



Corporate Carbon Footprint 2024

Consolidated report of Deutsche Windtechnik AG

Reporting period: 01.01.2024–31.12.2024
Responsibility: Van Loc Nguyen
(Sustainability Manager)



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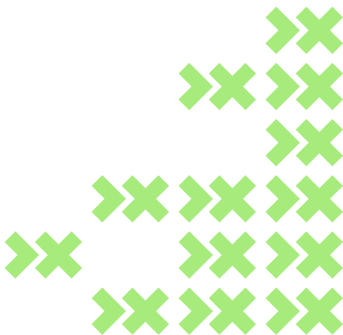
CSRD Reference: E1.6: Gross GHG emissions from Scope 1, 2, and 3, as well as total GHG emissions

CONTENT

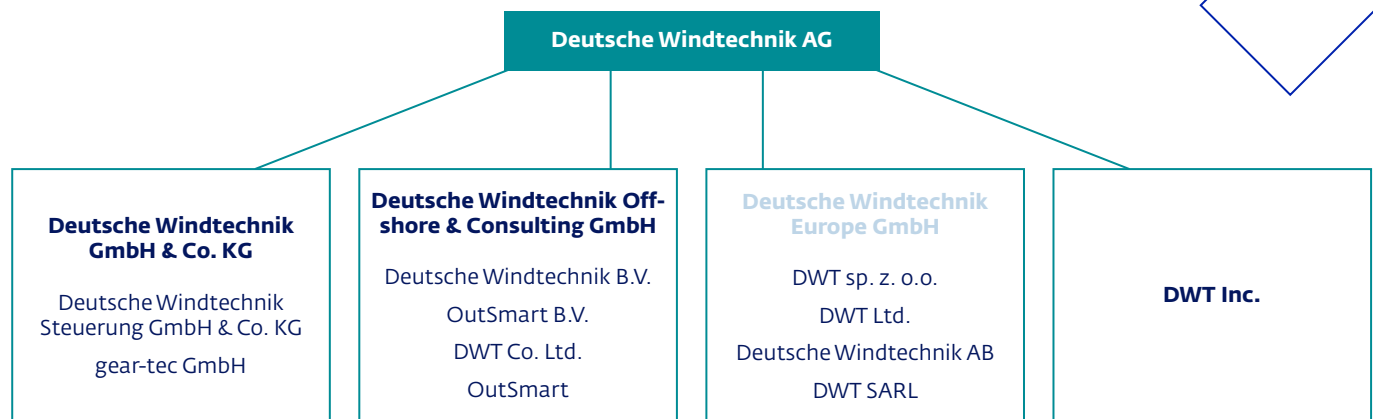
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CSRD-REFERENCE

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1. INCLUDED ENTITIES



2. CHANGES TO PREVIOUS REPORTING PERIOD OF GHG EMISSIONS (CSRD-reference: 47)

- New software:** The sustainability management software "osapiens" will be used for the first time for the 2024 corporate carbon footprint. It uses the structure of the GHG Protocol as a framework.
- Comprehensive reporting:** Reports from previous years have only partially addressed Scope 3. Starting with the 2024 report, the entire Scope 3 will be addressed.
- Corporate structure: In 2024, two companies merged:** Deutsche Windtechnik Service GmbH & Co. KG and Deutsche Windtechnik X-Service GmbH now form the GmbH & Co. KG
- Value chain:** No change from previous years.

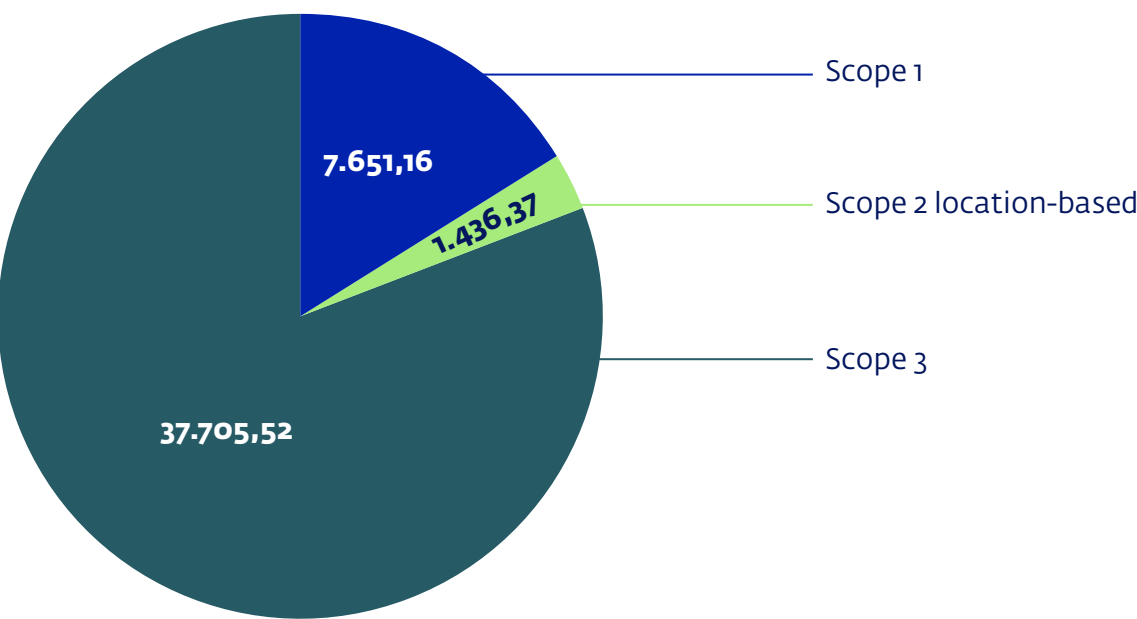
3. TABLE: OVERVIEW SCOPE 1, 2 AND 3

CSRD-reference	Scope	Result [Ton CO ₂ -equiv.]
48a	1	6.652,63
49a	2 location-based	1.436,37
49b	2 market-based	1.330,27
51	3	37.705,52



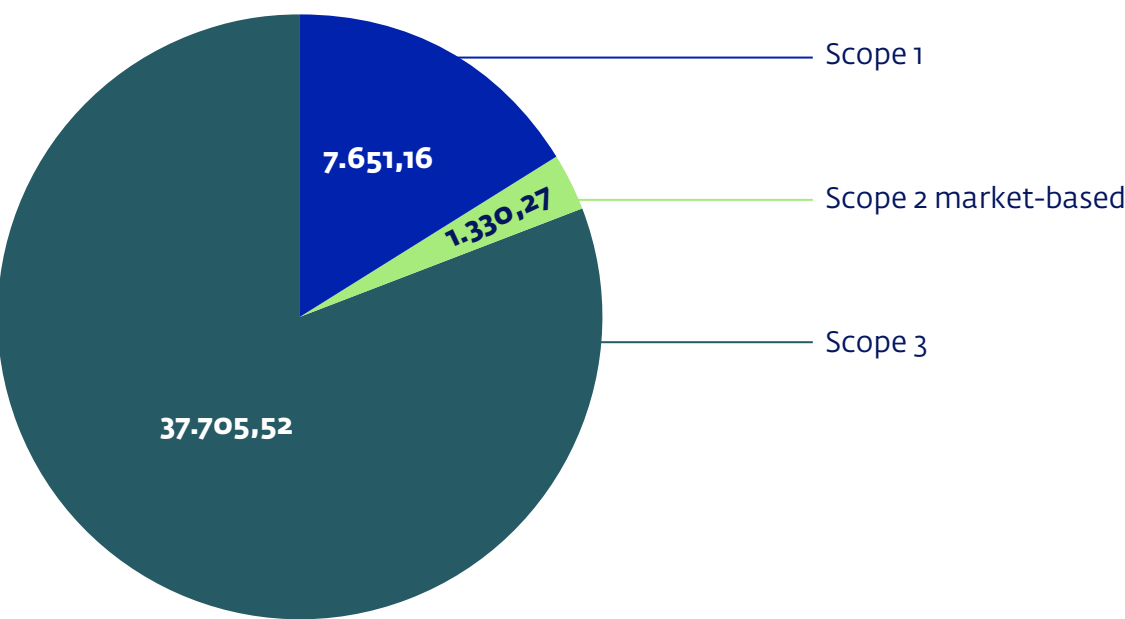
4. **PIE CHART: TOTAL GHG EMISSIONS: LOCATION-BASED** (CSRD-reference: 52a)

Ton CO2-equiv



5. **PIE CHART: TOTAL GHG-EMISSIONS: MARKET-BASED** (CSRD-reference: 52b)

Ton CO2-equiv



6. ADDITIONAL NOTES

Scope 2 notes:

CSRD-reference AR45d:

- i. Definition of “location-based”: For location-based calculations, the nationally applicable values for the respective electricity mix are used.
- ii. Percentage of renewable energy consumption:

Percentage	Consumption	
100,0 %	4.085.443,30 kWh	Total electricity consumption
18,9 %	770.702,00 kWh	Consumption of renewable energies
81,1 %	3.314.741,30 kWh	Consumption of non-renewable energies



Scope 3 Notes:

CSRD-reference AR 46g: Overview of primary and secondary data sources for 2024

		Data type													
Country	Entity	1.1.	1.2.	1.4.1.	2.1.	2.2.	3.1.	3.2.	3.3.	3.4.	3.5.	3.6.	3.7.	3.9.2.	3.12
DE	AG														n.a.
DE	KG														n.a.
DE	OC														n.a.
DE	Steuerung														n.a.
DE	gear-tec														
NL	B.V.														n.a.
SE	AB														n.a.
PL	sp. z. oo.														n.a.
UK	Ltd.														n.a.
TW	Co. Ltd.														n.a.
FR	SARL														n.a.
US	Inc.														n.a.
NL	Outsmart B.V.													n.a.	n.a.
DE	Outsmart DE														n.a.

Primary data Secondary data Both

CSRD-reference AR 46h): Overview of calculation methods for Scope 3
+ CSRD-reference AR 46i): Overview of omitted Scope 3 categories including their justification

Scope	Notes	Method	Omitted	Justification
1.1.		Activity-based		
1.2.		Activity-based		
1.4.1.		Activity-based		
2.1.1.		Activity-based		
2.1.2.		Activity-based		
2.2.		Activity-based		
3.1.	Purchasing is primarily handled internally through the GmbH & Co. KG. The threshold is set at a minimum of 15% for external suppliers; otherwise, covered by the GmbH & Co. KG.	Spend-based/Estimation		
3.2.	Purchasing is primarily handled internally through the GmbH & Co. KG. The threshold is set at a minimum of 15% for external suppliers; otherwise, covered by the GmbH & Co. KG.	Spend-based/Estimation		
3.3.1.		Activity-based		
3.3.2.		Activity-based		
3.3.3.		Activity-based		
3.4.1.	Logistics is primarily handled internally through the GmbH & Co. KG. The threshold is set at a minimum of 15% for external suppliers; otherwise, covered by the GmbH & Co. KG.	Estimation		
3.4.2.	Logistics is primarily handled internally through the GmbH & Co. KG. The threshold is set at a minimum of 15% for external suppliers; otherwise, covered by the GmbH & Co. KG.	Estimation		
3.5.1.		Activity-based/Estimation		
3.5.2.		Activity-based/Estimation		
3.6.1.		Activity-based/Estimation		
3.6.2.		Activity-based/Estimation		
3.7.1.	Source: Group-wide survey conducted in 2024			
3.7.2.	Based on the entity-specific regulations/policies			
3.8.			x	3.8. does not apply to us, as all locations are already accounted for under Scope 1 and 2.
3.9.2.		Activity-based/Estimation		
3.10.			x	3.10 does not apply to us, as we provide only services and do not sell any physical products that are subject to further processing by third parties
3.11.			x	Section 3.11 does not apply to us, as we do not sell any products and our service-related emissions are accounted for through the other data points.
3.12.			o	This applies only to gear-tec. This data point does not apply to the other companies.
3.13.			x	3.13 does not apply to us, as all locations are already accounted for under Scope 1 and 2.
3.14.			x	Section 3.14 does not apply to us, as we do not own any franchises.
3.15.			x	Section 3.15 does not apply to us, as we do not operate as a financial services provider and do not make significant investments.

CSRD-reference AR 51: GHG emissions from purchased computing and data centre service

Our supplier, TKRZ, estimates approximately 7 tons of CO₂ equivalent per cabinet provided. This results in approximately 21 metric tons of CO₂ equivalent for 2024 for cloud computing and our data service centers for Deutsche Windtechnik.

CSRD-reference 53: Table: GHG-intensity (Emissions over revenue and MW-capacity)

Country	Entity	Total CO ₂ -equiv. in t	Intensity (g CO ₂ -equiv./€)	Intensity (t CO ₂ -equiv./MW-capacity)
All	All	45.688,42	95,45	3,47
DE	AG	331,93	33,84	n.a.
DE	KG	28.241,42	111,50	3,42
DE	OC	2.280,59	54,34	3,05
DE	Steuerung	106,69	15,87	n.a.
DE	gear-tec	489,14	150,77	n.a.
NL	B.V.	277,05	20,90	5,13
SE	AB	329,79	22,40	0,46
PL	sp. z. oo.	246,17	31,79	0,75
UK	Ltd.	1.031,69	41,33	1,30
TW	Co. Ltd.	2.507,10	294,76	n.a.
FR	SARL	362,38	25,71	1,33
US	Inc.	9.377,44	154,62	4,83
NL	Outsmart B.V.	40,17	11,31	n.a.
DE	Outsmart DE	67,09	19,14	n.a.

7. INFORMATION ON METHOD, ASSUMPTIONS AND EMISSION FACTORS (CSRD-reference AR39b)

We used the osapiens software solution to prepare the corporate carbon footprint for the 2024 reporting year. The corporate carbon footprint module is designed in accordance with the Greenhouse Gas Protocol (GHG Protocol) and adheres to its fundamental principles and methodology. This was confirmed by TÜV Rheinland in February 2025 through the certification of the osapiens CCF calculation methodology. It certifies that the methodology developed by osapiens is scientifically sound, reflects the state of the art, and complies with the rules of the GHG Protocol. To calculate emissions, the software draws on various recognized emission factor databases, including:

- 1 EXIOBASE:** Global, cross-sector database with expenditure-based emission factors, developed by academic institutions in Europe.
- 2 EEA (European Environment Agency):** Emission factor database of the European Environment Agency for electricity generation.
- 3 GLEC (Global Logistics Emissions Council):** Emission factors for freight and logistics
- 4 GLEC (Global Logistics Emissions Council):** Emissions data for freight transport and other logistics processes.
- 5 UK Government (BEIS, DEFRA):** Cross-thematic emission factors of the British government for the greenhouse gas balance of companies.

6 UBA (Umweltbundesamt): Emission Factor Database of the German Federal Environment Agency

This allows us to use reliable and up-to-date metrics and ensure that emissions calculations are performed in a methodologically consistent and transparent manner, in line with current international standards.

Specific assumptions made for the preparation of this report have been documented internally and are in accordance with the reporting standard.