

Indexes and tables

Index for the non-financial declaration of the EnBW Group and EnBW AG

In accordance with sections 315b and 289b German Commercial Code (HGB), the EnBW Group and EnBW AG have been obligated to issue a non-financial declaration since the 2017 financial year. We comply with the requirements by fully integrating the non-financial declaration into the Integrated Annual Report as part of the combined management report of the EnBW Group and EnBW AG. For all of the aspects required by the HGB and also other aspects that are material from the perspective of EnBW, such as standing in society, customer satisfaction and supply quality, we fulfill the obligations by providing information about concepts, results and measures, performance indicators and opportunities and risks.

Non-financial declaration of the EnBW Group and EnBW AG

Description of the business model	p. 31 f. [↗]				
Materiality analysis	p. 53 [↗]				
EU taxonomy	p. 110 ff. [↗]				
			TOP Key performance indicators		
Aspects	Themes	Concepts, results and measures	Target achievement 2021	Forecast 2022	Opportunities and risks
Fighting corruption and bribery	Compliance	p. 51 f. [↗] p. 57 [↗]	–	–	p. 132 [↗]
Social issues	Social engagement	p. 55 ff. [↗]	–	–	p. 132 [↗]
Respect for human rights	Procurement	p. 62 ff. [↗]	–	–	p. 132 [↗]
Standing in society	Reputation		TOP Reputation Index		
		p. 53 ff. [↗] p. 92 [↗]	p. 92 [↗]	p. 125 [↗]	p. 132 [↗]
Customer satisfaction	Customer proximity		TOP Customer Satisfaction Index		
		p. 53 ff. [↗] p. 93 ff. [↗]	p. 93 [↗]	p. 125 f. [↗]	p. 132 [↗]
Supply quality	Supply reliability		TOP SAIDI Electricity		
		p. 96 [↗]	p. 96 [↗]	p. 126 [↗]	p. 133 [↗]
Environmental issues	Expansion of renewable energies		TOP Installed output of RE and share of generation capacity accounted for by RE		
		p. 31 ff. [↗] p. 40 ff. [↗] p. 97 f. [↗]	p. 97 [↗]	p. 126 [↗]	p. 132 f. [↗]
	CO ₂ intensity / climate protection		TOP CO₂ intensity		
		p. 31 ff. [↗] p. 40 ff. [↗] p. 99 ff. [↗]	p. 99 [↗]	p. 126 f. [↗]	p. 133 [↗]
Employee issues	Engagement of employees		TOP People Engagement Index (PEI)		
		p. 104 ff. [↗]	p. 104 [↗]	p. 127 [↗]	p. 133 f. [↗]
	Occupational safety		TOP LTIF for companies controlled by the Group		
		p. 108 f. [↗]	p. 107 f. [↗]	p. 127 [↗]	p. 134 [↗]

The non-financial declaration is issued jointly for the EnBW Group and EnBW AG. Any differences between statements made for the Group and for EnBW AG are clearly identified in the text. Information on the business model can be found in the section "Business model" (p. 31 ff. [↗]). We have not identified any material individual risks in the 2021 financial year that have a very high probability of a serious negative impact in relation to the relevant non-financial issues.

Further information on the **GRI content index** can be found on our website.

[Online ↗](#)

The reporting of sustainability issues is based on the GRI Standards, including the Electric Utilities Sector Supplement. This report was created in accordance with the GRI Standards “Core” option. An audit will be carried out in the second quarter of 2022 as part of the GRI content index service. Our sustainability reporting also complies with the Communication on Progress requirements for the UN Global Compact and is based to an increasing extent on the UN Sustainable Development Goals [?](#). The framework standards and the SDGs have been used as the basis for the non-financial declaration.

Information on the diversity concept can be found in the declaration of corporate management [\(p. 151 ff. ↗\)](#).

Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft has audited the consolidated financial statements and the combined management report including the contents of the non-financial declaration with reasonable assurance and has thus carried out a complete audit.

Index for the Task Force on Climate-related Financial Disclosures (TCFD)

EnBW started to implement the recommendations of the TCFD [?](#) in 2017. This work has continued in the current financial year and is being continuously developed in each of the four key elements. The index also includes other themes besides these where we are working on the further implementation of the TCFD recommendations.

Task Force on Climate-related Financial Disclosures (TCFD)

TCFD element	Themes	Section	Page reference
Governance	<ul style="list-style-type: none"> Corporate management Materiality analysis Investment guidelines 	<ul style="list-style-type: none"> Corporate governance In dialog with our stakeholders Strategy, goals and performance management system 	<ul style="list-style-type: none"> page 49 ↗ page 53 ↗ page 47 f. ↗
	<ul style="list-style-type: none"> Climate protection initiatives Overall assessment by the management Board of Management remuneration 	<ul style="list-style-type: none"> The EnBW Group In dialog with our stakeholders General conditions Overall assessment of the economic situation of the Group Corporate governance 	<ul style="list-style-type: none"> page 86 ↗ page 54 ↗ page 68 f. ↗ page 122 ↗ page 49 ↗
Strategy	<ul style="list-style-type: none"> Robustness of business model / scenario analysis Strategy, strategic development Interdependencies Materiality analysis Green bonds 	<ul style="list-style-type: none"> Business model Strategy, goals and performance management system Strategy, goals and performance management system In dialog with our stakeholders Strategy, goals and performance management system The EnBW Group General conditions 	<ul style="list-style-type: none"> page 32 f. ↗ page 40 ff. ↗ page 47 f. ↗ page 53 ↗ page 44 ↗ page 83 f. ↗ page 68 f. ↗
Risk management	<ul style="list-style-type: none"> Integrated opportunity and risk management including opportunity and risk map Environment goal dimension: opportunities and risks 	<ul style="list-style-type: none"> Report on opportunities and risks Report on opportunities and risks 	<ul style="list-style-type: none"> page 128 ff. ↗ page 132 f. ↗
Performance indicators and targets	<ul style="list-style-type: none"> Sustainability ratings Key performance indicators and long-term targets Environment goal dimension: key performance indicators and other performance indicators 	<ul style="list-style-type: none"> In dialog with our stakeholders Strategy, goals and performance management system The EnBW Group 	<ul style="list-style-type: none"> page 54 f. ↗ page 44 ff. ↗ page 97 ff. ↗

Key performance indicators for the EU taxonomy

Revenue

EnBW activity	No significant harm to other EU objectives (DNSH)										Taxonomy-aligned proportion of revenue 2021	Taxonomy-aligned proportion of revenue 2020	Category enabling activities	Category transitional activities
	Revenue	Proportion of revenue	Substantial contribution to climate change mitigation	Climate change adaptation	The sustainable use and protection of water and marine resources	The transition to a circular economy	Pollution prevention and control	The protection and restoration of biodiversity and ecosystems	Minimum social safeguards					
	in € million	in %	in %	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	in %				
A. Taxonomy-eligible activities	4,698.4	14.6									14.6	20.3		
A.1 Environmentally sustainable activities (taxonomy-aligned)	4,698.4	14.6									14.6	20.3		
4.1 Electricity generation via photovoltaic technology	31.9	0.1	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0.1	0.2	-	-
4.3 Electricity generation via wind power	446.8	1.4	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	1.4	3.8	-	-
4.9 Transmission and distribution of electricity	3,096.9	9.6	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	9.6	12.7	-	-
4.10 Storage of electricity ¹	832.5	2.6	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	2.6	2.3	-	-
4.13 Production of biogas and biofuels for the transport sector and liquid biofuels ²	54.8	0.2	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0.2	0.2	-	-
5.1 Construction, expansion and operation of systems to extract, treat and supply water	197.8	0.6	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0.6	1	-	-
6.15 Infrastructure for low-carbon road traffic and public transport	37.7	0.1	100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0.1	0.1	-	-
Revenue from environmentally sustainable activities (taxonomy-aligned) (A.1)														
A.2 Taxonomy-eligible activities that are not taxonomy-aligned														
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from taxonomy-eligible activities that are not taxonomy-aligned (taxonomy non-aligned activities) (A.2)														
Total (A.1 + A.2)	4,698.4	14.6									14.6	20.3		
B. Taxonomy non-eligible activities	27,449.5	85.4									85.4	79.7		
Revenue from non-environmentally sustainable activities (taxonomy-aligned) (B)	27,449.5	85.4									85.4	79.7		
Total (A + B)	32,147.9	100.0									100.0	100		

¹ Including 4.5 Electricity generation from hydropower.

² Including 4.20 Combined heat/cooling and power plants with bioenergy.

Capex

EnBW activity	No significant harm to other EU objectives (DNSH)												
	Capex	Proportion of capex	Substantial contribution to climate change mitigation	Climate change adaptation	The sustainable use and protection of water and marine resources	The transition to a circular economy	Pollution prevention and control	The protection and restoration of biodiversity and ecosystems	Minimum social safeguards	Taxonomy-aligned proportion of capex 2021	Taxonomy-aligned proportion of capex 2020	Category enabling activities	Category transitional activities
	in € million	in %	in %	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	in %	in %	E/-	T/-
A. Taxonomy-eligible activities	1,826.5	68.2								68.2	70.0		
A.1 Environmentally sustainable activities (taxonomy-aligned)	1,826.5	68.2								68.2	70.0		
4.1 Electricity generation via photovoltaic technology	140.1	5.2	100	Yes	Yes	Yes	Yes	Yes	Yes	5.2	3.4	-	-
4.3 Electricity generation via wind power	162.1	6.1	100	Yes	Yes	Yes	Yes	Yes	Yes	6.1	19.2	-	-
4.9 Transmission and distribution of electricity	1,372.1	51.3	100	Yes	Yes	Yes	Yes	Yes	Yes	51.3	41.0	-	-
4.10 Storage of electricity ¹	16.9	0.6	100	Yes	Yes	Yes	Yes	Yes	Yes	0.6	0.7	-	-
4.13 Production of biogas and biofuels for the transport sector and liquid biofuels ²	7.2	0.3	100	Yes	Yes	Yes	Yes	Yes	Yes	0.3	1.7	-	-
5.1 Construction, expansion and operation of systems to extract, treat and supply water	20.9	0.8	100	Yes	Yes	Yes	Yes	Yes	Yes	0.8	0.8	-	-
6.15 Infrastructure for low-carbon road traffic and public transport	107.2	4.0	100	Yes	Yes	Yes	Yes	Yes	Yes	4.0	3.2	-	-
Capex from environmentally sustainable activities (taxonomy-aligned) (A.1)													
A.2 Taxonomy-eligible activities that are not taxonomy-aligned													
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capex from taxonomy-eligible activities that are not taxonomy-aligned (taxonomy non-aligned activities) (A.2)													
Total (A.1 + A.2)	1,826.5	68.2								68.2	70.0		
B. Taxonomy non-eligible activities	850.5	31.8								31.8	30.0		
Capex from non-environmentally sustainable activities (taxonomy-aligned) (B)	850.5	31.8								31.8	30.0		
Total (A + B)	2,677.0	100.0								100.0	100.0		

1 Including 4.5 Electricity generation from hydropower.

2 Including 4.20 Combined heat/cooling and power plants with bioenergy.

Opex

EnBW activity	No significant harm to other EU objectives (DNSH)												
	Opex	Proportion of opex	Substantial contribution to climate change mitigation	Climate change adaptation	The sustainable use and protection of water and marine resources	The transition to a circular economy	Pollution prevention and control	The protection and restoration of biodiversity and ecosystems	Minimum social safeguards	Taxonomy-aligned proportion of opex 2021	Taxonomy-aligned proportion of opex 2020	Category enabling activities	Category transitional activities
										in %	in %	in %	E/-
	in € million	in %	in %	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	in %	in %	E/-	T/-
A. Taxonomy-eligible activities	335.0	29								29.3	37.1		
A.1 Environmentally sustainable activities (taxonomy-aligned)	335.0	29.3								29.3	37.1		
4.1 Electricity generation via photovoltaic technology	-4.7	-0.4	100	Yes	Yes	Yes	Yes	Yes	Yes	-0.4	-0.1	-	-
4.3 Electricity generation via wind power	78.9	6.9	100	Yes	Yes	Yes	Yes	Yes	Yes	6.9	9.5	-	-
4.9 Transmission and distribution of electricity	223.6	19.6	100	Yes	Yes	Yes	Yes	Yes	Yes	19.6	23.7	-	-
4.10 Storage of electricity ¹	14.2	1.2	100	Yes	Yes	Yes	Yes	Yes	Yes	1.2	1.2	-	-
4.13 Production of biogas and biofuels for the transport sector and liquid biofuels ²	12.6	1.1	100	Yes	Yes	Yes	Yes	Yes	Yes	1.1	1.0	-	-
5.1 Construction, expansion and operation of systems to extract, treat and supply water	14.0	1.2	100	Yes	Yes	Yes	Yes	Yes	Yes	1.2	1.9	-	-
6.15 Infrastructure for low-carbon road traffic and public transport	-3.6	-0.3	100	Yes	Yes	Yes	Yes	Yes	Yes	-0.3	-0.1	-	-
Opex from environmentally sustainable activities (taxonomy-aligned) (A.1)													
A.2 Taxonomy-eligible activities that are not taxonomy-aligned													
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Opex from taxonomy-eligible activities that are not taxonomy-aligned (taxonomy non-aligned activities) (A.2)													
Total (A.1 + A.2)	335.0	29.3								29.3	37.1		
B. Taxonomy non-eligible activities	807.8	70.7								70.7	62.9		
Opex from non-environmentally sustainable activities (taxonomy-aligned) (B)	807.8	70.7								70.7	62.9		
Total (A + B)	1,142.8	100.0								100.0	100.0		

1 Including 4.5 Electricity generation from hydropower.

2 Including 4.20 Combined heat/cooling and power plants with bioenergy.

Adjusted EBITDA

EnBW activity	No significant harm to other EU objectives (DNSH)												
	Adjusted EBITDA	Proportion of adjusted EBITDA	Substantial contribution to climate change mitigation	Climate change adaptation	The sustainable use and protection of water and marine resources	The transition to a circular economy	Pollution prevention and control	The protection and restoration of biodiversity and ecosystems	Minimum social safeguards	Taxonomy-aligned proportion of adjusted EBITDA 2021	Taxonomy-aligned proportion of adjusted EBITDA 2020	Category enabling activities	Category transitional activities
										in %	in %		
	in € million	in %	in %	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	in %	in %	E/-	T/-
A. Taxonomy-eligible activities	1,853.1	62.6								62.6	68.0		
A.1 Environmentally sustainable activities (taxonomy-aligned)	1,853.1	62.6								62.6	68.0		
4.1 Electricity generation via photovoltaic technology	45.0	1.5	100	Yes	Yes	Yes	Yes	Yes	Yes	1.5	1.0	-	-
4.3 Electricity generation via wind power	609.1	20.6	100	Yes	Yes	Yes	Yes	Yes	Yes	20.6	24.3	-	-
4.9 Transmission and distribution of electricity	875.0	29.6	100	Yes	Yes	Yes	Yes	Yes	Yes	29.6	35.5	-	-
4.10 Storage of electricity ¹	301.3	10.2	100	Yes	Yes	Yes	Yes	Yes	Yes	10.2	6.0	-	-
4.13 Production of biogas and biofuels for the transport sector and liquid biofuels ²	15.3	0.5	100	Yes	Yes	Yes	Yes	Yes	Yes	0.5	0.5	-	-
5.1 Construction, expansion and operation of systems to extract, treat and supply water	41.8	1.4	100	Yes	Yes	Yes	Yes	Yes	Yes	1.4	1.7	-	-
6.15 Infrastructure for low-carbon road traffic and public transport	-34.4	-1.2	100	Yes	Yes	Yes	Yes	Yes	Yes	-1.2	-1.0	-	-
Adjusted EBITDA from environmentally sustainable activities (taxonomy-aligned) [A.1]													
A.2 Taxonomy-eligible activities that are not taxonomy-aligned													
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted EBITDA from taxonomy-eligible activities that are not taxonomy-aligned (taxonomy non-aligned activities) [A.2]													
Total [A.1 + A.2]	1,853.1	62.6								62.6	68.0		
B. Taxonomy non-eligible activities	1,106.2	37.4								37.4	32.0		
Adjusted EBITDA from non-environmentally sustainable activities (taxonomy-aligned) [B]	1,106.2	37.4								37.4	32.0		
Total [A + B]	2,959.3	100.0								100.0	100.0		

1 Including 4.5 Electricity generation from hydropower.

2 Including 4.20 Combined heat/cooling and power plants with bioenergy.