS OF DISCRIMINATION AND OTHER HUMAN RIGHTS INCIDENTS

INCIDENTS AND FINES RELATED TO DISCRIMINATION AND HUMAN RIGHTS INCIDENTS

| | Unit | 2025 | 2024 | Δ |
|--|--------|------|------|-------|
| Total number of reported cases of discrimination, including harassment | Number | 14 | 2 | +600% |
| Total amount of fines, penalties and compensation for damages recognised during the reporting period in the financial statements for incidents of discrimination | € | 0 | 0 | 0% |
| Human rights incidents connected to its own workforce | Number | 0 | 0 | 0% |
| Total amount of fines, penalties and compensation for damages recognised during the reporting period in the financial statements for human rights incidents | € | 0 | 0 | 0% |

The figures consider reports from the grievance channels used in accordance with the Whistleblower Protection Act (HinSchG), the General Equal Treatment Act (AGG) and the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

TRAINING AND SKILLS DEVELOPMENT

Amprion's business requires its employees to be optimally prepared for new tasks in view of the rapid changes in the energy sector. Amprion therefore relies on active personnel development. In this way, the company empowers its employees and trainees to develop the best possible solutions for a climate-neutral, secure and efficient energy system and to grow personally and professionally.

Specifically, Amprion has assessed the following impacts and opportunities in connection with the topic of training and skills development as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|---------------------------------|-----------------------|---|-------------------|-----------------------|
| | Positive impact | Continuous occupational training and further education actions directly strengthen the qualifications and skills development of the own workforce, especially in view of the rapid changes in the energy sector, which are leading to growing demands on personnel development. | Own operations | S1-A6 |
| Training and skills development | Financial opportunity | Training and development opportunities can help to improve job satisfaction, commitment and employee retention. This enables employees to perform their tasks to a higher standard and motivates them to do so. As a result, they can contribute to increased efficiency, quality and innovation. | Own operations | S1-C3 |

ESRS S1-1 [TA]
POLICIES RELATED TO TRAINING AND SKILLS DEVELOPMENT

Amprion’s policies relating to training and skills development are presented in the following table, considering the general requirements for policies (GDR-P).

TRAINING AND SKILLS DEVELOPMENT POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|--|---|---|---|--|-----------------------------|
| Apprenticeship | Includes initial occupational training for employees to meet the growing demand for specialists and administrative staff as the workforce expands. | Apprentices at Amprion and potential applicants | n. a. | | S1-A6/S1-C3 |
| Management Development Policy | Includes the systematic training of managers to enable them to successfully master current and future tasks. | Employees covered by tariff agreements and those not covered by collective agreements, as well as senior executives | n. a. | | S1-A6/S1-C3 |
| Operating agreement on the annual employee appraisal | Regulates the binding provisions for the annual employee appraisal, in which the strengths and development needs of the company’s own employees are analysed. | Permanent employees covered by tariffs and employees not covered by tariffs | n. a. | | S1-A6/S1-C3 |
| Operating agreement on the promotion of professional development actions | Regulates the binding provisions for professional development for the individual promotion of professional knowledge and skills. | Permanent employees covered by tariffs and those not covered by tariffs | n. a. | Operating agreements are concluded between management and the general works council, taking into account the interests of the employees. | S1-A6/S1-C3 |

APPRENTICESHIP (INITIAL OCCUPATIONAL QUALIFICATION)

Apprenticeship (initial occupational qualification) as a training policy is an important part of the personnel strategy for meeting the growing demand for specialists and administrative staff in terms of personnel growth. Amprion is currently focusing on the commercial, technical and IT sectors with corresponding training opportunities. The targets associated with the policy include the construction of our own regional infrastructure for training and further education purposes, the creation of training places and increasing the attractiveness of the training profession through appropriate communication activities.

ESRS S1-3 [TA] ACTIONS AND RESOURCES RELATED TO TRAINING AND SKILLS DEVELOPMENT

Amprion's actions and resources for managing the impacts and opportunities associated with training and skills development are summarised in the following table, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any significant use of financial resources beyond the personnel resources allocated to the specialist departments.

TRAINING AND SKILLS DEVELOPMENT ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|---|--|---|---|-------------------------------|-----------------------------|
| Employee development | Open and individual training opportunities for employees to gain needs-based qualifications. | All employees and managers | Ongoing | n.a | S1-A6/S1-C3 |
| Management development | Actions for management development to teach leadership skills and promote networking opportunities | Employees covered by tariff agreements and those not covered by tariff agreements, as well as senior executives | Ongoing | Management Development Policy | S1-A6/S1-C3 |
| Establishment of own training centres/workshops | Establishment of our own decentralised training centres and workshops to meet future personnel requirements and allow for greater flexibility in the design of training programmes | Apprentices at Amprion | Completion of construction work at specific locations between 2027 and 2032 | Apprenticeship | S1-A6/S1-C3 |



EMPLOYEE DEVELOPMENT

Amprion offers a range of continuing education courses that can be booked openly, as well as individual advice and booking of continuing education actions. In this way, all employees are to be given tailor-made technical and interdisciplinary qualifications so that they can perform their current and future tasks in the best possible way.

The open continuing education programme is mapped in the Learning Management System (LMS) and primarily aims to promote interdisciplinary skills. In addition, there are numerous in-house technical training courses, some of which are conducted by the employees themselves. In addition to imparting technical content, this also supports the skills of the internal trainers and cross-departmental cooperation. The open programme is adapted and expanded continuously. The independent and open booking option is also intended to support personal initiative and independent responsibility for personal development.

In addition to the open training programme, there is the option of individual consultation for tailor-made qualification actions. Typical topics here are team development and the design of individual learning paths to achieve specific professional development targets. The targets in the context of team development actions include more productive collaboration and the reduction of stress. Individual professional development aims to maintain the ability to perform in the current job (for example, through refresher training) and to prepare for future tasks, and is therefore planned with close checking of the manager.

All participation is documented centrally via the LMS. The implementation of pilot events for new formats, the evaluation of anonymous participant feedback via the LMS, and regular feedback and adjustment discussions with the trainers are intended to ensure the quality of the actions offered.

ACTIONS FOR MANAGEMENT DEVELOPMENT

Amprion has various management development actions in place to advise and support managers on all issues relating to employee management. These include specific onboarding for managers, management programmes to teach relevant leadership skills and promote networking, and potential development procedures to promote suitable candidates to the next management level. In addition, Amprion provides existing managers with ad-hoc training on specific management situations, such as remote management, dealing with the results of employee surveys, supporting high-potential employees, managing managers or managing in difficult situations.

ESTABLISHMENT OF OWN TRAINING CENTRES/WORKSHOPS

Amprion is currently setting up its own decentralised training centres and workshops. This serves to help meet future personnel requirements and, by not relying on training partnerships, to respond more flexibly to changing demands on professions and applicants. In addition, the company can impart current and future specialist knowledge of new technologies in a more targeted and flexible manner while complying with company-specific quality standards. This strengthens Amprion's future viability and

ability to act. The aim is to increase both the number of trainees and the capacity of trainers in key areas in order to ensure the quality of training.

As the training workshops are largely being integrated into new buildings at operating sites, the progress of the construction and subsequent operation of the training workshops is being monitored through regular project meetings on the construction.

ESRS S1-4 [TA]

TARGETS RELATED TO TRAINING AND SKILLS DEVELOPMENT

Amprion currently has no centrally evaluable targets relating to the training and skills development of its employees. The effectiveness of policies and actions is monitored, among other things, by monitoring the reported metrics. The employee survey records employee feedback on professional development actions

METRICS

ESRS S1-12 [TA]

TRAINING AND SKILLS DEVELOPMENT METRICS

METRICS FOR CONTINUING EDUCATION

| | Unit | 2025 | 2024 | Δ |
|---|----------------|--------|--------|--------|
| Average number of training hours per employee | Hours | 34.9 | 36.3 | -3.9% |
| Internal training events | Number | 1,223 | 1,024 | +19.4% |
| Internal training events | Participations | 14,343 | 12,249 | +17.1% |
| External training events | Participations | 667 | 607 | +9.9% |

The Human Resources department uses the training system to record the number of internal training events and the number of employees who have participated in internal and external training events. The data includes employees, apprentices, working students and interns.

The average number of training hours per employee is calculated by dividing the number of training hours by the number of employees. The training courses include internal and external training hours as well as e-learning courses.

For reasons of data protection and comparability, results for the gender characteristics “other” and “not reported” are only included in the total amount, but not in their breakdowns.

Amprion does not currently conduct performance and career reviews.

DIVERSITY AND EQUAL TREATMENT

Given the traditionally male-dominated nature of its business, Amprion prioritises the targeted promotion of diversity and equality. The focus is on promoting women and creating an inclusive and diverse working environment. Promoting diversity and structures that guarantee equality creates opportunities for the company, such as higher employee satisfaction and attractiveness.

Specifically, Amprion has assessed the following impacts, risks and opportunities in relation to diversity and equal treatment as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|--|-----------------------|---|-----------------------|------------------------|
| Diversity and equal treatment | Negative impact | Paying unequal wages for equal work (e.g. age-specific or gender-specific wage gaps) supports social inequality. | Own operations | S1-A7 |
| | | Violence, harassment (including inhumane treatment) and discrimination (e.g. based on gender, age, religion or origin) in the workplace adversely affect the living and working conditions of employees. | Own operations | S1-A8 |
| | | Creating a workplace that removes both visible and invisible barriers for people with disabilities can contribute to a culture of conscious, equal participation and financial independence for people with disabilities. | Own operations | S1-A9 |
| | Positive impact | Diversity actions (in terms of gender, age and experience, cultural background, sexual orientation and identity, physical and mental abilities) lead to a more diverse and inclusive workplace and better integration into society. | Own operations | S1-A10 |
| | | Hiring more women - in the overall workforce and in management positions - and focusing specifically on gender parity can nurture cultural change towards equal opportunities, diversity and integration. | Own operations | S1-A11 |
| | | Insufficient leadership opportunities for women can lead to an exodus of skilled workers and thus to the loss of highly qualified employees, resulting in high recruitment costs to compensate for the loss. Further consequences include potential project delays, e.g. in network expansion. | Own operations | S1-R1 |
| | Financial risk | A lack of diversity actions at Amprion can lead to a loss of commitment and loyalty to the employer and thus to productivity or skilled worker losses. | Own operations | S1-R2 |
| | | Practising gender equality, in particular the equal recruitment of women in the overall workforce and in management positions, can improve job satisfaction and employer attractiveness, strengthen innovative power, unlock employee potential and thus contribute directly to the success of the company. | Own operations | S1-C3 |
| | Financial opportunity | Fair remuneration and promotion opportunities for all employees usually have a positive effect on productivity and demand at all levels of the company. | Own operations | S1-C4 |
| Practising diversity can improve job satisfaction and employer attractiveness, strengthen innovative capacity, unlock employee potential and thus contribute directly to the success of the company. | | Own operations | S1-C5 | |

ESRS S1-1 [TA]
POLICIES RELATED TO DIVERSITY AND EQUAL TREATMENT

Amprion’s policies relating to diversity and equal treatment are presented in the following table, considering the general requirements for policies (GDR-P).



POLICIES OF DIVERSITY AND EQUAL TREATMENT

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|--|---|---|--|--|--|
| Awareness strategy | Comprises numerous actions to raise employee awareness of sexism and sexual harassment in the workplace in order to prevent or stop this behaviour. (↗ Awareness campaign) | Own workforce | | Function was created on the initiative of the women’s network | S1-A8/S1-A10 |
| Strategy for gender parity and equal opportunities | Comprises numerous actions to raise employee awareness of gender imbalances with a view to achieving greater gender parity, equal opportunities and integration. | Own workforce | | Developed on the initiative of the women’s network | S1-A7/S1-A11/S1-C3/S1-R1/S1-C4 |
| Diversity Management Policy | Comprises numerous actions to promote and utilise diversity within the company in order to create an inclusive working environment in which all employees can contribute their individual strengths and develop their full potential. | Own workforce | | Developed by Diversity Officer | S1-A10/S1-C5/S1-R2 |
| Inclusion agreement | Includes provisions to ensure the equal participation of people with disabilities in the company in accordance with the legal provisions on inclusion agreements pursuant to Section 166 of the German Social Code (SGB IX). | Employees who have an employment or vocational training relationship with Amprion: severely disabled persons, persons of equal status, disabled adolescents and young adults during occupational training or occupational orientation | In accordance with Section 166 of the German Social Code, Book IX (Inclusion Agreement); based on the United Nations Convention on the Rights of Persons with Disabilities (UN CRPD) | Involvement of the general representative body for severely disabled persons | S1-A9 |

STRATEGY FOR GENDER PARITY AND EQUAL OPPORTUNITIES

The strategy for gender parity and equal opportunities aims to raise awareness of gender-specific imbalances with a view to achieving greater gender parity, equal opportunities and integration. The monitoring of the policy is carried out by the Talent Management department through weekly exchanges within Talent Management and through the evaluation of presentations and workshops.

DIVERSITY MANAGEMENT POLICY

The policy aims to promote and utilise diversity within the organisation in order to create an inclusive working environment in which all employees can contribute their individual strengths and develop their full potential. The actions currently focus on the dimensions of gender and age. Furthermore, equal treatment and equal rights for employees and applicants with regard to ethnicity, social background, sexual orientation, religion and physical/mental abilities are anchored in the policy. Among other things, it includes the creation of the role of Diversity Officer. This person ensures that the content of the policy is aligned with the defined guiding principles and that existing controls are complied with. The content has been approved by the management in the Diversity Management Guideline. To express their commitment to a diverse workforce, Amprion's management and general works council have signed the Diversity Charter.

INCLUSION AGREEMENT

At Amprion, the inclusion agreement aims to promote the integration of severely disabled and equivalent persons and to optimise an inclusive working environment. The inclusion team performs the tasks associated with the inclusion agreement and meets quarterly to discuss inclusive needs and actions taken. The inclusion team consists of the representatives for severely disabled persons from the companies, a representative from the general works council and the employer's Inclusion Officer.



ESRS S1-3 [TA]
ACTIONS AND RESOURCES RELATED TO DIVERSITY AND EQUAL TREATMENT

Amprion’s actions and resources for managing the impacts, risks and opportunities associated with equality and equal opportunities are summarised in the following table, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any significant financial resources beyond the personnel resources allocated to the specialist departments. The effectiveness of the actions is measured using the reported [🔗 targets](#) and [🔗 metrics](#) relating to diversity and equal treatment.

ACTIONS FOR DIVERSITY AND EQUAL TREATMENT

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|------------------------------|--|---|---------------------------|--|---|
| Awareness campaign | Numerous initiatives to raise awareness of sexual harassment and violence against women, and establishment of an anonymous reporting centre. | Own workforce | 2025 | Awareness strategy | S1-A8 |
| Initiative “Women in Energy” | Bundle of internal and external actions to promote cultural change towards gender parity, equal opportunities and integration | Employees and female applicants in the context of recruitment | Ongoing | Strategy for gender parity and equal opportunities | S1-A10/S1-A11/S1-C3/S1-C4/S1-C5/S1-R1/S1-R2 |
| Remuneration review | Review of remuneration to systematically identify and eliminate inequalities in the classification and remuneration of employees | Employees (employees covered by tariff agreements and those not covered by tariff agreements, as well as senior executives) | Ongoing | Strategy for gender parity and equal opportunities | S1-A7/S1-C4 |

AWARENESS CAMPAIGN

The awareness campaign comprises numerous initiatives to raise awareness of sexual harassment and violence against women among employees. As part of the policy, Amprion has, among other things, installed benches bearing the slogan “Amprion says NO to violence against women” and launched a travelling exhibition on sexism/sexual harassment in the workplace in the foyers of its most important locations. An e-learning course on the topic of “Sexism in the workplace” is designed to nurture awareness. In addition, Amprion has appointed an Awareness Officer as a contact person and set up an anonymous reporting centre to give employees the opportunity to report incidents anonymously. These actions are an integral part of the awareness strategy.

REMUNERATION REVIEW

Regular reviews are used to systematically identify and rectify inequalities in the classification and remuneration of employees that are not attributable to job requirements and performance. In this way, the principle of “equal pay for equal work” is to be implemented regardless of personal characteristics. Effectiveness is assessed by evaluating job classifications and task profiles. This is done, among other things, through an annual review with all managers and a non-area specific analysis. In addition, Amprion ensures transparency in all regulations governing job classification and remuneration.

INITIATIVE “WOMEN IN ENERGY”

The “Women in Energy” initiative comprises various internal and external actions to support gender parity, equal opportunities and integration at Amprion. The actions include various internal formats such as lectures, inspirational talks, seminars and workshops. In a student event of the same name, Amprion also invites female students to its headquarters to give them insights into the

world of work and career opportunities, as well as networking opportunities. The initiative also includes a series of interviews entitled “Women at Amprion”, which aims to increase the visibility of female employees and attract potential female applicants to start their careers at Amprion. The actions contribute to the target of increasing the proportion of women in the overall workforce and in management positions ([🔗 Targets related to diversity and equal treatment](#)).



ESRS S1-4 [TA]

TARGETS RELATED TO DIVERSITY AND EQUAL TREATMENT

Amprion’s targets in relation to diversity and equal treatment are presented in the following table, taking into account the general requirements for targets (GDR-T). Further details on the development of targets can be found in the section [Sustainability as part of the overall strategy](#).

DIVERSITY AND EQUAL TREATMENT TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Base level | Current value (2025) | Target level | Related policies/actions |
|-------------------------------------|--|----------------|-------------------------|-------------|---|---|--|--|
| Increase in the proportion of women | Annual increase in the proportion of women in the total workforce and in management positions. | Own operations | Annually | % | Total workforce: 23.2 (2024) Management positions: 14.0 (2024) | Total workforce: 23.4 Management positions: 14.5 | Total workforce: >23.2 Management positions: >14.0 | Policies Strategy for gender parity and equal opportunities Action Initiative “Women in Energy” |
| Diversity strategy | Development and implementation of a diversity strategy by 2030 to promote a diverse working environment. | Own operations | 2030 (2026) | Qualitative | Currently no diversity strategy in place | n.a. | Successful implementation | Policies Diversity Management Policy |
| General Equal Treatment Act (AGG) | Prevention of violations of the General Equal Treatment Act (AGG) and follow-up and investigation of all cases reported in the reporting year. | Own operations | 2026 (2025) | Qualitative | n.a. | n.a. | Successful prevention or follow-up and investigation of reported cases | |

INCREASE IN THE PROPORTION OF WOMEN

Amprion aims to increase the proportion of women in its overall workforce and in management positions on an annual basis. To this end, the company is taking numerous actions, such as participating in external events focusing on female specialists and managers, social media campaigns targeting female specialists and managers, and the internal event series [“Women in Energy”](#). In addition, Amprion uses a targeted recruitment process to increase the number of women in management positions and is increasing the number of female participants in programmes designed to prepare them for management roles.

DIVERSITY STRATEGY

Amprion aims to develop and implement a diversity strategy for the entire company by 2030. To this end, the company is conducting workshops to uncover unconscious biases, revising recruitment processes and job descriptions, developing an allyship policy, and raising awareness among its workforce about inclusion and the promotion of inclusive training and work, for example through an internal communication campaign.

GENERAL EQUAL TREATMENT ACT (AGG)

Amprion aims to prevent violations of the General Equal Treatment Act (AGG) through actions such as an [Awareness/AGG campaign](#) to sensitise its own workforce. Should incidents nevertheless occur, all cases reported in the reporting year will be consistently followed up and investigated. Amprion is creating the conditions for this by establishing a reporting option in the person of the AGG officer or the awareness officer.

METRICS

ESRS S1-8 [TA] DIVERSITY METRICS

GENDER DISTRIBUTION AT TOP MANAGEMENT LEVEL

| | Unit | 2025 | 2024 | Δ |
|----------------------------|-----------|------|------|---------|
| Top management level total | Headcount | 47 | 44 | +6.8% |
| | % | 1.4 | 1.4 | 0% P |
| Male | Headcount | 42 | 39 | +7.7% |
| | % | 89.4 | 88.6 | +0.8% P |
| Female | Headcount | 5 | 5 | 0% |
| | % | 10.6 | 11.4 | -0.8% P |
| Other | Headcount | n.a. | n.a. | n.a. |
| | % | n.a. | n.a. | n.a. |
| Not reported | Headcount | n.a. | n.a. | n.a. |
| | % | n.a. | n.a. | n.a. |

At Amprion, the top management level comprises the group of persons referred to as “senior executives”. These are employees who perform employer functions or hold highly qualified management positions within the company. By using FTE rather than the number of employees when calculating the total ratio of top management level, the calculation methodology deviated from that required by the EFRAG Draft Simplified ESRS.

PROPORTION OF WOMEN IN THE WORKFORCE AND IN MANAGEMENT POSITIONS

| | Unit | 2025 | 2024 | Δ |
|---|------|------|------|--------|
| Proportion of women in the workforce | % | 23.4 | 23.2 | +0.2%P |
| Proportion of women in management positions | % | 14.5 | 14.0 | +0.5%P |

A management position is defined as the line management of an organisational unit.

WORKFORCE BY AGE GROUP

| | Unit | 2025 | 2024 | Δ |
|----------|-----------|-------|-------|--------|
| Under 30 | Headcount | 402 | 437 | -8.0% |
| 30 to 50 | Headcount | 2,490 | 2,167 | +14.9% |
| Over 50 | Headcount | 667 | 602 | +10.8% |

The evaluation by age group and the proportion of women is carried out for the workforce, which includes employees and apprentices.

ESRS S1-11 [TA]
PERSONS WITH DISABILITIES

PERSONS WITH DISABILITIES

| | Unit | 2025 | 2024 | Δ |
|---|------|------|------|-----|
| Percentage of workforce with disabilities | % | 2.3 | 2.3 | 0%P |

The figure refers to the workforce, which comprises employees and apprentices.

Severe disability in accordance with the German Severely Disabled Persons Act (Schwerbehindertengesetz – SchwBG) refers to persons with a degree of disability of at least 50% or equivalent persons with a degree of at least 30%, in each case in relation to the workforce.

ESRS S1-15 [TA]
REMUNERATION METRICS

REMUNERATION METRICS

| | Unit | 2025 | 2024 | Δ |
|--|--------|------|------|--------|
| Gender pay gap | % | 6.2 | 7.0 | -0.8%P |
| Annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees | Factor | 9.9 | 11.3 | -12.4% |

The gender pay gap is calculated based on the difference between the average gross hourly earnings of female and male employees. The calculation considers the employee's basic monthly salary, including contractual salary components such as the Christmas bonus. No other remuneration components are included.

In order to be able to compare total annual remuneration consistently, employees, including management, who have received a salary for twelve months are taken into account. The calculation takes into account the employee's annual basic salary, including contractual salary components such as the Christmas bonus. No other remuneration components are included.

HEALTH AND SAFETY

Occupational safety and health protection are crucial factors in creating a safe and healthy working environment and thus also in securing and supporting long-term economic success. Potentially negative effects on Amprion’s own workforce and on workers in the value chain in connection with occupational safety are due to Amprion’s business model as a transmission system operator. Numerous activities involve a high risk potential. These include, in particular, activities on, in and near electrical assets (such as working in close proximity to live parts of assets), working at height (for example on overhead line masts) and the handling and transport of heavy loads (for example, road construction actions or transport of cable drums). Workers involved in grid expansion and maintenance are therefore particularly vulnerable to potential impacts.

Amprion has assessed the following impacts, risks and opportunities in connection with health and safety as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|-------------------|-----------------------|--|----------------------|------------------------|
| Health and safety | | Working conditions such as non-ergonomic workstations, repetitive tasks and no/unsuitable protective equipment can contribute to work-related illnesses among employees. | Own operations | S1-A12 |
| | | Failure to comply with binding external/internal obligations relating to occupational health and safety and the processes based on them can, due to the increased risk potential, particularly in the management and expansion of the grid infrastructure, impair the safety and health of the own workforce and, in the worst case, even have fatal consequences. | Own operations | S1-A13 |
| | Negative impact | Activities with an increased risk potential carried out by employees who are not part of the company’s own workforce or external contractors, particularly in the management and expansion of the network infrastructure, can compromise the safety and health of the persons carrying out the work and, in the worst case, have fatal consequences. | Upstream value chain | S2-A1 |
| | Positive impact | Targeted preventive actions through health standards and offers for employees (e.g. occupational health management, company fitness and subsidies) can improve their health and well-being. | Own operations | S1-A14 |
| | Financial risk | Failure to comply with, or violations of, binding internal and external health and safety obligations, as well as their consequences, such as accidents at work, can have legal consequences and lead to a loss of trust among stakeholders/investors. | Own operations | S1-R3 |
| | Financial opportunity | Preventive actions implemented to improve the health and well-being of employees can lead to higher employee satisfaction, greater employer attractiveness, improved productivity in the workplace and fewer absences due to illness. | Own operations | S1-C6 |

ESRS S1-1, ESRS S2-1 [TA]

POLICIES RELATED TO HEALTH AND SAFETY

Amprion's management is committed to occupational safety as a priority corporate objective. This applies both to Amprion's workforce and to workers in the value chain.

Amprion's policies relating to health and safety at work are presented in the following table, considering the general requirements for policies (GDR-P). The Occupational Health and Safety Management System (OHSMS) forms the basis for this.

HEALTH AND SAFETY POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|--|--|---|--|---|---|
| Occupational Health and Safety Management system (OHSMS) | Comprises all necessary occupational health and safety controls and requirements based on industry-specific controls in accordance with NLF/ILO-OSH 2001, fulfilling all controls in accordance with DIN ISO 45001 for the prevention of occupational accidents and work-related illnesses | Planning, construction and operation of the transmission network. This extends to all employees of the company, all locations and assets, and all activities to be carried out in the context of the company. | Certified according to DIN ISO 45001, DIN EN ISO 14001, NLF/ILO-OSH 2001 | Integration via the Occupational Safety Committee | S1-A12/S1-A13/S1-R3/S2-A1 |
| Occupational Health Management (OHM) | Includes health actions to improve health literacy and reduce health risks in everyday working life | All employees of the company, regardless of location, working model or hierarchical level. | n. a. | Developed by the Health and Prevention Committee with the support of the Health and Prevention Officer. | S1-A14/S1-C6 |



OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHSMS)

Amprion has a certified occupational health and safety management system (OHSMS). Based on relevant standards – including the ILO Guidelines for Occupational Safety and Health Management Systems (ILO-OSH 2001) and ISO 45001 – it ensures a legally compliant occupational safety organisation and aims to prevent reportable accidents at work and work-related illnesses. The occupational health and safety management system is regularly audited by the responsible professional association (BG ETEM) and as part of other certification actions, checked for effectiveness and recertified every three years. An internal AMS officer continuously monitors compliance with internal and external requirements, company-wide communication and implementation in the specialist departments.

The Amprion guideline “Operational Safety Manual” forms the comprehensive documentation of the Occupational Health and Safety Management System (OHSMS). This is based on the requirements of DIN ISO 14001 and DIN ISO 45001. It serves as a basis for managers to fulfil their occupational health and safety obligations. These obligations are specified in more detail in additional regulations and working aids (such as forms, reporting schemes, procedural workflows).

The “Service Providers” procedural instruction is also part of the Operational Safety Manual. This regulates the legally compliant and safety-oriented integration of service providers into work processes. It defines roles, responsibilities, instruction and control

processes, as well as actions to be taken in the event of rule violations or safety-related incidents. The aim is to safeguard the safety and health of all those involved and to guarantee compliance with legal, regulatory and corporate standards through clear guidelines and coordination.

OCCUPATIONAL HEALTH MANAGEMENT (OHM)

In 2025, Amprion developed strategic occupational health management (OHM), which will be implemented in stages from 2026 onwards. The new OHM policy builds on existing structures and integrates modern digital and analogue health actions to improve health literacy and reduce health risks in everyday working life. There is a particular focus on target-group-specific actions for different age groups, areas of activity and stress profiles. The aim is to link health promotion and prevention specifically to the company’s targets and to establish a sustainable, efficient and digitally supported health strategy for all employees. The effectiveness of the OHM is ensured by a systematic monitoring and evaluation process, for example through employee surveys or health reports.

ESRS S1-3, ESRS S2-3 [TA]
ACTIONS AND RESOURCES RELATED TO HEALTH AND SAFETY

Amprion’s actions and resources for managing the impacts and opportunities associated with health and safety are summarised in the following table, taking into account the general requirements for actions (GDR-A). The implementation of the actions does not require any significant financial resources beyond the personnel resources allocated to the specialist departments.

ACTIONS AND RESOURCES RELATED TO HEALTH AND SAFETY

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|--|---|--|---|--|------------------------------------|
| Occupational health management actions | Comprehensive, accessible and cross-location health actions to promote the health and well-being of employees. | All employees, some location-based | Annually recurring | Occupational Health Management (OHM) | S1-A14/S1-C6 |
| Qualification and training actions for occupational safety | Specific formats developed externally and internally, tailored to the respective area of responsibility, such as seminars, workshops and films to communicate topics relevant to occupational safety. | Amprion employees | Annually recurring | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3 |
| Safety inspections | Safety inspections by managers to ensure the effectiveness of occupational safety-related requirements. | All departments in accordance with procedural instructions, including inspections of construction sites (service providers) | On a specific occasion and on a random basis | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3 |
| Occupational safety training for service providers | Comprehensive briefing actions for work within the scope of DIN VDE 0105-100 (work with electrical systems and operating facilities) in order to comply with all occupational safety obligations and safeguard the safest and healthiest working environment possible. | External service providers working in the vicinity of electrical assets | Initial, recurring and on a specific occasion | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3/S2-A1 |
| Workshop for general contractors | Conducting occupational safety workshops with general contractors (GC) involved in line, substation and cable civil engineering to raise awareness of accident risks, communicate company-specific occupational safety standards and promote the exchange of experiences. | Installation companies (general contractors, management and their safety specialists) involved in substation and pipeline construction | Annually recurring (alternating between pipeline construction and primary technology) | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3/S2-A1 |
| Sharing of learning cases/learning from incidents | Communication of accidents and near misses to service providers for effective prevention of potential accident risks | Own workforce and external service providers | Recurring (e.g. bilateral exchange, annually as part of workshops for general contractors) and on a specific occasion | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3/S2-A1 |
| Exchange of experience between transmission system operators | Exchange between transmission system operators to develop common strategies and harmonised procedures with regard to health and safety, particularly with regard to the use of service providers | External service providers | Recurring | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3/S2-A1 |
| Escalation discussions | Application of the escalation model in the event of violations of existing occupational safety obligations and controls by service providers in order to restore a safe working environment. | External service providers | On a specific occasion (e.g. in the event of misconduct) | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3/S2-A1 |
| Internal audits | Status analysis of the implementation of the OHSMS in accordance with DIN 45001 by the Occupational Safety Department with regard to service provider management as part of the procedural instruction “Service Providers”. | Entire company | In accordance with the audit plan and on a specific occasion | Occupational Health and Safety Management System (OHSMS) | S1-A13/S1-R3 |

ACTIONS FOR OCCUPATIONAL HEALTH MANAGEMENT

Amprion strives to support the well-being and health of its employees through comprehensive, accessible and cross-location health actions. Actions related to occupational health management (OHM) include annual preventive actions such as cancer screening, fitness programmes at various locations, various activities such as step-counting competitions or company runs, and the Employee Assistance Programme (EAP), a counselling service for employees on health, family, psychological and legal matters.

QUALIFICATION AND TRAINING ACTIONS FOR OCCUPATIONAL SAFETY

The qualification and training actions in occupational safety are role- and activity-based and are implemented in internally developed formats (for example seminars, workshops, educational videos). One example is the “Sicher im Netz” (“Safe in the Grid”) seminar series, which Amprion uses to strengthen the role of asset managers in relation to workplace safety and the fulfilment of their occupational safety duties. This supports both technical and social skills as well as the structured exchange of experience and networking among asset managers. In addition, Amprion has continued the seminar “Management duties in occupational safety” developed in 2024. It conveys Amprion’s occupational safety requirements to managers in a practical and uniform manner.

SAFETY INSPECTIONS

Amprion managers carry out regular and ad-hoc safety inspections to ensure the effectiveness of occupational health and safety requirements. In the context of grid development projects, these take place on construction sites, for example. Amprion’s specific approach to safety inspections is laid down in binding form by the OHSMS in the Operational Safety Manual as part of the procedural instruction on effectiveness monitoring.

OCCUPATIONAL SAFETY BRIEFING FOR SERVICE PROVIDERS

Before work begins, service providers are instructed by the responsible person regarding Amprion-specific hazards. When working on, in or near electrical assets, instructions are carried out within the scope of DIN VDE 0105-100 (operator standard for the safe operation of and work on electrical assets). The asset managers are responsible for instructing the workers and carry out regular effectiveness checks to ensure that the instruction content is adhered to for a safe and healthy working environment.

The basic content of the instruction includes a description of the working environment or workplace, information about existing Amprion-specific hazards and risks, relevant on-site controls, emergency management and contact persons. If subcontractors are involved by the main contractor, they must be informed in advance in accordance with Amprion’s General Additional Conditions for Occupational Safety.

WORKSHOP FOR GENERAL CONTRACTORS

Against the backdrop of accidents involving service providers, and based on our occupational safety philosophy, Amprion holds annual occupational safety workshops with the general contractors for line, substation and cable civil engineering. Participants include management, occupational safety specialists and, on the Amprion side, occupational safety and the project teams involved. The workshops raise awareness of accident risks, communicate company-specific occupational safety standards and support the structured exchange of experiences between those involved.

SHARING LEARNING CASES/LEARNING FROM INCIDENTS

Learning cases based on accidents and near misses are also communicated to service providers in a topic- and event-related manner. The aim is to raise awareness of potential accident risks as part of prevention actions and to develop a common understanding of specific topics. The actions defined in the learning case are binding. In addition, information on best practice solutions and key topics is exchanged, and networking is facilitated.



EXCHANGE OF EXPERIENCE BETWEEN TRANSMISSION SYSTEM OPERATORS

There is regular exchange between transmission system operators at management level and, on specific topics, at the level of safety specialists. The aim is to develop joint strategies and harmonised procedures about occupational safety, particularly with regard to the use of service providers. This includes, for example, the formulation of a joint commitment to occupational safety that has been approved by the management.

ESCALATION DISCUSSIONS

Within the framework of service provider management, the escalation model is applied in the event of violations of existing binding obligations and controls relevant to occupational safety. This includes, on the one hand, the immediate elimination of violations and deficiencies through direct communication and, on the other hand, a variety of corrective actions at the discretion of the client's responsible person, including renewed training and even a ban from the construction site.



ESRS S1-4, ESRS S2-4 [TA]
TARGETS RELATED TO HEALTH AND SAFETY

Amprion communicates the importance of occupational safety as a key corporate objective to all employees as part of the occupational safety philosophy that applies throughout the company. Part of this occupational safety philosophy is the principle that Amprion treats the workers of service providers in the same way as its own employees. Specific occupational safety targets for the respective financial year are aimed at improving occupational safety continuously. These are determined jointly by the management, employer and employee representatives, occupational health services and the senior safety officer at the last meeting of the quarterly Occupational Safety Committee (OSC).

The occupational safety targets are based, for example, on accident blackspots or other specific requirements. The workforce is involved, in particular, through the employee representatives on the OSC. Progress towards health and safety targets is monitored continuously as part of the OHSMS in the OSC meetings held throughout the year and the final management review.

Amprion's targets in relation to health and safety are presented in the following table, taking into account the general requirements for targets (GDR-T). Further information on the development of targets can be found in the section [Sustainability as part of the overall strategy](#).



HEALTH AND SAFETY TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Base level | Target level | Related policies/actions |
|---|---|----------------------------------|-------------------------|-------------|-------------|---------------------------|---|
| Occupational safety awareness measurement | Initial company-wide measurement of employee awareness of occupational safety by the end of 2026 | Own operations | 2026 (2026) | Qualitative | n. a. | Successful measurement | Policies Occupational Health and Safety Management System (OHSMS) |
| Introduction of incident/inspection database | Introduction of an incident/inspection database to digitise the recording, analysis, evaluation and tracking of incidents, observations and occupational safety deficiencies by the end of 2026 | Own operations, service provider | 2026 (2026) | Qualitative | n. a. | Successful introduction | Policies Occupational Health and Safety Management System (OHSMS) |
| Implementation of site-specific occupational healthcare | Detailing of the policy for site-specific occupational healthcare by the end of 2026 | Own operations | 2026 (2026) | Qualitative | n. a. | Successful implementation | Policies Occupational Health and Safety Management System (OHSMS) |
| Consistently low overall sickness rate | Consistent achievement of an overall sickness rate of less than 5% among our own workforce | Own operations | Annually | % | 3.8% (2024) | < 5% | Policies Occupational Health Management (OHM) Measure Occupational Health Management Actions |

OCCUPATIONAL SAFETY AWARENESS MEASUREMENT

Amprion intends to measure occupational safety awareness across the company using the Bradley Curve model by the end of 2026 in order to identify risks at an early stage, prevent accidents and establish a sustainable safety culture. This will enable targeted actions for continuous improvement in occupational safety.

INTRODUCTION OF INCIDENT/INSPECTION DATABASE

Amprion aims to introduce a digital database for incidents and inspections by the end of 2026. This will enable employees and service providers to systematically record and analyse safety-related incidents (observations, near misses, first aid log entries, accidents) and inspections (including inspections by health and safety coordinators). This will allow risks and risk areas to be identified at an early stage and addressed in a targeted manner.



IMPLEMENTATION OF SITE-SPECIFIC OCCUPATIONAL HEALTHCARE

Amprion is pursuing the target of establishing occupational healthcare by 2026 through its own staff and a service provider as a hybrid model. This is intended to ensure needs-based occupational healthcare for all employees, regardless of location and in accordance with uniform guidelines. To achieve this, Amprion is advertising the position of an occupational physician and, at the same time, detailing the hybrid model with the involvement of the relevant departments.

CONSISTENTLY LOW OVERALL SICKNESS RATE

Amprion is pursuing the goal of keeping the overall sickness rate among its own workforce permanently below 5%. Annual actions and campaigns in the context of occupational health management, such as health days, pedometer campaigns, company runs, flu vaccinations and back training, are intended to contribute to this.

METRICS

ESRS S1-13 [TA] HEALTH AND SAFETY METRICS

HEALTH AND SAFETY

| | Unit | 2025 | 2024 | Δ |
|--|--------|-------|-------|----------|
| Percentage of own workforce covered by the company's health and safety management system | % | 100 | 100 | 0%P |
| Number of recordable work-related accidents involving own workforce (LTI) | Number | 24 | 29 | -17.2% |
| Rate of recordable accidents involving own workforce (LTIF) | % | 4.5 | 6.0 | -1.5%P |
| Number of recordable work-related illnesses among own workforce | Number | 0 | 0 | 0% |
| Number of days lost to recordable work-related accidents and recordable work-related ill health by own workforce | Days | 306.0 | 151.3 | +102.20% |
| Number of fatalities among own workforce from recordable work-related injuries and illnesses | Number | 0 | 0 | 0% |
| Number of fatalities among workers in the value chain | Number | 0 | 0 | 0% |

An accident at work occurs when an insured person suffers an accident in the course of their work, but not during activities such as eating or walking during breaks, as these serve private purposes and are not covered by statutory accident insurance.

Reportable accidents at work are those with an absence of at least one day, including accidents on official business and excluding accidents on the way between work and home.

An accident while travelling for work occurs when an insured person has an accident as a result of a business trip related to the insured activity, whereby accidents during activities of a private nature are also not insured. Accidents while travelling for work are statistically recorded as accidents at work.

The rate of reportable accidents at work is calculated by multiplying the number of such accidents with an absence of at least one day by one million and dividing it by the actual hours worked.

HUMAN RIGHTS DUE DILIGENCE

Respect for, and protection of, human rights and environmental concerns are core principles at Amprion. The company is aware of its responsibility to make every effort to protect human rights and environmental concerns throughout its entire supply chain. Amprion has relationships with suppliers operating in various

industries and countries, which can entail a wide range of human rights risks.

Specifically, Amprion has assessed the following impact as material in relation to human rights due diligence:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|----------------------------|-----------------|---|----------------------|--------------|
| Human rights due diligence | Negative impact | Due to industry- and country-specific risks, human rights violations (including child labour and forced labour) may occur at Amprion's direct and indirect suppliers. | Upstream value chain | S2-A2 |

ESRS S2-1 [TA]

POLICIES RELATED TO HUMAN RIGHTS

The central frameworks for the protection of human rights at Amprion are the [Declaration of Principles on Human Rights](#) (in German only), the [Supplier Code of Conduct](#) and the [Code of Conduct](#). They apply to all workers in accordance with the scope specified in the table [Policies related to human rights](#). The expectations formulated in the frameworks are therefore directed primarily at Amprion's own workforce and direct contractual partners. The latter are in turn required to work towards implementing the principles in their own supply chains. The policies are summarised in the following overview, taking into account the general requirements for policies (GDR-P). In addition, Amprion is committed to complying with the principles of the UN Global Compact. In this context, the company, represented by its CEO, has signed a corresponding declaration and has since [reported](#) annually on progress in the areas of human rights, labour standards, environmental protection and corruption prevention.

HUMAN RIGHTS POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|----------------------------------|---|--------------------------------------|---|--|-----------------------|
| Policy statement on human rights | Includes a commitment to protect human rights within the company's own operations and supply chain, including a general approach to corporate due diligence for the protection of people and the environment. | Own operations, upstream value chain | UN Guiding Principles on Business and Human Rights, Principles of the UN Global Compact and OECD Guidelines for Multinational Enterprises | n.a. | S2-A2 |
| Supplier Code of Conduct | Sets out expectations for the conduct of Amprion's business partners, including respect for human rights. | Upstream value chain | UN Guiding Principles on Business and Human Rights, UN Global Compact Principles and OECD Guidelines for Multinational Enterprises | n.a. | S2-A2 |
| Code of Conduct | Includes the obligation to recognise, support and comply with fundamental values in the area of human rights and labour standards. | Own operations, upstream value chain | UN Guiding Principles on Business and Human Rights, International Bill of Human Rights, International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, Global Compact Principles | n.a. | S2-A2 |

POLICY STATEMENT ON HUMAN RIGHTS

In 2024, Amprion published a [Grundsatzklärung](#) (in German only) as one of the requirements of the Act on Corporate Due Diligence Obligations in Supply Chains. In it, the company expressly commits itself to respecting human rights, in particular to complying with the UN Guiding Principles on Business and Human Rights, the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises as fundamental pillars of corporate action. At the same time, the declaration contains Amprion's general approach to implementing its corporate due diligence to protect people and the environment.

SUPPLIER CODE OF CONDUCT

In its [Supplier Code of Conduct](#) Amprion sets out explicit expectations for the conduct of its business partners. These include compliance with local laws, integrity in business transactions through adherence to ethical standards, provision for health and safety in the workplace, responsible use of resources and the environment, and respect for human rights, in particular the UN Guiding Principles on Business and Human Rights, the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. Among other things, the code addresses prohibitions on child labour, forced labour, slavery, human trafficking, discrimination and other risks.

CODE OF CONDUCT

Amprion is committed to recognising, supporting and complying with fundamental values in the field of human rights and labour standards within the framework of its [Code](#). This code sets out principles of conduct for Amprion to which the Supervisory Board, management and all executives and employees are bound. It has been signed by Amprion's Management Board. In the code, Amprion expressly commits itself to complying with the standards established within the company with regard to human rights and to protecting and treating its employees fairly. The company expects the same from its external partners and suppliers. The Code of Conduct explicitly calls for the elimination of all forms of forced and compulsory labour and the effective abolition of child labour.

ESRS S2-3 [TA] ACTIONS AND RESOURCES RELATED TO HUMAN RIGHTS

Amprion’s actions relating to human rights are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the measure does not require any significant use of financial resources beyond the personnel resources allocated to the specialist departments

DUE DILIGENCE APPROACH TO COMPLIANCE WITH HUMAN AND ENVIRONMENTAL RIGHTS

Amprion has implemented a due diligence approach to protect human rights and environmental concerns that complies with the requirements of LkSG. This applies both to Amprion’s own business activities and to its suppliers. At the heart of this approach is the risk analysis that the company carries out annually and on an ad-hoc basis, identifying human rights and environmental risks in its own operations and among its direct suppliers. This is also carried out on an ad-hoc basis for indirect suppliers. Indirect suppliers are defined as suppliers of direct suppliers who have not entered into a contract for the supply of goods or services directly with Amprion. In the course of its risk analysis, Amprion has not currently identified any significant risk of child labour or forced labour among its suppliers. In the 2025 financial year, no reports of human rights or environmental violations within the scope of LkSG were received via the [grievance channels](#).

ESRS S2-4 [TA] TARGETS RELATED TO HUMAN RIGHTS

Amprion does not currently have any measurable targets relating to human rights due diligence. Amprion’s Human Rights Officer reviews the due diligence approach reported under actions annually for its effectiveness in accordance with the requirements of LkSG and, if necessary, derives recommendations for improvement. The management is informed of the results of the review once a year.

HUMAN RIGHTS ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|--|--|--------------------------------------|---------------------------|----------------|-----------------------|
| Due diligence approach to compliance with human and environmental rights | Systematic approach to exercising human rights and environmental due diligence in accordance with the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), including conducting regular risk analyses, implementing appropriate preventive and remedial actions, and establishing a complaints procedure. | Own operations, upstream value chain | Ongoing | n.a. | S2-A2 |

AFFECTED COMMUNITIES (S3)

As a regulated company, Amprion is subject to strict legal and regulatory requirements. One of the legally prescribed regulations is public participation in the planning and implementation of new projects within the framework of grid expansion (see public participation in accordance with the Administrative Procedure Act, Section 25 (3)). The stakeholder group considered under Standard S3 therefore includes the public affected by grid development projects.

This definition was already established in the materiality analysis ([Description of the procedure for identifying and assessing material impacts, risks and opportunities](#)) and the associated impacts, risks and opportunities were assessed accordingly. The determining factor is often geographical proximity to Amprion assets such as power lines and substations: Impacts are exclusively within the company's own operations and particularly affect owners in the immediate vicinity or in adjacent residential areas, as well as users of the land, such as walkers or farmers. This includes primarily private individuals, but also other interest groups such as local authorities, public authorities or agricultural associations responsible for the areas affected.



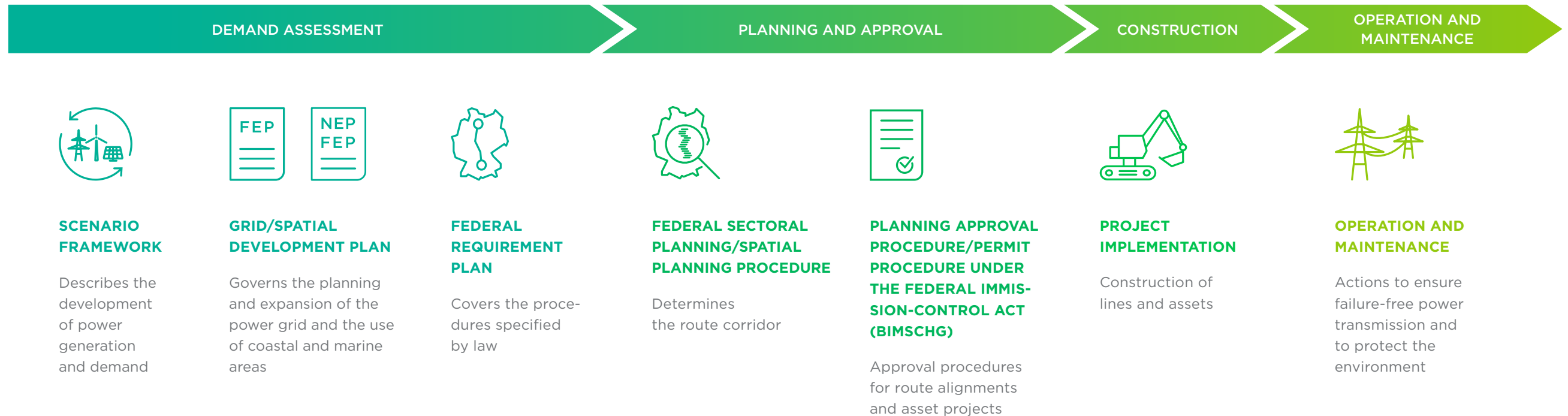
ESRS S3-2 [TA]
**ENGAGEMENT WITH AFFECTED COMMUNITIES,
 EXISTENCE OF CHANNELS FOR AFFECTED
 COMMUNITIES TO RAISE CONCERNS OR NEEDS
 AND APPROACHES TO REMEDY**

INVOLVEMENT OF AFFECTED COMMUNITIES

Grid expansion follows a legally prescribed procedure. This consists of several stages and ranges from determining demand (scenario framework, grid development plan and federal requirements plan) to the approval of specific projects (including spatial planning procedures and planning approval procedures).

Interested citizens, authorities, associations and organisations can obtain information and get involved at various stages of the process. The relevant laws can be found on the [Federal Network Agency's website on grid expansion](#).

STEPS IN GRID EXPANSION



Even before the formal procedures begin, and thus at an early stage of project planning, Amprion starts actively communicating about the project in the affected areas. This includes keeping property owners, residents and interested members of the public informed about planned grid expansion actions in a manner that is accessible and relevant to them. The company presents its plans and provides information on relevant topics relating to the project, the respective approval process and opportunities for participation, such as the right to comment and be heard in the context of planning approval procedures. Project communication is non-discriminatory and is therefore aimed at all interested and affected parties. The exchange takes place both directly, as outlined above, and indirectly via credible representatives such as agricultural associations, environmental and nature conservation groups or local heritage associations. Amprion appoints a permanent [project spokesperson](#) as the contact person for each project. The prescribed communication steps include, for example, a discussion meeting at which private individuals can voice their objections to representatives of the approval authority, public authorities (Träger öffentlicher Belange – TöB) and Amprion. One of Amprion's formats within the approval process is the "citizens' consultation hour", during which the structure and layout of the publicly available approval documents are explained. This assistance is intended to make it easier for potential objectors to find their way around the approval documents.

Once the approval phase is complete, those affected and involved will be informed continuously about the subsequent work via construction communications. Reactive communication, such as availability in case of questions and comments, is possible at any time, for example via the Amprion citizen hotline listed on the website.

The project spokespersons will also be available after project completion and for project-independent enquiries; their contact details can be found on the respective project page. In addition, information is available on the Amprion homepage, including an [overview of active expansion projects](#) (in German only) and technical brochures – for example, on the subject of soil protection.

GRIEVANCE MECHANISMS, PROCEDURES AND REMEDIAL ACTIONS

Interested parties can contact Amprion via email, letter or telephone, or via the respective project website. Stakeholders can submit objections and comments regarding individual projects to the responsible approval authority as the official participation channel once the application has been submitted. This date will be communicated publicly.

The acceptance and processing of enquiries from affected stakeholders follows a defined procedure: the project spokespersons, as the primary contact persons, contact the responsible specialist department and explain the enquiry or complaint. After the assessment by the specialist department, a response is sent to the stakeholder(s). All projects are subject to quality management, which is described in the project management manual for grid projects. This manual describes all actions designed to ensure that the specified quality is implemented and achieved in planning and execution.

Remedial or compensatory actions beyond project communication can be found, in particular, in the area of line protection. These are required by law and fall within the scope of private law line protection. The use of land is primarily agreed on a voluntary basis through an agreement with the registration of a limited personal easement in the land register. The affected property owner receives compensation for the use and any restrictions on the property. The amount of compensation is subject to legal conditions. If a voluntary agreement is not possible, the use of the property is governed by the compensation and expropriation laws of the respective federal state, depending on the respective approval procedure chosen for the line.

HUMAN RIGHTS INCIDENTS CONNECTED TO AFFECTED COMMUNITIES

Amprion did not receive any reports of human rights incidents in the context of project communication and Community Development in the reporting year. The approval of grid expansion projects follows a legally defined procedure involving the public and based on the legal framework in Germany and Europe.

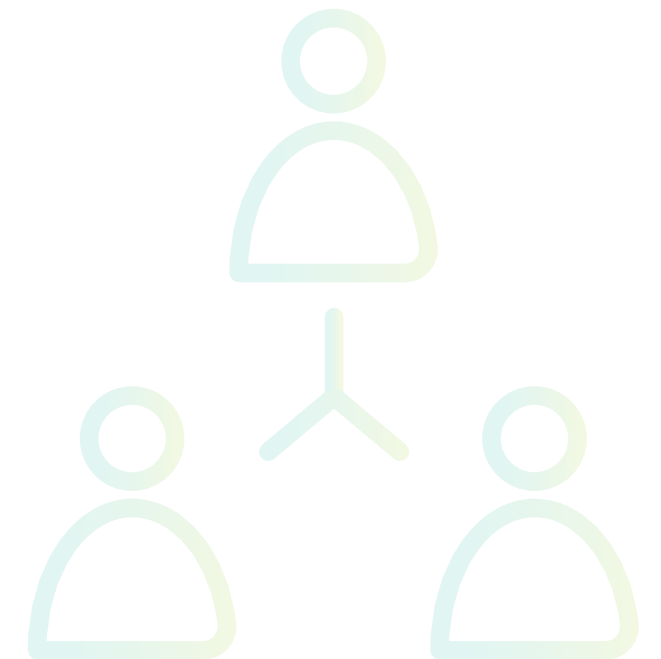
PUBLIC INVOLVEMENT IN PROJECT REGIONS

Amprion’s grid expansion affects the interests of a large number of different stakeholders. By involving the public in the planning and implementation process of construction projects at an early stage, proactively and transparently, the company contributes to public acceptance of grid expansion actions and thus to the success of the energy transition. The focus here is on communication in the project areas with concrete policies, actions and targets.

Specifically, Amprion has assessed the following impact as significant in relation to public involvement in project regions:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|--|-----------------|---|-------------------|--------------|
| Involvement of the Public in Project Regions | Positive impact | Early and transparent public involvement in construction projects can have a positive effect on public acceptance and thus on the success of the energy transition. | Own operations | S3-A1 |



ESRS S3-1 [TA]

POLICIES RELATED TO PUBLIC INVOLVEMENT IN PROJECT REGIONS

Amprion’s policies related to public involvement in project regions are summarised in the following overview, considering the general requirements for policies (GDR-P). They basically concern all stakeholder groups described at the beginning of the chapter.

POLICIES FOR PUBLIC INVOLVEMENT IN PROJECT REGIONS

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | Consideration of affected stakeholders | IRO reference |
|---|--|---|--|--|---------------|
| Project Communication Manual | Sets standards for project communication in the context of line, cable and substation construction projects and includes a portfolio of communication actions and formats for different project phases and situations. | Project communication staff and project teams involved in grid expansion projects | Reference to VDI Guideline 7000 (early public participation in industrial and infrastructure projects) | Consideration of environmental and stakeholder analyses as well as many years of experience and feedback from projects | S3-A1 |
| Stakeholder Management Guideline | Serves as a policy framework for company-wide stakeholder management and includes, among other things, coordinated principles for dealing with claimant/interest groups. | All departments in conjunction with external stakeholder management | n. a. | n. a. | S3-A1 |
| Guideline for planning grid reinforcement actions (alternating current) as overhead lines | Communicates Amprion’s fundamental stance on overhead line projects and summarises it in a planning principle to make it easier to identify and exploit potential for optimisation when specifying line construction projects. | Planning and implementation of infrastructure actions | n. a. | n. a. | S3-A1 |

PROJECT COMMUNICATION MANUAL

The guideline on external communication in relation to line, cable and substation construction projects sets standards for project communication. It contains a portfolio of communication actions and formats for different project phases and situations. The guideline is aimed at Amprion employees involved in overhead line, cable and substation construction projects. The manual is revised regularly and checked against the Project Management Manual as an interface for approval. The current version has been formally approved by Amprion’s management with company-wide applicability.

GUIDELINE FOR THE PLANNING OF GRID REINFORCEMENT ACTIONS (ALTERNATING CURRENT) AS OVERHEAD LINES

The internal planning guideline for overhead line construction projects conveys Amprion’s fundamental position on overhead line projects and summarises this in a planning principle. General planning objectives and principles are defined to help identify and exploit optimisation potential (conflict avoidance/minimisation) more easily when specifying line construction projects. Amprion is constantly developing the guideline further based on project experience gained.

ESRS S3-3 [TA]

ACTIONS AND RESOURCES RELATED TO PUBLIC INVOLVEMENT IN PROJECT REGIONS

Amprion’s actions relating to public involvement in project regions are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the action does not require any significant financial resources beyond the personnel resources allocated to the specialist departments.

ACTIONS TO INVOLVE THE PUBLIC IN PROJECT REGIONS

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|---|--|--------------------------------------|---|------------------------------|-----------------------|
| Impact measurement of project communication | Introduction of impact measurement for project communication actions in the area of community involvement for more targeted validation and optimisation of communication formats | Own operations | End of 2027 | Project Communication Manual | S3-A1 |
| Various information formats | Bundle of diverse information formats for providing early information to people in the affected project regions before, during and after the formal approval process | Interested public in project regions | Start before the approval process until completion of the process, followed by construction communication | Project Communication Manual | S3-A1 |

MEASURING THE IMPACT OF PROJECT COMMUNICATION

By introducing impact measurement for individual project communication actions, Amprion aims to validate their effectiveness in order to gauge the impact of formats and products on the general attitude of recipients towards the company and the respective project. To this end, the company analyses individual communication actions, such as local citizen dialogues, on a random basis using surveys. In the medium and long term, this will be used to identify opportunities for optimisation in future projects.

VARIOUS INFORMATION FORMATS

Amprion has an extensive catalogue of actions with different formats for communication in the project areas. These include public information markets, public consultation hours, newsletters, letters to residents, route inspections where necessary, and project presentations to local authorities, for example at local council meetings. They relate to construction, upgrading and maintenance activities in the Amprion grid area and are aimed at residents, the interested public in project regions, local politicians, public authorities and local institutions, clubs and associations, as well as representatives of the press as multipliers. The actions are set out and described in the Project Communication Manual. Amprion assesses which actions are necessary and appropriate depending on the specific conditions in the project region and the type and

scope of the expansion project itself as part of the environmental analysis and based on the communication policy.

Communication actions in the context of grid development projects begin before the respective public law approval process and continue until the process is completed. Once the approval phase is complete, those affected and involved are also informed about the subsequent work through construction communication [\(Involve affected communities\)](#).



OUR DIALOGUE FORMATS FOR CITIZENS AND MUNICIPALITIES

| | Federal and state politics, esp. local MdL/MdB ¹ | Business and trade associations | Public agencies, infrastructure managers | Public in the project region | Citizens' action groups and local alliances | Owners and residents with affected properties | Environmental protection and nature conservation representatives/associations (local and national) | Media (local and national) | Municipalities, towns, districts |
|--|---|---------------------------------|--|------------------------------|---|---|--|----------------------------|----------------------------------|
| Citizens' info market | | | | • | • | • | | • | • |
| Citizens' consultation meeting/construction consultation | | | | • | • | • | • | | • |
| Stakeholder consultations | • | • | • | • | • | • | • | • | • |
| Excursions and on-site visits | • | | • | • | • | • | • | • | • |
| Infomobile | | | | • | • | • | | | • |
| Lecture and discussion events | • | • | • | • | • | • | • | • | • |
| Owners' forum | | • | | • | | • | | | • |
| Workshop, round table, workshop process, planning dialogue, etc. | • | • | • | • | • | • | • | | • |

¹MdL = Member of the State Assembly, MdB = Member of the German Bundestag.

ESRS S3-4 [TA] TARGETS RELATED TO PUBLIC INVOLVEMENT IN PROJECT REGIONS

Amprion has not set itself any overarching and measurable targets in connection with public involvement in project regions that go beyond the legal framework, as the framework conditions and effects are project-specific and progress cannot be measured quantitatively in this respect. The introduction of an impact measurement for individual project communication actions is planned for 2026 ([↗ Actions related to public involvement in project regions](#)).



METRICS

ESRS S3-ESD [TA]

METRICS RELATED TO PUBLIC INVOLVEMENT IN PROJECT REGIONS

PARTICIPATION OF STAKEHOLDERS: LOCAL AUTHORITIES AND CITIZENS

| Category | Unit | 2025 | 2024 | Δ |
|---|--------|--------|--------|-------|
| Events on project communication (various formats) | Number | 716 | 618 | 16 % |
| Participants at dialogue events for citizens and municipalities | Number | 10,546 | 18,322 | -42 % |

The estimates provided by the respective project region spokespersons form the basis for calculating the total number of project communication events and participants. All dialogue formats carried out are included.

Amprion has no influence on the number of participants in dialogue events.

COMMUNITY DEVELOPMENT

Amprion wants to make an active contribution in the regions where its business activities affect people's living environments. It is therefore important to the company to make a long-term commitment to promoting social issues in these areas.

Specifically, Amprion has assessed the following impact and opportunity in relation to community development as material.

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|-----------------------|-----------------------|---|-------------------|-----------------------|
| | Positive impact | A long-term commitment to promoting the social and economic well-being of communities that may be affected by business activities can have a positive impact on public acceptance and thus on the success of the energy transition. | Own operations | S3-A2 |
| Community development | Financial opportunity | Extensive support for Community Development can have a positive impact on Amprion's overall sustainability performance, thereby enabling improved conditions for (re)financing. | Own operations | S3-C1 |



ESRS S3-1 [TA]
POLICIES RELATED TO COMMUNITY DEVELOPMENT

Amprion’s policies relating to community development are summarised in the following overview, considering the general requirements for policies (GDR-P).

COMMUNITY DEVELOPMENT POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | IRO reference |
|---|---|----------------|---|-----------------------------|
| Community Development Policy | Forms the basis for the financial support of projects in the field of equal opportunities and education, as it defines both the funding areas and the selection criteria for project funding. | Own operations | n.a. | S3-A2/S3-C1 |
| Policy: Social Projects in the Grid (Soziale Projekte im Netz – SPIN) | Describes the criteria for funding social projects that Amprion employees support on a voluntary basis in their private lives. The most important criterion established here is the active participation of the applicant in the submitted project. | Own operations | n.a. | S3-A2/S3-C1 |

COMMUNITY DEVELOPMENT POLICY

Amprion’s community development activities aim to strengthen equal opportunities and access to good education, thereby nurturing social cohesion in society. The areas of action range from early childhood education to school education, career guidance and higher education (including the removal of financial barriers and the establishment of support networks). These are supplemented by the topics of gender equality and the inclusion of disadvantaged groups (including barrier-free schools). The funding criteria include a demonstrable contribution to equal opportunities and education, as well as a long-term commitment and a balanced funding portfolio. Only projects that make a demonstrable contribution to equal opportunities and education, are anchored in an Amprion region, are long-term in nature and contribute to a balanced funding portfolio are eligible for funding. Measurable targets and reliable evidence of success are prerequisites – services provided and the use of funds are documented. The aim is to connect people and create tangible social added value in the regions. In the future, community development will be integrated into the Corporate Community Engagement Policy, which is still to be formulated.

ESRS S3-3 [TA]
**ACTIONS AND RESOURCES RELATED TO
COMMUNITY DEVELOPMENT**

Amprion’s actions relating to community development are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any significant financial resources beyond the personnel resources allocated to the specialist departments.

COMMUNITY DEVELOPMENT ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related policy | IRO reference |
|---|---|----------------|---------------------------|---|--------------------|
| Social Projects in the Grid funding programme | Funding for submitted projects in which employees actively engage in charitable causes. | Own operations | Ongoing | Policy: Social Projects in the Grid (Soziale Projekte im Netz – SPIN) | S3-A2 |
| Community Development | Funding programme to support projects that promote equal opportunities and access to education. There are also plans to expand funding for projects in the areas of social skills and environmental education ↗ Expansion of Community Development. | Own operations | Ongoing | Community Development Policy | S3-A2/S3-C1 |

SOCIAL PROJECTS IN THE GRID FUNDING PROGRAMME

Amprion nurtures social engagement among its employees with its “Social Projects in the Grid” (Soziale Projekte im Netz – SPIN) programme. It provides financial support for the charitable activities and projects of employees who volunteer in their free time. The projects supported to date reflect a broad spectrum of charitable activities: from education and training, to care for the elderly and disabled, to sport, culture and environmental protection. Flagship projects in 2025 included the ecological upgrading of a daycare centre garden for environmental education, the installation of a swing for wheelchair users, the construction of a beach volleyball court, the organisation of a table tennis tournament for people with and without physical disabilities, the renovation of a jetty of Deutsche Lebens-Rettungs-Gesellschaft e.V. (DLRG), and the organisation of a career orientation camp for young people with placement barriers.

COMMUNITY DEVELOPMENT

Amprion was able to nurture a total of six projects within Community Development in 2025. These included the Caritas children’s and family table in Essen, which provides free lunches and learning support, and a career orientation programme for people with barriers to entry offered by the Evangelical Lutheran Church District of Emden. One special project was the result of cooperation between Amprion and the association Tausche Bildung für Wohnen e.V. (Exchange Education for Housing) in Hamburg. This enables young people in the Federal Voluntary Service (freiwilliges soziales Jahr – FSJ) to support children from educationally disadvantaged neighbourhoods with their learning and in return live rent-free for a year. As part of this cooperation, Amprion organised a holiday activity day in Hamburg-Steilshoop in 2025 under the title “Tauschbar”: Amprion employees taught a total of 15 children from disadvantaged backgrounds basic knowledge about physics, energy generation and transmission in a practical and playful way.



ESRS S3-4 [TA]

TARGETS RELATED TO COMMUNITY DEVELOPMENT

Amprion’s targets in relation to community development are summarised in the following overview, considering the general requirements for targets (GDR-T). More detailed information on target development can be found in the section [Sustainability as part of the overall strategy](#).

COMMUNITY DEVELOPMENT TARGETS

| | Target description | Scope | Target year | Unit | Base level | Target level | Related policies/actions |
|--|---|----------------|-------------|-------------|---------------------|---------------------------------|---|
| Expansion of Community Development | Expansion of the existing educational support programme (Community Development) to include the topics of social skills and environmental education by the end of 2026 | Own operations | 2026 | Qualitative | Existing policy | Expansion to include new topics | Policies Community Development Policy Action Community Development |
| Development of Corporate Community Engagement Policy | Development of a holistic Corporate Community Engagement Policy for social and environmental issues by the end of 2026 | Own operations | 2026 | Qualitative | No policy available | Developed policy | |
| Development of Corporate Volunteering Policy | Development and implementation of a corporate volunteering policy ready for approval by the end of 2026 | Own operations | 2026 | Qualitative | No policy available | Developed policy | |

EXPANSION OF COMMUNITY DEVELOPMENT

Amprion intends to expand its existing community development programme by the end of 2026 to include the areas of social skills and environmental education. Until now, the programme has specifically aimed to break down educational barriers and enable equal opportunities for all people in Amprion’s grid area. The associated guideline for social engagement defines education-related areas of action in which Amprion nurtures projects. By expanding the programme, Amprion aims to open up the circle of projects eligible for funding and thus contribute to social cohesion and responsible treatment of nature and the environment.

DEVELOPMENT OF A CORPORATE COMMUNITY ENGAGEMENT POLICY

Amprion plans to develop a holistic Corporate Community Engagement (CCE) Policy for social and environmental issues by the end of 2026. This will provide the company with an overarching framework for its social and environmental engagement. The policy defines Amprion’s vision as a corporate citizen and integrates the existing guidelines on SPIN and Community Development, the financial support of environmental protection projects and the corporate volunteering programme currently being set up. The policy thus forms the strategic basis for Amprion’s social engagement.

DEVELOPMENT OF A CORPORATE VOLUNTEERING POLICY

Amprion’s target is to develop and implement a Corporate Volunteering Policy that is ready for approval by the end of 2026. This policy will define clear target and strategically anchor the programme in the company’s CCE activities. It will define the framework conditions for employee engagement organised by Amprion, describe engagement formats, control organisation and processes, and contain proposals for digital implementation.

METRICS

ESRS S3-ESD [TA]

METRICS RELATED TO COMMUNITY DEVELOPMENT

FUNDING PROJECTS

| Category | Unit | 2025 | 2024 | Δ |
|---|------|---------|---------|--------|
| Funding volume for projects within the framework of SPIN | € | 59,856 | 29,989 | +100 % |
| Funding volume for projects within the framework of Community Development | € | 114,960 | 123,854 | -7 % |

The funding volumes are calculated from the total amount of projects funded under SPIN and community development.

The deviation in the funding volume under SPIN compared to the previous year is due to a budget increase.

135 _____ **BUSINESS CONDUCT (G1)**

136 _____ Corporate culture and anti-Corruption

142 _____ Supplier relations

146 _____ Cyber and information security

GOVERNANCE



CORPORATE CULTURE AND ANTI-CORRUPTION

For Amprion, acting with integrity, in compliance with the law and in line with its values is a matter of course in its business activities. The high importance of compliance and anti-corruption also stems from Amprion's business model – among other things, due to the regulatory environment in which Amprion operates and the awarding of large-scale projects. The promotion of cultural elements such as transparency, appreciation and cross-functional cooperation throughout the company is also relevant in view of a rapidly growing workforce and the increasing demand for qualified specialists.

Specifically, Amprion has assessed the following impacts, risks and opportunities in connection with corporate culture, including anti-corruption and anti-bribery as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|------------------------|-----------------------|---|-------------------|-----------------------|
| Corporate culture | Positive impact | Cultural elements practised throughout the company, such as transparency, appreciation, cross-functional cooperation, learning orientation and target orientation, can have a positive effect on employee satisfaction. | Own operations | G1-A1 |
| | Financial opportunity | Company-wide cultural elements such as transparency, appreciation, cross-functional cooperation, learning orientation and target orientation can increase Amprion's attractiveness as an employer and its productivity. | Own operations | G1-C1 |
| | Positive impact | Anti-corruption training, compliance systems and other preventive actions can help employees develop an awareness of corruption and thus behave with integrity and in accordance with the law. | Own operations | G1-A2 |
| Corruption and bribery | Financial risk | Corruption and bribery scandals can have a negative impact on Amprion's reputation and rating results, and thus on the willingness of existing and potential investors to invest. | Own operations | G1-R1 |
| | Financial opportunity | A clear definition and communication of corporate values to employees, for example in the context of compliance training, can increase employer attractiveness and promote ethical behaviour within the company. | Own operations | G1-C2 |

ESRS G1-1 [TA]

POLICIES RELATED TO CORPORATE CULTURE, INCLUDING ANTI-CORRUPTION AND ANTI-BRIBERY

Amprion’s policies related to corporate culture, including anti-corruption and anti-bribery, are summarised in the following overview, considering the general requirements for policies (GDR-P).

POLICIES OF CORPORATE CULTURE, INCLUDING ANTI-CORRUPTION AND ANTI-BRIBERY

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | IRO reference |
|------------------------------------|---|--|--|-----------------------------------|
| Compliance Management System (CMS) | Comprises an established procedure for preventing, detecting and combating allegations or incidents relating to corruption or bribery | All Amprion employees | n.a. | G1-A2/G1-R1/G1-C2 |
| Compliance Whistleblower System | Includes channels and procedures established as a reporting system to enable and process internal and external reports and complaints (Engagement with own workforce, workers’ representatives and workers in the value chain, existence of channels for own workforce and workers in the value chain to raise concerns or needs and approaches to remedy). | Available to employees, suppliers, service providers and business partners | In accordance with the Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG) | G1-A2/G1-R1/G1-C2 |
| Code of Conduct | Lays down essential compliance principles, for example on the prevention of corruption, to which the Supervisory Board, the Management Board and all managers and employees are committed. The concept is reviewed annually and as required to ensure that the controls are up to date (Policies related to human rights). | The policy is mandatory for all employees. | n.a. | G1-A2/G1-R1/G1-C2 |
| Anti-Corruption Policy | Includes controls to prevent corruption and bribery among its own workforce. The concept is reviewed annually and as needed to ensure that the controls are up to date. | The policy is mandatory for all employees. | Compliance with the United Nations Convention against Corruption | G1-A2/G1-R1/G1-C2 |
| Culture Compass | Summarises elements of corporate culture and cultural development relevant to Amprion. | All Amprion employees | n.a. | G1-A1/G1-C1 |

COMPLIANCE MANAGEMENT SYSTEM (CMS)

Amprion has an established procedure for preventing, detecting and combating allegations or incidents relating to corruption or bribery. This is based on the internal Compliance Management System (CMS), which was introduced on behalf of the management when the company was founded and has been developed continuously ever since. It is designed to ensure that Amprion Group companies always act in accordance with the rules, with integrity and in compliance with the law. Adjustments to the CMS are made as necessary and based on current legal requirements and are approved by the management.

Three central sets of rules ensure the practical implementation of the CMS: the Code of Conduct, the Compliance Policy and the Compliance Manual. The Code of Conduct sets out key compliance principles to which the Supervisory Board, the Management Board and all executives and employees are committed. These include, among other things, dealing with external business partners and politicians, and complying with internationally recognised human rights and sustainability regulations. The current version can be viewed and downloaded from the [company website](#) for example. The Compliance Guideline informs all employees about the basic rules for dealing with compliance risks in their day-to-day work. The compliance manual describes all compliance management processes and tasks. In addition, Amprion communicates regularly and as needed on current topics relating to compliance.

Amprion's managers are obliged to promote compliant behaviour and to lead by example. In critical compliance situations, they are available to employees as points of contact. Amprion also has a Compliance Officer who handles all questions relating to compliance. Their tasks also include the ongoing maintenance, monitoring and improvement of Amprion's CMS.



COMPLIANCE WHISTLEBLOWER SYSTEM

The Whistleblower System enables both internal and external persons to report allegations of corruption and bribery ([🔗 Complaint Channels, Procedures and Remedial Actions](#)). To do so, affected persons can contact the company's compliance department or an external ombudsman directly. This can also be done anonymously. The compliance department then investigates the report. If it is found to be justified, an escalation process is initiated, depending on the severity of the violation. In this way, Amprion aims to ensure that cases are dealt with properly and can be better prevented in the future.

ANTI-CORRUPTION POLICY

Amprion has an Anti-Corruption Policy that is binding for all employees. It supplements the established principles and actions on corruption in the compliance policy with specific controls on the prevention of corruption and the correct handling of conflicts of interest. In addition to the clear requirement for lawful, ethical and honest conduct, the policy includes a definition of conflicts of interest and the potential risks involved. It also sets out disclosure and documentation requirements and controls for dealing with conflicts of interest when they arise. Furthermore, the Anti-Corruption Policy contains a definition of corruption and expressly prohibits bribery and facilitation payments. Amprion's existing anti-corruption controls and policies are consistent with the United Nations Convention against Corruption. The key elements of the convention are covered at Amprion in particular by the Compliance Guideline, the Anti-Corruption Policy, the Terms and Conditions of Purchase and Payment, and the Supplier Code of Conduct.

CULTURE COMPASS

Amprion attaches great importance to nurturing a positive corporate culture as a contribution to employee satisfaction and the success of the company. To this end, a cultural development, communication and interaction process has been initiated in recent years. The result is the Culture Compass, consisting of five cultural elements that are critical to success: transparency, appreciation, cross-functional cooperation, learning and target orientation. A network of cultural ambassadors ensures that these elements are carried throughout the company. In addition, the cultural elements are always considered in existing formats and actions. These include training actions, events organised by the management and executives, and team meetings. A culture index was also created in the regular, company-wide employee survey, which will be used in future to map and evaluate the development of the corporate culture, among other things. This is done both for the company as a whole and for each individual organisational unit.



ESRS G1-2 [TA]
ACTIONS AND RESOURCES RELATED TO CORPORATE CULTURE, INCLUDING ANTI-CORRUPTION AND ANTI-BRIBERY

Amprion’s actions and resources relating to corporate culture and anti-corruption are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any significant financial resources beyond the personnel resources allocated to the specialist departments

COMPLIANCE RISK ANALYSIS

As part of a process-oriented risk analysis, Amprion regularly identifies significant risks in compliance. Among other things, this involves determining the extent of the risk of corruption in the individual areas. If a certain risk value is over limit, Amprion conducts a detailed risk analysis. On this basis, the company defines risk-minimising preventive actions and reviews them on a quarterly basis using a monitoring process. The compliance department reports the results to the management on a regular basis.

BASIC COMPLIANCE TRAINING

All employees must complete basic compliance training in the form of an e-learning course. The topic of corruption is covered in a separate chapter and forms an essential part of the training. When assessing high-risk functions, Amprion considers that, according to the compliance risk analysis, corruption situations are at least conceivable in all areas. [ESRS G1-1-6c] This means that 100% of risk-prone functions are covered by training programmes.

CORPORATE CULTURE, ANTI-CORRUPTION AND ANTI-BRIBERY ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related concept | IRO reference |
|---------------------------|--|---|-----------------------------|--|-----------------------------------|
| Compliance risk analysis | Analysis to identify and assess the risk of corruption in individual areas. If a certain risk value is exceeded, a detailed risk analysis is carried out, followed by risk-minimising actions. | Own operations | Recurring every three years | Compliance Management System (CMS), Code of Conduct | G1-A2/G1-R1/G1-C2 |
| Basic compliance training | Mandatory e-learning for all employees on the prevention of compliance and corruption cases | The training is mandatory for all employees | Ongoing | Compliance Management System (CMS), Anti-Corruption Policy | G1-A2/G1-R1/G1-C2 |

ESRS G1-3 [TA]
TARGETS RELATED TO CORPORATE CULTURE, INCLUDING ANTI-CORRUPTION AND ANTI-BRIBERY

Amprion currently has no measurable targets relating to corporate culture, including anti-corruption and anti-bribery. The company conducts random checks to ensure that the controls set out in the policies for the prevention of corruption and bribery are being complied with. The effectiveness of the policies and actions is monitored by recording cases of corruption and bribery. Amprion asks employees to what extent the elements of the cultural compass are being put into practice in everyday life as part of its employee survey.

METRICS

ESRS G1-4 [TA]

METRICS RELATED TO CORRUPTION OR BRIBERY

CONVICTIONS AND FINES IN CONNECTION WITH CORRUPTION AND BRIBERY CASES

| Category | Unit | 2025 | 2024 | Δ |
|--|--------|------|------|----|
| Convictions for violations of corruption and bribery regulations | Number | 0 | 0 | 0% |
| Fines for violations of corruption and bribery regulations | € | 0 | 0 | 0% |

This figure includes all legal proceedings initiated or brought against Amprion.

SUPPLIER RELATIONS

For Amprion, long-term and stable business relationships play a key role in its commercial success. This is because grid expansion and, consequently, progress in the energy transition depend largely on the reliability of the demand for the necessary services, components and materials. To this end, Amprion relies on partnership-based cooperation with suppliers and contributes to long-term and stable business relationships through fair and reliable business practices, among other things.

Specifically, Amprion has assessed the following impacts and opportunities in connection with management of relationships with suppliers, including payment practices as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|---|-----------------------|--|----------------------|-----------------------|
| Management of relationships with suppliers, including payment practices | | Fairness and reliability in business conduct and payment practices contribute to long-term and stable business relationships on both sides. | Upstream value chain | G1-A3 |
| | Positive impact | Clear and ambitious environmental and social criteria in the selection of suppliers create incentives to improve the ESG demand for suppliers, minimise risks and thus contribute to the stabilisation of supply chains. | Upstream value chain | G1-A4 |
| | Financial opportunity | Long-term and stable business relationships with suppliers support procurement and operational planning and can have a positive impact on the business. | Upstream value chain | G1-C3 |

ESRS G1-1 [TA]
**POLICIES RELATED TO MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS,
INCLUDING PAYMENT PRACTICES**

Amprion’s policies related to management of relationships with suppliers, including payment practices, are summarised in the following overview, considering the general requirements for policies (GDR-P).

POLICIES RELATED TO MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS, INCLUDING PAYMENT PRACTICES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | IRO reference |
|--|--|---|---|---------------|
| Terms and conditions of purchase and payment | Includes clear and uniform contractual terms and conditions for the purchase of goods and services and invoicing. | All contractual partners who are commissioned via the purchasing department and deliver goods or provide services for Amprion | n.a. | G1-A3 |
| Supplier Code of Conduct | Sets out Amprion’s expectations of its business partners’ conduct, including with regard to ethical business practices and compliance with social and environmental standards (Supplier Code of Conduct) and is also referenced in the Terms and Conditions of Purchase and Payment as an integral part of the contract. | Suppliers | n.a. | G1-A4 |

TERMS AND CONDITIONS OF PURCHASE AND PAYMENT

Fair and reliable business practices are a matter of course for Amprion. The company therefore attaches great importance to maintaining long-term supplier relationships and transparent payment practices, which are enshrined in the Terms and Conditions of Purchase and Payment. These apply as standard to all suppliers and can be viewed [online](#).



ESRS G1-2 [TA]

ACTIONS AND RESOURCES RELATED TO MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS, INCLUDING PAYMENT PRACTICES

Amprion’s actions and resources in relation to management of relationships with suppliers, including payment practices, are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any material financial resources beyond the personnel resources allocated to the specialist departments.

ACTIONS RELATED TO MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS, INCLUDING PAYMENT PRACTICES

| Title | Description and expected result | Scope | Time frame for completion | Related concept | IRO reference |
|---|--|----------------------|---------------------------|-----------------|-----------------------|
| Application of sustainability criteria in procurement | Consideration of social and environmental criteria in procurement | Upstream value chain | Ongoing | n. a. | G1-A4 |
| Sustainability-related supplier assessment | Assessment of suppliers based on environmental and social criteria | Upstream value chain | Ongoing | n. a. | G1-A4 |

SUSTAINABILITY ASSESSMENT AND SUSTAINABILITY CRITERIA IN PURCHASING

All new suppliers must accept the [Supplier Code of Conduct](#) when registering for the first time on Amprion’s supplier management platform. In this code, the company sets out its expectations regarding compliance with human rights, social responsibility, integrity in business transactions in accordance with ethical standards, occupational health and safety, and the responsible and sustainable use of resources and the environment.

In addition to the Supplier Code of Conduct, the Code of Conduct is also part of the contractual agreement within the framework of the Terms and Conditions of Purchase and Payment. Among other things, the Code of Conduct addresses expectations regarding legally and ethically fault-free conduct and the fight against corruption. Amprion has also implemented internal risk manage-

ment processes for human rights and environmental risks in the supply chain in order to identify potential risks at an early stage, analyse and mitigate reported risks, and derive appropriate preventive actions ([Human rights and environmental due diligence approach](#)).

Amprion already takes social and environmental criteria into account in its supplier management and in the evaluation of tenders and aims to expand this continuously. By the end of 2026, the application of sustainability criteria is to be extended to all relevant product groups ([Targets related to management of relationships with suppliers, including payment practices](#)). Amprion also uses a digital supplier-evaluation platform to view standardised sustainability assessments of its suppliers. This takes into account the four topics of environment, labour and human rights, ethics and sustainable procurement.

As part of its supplier management, Amprion is also working to continuously improve transparency in the upstream supply chain. To this end, the company requires, among other things, gradual transparency regarding the CO₂-emissions and materials used in the products supplied to Amprion or services provided by service providers

SUSTAINABILITY-RELATED TRAINING FOR PURCHASING

Amprion’s purchasing department has access to training courses on various platforms that are geared towards promoting sustainable practices among suppliers and further developing sustainability performance in the supply chain. In addition, mandatory training on due diligence in the supply chain is available to all employees in the purchasing department via the Amprion learning portal.

ESRS G1-3 [TA]

TARGETS RELATED TO MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS, INCLUDING PAYMENT PRACTICES

Amprion’s targets in relation to management of relationships with suppliers, including payment practices, are presented in the following table, considering the general requirements for targets (GDR-T). More detailed information on the development of targets can be found in the section [Sustainability as part of the overall strategy](#).

SUPPLIER RELATIONSHIP TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Base level | Target level | Related policies/actions |
|--|---|----------------------|-------------------------|-------------|--|---|---|
| Expansion of sustainability criteria in purchasing | Extension of the application of sustainability criteria to all relevant product groups by the end of 2026 | Upstream value chain | 2027 (2025) | Qualitative | Sustainability criteria piloted in relevant product groups | Sustainability criteria extended to all relevant product groups | Action Application of sustainability criteria in procurement |

ESRS G1-6 [TA]

METRICS RELATED TO PAYMENT PRACTICES

The payment terms apply equally to all payments and suppliers of Amprion and are laid down in the Terms and Conditions of Purchase and Payment ([Policies related to management of relationships with suppliers, including payment practices](#)). The order placed with the suppliers stipulates the specifically agreed payment terms. There are currently no ongoing legal proceedings against Amprion due to late payment.



CYBER AND INFORMATION SECURITY

Transmission system operators are part of critical infrastructure and therefore a potential target for cyberattacks, which in extreme cases can have significant consequences for the economy. Technical faults or failures due to hardware defects, software errors or basic damage can also have serious consequences. It is essential for Amprion to counter cyberattacks or technical failures with effective security actions and to consistently implement and comply with the comprehensive legal controls in this area in order to minimise the associated risks

Specifically, Amprion has assessed the following impact and risk in connection with cyber and information security as material:

OVERVIEW OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

| Sub-topic | IRO type | IRO description | Value chain stage | IRO ID |
|--------------------------------|-----------------|---|-------------------|--------|
| | Negative impact | Inadequate preventive and reactive information security actions relating to cyber and information security can increase the likelihood and extent of damage resulting from cyberattacks or technical failures, for example. | Own operations | G1-A5 |
| Cyber and information security | Financial risk | A lack of information security can have financial consequences due to violations of laws and regulations, impairment of task fulfilment (e.g. secure grid operations), damage to reputation and impairment of personal integrity. | Own operations | G1-R2 |



ESRS 2, GDR-P [TA]
POLICIES RELATED TO CYBER AND INFORMATION SECURITY

Amprion’s policies relating to cyber and information security are summarised in the following overview, considering the general requirements for policies (GDR-P).

CYBER AND INFORMATION SECURITY POLICIES

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards | IRO reference |
|---|--|----------------|---|--------------------|
| Information Security Management System (ISMS) | Comprises a certified Information Security Management System in accordance with ISO/IEC 27001 as specified in the IT security catalogue pursuant to Section 5c of the German Energy Industry Act | Own operations | Certified according to ISO 27001 and the requirements of the IT security catalogue in accordance with Section 5c EnWG | G1-A5/G1-R2 |

INFORMATION SECURITY MANAGEMENT SYSTEM (ISMS)

The legal and other requirements for cybersecurity (in particular, the IT security catalogue in accordance with Section 5c EnWG) are identified, controlled and regularly monitored via an Information Security Management System (ISMS) certified in accordance with ISO/IEC 27001. A central organisational unit for information security within Amprion’s corporate security department is responsible for the operation and further development of the ISMS. This unit is headed by the Chief Information Security Officer (CISO), who reports directly to the management.

An essential component of the ISMS is the management of cybersecurity risks, including the use of control actions. To this end, Amprion applies the actions set out in Annex A of ISO/IEC 27001, considering the guidelines and recommendations for their implementation in accordance with ISO/IEC 27002, and supplements these with industry-specific actions in accordance with ISO/IEC

27019. ISO/IEC 27019 contains specific actions in the field of energy supply and must be taken into account by Amprion in accordance with the national IT security catalogue pursuant to Section 5c of the Energy Industry Act (Energiewirtschaftsgesetz – EnWG). All actions are included in the Statement of Applicability (SoA) required by ISO/IEC 27001. The relevant operating technologies and industrial control systems for critical infrastructure operated by Amprion are part of the scope of the ISMS. This means that the comprehensive risk management of these systems is also subject to ISO certification at Amprion.

The ISMS also includes procedures for incident management and for restoring critical IT systems and infrastructure, for example following a cyberattack (disaster recovery). These include documented incident management guidelines and procedures for handling cybersecurity incidents and/or breaches, as well as controls for maintaining information security and emergency recovery with corresponding plans and procedures. To prepare for

attack scenarios, Amprion conducts exercises and cooperates with and shares cybersecurity information with relevant government agencies. In addition, the company operates a Security Operations Centre (SOC) within the scope of the ISMS, which continuously monitors IT and OT systems and can also respond to cybersecurity incidents in emergencies.

To ensure the effectiveness of the ISMS, Amprion conducts internal cybersecurity assessments and audits and also commissions external cybersecurity assessments/audits at regular intervals.

The continuous strengthening of cybersecurity awareness is a binding pillar of the protection strategy. All employees therefore complete mandatory, regular training courses, which are firmly anchored in the training programme from the moment they join the company.

ESRS 2, GDR-A [TA]

ACTIONS AND RESOURCES RELATED TO CYBER AND INFORMATION SECURITY

Cross-cutting actions related to the ISMS are summarised in the following overview, considering the general requirements for actions (GDR-A). The implementation of the actions does not require any material use of financial resources beyond the allocated human resources in the specialist departments.

CYBER AND INFORMATION SECURITY ACTIONS

| Title | Description and expected result | Scope | Time frame for completion | Related Concept | IRO reference |
|--|--|----------------|---------------------------|---|-----------------------------|
| Operation/further development of the Information Security Management System (ISMS) | Operation and continuous development of the ISO/IEC 27001-certified ISMS in accordance with the IT security catalogue pursuant to Section 5c of the German Energy Industry Act (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |
| Risk management including controls | ISO-certified risk management including actions for all operating technologies and industrial control systems within the scope of the ISMS for the critical infrastructure operated by Amprion (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |
| Effectiveness testing | Conducting internal cybersecurity assessments and audits and commissioning regular external cybersecurity assessments/audits to ensure effectiveness (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |
| Training and awareness actions | Mandatory and regular cybersecurity training for Amprion employees, supplemented by further actions to raise awareness. (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |
| Incident management and disaster recovery | Incident management and disaster recovery for handling cybersecurity incidents and/or breaches, as well as controls for maintaining information security and emergency recovery (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |
| Security Operations Centre (SOC) | Operation of a Security Operations Centre (SOC) within the scope of the ISMS, which continuously monitors IT and OT systems and can also respond to cybersecurity incidents in emergencies. (Information Security Management System (ISMS)) | Own operations | Ongoing | Information Security Management System (ISMS) | G1-A5/G1-R2 |

ESRS 2, GDR-T [TA]
TARGETS RELATED TO CYBER AND INFORMATION SECURITY

Amprion’s targets relating to cyber and information security are set out in the following table, considering the general requirements for targets (GDR-T):

CYBER AND INFORMATION SECURITY TARGETS

| Target | Target description | Scope | Target year (base year) | Unit | Base level | Target level | Related policies/actions |
|--|--|----------------|-------------------------|-------------|-----------------------|-----------------------|--|
| Recertification according to ISO 27001 | An ISMS certificate based on ISO 27001 in accordance with the IT security catalogue pursuant to Section 5c of the German Energy Industry Act (EnWG) is available | Own operations | Ongoing | Qualitative | Certificate available | Certificate available | <p>Policies Information Security Management System (ISMS)</p> <p>Action Operation/further development of Information Security Management System (ISMS)</p> |

RECERTIFICATION ACCORDING TO ISO 27001

Amprion is required to undergo external recertification every three years, including two surveillance audits based on the ISO/IEC 27001 standard and the IT security catalogue in accordance with

Section 5c of the Energy Industry Act (Energiewirtschaftsgesetz – EnWG). To achieve this, Amprion undergoes regular external audits to ensure compliance with the relevant requirements. In this way, Amprion ensures an appropriate, controlled, monitored and verifiable level of information security.



151 _____ **Waste management**

153 _____ **Data protection**

155 _____ **Customer management**

157 _____ **Grid development**

158 _____ **Political dialogue**

FURTHER INFORMATION



WASTE MANAGEMENT

Amprion generates a wide variety of waste, particularly from the construction, operation and dismantling of electricity grid infrastructure, and comprehensive environmental and waste law regulations must be complied with for its disposal and recycling. The main waste streams consist largely of excavated soil, metallic materials, drilling sludge, mixtures of mineral construction waste, slag and insulating oils from construction work and plant operation. The scope covers its own operations and part of the upstream value chain, i.e. construction sites where contractors are responsible for disposing of the waste generated. Waste disposal

in Germany is subject to strict legal requirements. Amprion acts in accordance with these legal requirements. The central regulatory principle is the five-stage European waste hierarchy enshrined in the Circular Economy Act (KrWG), with the priorities of waste prevention, preparation for reuse, recycling, thermal recovery and disposal. The requirements are specified in further regulations such as the Commercial Waste Ordinance, the Landfill Ordinance and the Ordinance on Waste Recovery and Disposal Records. Among other things, these regulations cover the separation of waste, the exclusion of recyclable materials from landfill, the han-

dling of hazardous waste and the comprehensive documentation of disposal routes. Compliance with the requirements is monitored by the competent authorities and implemented in a binding manner at Amprion through internal regulations. The Energy and Environmental Management department within the CTO division is responsible for waste management. A waste management officer also monitors all regulations that must be complied with. Amprion has a range of concepts for managing waste streams at the various stages of the value chain.

POLICIES RELATED TO WASTE MANAGEMENT

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards |
|---|--|---------------------------------|---|
| Integrated environmental and energy management system pursuant to ISO 14001 and ISO 50001 | This is a framework for identifying, evaluating and managing environmental aspects (including waste management) with the aim of continuously improving environmental and energy-related performance and meeting legal requirements. | Own operations | Certified pursuant to ISO 14001 and ISO 50001 |
| Waste Management Plan | Describes all applicable regulations and processes in Amprion's waste management system with regard to waste prevention, preparation for reuse, recycling and disposal. | Own operations | n.a. |
| Waste Disposal Procedure | Regulates the implementation of legally compliant waste disposal within the company. The guideline serves to specify the identification, collection, provision and disposal of waste, in particular taking into account the requirements of the Circular Economy Act (KrWG) and the downstream regulations. | Own operations | n.a. |
| Supplier Code of Conduct | Describes Amprion's expectations of its suppliers to minimise environmental pollution from hazardous substances and waste, to continuously reduce the amount of waste produced, to recycle waste at the highest possible quality level and to steadily increase the use of circular, renewable, recycled and reusable materials. | Upstream value chain | n.a. |
| General Supplementary Terms and Conditions for the Environment | Regulates environmental protection requirements in connection with the commissioning of construction and installation services as well as maintenance measures for Amprion. These conditions also apply to contractors and any subcontractors of the contractor. | Upstream/Downstream value chain | n.a. |

ACTIONS RELATED TO WASTE MANAGEMENT

| Title | Description and expected result | Scope | Time frame for completion | Related concept |
|--|---|--|---------------------------|--|
| Actions for the proper disposal of hazardous waste | Actions for the proper disposal of hazardous waste, such as mandatory documentation and verification using an electronic register and verification software, separate collection and clear labelling, or commissioning certified waste disposal companies. | Own operations, downstream value chain | Ongoing | Integrated environmental and energy management system pursuant to ISO 14001 and ISO 50001, Waste Management Plan, Waste Disposal Procedure |
| Initiatives to reduce, reuse and recycle solid waste | Actions for waste reduction, reuse and recycling include, in particular, extending the service life of equipment through maintenance, reusing suitable components, and separate collection and recycling of recyclable materials. | Own operations | Ongoing | Integrated environmental and energy management system pursuant to ISO 14001 and ISO 50001, Waste Management Plan, Waste Disposal Procedure |
| Monitoring of solid waste streams and review | Amprion records site-related waste streams centrally via a waste management system based on weighing and delivery notes, including hazardous waste. Data on project-related disposal is collected mainly by external service providers and included in the company's reporting. The development of quantities is reported annually. Monitoring and disposal are anchored in the ISO 14001 environmental management system and are reviewed regularly. | Own operations | Ongoing | Integrated environmental and energy management system pursuant to ISO 14001 and ISO 50001, Waste Management Plan, Waste Disposal Procedure |



WASTE

| | Unit | 2025 | 2024 ¹ |
|---------------------|----------|---------------|-------------------|
| Total | t | 82,915 | 9,432 |
| Non-hazardous waste | t | 74,312 | 5,622 |
| Hazardous waste | t | 8,603 | 3,810 |
| Recovery/recycling | % | 88.8 | 84.7 |
| Disposal | % | 11.2 | 15.3 |

EXPLANATION OF METRICS

The waste data are preliminary figures, as not all data were available at the time of publication. These will be adjusted in the following year on the basis of the data reported subsequently. No projections of waste data are made at the reporting date due to high estimation uncertainties in connection with waste from construction activities and limited empirical data. The significant deviation in the total amount of waste compared to the previous year is due mainly to improved data reporting and an increase in construction activity.

¹ The figures for 2024 estimated in last year's report have been revised in this report to reflect the actual figures.

DATA PROTECTION

Amprion complies with the legal requirements of the General Data Protection Regulation (GDPR) through a comprehensive, company-wide data protection management system. The data protection management system is implemented by the Risk and Compliance department, which reports on this topic to the Management Board on a quarterly and annual basis. Amprion has also appointed an external data protection officer who acts as an additional point of contact for questions.

The company only collects personal data that is necessary for the respective purposes. This includes data types such as contact details, identification and contract data, billing and communication data, as well as usage and log data. The purposes of data processing, which are documented in the company-wide record of processing directory, include, among other things, the execu-

tion of contracts, the fulfilment of legal obligations, the protection of legitimate interests or processing based on corresponding consents. Within the company, only those persons who need the personal data to fulfil the respective purpose are granted access to it. Personal data is only stored for as long as is necessary for the respective purposes or for as long as there is a legal obligation to retain it. The data is then deleted or anonymised in a manner compliant with data protection regulations. Personal data is only disclosed for clearly defined purposes, for example to authorities, business partners or service providers, and only within the framework of the applicable data protection regulations. If service providers are commissioned to process personal data, Amprion concludes appropriate data processing agreements and, where necessary, obtains additional assurances. These oblige the service providers to maintain an equivalent level of data protection, e.g.

by implementing appropriate security measures. Amprion contractually requires that this level of protection is passed on to the relevant subcontractors in the event of subcontracting.

In accordance with the GDPR, data subjects have the right to access, rectification, erasure, restriction of processing, data portability and the right to object. Amprion ensures that information about these rights and how to exercise them is provided via transparent and easily accessible communication channels. In addition, complaint mechanisms are available. Data subjects can contact Amprion directly, the external data protection officer or the competent supervisory authority. Another anonymous complaint channel is provided in accordance with the Whistleblower Protection Act (HinSchG).

POLICIES RELATED TO DATA PROTECTION

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards |
|-------------------------------------|--|--|---|
| Information on data protection | Contains information on the processing of personal data in accordance with the General Data Protection Regulation (GDPR). In addition, data subjects are informed in a transparent manner about the nature, scope, purposes, legal basis and duration of data processing, as well as their rights. | Employees, all persons whose personal data is processed by Amprion | General Data Protection Regulation (GDPR) |
| Guideline on Archiving and Deletion | Contains regulations and information on the archiving and deletion of records and documents containing personal data in accordance with the GDPR. | Own operations | General Data Protection Regulation (GDPR) |

Amprion implements appropriate technical and organisational actions to ensure an adequate level of protection for personal data. These include access restrictions, role and authorisation concepts, encryption and logging procedures as well as regular reviews of security measures. Further actions are summarised in the table below.

ACTIONS RELATED TO DATA PROTECTION

| Title | Description and expected results | Scope | Time frame for completion | Related concept |
|---|---|--|------------------------------------|-----------------|
| Mandatory data protection training | Mandatory data protection training for all employees upon joining the company. | Own operations, downstream value chain | One-time, upon joining the company | n.a. |
| Meeting of data protection representatives | Presentation of current topics at meetings of data protection representatives from the specialist departments. These representatives act as key communicators, conveying current data protection topics to the specialist departments. | Own operations | Twice a year | n.a. |
| Risk assessment pursuant to Article 35 GDPR | Conducting a risk assessment for high-risk processing activities pursuant to Article 35 GDPR, in which risks are identified, assessed and reduced through appropriate technical and organisational actions. The results are incorporated into the design of processes and security actions and are reviewed regularly and updated as necessary. | Own operations | Recurring | n.a. |
| Audit | Regular audits at Amprion and external service providers to review data protection management with regard to legal, organisational or technical changes and improvements in the level of data protection. The audit is carried out by Amprion and the external data protection officer. | Own operations, upstream value chain | Recurring | n.a. |
| Awareness communication | Communication measures on data protection, e.g. in the context of introducing the data protection tool via the intranet to raise employee awareness. | Own operations | Occasional | n.a. |



CUSTOMER MANAGEMENT

As a transmission system operator, Amprion provides non-discriminatory access to the extra-high-voltage grid for its customers in the industry, distribution system operator, generation plant and storage operator segments. We attach great importance to reliable and cooperative relationships with our customers. One of the core tasks of customer management is processing grid connection requests. There is currently a dynamic development in this area, particularly in relation to storage operators: in January 2025, the four German transmission system operators received around 650 requests for new connections. This corresponds to a capacity of around 200 gigawatts. In 2025 alone, Amprion received a total of around 130 requests for grid connections for battery storage facilities with a feed-in capacity of 40 gigavolt-ampere.

POLICY RELATED TO CUSTOMER MANAGEMENT

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards |
|--|--|------------------------|---|
| Customer Relationship Management Policy (CRM policy) | This is a conceptual framework for company-wide CRM for consistent cooperation with the customer stakeholder group. It contains coordinated principles for dealing with customers as well as clear responsibilities and effective procedures in CRM. | Downstream value chain | n.a. |

ACTIONS RELATED TO CUSTOMER MANAGEMENT

| Title | Description and expected result | Scope | Time frame for completion | Related concept |
|--------------------------------------|---|---|------------------------------|-----------------|
| CRM 2.0 training concept | Training measures for employees with customer contact to improve their understanding of customer needs, underline the relevance of customer relationship management and strengthen cross-departmental cooperation. | Employees in customer-related departments who have direct and indirect customer contact | Ongoing | CRM policy |
| Dialogue formats and customer events | Implementation of various information and communication formats (customer magazine, mailings, dialogue formats, an annual customer day and digital event) to facilitate ongoing dialogue and exchange with customers. | Amprion customers | Ongoing | CRM policy |
| Customer survey | Strengthening customer loyalty by measuring satisfaction levels with relevant customer relationship management processes as part of a customer survey. | Amprion customers | Recurring every 2 to 3 years | CRM policy |

CUSTOMER EVENTS

| | 2025 | 2025 | 2024 | 2024 |
|------------------------|------------------|------------------------------------|------------------|------------------------------------|
| | Number of events | Number of customer representatives | Number of events | Number of customer representatives |
| Amprion Customer's Day | 1 | 144 | 1 | 130 |
| NetzDialog | 2 | 254 | 3 | 400 |
| DSO Day | 2 | 436 | 2 | 475 |
| Customer surveys | 1 | 206 | - | - |
| NetzImpuls | 3 | 2,517 | 3 | 2,385 |
| Total | 9 | 3,557 | 9 | 3,390 |

STAKEHOLDER ENGAGEMENT: GRID CUSTOMERS

| | Unit | 2025 | 2024 |
|--|---------------------------|-------|-------|
| Participants at customer events (number) | Number | 3,557 | 3,390 |
| Customer satisfaction | % | 87 | 86 |
| Customer loyalty | Loyalty index | 82 | 86 |
| Brand potential | Brand Value Creator (BVC) | 16.0 | 16.2 |

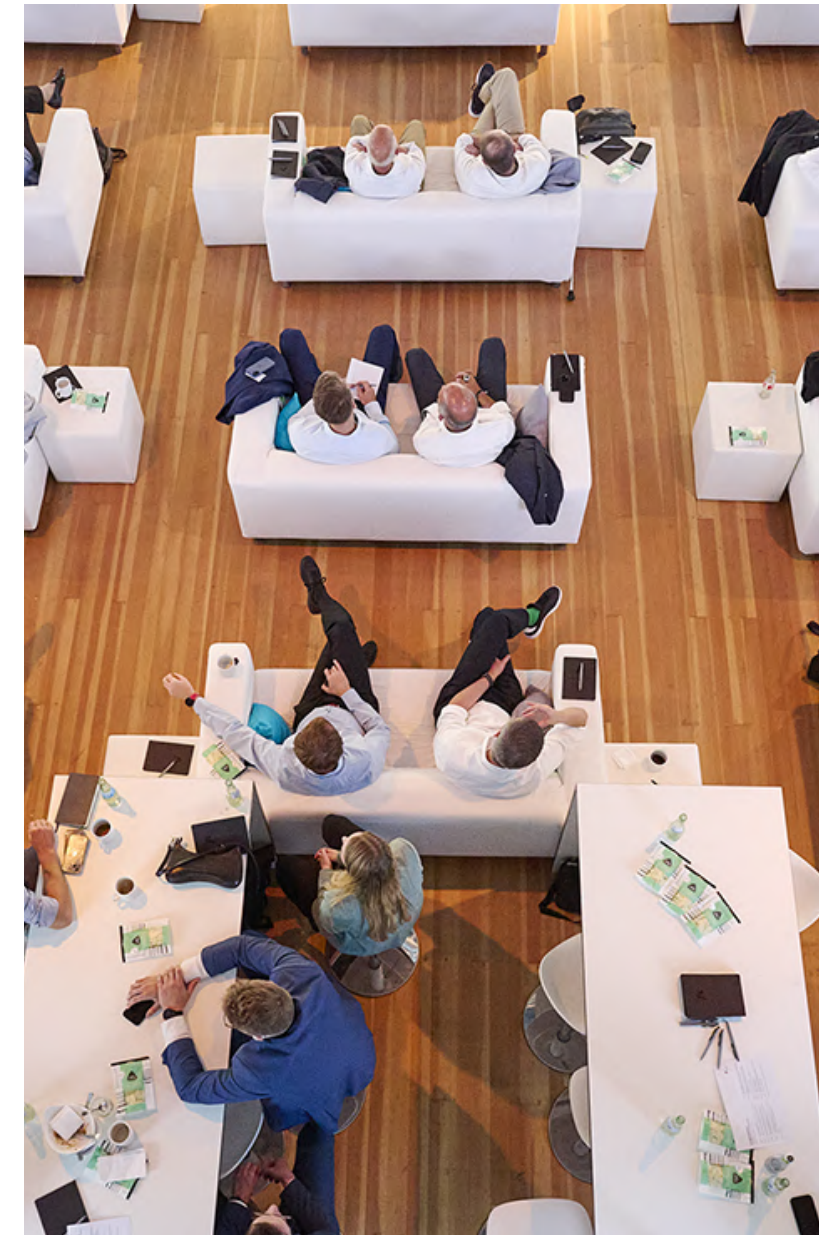
EXPLANATION OF METRICS

Customer satisfaction, customer loyalty and brand potential are measured by means of a customer survey conducted every two to three years. Data for 2024 is based on the 2023 survey, data for 2025 on the survey conducted in the same year.

The loyalty index measures customer loyalty based on the following categories: value for money, mutual trust, customer appreciation in relations with customers and willingness to recommend. These criteria are rated on a scale from 0 (minimum customer loyalty) to 100 (maximum customer loyalty).

The attractiveness of a company's brand is measured using the Brand Value Creator (BVC). This incorporates the dimensions of brand performance and brand proximity, which are each assessed as average values on a scale of 1 to 10 and added together.

The number of customer dialogue events and the number of participants are specified for each customer dialogue format and added to the respective total.



GRID DEVELOPMENT

Amprion is driving forward grid conversion and expansion as part of the energy transition. Long-term planning for grid expansion is carried out within the framework of the Grid Development Plan (NEP) and pursues the goal of a secure, needs-based and climate-neutral energy supply system in 2045. To achieve this, the company is continuously expanding or strengthening the grid. The first draft of the NEP 2037/2045 (version 2025), published at the end of 2025, sets out the construction of approximately 2,800 kilometres of necessary direct- and alternating-current connections in the A2045 scenario, as well as the reinforcement of approximately 1,200 kilometres of parallel and replacement construction in the Amprion control area. This also includes the projects stipulated by law in accordance with the Energy Line Expansion Act (EnLAG) and the Federal Requirements Plan Act (BBPIG). Amprion is also active in the field of offshore grid connections. This includes projects in the planning stage, such as the Rhine-Main Link, and those in implementation, such as Dol-Win4 and BorWin4. Amprion plans to invest around €42.1 billion between 2026 and 2030 in the further development of the grid infrastructure.

In order to be able to provide the necessary grid capacities quickly, Amprion relies on needs-based solutions. In doing so, the company takes the local context into account. In dialogue with the people and authorities in the regions, Amprion implements the most acceptable measures in each case. The company makes its decisions in accordance with the NOVA principle, which was established by the legislator in the Energy Industry Act: grid optimisation before reinforcement before expansion. In this context,

adaptive overhead line operation (AFB) offers an efficient way of providing higher grid capacities at short notice. This technology makes it possible to use existing power lines at higher loads depending on weather conditions. This expands grid capacities without the need for noticeable interventions.

Amprion has been certified in accordance with the international asset management standard ISO 55001 since 2015. The processes derived from the standard are designed to ensure systematic and efficient management throughout the entire life cycle of assets – from planning and construction to operation and decommissioning. The current certificate in accordance with ISO 55001:2014 is valid until 25 February 2026. The recertification audit for the follow-up certificate, which will be valid until February 2029, was successfully completed in November 2025. Annual external audits beginning in October 2026 will verify compliance with the requirements of ISO 55001. In addition, Amprion laid the foundation in the reporting year to meet the requirements of the revised ISO 55001:2024 standard in 2027.

GRID KEY FIGURES

| | Unit | 2025 | 2024 |
|-------------------------------------|---------|-------|---------|
| Grid investments | | | |
| Investments in the grid | Million | 5,428 | 4,102 |
| Grid availability | | | |
| Grid availability | % | 100 | 99.9877 |
| Interruptions/100 km circuit length | Min | 0 | 0.6370 |
| Average duration of interruptions | Min | 0 | 65 |
| Amount of energy non-transported | MWh | 0 | 11.92 |
| Grid losses | | | |
| Transmission loss rate | % | 1.9 | 1.7 |

EXPLANATION OF KEY FIGURES

Grid availability describes the proportion of time during which a power grid is operating correctly, and electrical energy is available without interruption.

Grid losses occur during the transmission of electrical energy and correspond to the difference between the amount of electricity fed into the grid and the amount withdrawn. Transmission system operators compensate for these losses by purchasing additional electricity in accordance with the current energy mix, as required by regulation. The transmission loss rate is defined as the ratio of grid losses to the total electrical energy fed into Amprion's transmission grid. The figure reported for 2025 is preliminary.

POLITICAL DIALOGUE

In order to fulfil its statutory mandate under the Energy Industry Act to ensure a secure electricity supply network, Amprion engages in regular dialogue with a wide range of partners in society, business and politics. Amprion's political work is guided by the principles of openness, transparency, honesty and integrity. Amprion does not make donations to political parties. This also applies to organisations or foundations that have close ties to political parties. These principles are laid down in the Code of Conduct and the Compliance guideline and have been adopted by the Management Board.

Amprion's political advocacy activities are handled by the Corporate Strategy, Public Affairs and Corporate Development department, which reports to the CEO. Political dialogue takes place primarily through Amprion's own offices in Brussels and Berlin. Amprion publishes the objectives and content of its political advocacy activities on its own website and, in accordance with the law, in [the German Bundestag's lobby register](#) (number: R002477) and [the EU Transparency Register](#) (number: 426344123116-68). The most important topics of its political advocacy, including Amprion's position (February 2026), are summarised in the table on the right.

Amprion is also involved at various political levels through its membership in associations. The most important of these are the German Association of Energy and Water Industries (BDEW) at the federal level and the European Network of Transmission System Operators for Electricity (ENTSO-E) at the European level.

SELECTED ASSOCIATION MEMBERSHIPS OF AMPRION

- ENTSO-E (European Network of Transmission System Operators for Electricity)
- BDEW (Federal Association of the Energy and Water Industry)
- Association of German Transport Companies (VDV)
- World Energy Council Germany
- Economic Forum of the SPD
- Economic Council of the CDU
- German Association for Water, Wastewater and Waste (DWA)
- DKE VDE (Standards.Make.Future)
- Forum for Future Energies
- ZVEI (German Electrical and Electronic Manufacturers' Association)
- Offshore Wind Energy Foundation
- VDSI e.V. (Association for Safety, Health and Environmental Protection at Work)
- Green Business Association

ISSUES AND POSITIONS IN THE CONTEXT OF POLITICAL ADVOCACY

| Regulatory initiative/topic | Amprion position |
|---|---|
| Ensuring security of supply and system stability | Swift implementation of the power plant strategy and the introduction of a capacity mechanism in Germany, among other things to provide sufficient secured generation capacity. |
| Transposition of the EU Renewable Energy Directive (RED III) in the area of electricity grids into national law | Implementation of the RED III requirements for accelerating planning for electricity grids with uniform application at federal and state level. |
| Inclusion of the measures confirmed by the Federal Network Agency (BNetzA) in the NEP 2037/2045 (2023) in the Federal Requirements Plan | Inclusion of confirmed AC and DC grid measures, including grid connection points, in the Federal Requirements Plan. |
| Investment-friendly regulatory framework for investments in the electricity transmission grid | Sufficient return on equity and appropriate regulation for the necessary conversion and expansion of the transmission grid. |
| Integration of new loads into the electricity grid and expansion of redispatch potential | Creation of an appropriate legal framework for the efficient integration of new loads into the electricity grid, among other things to reduce congestion costs. |
| Sufficient budgetary financing of the EEG account | Ensuring federal financing of EEG payments and adjusting settlement and reporting processes. |
| Potential for cost savings in grid planning, expansion and operation and related topics | Proposals for reducing the costs of the transformation of the electricity system necessary in the context of the energy transition in order to promote affordability and feasibility. |
| Ensuring effective protection of critical infrastructure | Strengthening cybersecurity of critical infrastructure while minimising bureaucracy. |
| Appropriate noise regulations for the extra-high-voltage grid | Taking into account of electricity grid expansion requirements in noise regulations. |
| Accelerating planning, approval and construction for electricity grid projects | Simplified and accelerated procedures for faster and more cost-efficient implementation of grid projects. |
| Optimisation of network codes | Optimisation of harmonised EU minimum requirements for grid access and grid operation. |
| Optimisation of offshore wind expansion and the associated grid infrastructure in the Exclusive Economic Zone (EEZ). | Exploiting cost-saving potential savings, including through the further development of technical standards, operating concepts and grid connection rules. |

POLICIES RELATED TO POLITICAL DIALOGUE

| Title | Description of content and purpose | Scope | Reference to third-party initiatives or standards |
|----------------------|--|----------------|---|
| Code of Conduct | The Code of Conduct stipulates the principle of political neutrality and clearly excludes donations to political parties. | Own operations | n.a. |
| Compliance guideline | As a guideline specifying the provisions of the Code of Conduct, the granting of donations to political parties is excluded. | Own operations | n.a. |

ACTIONS RELATED TO POLITICAL DIALOGUE

| Title | Description and expected result | Scope | Time frame for completion | Related concept |
|---------------------------------|---|----------------|---------------------------|-----------------|
| Statements and expert opinions | Publication and submission of statements, background papers and expert opinions on legislative initiatives by the German Federal Government. | Own operations | Ongoing | n.a |
| Association and membership work | Includes work and exchange in associations and other membership organisations to develop and communicate common positions with market participants. | Own operations | Ongoing | n.a |
| Dialogue with decision makers | Bilateral and multilateral dialogue with political decision makers at information events and in individual meetings. | Own operations | Ongoing | n.a |

EXPENDITURES POLITICAL DIALOGUE

| Category | Unit | 2025 |
|--|------|------------------|
| Total expenditure on political dialogue | € | 2,200,000 |
| Political sponsorship | € | 18,000 |
| Wirtschaftstag vom Wirtschaftsrat der CDU | € | 6,000 |
| SPD Wirtschaftsforum | € | 6,000 |
| Grüne Wirtschaftsvereinigung | € | 6,000 |
| Donations to political parties | € | 0.00 |

EXPLANATION OF KEY FIGURES

The total expenditure for political dialogue comprises personnel costs, infrastructure costs (e.g. rent, utilities), representation costs (e.g. events) and costs for external consulting and association memberships. The costs of political sponsorship are part of the representation costs. As not all invoices are available for the reporting year, an estimated value is given and will be adjusted in the following year in line with the actual value.

161 _____ **Assurance report**

164 _____ **List of abbreviations**

165 _____ **Imprint**

APPENDIX



ASSURANCE REPORT

INDEPENDENT ASSURANCE PRACTITIONER'S REPORT ON A LIMITED ASSURANCE ENGAGEMENT ON THE SUSTAINABILITY REPORT¹

TO THE AMPRION GMBH, DORTMUND

ASSURANCE CONCLUSION

We have conducted a limited assurance engagement on the voluntary sustainability report of the Amprion GmbH (hereinafter referred to as "the sustainability report") for the financial year from 1. January 2025 to 31. December 2025.

The information marked as unaudited for the financial year 2023 and the references to Amprion GmbH's websites are not subject to our assurance engagement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the respective sustainability report for the financial year from 1. January 2025 to 31. December 2025 is not prepared, in all material respects, in accordance with the requirements of Article 8 of Regulation (EU) 2020/852 and the criteria presented by the company's legal representatives in the section "Report concept and applied frameworks" (hereinafter referred to as "Reporting Criteria") in the sustainability report.

We do not express an assurance conclusion on the information marked as unaudited for the financial year 2023 and on the references to Amprion GmbH's websites.

BASIS FOR THE ASSURANCE CONCLUSION

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

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

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

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

has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany, IDW): *Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022))*. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

EMPHASIS OF MATTER-PRINCIPLES FOR THE PREPARATION OF THE SUSTAINABILITY REPORT

Without modifying our assurance conclusion, we refer to the disclosures in the sustainability report, which describe the principles governing the preparation of the sustainability report. According to these principles, the Company has applied the "Draft Simplified ESRS" sent by EFRAG to the European Commission on November 30, 2025, as "technical advice" (hereinafter "EFRAG Draft Simplified ESRS") to the extent specified in the section "Report concept and applied frameworks" of the Sustainability Report.

RESPONSIBILITIES OF THE EXECUTIVE DIRECTORS FOR THE SUSTAINABILITY REPORT

The executive directors are responsible for the preparation of sustainability report in accordance with the reporting criteria presented by the executive directors of the Company and for

¹ Note: This is a convenience translation of the German original. Solely the original text in the German language is authoritative.

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

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

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

INHERENT LIMITATIONS IN PREPARING THE SUSTAINABILITY REPORT

Article 8 of Regulation (EU) 2020/852 and the related delegated acts as well as the EFRAG Draft Simplified ESRS contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. Therefore, the executive directors have disclosed their interpretations of such wording and terms in sections “About this report” and “Principles of reporting” of the sustainability report. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

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

RESPONSIBILITIES OF THE INDEPENDENT ASSURANCE PRACTITIONER FOR THE ASSURANCE ENGAGEMENT ON THE SUSTAINABILITY REPORT

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

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

- obtain an understanding of the process used to prepare the sustainability report, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the sustainability report.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional

omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity’s control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity’s control, as both the entity’s executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.

- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

SUMMARY OF THE PROCEDURES PERFORMED BY THE INDEPENDENT ASSURANCE PRACTITIONER

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

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the group non-financial reporting.
- inquired of the executive directors and relevant employees involved in the preparation of the group non-financial reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclo-

asures to be reported in the group non-financial reporting, and about the internal controls relating to this process.

- evaluated the reporting policies used by the executive directors to prepare the group non-financial reporting.
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the EFRAG Draft Simplified ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the EFRAG Draft Simplified ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the group non-financial reporting.
- considered the presentation of the information in the group non-financial reporting.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the group non-financial reporting.

RESTRICTION OF USE

We draw attention to the fact that the assurance engagement was conducted for the Company’s purposes and that the assurance report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the assurance report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company alone. We do not accept any responsibility to third parties. Our assurance conclusion is not modified in this respect.

ENGAGEMENT TERMS

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

Cologne, 30.03.2026

BDO AG Wirtschaftsprüfungsgesellschaft

ANDREAS DIRKS
Wirtschaftsprüfer
(German Public Auditor)

VIOLA MÖLLER
Partner

LIST OF ABBREVIATIONS

| | | | | | |
|----------|---|---------|--|----------|---|
| AGG | General Equal Treatment Act (German: Allgemeines Gleichbehandlungsgesetz) | ESRS | European Sustainability Reporting Standards | OHM | Occupational health Management |
| BNatSchG | Federal Nature Conservation Act (German: Bundesnaturschutzgesetz) | EU | European Union | OHSMS | Occupational health and safety Management system |
| BNetzA | Federal Network Agency (German: Bundesnetzagentur) | FTE | Full-Time-Equivalent | OpEx | Operative Expenditure |
| CapEx | Capital Expenditure | GC | General contractors | OSC | Occupational Safety Committee |
| CCE | Corporate Community Engagement | GDR | General Disclosure Requirements | OT | Operational Technology |
| CEO | Chief Executive Officer | GHG | Greenhouse Gas | PV | Photovoltaic |
| CFO | Chief Financial Officer | GWP | Global Warming Potential | RCP | Representative Concentration Pathways |
| CIGRE | International Council on Large Electric Systems (french: Conseil International des Grands Réseaux Électriques) | HinSchG | Whistleblower Protection Act (German: Hinweisgeberschutzgesetz) | SASB | Sustainability Accounting Standards Board |
| CISO | Chief Information Security Officer | IFRS | International Financial Reporting Standards | SBTi | Science Based Targets initiative |
| CMS | Compliance Management System | ILO | International Labour Organization | SchwBG | Severely Disabled Persons Act (German: Schwerbehindertengesetz) |
| CSRD | Corporate Sustainability Reporting Directive | IPCC | Intergovernmental Panel on Climate change | SEA | Strategic environmental assessment (German: Strategische Umweltprüfung) |
| CTO | Chief Technology Officer | IRO | Impacts, Risks and Opportunities | SOC | Security Operations Center |
| EAP | Employee Assistance Programme | ISMS | Information Security Management System | SPIN | Safe in the grid (German: Soziale Projekte im Netz) |
| EFRAG | European Financial Reporting Advisory Group | IT | Information Technology | SSP | Shared Socioeconomic Pathways |
| EIA | Environmental impact assessments (German: Umweltverträglichkeitsprüfung) | IVM | Integrated Vegetation Management | STROMNEV | Electricity Grid Fee Regulation (German: Stromnetzentgeltverordnung) |
| ENTSO-E | European Network of Transmission System Operators for Electricity | LkSG | Act on Corporate Due Diligence Obligations in Supply Chains (German: Lieferkettensorgfalts- pflichtengesetz) | TA | Technical Advice |
| EnEfG | Energy Efficiency Act (German: Gesetz zur Steigerung der Energieeffizienz) | LMS | Learning Management System | TCFD | Taskforce on Climate-related Financial Disclosures |
| EnWG | Energy Industry Act (German: Energiewirtschaftsgesetz) | NEP | Network Development Plan (German: Netzentwicklungsplan) | TöB | Public authorities (German: Träger öffentlicher Belange) |
| | | NH-IKS | Internal control and risk Management system for sustainability information (German: Internes Kontroll- und Risikomanagementsystem für Nachhaltigkeitsinformationen) | TYNDP | Ten-Year Network Development Plan |
| | | OECD | Organisation for Economic Co-operation and Development | UN | United Nations |
| | | | | UVPG | Environmental Impact Assessment Act (German: Gesetz über die Umweltverträglich- keitsprüfung) |

IMPRINT

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CONCEPT AND IMPLEMENTATION

Accenture GmbH, Kronberg im Taunus
Amprion GmbH

DESIGN

Amprion GmbH

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