

Sustainability Report

2025



MB Energy



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Letter from management

GRI 2-22

Dear readers,

2025 was a demanding year for MB Energy – and one in which we still made tangible progress in transforming our business while continuing to play an active role in the energy transition.

With the rebranding to MB Energy in May, we created a unified face to the customer, which enables us to provide a wide variety of products and solutions from one single source. The new brand identity is part of a larger integration effort which brought not only a visual change, but also a clear shared commitment to customer focus, innovation and a secure, future-oriented energy supply, while maintaining local workforce and customer proximity.

As a Group, we are currently serving more than 250k customers across various countries and segments, and in 2025 we delivered more than 13 million tonnes of fuel. In a weak economic environment, our financial result failed to meet our expectations. Despite this, we remain committed to our strategy and transformation and continue to invest in a number of long-term initiatives.

Key achievements in 2025

We further strengthened our position as an independent and integrated energy company by adding new customers and products to our portfolio. At the end of 2025, MB Energy employed close to 1,900 people in its fully consolidated entities.

In addition, we also expanded our activities in more sustainable energy solutions, such as the construction of hydrogen refuelling stations. We are also working to reduce emissions in our own operations and supply chain while developing and distributing lower-carbon energy products, including hydrogen, biofuels and other alternatives, to help our customers decarbonise and create new business opportunities.

Our efforts were recognised externally: in the EcoVadis sustainability rating, the MB Energy Group was awarded the bronze medal for the first time in 2025, achieving 68 points – an improvement of 11 points, or 19%, compared with the previous year. This places us among the top 35% of companies in our sector according to EcoVadis benchmarks.

Since February 2025, the MB Energy Group has also been a participant in the United Nations Global Compact, further strengthening our commitment to the Ten Principles on human rights, labour, environment and anti-corruption.

Stronger foundations for the future

We strengthened our governance by converting the former Supervisory Board into an Advisory Board and establishing Audit, Risk and Remuneration subcommittees to enhance oversight of impacts, risks and opportunities.

We previously completed a double materiality assessment in line with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) and set up reporting processes that underpin our disclosures from this report onwards.

Looking ahead, we will continue to invest in our business and in lower-carbon and future-oriented energy solutions as we navigate the energy transition. Because, across all segments we are active in, our goal is to be more than just a fuel supplier: we want to be our customers' long-term partner through the energy transition – providing reliable energy today and building the solutions they need tomorrow. All this, while adding sustainable value for everyone impacted by our business, be it our employees, our customers or our shareholders.

MB Energy – our energy, your way.



Jonathan Perkins
Chief Executive Officer
(CEO)

Annet van der Laan
Chief Financial Officer
(CFO)

Philipp Krone
Chief Transformation Officer
(CTO)

Volker Ebeling
SVP New Energy,
Supply & Infrastructure

André Cardoso
SVP Sales & Marketing



General information

→ [General disclosures \(ESRS 2\)](#)

General information

→ General disclosures (ESRS 2)

BP-1: General basis for preparation of sustainability statements

Basis for preparation

GRI 2-2, 2-3

This report was prepared on a consolidated basis for the entire MB Energy Group. Prior to the name change to MB Energy (and enport by MB Energy for the Oiltanking entities¹⁾ which took place in May 2025, the group was known as the Mabanaft Group. The scope of consolidation for this sustainability report is the same as for the consolidated financial statements of MB Energy Holding GmbH & Co. KG, which have been prepared in accordance with the International Financial Reporting Standards. Insofar as certain disclosures relate only to specific consolidated entities, these have been identified accordingly. Certain disclosures on intellectual property, know-how or innovations were omitted when the report was prepared; the same applies to information about upcoming developments and matters currently under negotiation. A double materiality assessment was carried out to identify material impacts, risks and opportunities relating to sustainability matters. In addition to the MB Energy Group's own business area, both the upstream and downstream value chain were taken into account for the analysis. When possible, the policies, targets, actions and performance indicators also cover both the upstream and the downstream value chain. Further information can be found in the respective disclosures in this sustainability report.

¹⁾ Oiltanking Deutschland GmbH & Co. KG, Oiltanking Hungary Kft. and Oiltanking Copenhagen A/S.

BP-2: Disclosures in relation to specific circumstances

GRI 2-4

The MB Energy Group applies the time horizons defined in ESRS 1 Section 6.4. Short-term is therefore the reporting year, medium-term is a period of up to five years and long-term is a period longer than five years. There are changes in the reporting for the 2025 financial year compared with the prior reporting periods as a result of switching to the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS). Since some indicators were compiled and published for the first time in the reporting year, no comparative figures for the previous year are available for these. Where errors were identified in the information relating to previous reporting periods, these were corrected and explained in the relevant sections.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The MB Energy Group's sustainability report follows a hybrid reporting approach which is primarily based on the ESRS in order to ensure full compliance with the requirements of the CSRD in the years ahead. Relevant disclosures under the Global Reporting Initiative (GRI) have also been integrated in order to maintain continuity and comparability with prior reporting cycles. This approach enables the MB Energy Group to align itself step by step with the ESRS and simultaneously include internationally accepted GRI sustainability indicators where appropriate.





GOV-1: The role of the administrative, management and supervisory bodies

GRI 2-1, 2-9, 2-11, 2-12, 2-13, 2-14, 2-20, 405-1

The MB Energy group of companies is a fully independently operating sub-group within the Marquard & Bahls AG Group.

Overall operational responsibility for the MB Energy Group lies with the executive management of MB Energy Holding GmbH & Co. KG, which reports to the Advisory Board. In 2025, executive management consisted of the CEO. The CEO consults with the extended executive management team in the Executive Committee (ExCom) on all important business decisions.

Advisory Board

Responsibility for the monitoring of impacts, risks and opportunities (IROs) was further strengthened in the reporting year by expanding our governance structure: the existing Supervisory Board was converted into an Advisory Board and three sub-committees – Audit, Risk and Remuneration – were formed. The Advisory Board consists of five members and is chaired by a shareholder representative. 40% of all Advisory Board members are independent. The Advisory Board has no employee representatives. Since mid-2025, the Advisory Board has comprised one woman and four men. The gender diversity ratio in our Advisory Board has an average of 1:4.

The Advisory Board Committees Audit, Risk and Remuneration ensure that sustainability is taken into account also in financial and strategic decisions. They factor environmental, social and governance (ESG) aspects into remuneration and audit processes as well as into risk management, thereby contributing to responsible corporate governance with a long-term perspective.

Executive Committee (ExCom)

The CEO and the extended executive management work together in the ExCom. The extended executive management consists of the Chief Financial Officer (CFO), the Chief Transformation Officer (CTO) and the Senior Vice Presidents (SVPs) responsible for the Group's two business units (BUs) – New Energy, Supply & Infrastructure and Sales & Marketing. The SVPs ensure that the different perspectives and interests of the BUs are represented. The ExCom defines the company's strategic direction and its corporate objectives. It coordinates and monitors the implementation of the strategy, is responsible for managing financial planning and ensures effective capital allocation in order to promote sustainable company growth. The ExCom currently comprises four nationalities and several age groups. Since early 2025, the ExCom consists of one woman (our new CFO) and four men. Gender diversity in our ExCom thus has an average ratio of 1:4. The share of women in management positions – including the ExCom and other senior management levels – was 34% in 2025.

The ExCom defines all governance policies and lays the foundation for integrity and lawfulness in our business conduct. It is supported by the Strategy department, as well as other enabling functions, such as Internal Audit, Risk, HSSE & Sustainability, Legal & Compliance, and Finance. All the management bodies, including the ExCom, are responsible for implementing the policies and promoting ethical business conduct. The monitoring, management and supervision of impacts, risks and opportunities are generally the responsibility of executive management, but depending on the expertise required are also delegated internally to the other members of the ExCom and the senior leadership.

Operating Committee (OpCom)

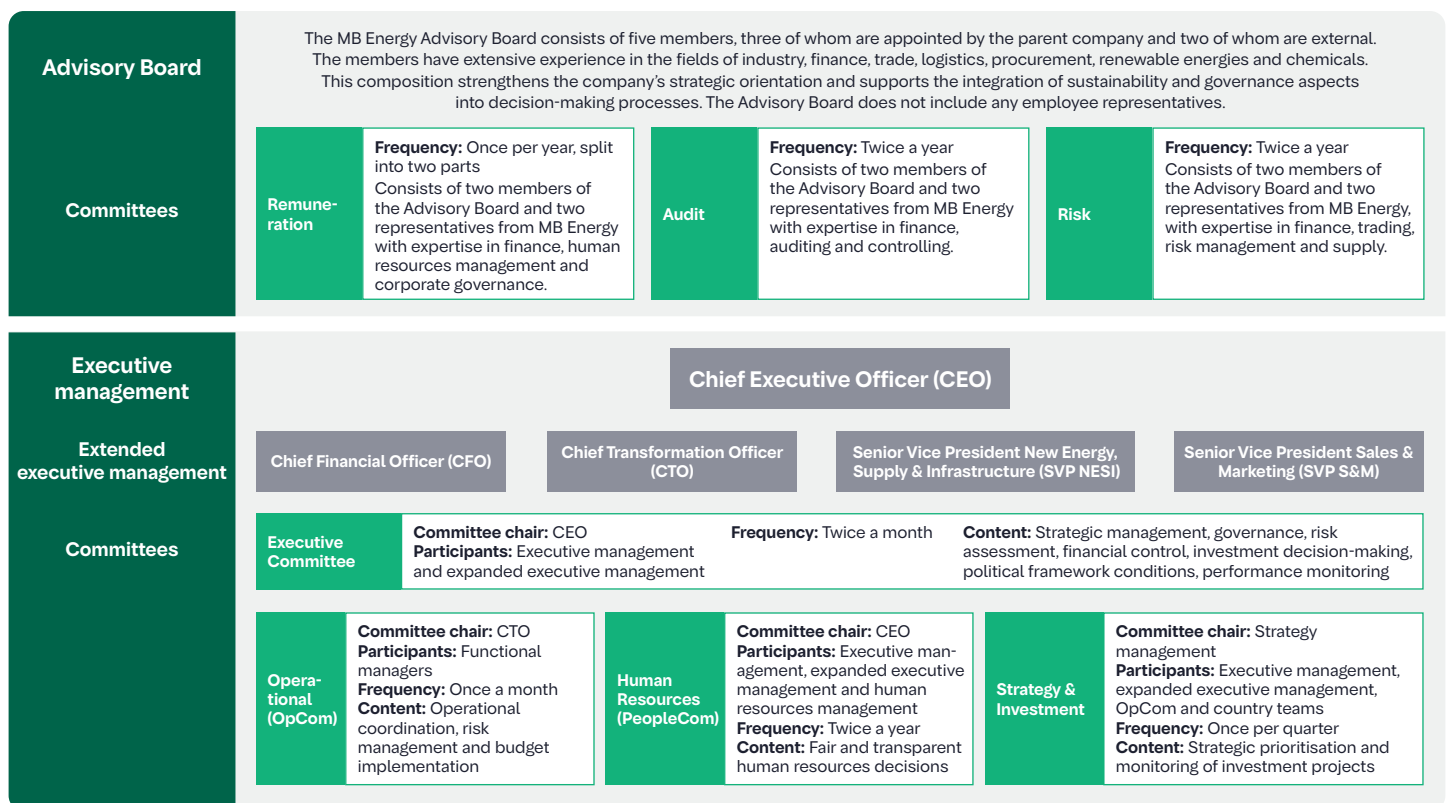
In 2024, we established an Operating Committee (OpCom) in order to ensure the operational management and realisation of the company strategy. As a centralised body, the OpCom is tasked with supporting and monitoring the implementation of enterprise and operational risk reduction, efficiency, safety and sustainability in all business units. The OpCom

regularly covers key topics that are essential for responsible corporate governance. In addition to sustainability, this includes health, safety, security and environment (HSSE), risk management, compliance, data protection and information security. OpCom analyses our safety performance indicators and reviews measures to encourage a strong safety and sustainability culture – as well as carrying out risk management, where actual and potential risks are identified, evaluated and actively managed.

Regular exchanges between ExCom (strategic responsibility) and OpCom (operational implementation) ensure that strategic objectives, risks and measures are coordinated and implemented consistently across the Group.

Transformation organisation

The transformation organisation is managed by the CTO. It supports the other departments and teams with digitalisation, automation and improving process efficiency while working with the departments to drive technological and business model innovations.



Responsibility for sustainability management and implementation of measures

The MB Energy Group ExCom is responsible for sustainability management and reports to our Advisory Board on sustainability topics. Functional responsibility for managing sustainability matters lies with the HSSE & Sustainability department and the team of the Power, Gas & Emissions department. HSSE & Sustainability is responsible for sustainability reporting. This function reports directly to the CEO.

OpCom works on the implementation of the sustainability strategy, develops other concrete targets and measures, and reports regularly to the ExCom. In turn, ExCom reviews the strategy, targets and measures, approves them and provides funds for specific sustainability topics.

To ensure that the entire management team has sufficient sustainability-related know-how, its members are trained by experts from the individual business areas. The sustainability measures are implemented by all BUs and functions so as to enable the Group to achieve its annual ESG performance targets.

Within the New Energy, Supply & Infrastructure BU, the Power, Gas & Emissions department is responsible for recording Group-wide greenhouse gas (GHG) emissions and reporting these to the SVP of New Energy, Supply & Infrastructure. In order to better manage the Group's projects relating to new energy, all related activities are bundled under the remit of the Head of New Energy. Other ESG topics are handled by Legal & Compliance, the People Team, and HSSE & Sustainability; these functions report directly to the CEO.

Expertise of the administrative, management and supervisory bodies on business conduct matters

The members of the extended executive management (ExCom) and the Advisory Board have broad specialist knowledge and long management experience in key areas such as corporate governance, risk management, finance and management.

The Advisory Board combines wide-ranging expertise in finance, audit, controlling, personnel management, trading, supply and risk management. Its members have international management experience in energy, trading and industrial companies and can draw on expert know-how in investment, business development, engineering and sustainable fuel solutions. In addition, individual members have proven competencies in finance and M&A as well as corporate governance.

The ExCom has extensive management experience in the fields of finance, treasury, controlling, IT, digitalisation, cybersecurity, sales, transformation and energy trading. Its members have international experience in technology-oriented industries and a proven track record in strategic management, M&A and corporate development.

Training and awareness programmes on topics such as compliance, data protection, IT security, HSSE and leadership are conducted regularly across the entire company. There are currently no specific training programmes for members of the ExCom or Advisory Board; however, relevant information about regulatory or compliance-related developments is provided as circumstances require via internal channels.



GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GRI 2-12, 2-13

The ExCom as well as the Advisory Board and its committees are informed regularly about material impacts, risks and opportunities, the implementation of due diligence, policies, measures, performance indicators, etc. The materiality assessment was conducted with the involvement of an ExCom representative, before being presented to the full ExCom for discussion and decision. Ordinary Advisory Board meetings are held four times a year, supplemented by meetings of the committees. In addition, the ExCom and Advisory Board meet once a year for a joint strategy workshop to discuss the fundamental strategic direction of the company. As part of this workshop, they also incorporate material impacts, risks and opportunities into ongoing development of the strategy. Managers at the senior, middle and lower leadership levels moreover discuss strategic principles, business strategies and HSSE and ESG targets in strategy workshops, before passing these on for operational implementation.

The OpCom monitors compliance with central policies, prioritises operational topics, assesses risks and prepares proposals for decision by the ExCom. The Strategic Investment Committee reviews material transactions and investments with respect to strategic and financial criteria, as well as their sustainability impacts.

GOV-3: Integration of sustainability-related performance in incentive schemes

GRI 2-19

The variable components of remuneration for executive and business unit management are also linked to achieving HSSE and ESG targets and thus to performance in the fields of health and safety and sustainability; performance in these areas is measured regularly. The ExCom discusses and adopts the targets, and the respective senior leadership levels are responsible for implementing and meeting them. Through these incentives, we encourage compliance with health and safety and environmental protection standards in all processes, as well as the sustainable development of the Group. This provision shows internal and external stakeholders that HSSE and ESG engagement has top priority for our Group.

GOV-4: Statement on due diligence

Core elements of due diligence	Sections in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-1, ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS 2 SBM-3, E1-2, E2-1, E5-1, S1-1, S2-1, S4-1, G1-1
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1, E1, E2, E5, S1, S2, S4, G1
c) Identifying and assessing adverse impacts on people and the environment	ESRS 2 IRO-1, ESRS 2 SBM-3
d) Taking actions to address adverse impacts on people and the environment	E1-3, E2-2, E5-2, S1-4, S2-4
e) Tracking the effectiveness of these efforts and communicating	E1-4, E1-5, E1-6, E2-3, E2-4, E5-3, E5-5, S1-5, S1-6, S1-14, S1-17, S2-5



GOV-5: Risk management and internal controls over sustainability reporting

The MB Energy Group has set up structured processes and internal controls to ensure the accuracy, reliability and completeness of the sustainability reporting. The reporting process is coordinated by the sustainability department, which consolidates the quantitative and qualitative data from all relevant business units, including Sales & Marketing, New Energy, Supply & Infrastructure and the central enabling functions.

The data owners in the respective functions are responsible for checking the accuracy and consistency of their information before submitting the data to the sustainability department. The sustainability department then examines whether the data is complete, consistent and complies with ESRS requirements. The finance department supports the process in parallel by carrying out internal validation steps and reconciling the data with the overarching internal control system which also applies to the financial reporting.

SBM-1: Strategy, business model and value chain

GRI 2-1, 2-6, 2-7, 201-1

We are an independent and integrated energy company based in Hamburg; our annual Group revenues in 2025 came to €11,719 million and our sales volume to 13 million tonnes, mostly of petroleum products. Due to the weak economy, the Group's earnings before taxes (EBT) amounted to a loss of €82 million in 2025, compared with a profit of €61 million in the prior year. The MB Energy Group had 1,876 employees as of the end of 2025 (2024: 1,832 employees) in the group of fully consolidated entities. Information on the breakdown of employees by region can be found in Chapter → S1-6: Characteristics of the undertaking's employees.

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments
Total revenue as presented in the financial statements	€ million	11,719	12,137	11,416	12,376	9,150	
Revenue from fossil fuel (coal, oil and gas) sector	€ million	11,638	11,228	n/a	n/a	n/a	incl. biocomponents
Revenue from chemicals production	€ million	0	0	n/a	n/a	n/a	
Revenue from controversial weapons	€ million	0	0	n/a	n/a	n/a	
Revenue from cultivation and production of tobacco	€ million	0	0	n/a	n/a	n/a	



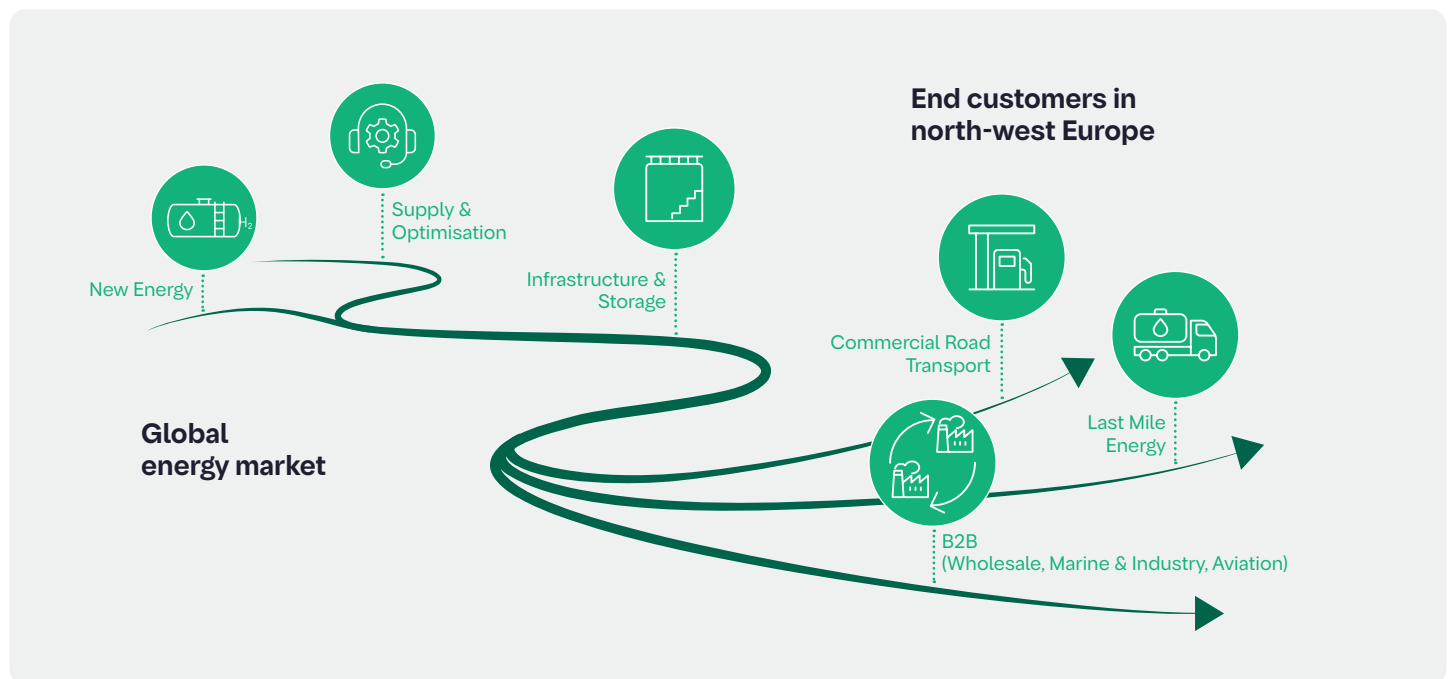
The MB Energy Group operates in several countries across three continents and offers energy solutions for both commercial and private customers. Our business comprises trading and import, storage, transport, supply and distribution of liquid, gaseous and solid energy sources. Although our current portfolio is still largely based on fossil fuels, we expect customer needs to evolve over time. We aim to proactively support this transition by offering a broader range of molecule-based energy solutions – including both conventional and renewable fuels. As a fuel-agnostic provider, we are committed to ensuring that our customers receive exactly the energy solutions they need. Key customer segments that are hard to electrify include shipping, off-grid heat and power, aviation and long-distance commercial road transport (CRT). These areas need fuels such as power-to-liquid (PtL), (synthetic) e-fuels, hydrogen and its derivatives, alternative aviation fuels (formerly

referred to as “SAF”), drop-in biofuels and other lower-carbon alternatives. By developing long-term solutions, we underline our technology-agnostic versatility and are able to support our customers if they choose to transition to biogenic and renewable fuels – thereby contributing to the energy transition.

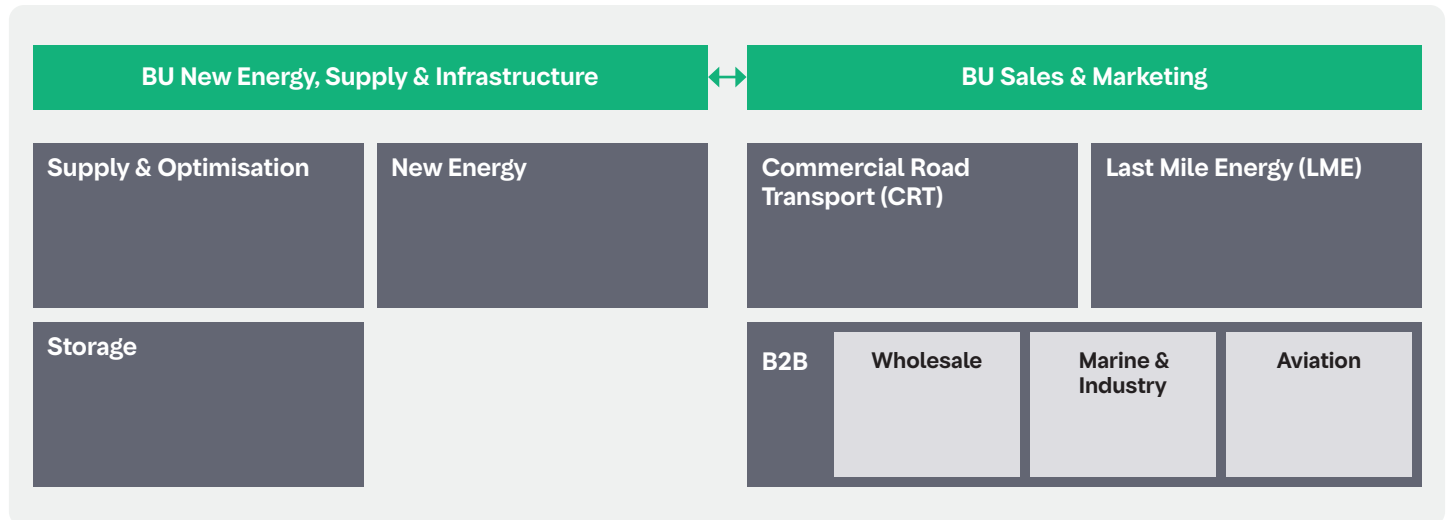
Our business model and value chain

The MB Energy Group operates in the mid- and downstream section of the energy value chain and divides its activities into two BUs: New Energy, Supply & Infrastructure and Sales & Marketing. The BU New Energy, Supply & Infrastructure has access to global trading hubs and a broad logistics and storage network. This enables us to supply energy products to wholesale markets and storage sites in northwestern Europe safely and efficiently.

Value chain MB Energy Group



Our business units and segments



BU New Energy, Supply & Infrastructure

GRI 2-1, 2-6

The BU New Energy, Supply & Infrastructure comprises various trading offices worldwide as well as our network of tank terminals and is responsible for the procurement and storage of the products we subsequently sell to customers.

Supply & Optimisation

From offices in Hamburg, London, Houston and Singapore, this area is responsible for our global trading activities and for supplying all our wholesale markets in northwestern Europe. Via our storage and logistics facilities, the unit also ensures safe and reliable transport to market as well as to our storage tank locations.

Storage

Our network of tank terminals, most of which are operated under our storage brand enport by MB Energy, includes terminals in Germany, Hungary, Denmark and the Netherlands. enport GmbH & Co. KG is the second-largest independent operator of tank terminals for petroleum products and bio-fuels in Germany and is certified under ISO 50001, ISO 14001 and ISO 9001.

The acquisition of a tank terminal in Kassel, Germany, was completed in early March 2025. This new location enables the MB Energy Group to expand our market access in this region and, going forward, to also offer our customers there lower-carbon fuel solutions such as hydrotreated vegetable oil (HVO).

New Energy

In this unit of the BU focus is on expanding our portfolio of more sustainable energy solutions. Liquid and gaseous fuels will continue to play an important role in supplying energy to

the transport and heating sectors of tomorrow. We want to support our customers' transition to lower-carbon sources of energy by providing alternative long-term solutions. Our current portfolio of lower-emission fuels comprises alternative aviation fuels (formerly referred to as "SAF"), drop-in bio-fuels and other lower-carbon alternatives. Furthermore, we are actively developing solutions such as power-to-liquid fuels, synthetic e-fuels, hydrogen and its derivatives in order to meet the evolving customer and regulatory demands.

BU Sales & Marketing

The BU Sales & Marketing supports our customers with a comprehensive portfolio of energy products and services. Its business activities are divided into three core areas: B2B (Wholesale, Marine & Industry and Aviation), Commercial Road Transport (CRT) and Last Mile Energy (LME, formerly Energy Distribution).

B2B (Wholesale, Marine & Industry, Aviation)

Our B2B business focuses primarily on supplying energy products to industrial and agricultural customers in key markets such as Germany, the UK and Hungary. For the marine sector we offer a wide range of different fuels. In the aviation business we supply fuel to airlines at airports in Germany, Norway, Denmark and the UK. To supplement this, we offer a comprehensive range of refuelling services.

The MB Energy Group also trades in additives, such as identification dyes for tank terminals. This is the responsibility of the Group entity Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement mbH & Co. KG (GMA). To assure the high quality of our products, our quality management unit tests samples in laboratories in Germany to verify the quality of the oil.



Commercial Road Transport (CRT)

Our CRT unit oversees all fuel station activities of the MB Energy Group, as well as the related business areas. We operate more than 350 automated service stations in Europe and over 55 full-service fuel stations with a wide range of services for commercial vehicle fleets. The CRT unit additionally offers fleet management solutions for B2B customers, along with products such as software solutions and fuel cards. As the largest shareholder of the tankpool24 network, the MB Energy Group plays a key role in securing the fuel supply for commercial transport companies. Via this network and other sites, the MB Energy Group provides mobility solutions in more than 15 European countries.

The MB Energy Group put two hydrogen fuel stations in Sweden into operation in 2025. In addition, a hydrogen station in Neumünster, Germany, was acquired in early 2026. Furthermore, the hydrogen service station in Lübeck, which was built with Hypion as a project developer, started operations in January 2026. Both sites are strategically well placed on important motorway routes and are important components in the decarbonisation strategy for heavy goods traffic. This underscores the MB Energy Group's multi-fuel approach, which aims to advance the energy transition through various fuel solutions. Construction works also began on the first charging infrastructure for trucks; the first of these charging points will go into operation in 2026.

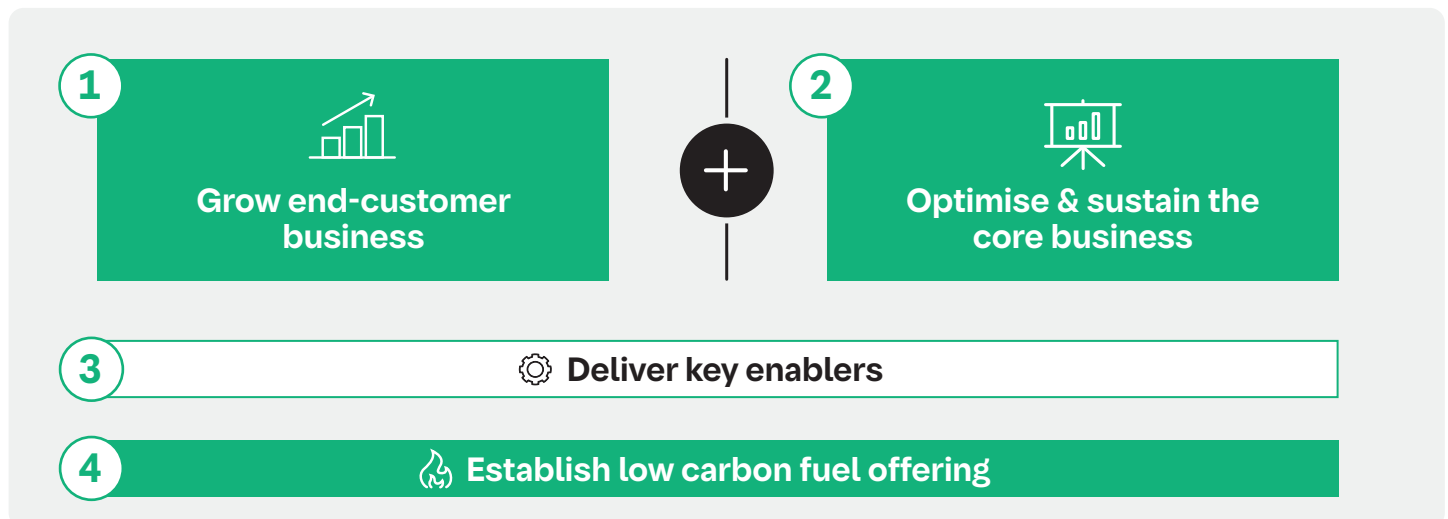
Last Mile Energy (LME)

The LME business – which operated under the name of Energy Distribution until the end of 2024 – serves both B2B and B2C customers in Germany, the Benelux countries, Sweden, the UK and Austria. Whereas customer interactions and order processing largely take place via digital platforms, the MB Energy Group and selected logistics partners are responsible for the physical delivery of the products.

The MB Energy Group successfully concluded the integration of WESTFA Energy GmbH in 2025. The takeover agreement for the liquefied gas distribution company WESTFA Energy GmbH was signed in December 2023. The closing of the acquisition of the WESTFA Group took place in early April 2024 following approval by the competition authorities. Integration into the MB Energy Group began directly thereafter. This acquisition strengthened the Group's market position in the LME segment and further expanded our presence in northwestern Europe.

Our strategic foundations and our sustainability targets

As part of the reorganisation of our Group in 2021 we also developed and presented a new Group strategy. The strategy aims to actively reshape and future-proof our company. As we do this, we are maintaining a consistent focus on growth and concentrating on the following four strategic building blocks:



In order to achieve the best possible results in all four areas, we have developed a strategic roadmap with concrete targets; this is updated annually. The MB Energy Strategic Dashboard was introduced in 2024 to manage and monitor progress on implementation transparently. It is based on the “balanced scorecard” approach and supports company management in achieving more effective steering of the business activities of the MB Energy Group, its BUs and the enabling functions.

Sustainability is an essential component of the Group strategy. The strategy sets out our understanding of corporate responsibility and defines overarching sustainability objectives. Our ambition is to increasingly offer more sustainable energy solutions and in so doing to enable our customers to meet their own sustainability obligations and commitments.

The MB Energy Group aims for continuous improvements to its own environmental footprint in line with European and German regulations. To achieve this, we combine targeted emissions reductions, efficiency measures and offsetting through voluntary certificates (currently Scopes 1 and 2).

A core element of our corporate strategy is the gradual substitution of conventional products with sustainable energy solutions. In line with our customers’ requirements, the focus is on hydrogen (and its derivatives), green power, green gas, HVO and electric truck charging stations. We are pursuing a technology-agnostic, multi-fuel approach in order to reduce our company’s carbon footprint as much as possible.

We offer our existing and new customers broad access to less carbon-intensive/carbon-neutral and more sustainable energy sources. At the same time, we ensure security of supply, service quality and efficiency in storage, logistics and supply chain management.

A team of experts from the emissions trading and climate efficiency unit is responsible for coordinating, refining and continuously optimising our climate action concepts, targets and measures. It works closely with our business units. The relevant climate action data and progress with implementation are regularly verified by external auditors, for example

in the context of CO₂ audits. In the company’s central governing bodies, the progress made in implementing climate action measures, market developments and risk assessments are regularly reviewed to ensure a more sustainable business orientation.

Our commitment is reflected in a wide range of activities, which we carried out with great dedication also in 2025. We are involved in a number of projects to expand our portfolio of more sustainable energy solutions, we endorse international guidelines and frameworks, and we are enhancing sustainability across all business areas of the MB Energy Group. In 2024, we implemented the requirements of the German Supply Chain Due Diligence Act (LkSG) in the company. We also began to prepare for the reporting requirements of the CSRD and the EU Taxonomy. For instance, we completed a double materiality assessment in accordance with the CSRD and the ESRS and set up our reporting processes. The preparations for the reporting obligations under CSRD and the EU Taxonomy continued in 2025.

In the EcoVadis rating – an external assessment of our sustainability performance – we reached an important milestone this year: the MB Energy Group was awarded the EcoVadis bronze medal for the first time, achieving a total of 68 points.

Compared with the previous year, we improved by 11 points, which represents an increase of 19%. This puts us among the top 35% of companies in our sector according to the EcoVadis benchmarks.



SBM-2: Interests and views of stakeholders

GRI 2-28, 2-29

Frequent dialogue with key stakeholders has a high priority for the MB Energy Group in order to include their perspective on sustainability impacts, risks and opportunities in our actions. We therefore engage in regular dialogue with employees, customers, banks and lenders, business partners, policymakers and supervisory and regulatory authorities. This exchange helps us to adapt our sustainability engagement to changing expectations, requirements and regulatory frameworks.

Management and relevant business areas and functions – including Treasury; New Energy, Supply & Infrastructure; and HSSE & Sustainability – meet with bankers and lenders at the annual Bankers' Day to discuss strategic topics, such as sustainability requirements. In addition, the MB Energy Group regularly attends meetings with industry representatives and potential business partners at trade fairs and specialist events. Our representative office in Berlin ensures ongoing dialogue with the relevant political stakeholders.

To encourage our employees' commitment to and awareness of sustainability topics, we communicate regularly via a number of internal formats. These include quarterly townhall meetings with management, sessions on specific subjects and company-wide events like the MB Energy Day. Other formats from the People Team boost dialogue and cooperation across the company. We use our company intranet to provide

information quickly, digitally and transparently. Our corporate website provides comprehensive information for external stakeholders about our sustainability strategy, targets and measures.

Furthermore, the MB Energy Group is involved in national and international associations and organisations, allowing us to further develop sustainability standards together with other industry representatives and implement these throughout our sector. A list of associations and organisations in which we are active is available on our [website](#).

The Advisory Board is informed quarterly about the perspectives and interests of the respective stakeholder groups relating to the company's sustainability impacts. These findings are included in decision-making processes and taken into account where relevant. No changes were made to the MB Energy Group's strategy or business model in the reporting period as a result of stakeholder consultations.

SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2

The topics listed below were identified in the double materiality assessment as material to the MB Energy Group. The corresponding impacts, risks and opportunities for each topic are presented at the beginning of each respective chapter.

Standard	Material topics	Impacts, risks and opportunities
Climate change (ESRS E1)	<ul style="list-style-type: none"> Climate change adaptation Climate change mitigation Energy 	pg. 25
Pollution (ESRS E2)	<ul style="list-style-type: none"> Pollution of air Pollution of water and pollution of soil Substances of concern 	pg. 37
Resource use and circular economy (ESRS E5)	<ul style="list-style-type: none"> Waste 	pg. 44
Own workforce (ESRS S1)	<ul style="list-style-type: none"> Human rights and other work-related rights Health and safety 	pg. 48
Workers in the value chain (ESRS S2)	<ul style="list-style-type: none"> Human rights and other work-related rights Health and safety 	pg. 73
Consumers and end-users (ESRS S4)	<ul style="list-style-type: none"> Personal safety 	pg. 76
Business conduct (ESRS G1)	<ul style="list-style-type: none"> Business conduct and corporate culture Corruption and bribery 	pg. 80



Influence of material impacts, risks and opportunities on strategy and business model

Transition risks and opportunities in connection with decarbonisation, energy diversification and evolving ESG regulations increasingly affect the business model and strategic priorities of the MB Energy Group. We respond to these developments by strengthening our sustainability management, increasing transparency and investigating opportunities relating to lower-carbon and renewable energy solutions.

Changes in material IROs compared with the previous reporting period

This year's sustainability report is based on the European Sustainability Reporting Standards (ESRS) and uses as its foundation the double materiality assessment carried out in 2024. Our strategic priorities and the relevant operating environment did not change fundamentally in 2025, so the topics identified as material continue to apply for the current reporting period. Reporting for 2026 will be carried out on the basis of a revised double materiality assessment, which we began in late 2025.

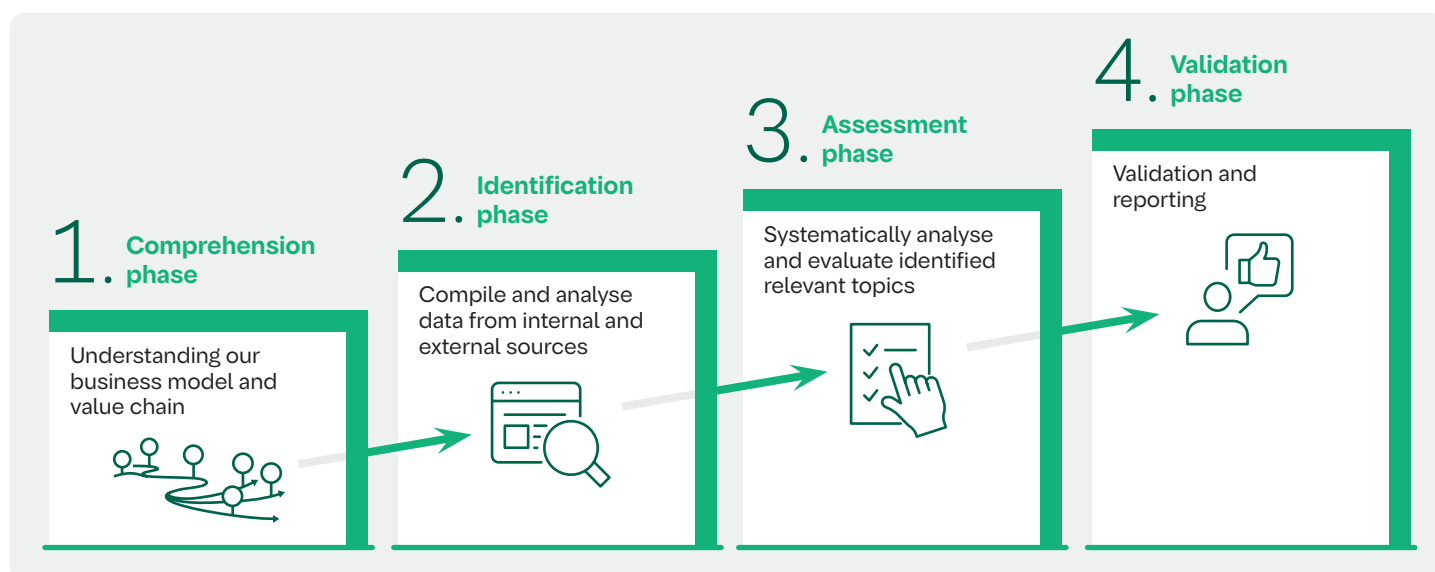
IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

GRI 3-1

To prepare for the demands of the CSRD and the related ESRS that apply to us from 2028, we carried out a double materiality assessment in 2024. Here, we assessed both the impact materiality (inside-out perspective) and the financial materiality (outside-in perspective) and analysed the sustainability risks and opportunities.

Our hybrid approach integrated both the proven GRI methodologies as well as the new ESRS requirements. This therefore enables a deeper assessment of double materiality and closer alignment with the current regulatory requirements.

Our process was divided into four phases:



The first phase of the double materiality assessment focused on an understanding of our business model and value chain. We analysed our core activities – from upstream processes through operations to downstream activities – and identified sustainability impacts and dependencies along the entire value chain. We looked particularly closely at activities in connection with trading, storing and transporting energy products. This is because these can have a negative impact on people and the environment due to emissions and safety risks, and therefore also pose financial risks for the MB Energy Group.

By means of comprehensive stakeholder mapping, we ensured that the perspectives of both internal and external stakeholder groups were taken into account. No separate direct consultation with external stakeholder groups was undertaken exclusively for the double materiality assessment. Rather, existing findings from continuous dialogue were used instead (e.g. customer feedback, supplier ratings), along with publicly available industry benchmarks. Internal experts (e.g. from Sustainability, HSSE, Sales, Legal/Compliance) were involved in order to assess the perspectives of external stakeholders in operational terms. The involvement of external experts was ensured through established standards (e.g. ESRS, GRI), ESG rating platforms (e.g. EcoVadis) and support from external advisers.

In the identification phase, we compiled and analysed data from internal and external sources. This input data included sustainability reports, financial documents, academic papers, industry benchmarks, media assessments and regulatory requirements. The involvement of internal stakeholders, including the Sustainability, Finance, Risk Management and operating functions, was instrumental for defining the material topics. We conducted interviews and workshops with internal teams. Both positive and negative impacts as well as financial opportunities and risks were systematically identified and assessed. In this way, the perspectives of internal stakeholders were comprehensively incorporated into the identification of material topics.

In the assessment phase, we systematically analysed the relevant topics identified and evaluated them through structured interviews with all business segments. Impact

materiality was evaluated using criteria such as the severity, scope, irreversibility and likelihood of the impacts. Both actual and potential impacts were considered and assessed. Financial materiality was determined using factors such as cash flow impacts, effects on market value, and risks and opportunities with various time horizons. Quantitative thresholds were defined and applied to prioritise the material sustainability topics for reporting. When certain topics – such as substances of concern – were identified as material, a more intensive examination was carried out at the site level: the local contact partners were given an overview of relevant substances and emissions and asked to report on whether the corresponding thresholds were actually exceeded, based on their own measured data and audit reports.

As part of the E5 assessment (resource use and circular economy) the material assets and activities of the MB Energy Group were analysed in terms of the generation and management of waste. The focus here was on all sites of the consolidated entities, as this is where relevant volumes of waste are produced. The assessment was based on existing HSSE and waste management processes, taking statutory requirements into account (e.g. AVV code, disposal channels).

The final phase comprised validation and reporting. For the internal validation we reviewed the results in the context of stakeholder validation workshops with relevant specialist departments in order to ensure the results were consistent with the business strategy and regulatory requirements. As part of the workshops, the specialist departments were, among other things, asked to assume the perspective of external stakeholders, so that these were factored in too. Final approval of the results of the double materiality assessment took place via the project's Steering Committee, of which the MB Energy CFO is also a member.

In completing a double materiality assessment, we have reached an important milestone: its results will now provide the basis for integrating sustainability matters into our risk management and our strategic decision-making. They are also the foundation for defining KPIs and implementing sustainability reporting in line with the CSRD. The double materiality assessment will be reviewed, updated and expanded regularly in future as stipulated by regulatory requirements.



IRO-2: Disclosure requirements in ESRS covered by the undertaking's sustainability statement

Disclosure requirement	Full name of the disclosure requirement	Location in the sustainability report
ESRS 2	General Disclosures	
BP-1	General basis for preparation of the sustainability statement	pg. 5
BP-2	Disclosures in relation to specific circumstances	pg. 5
GOV-1	The role of the administrative, management and supervisory bodies	pg. 6
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	pg. 9
GOV-3	Integration of sustainability-related performance in incentive schemes	pg. 9
GOV-4	Statement on due diligence	pg. 9
GOV-5	Risk management and internal controls over sustainability reporting	pg. 10
SBM-1	Strategy, business model and value chain	pg. 10
SBM-2	Interests and views of stakeholders	pg. 15
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	pg. 15, 25, 37, 44, 48, 73, 76, 80
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	pg. 16
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	pg. 18
ESRS E1	Climate change	
E1-1	Transition plan for climate change mitigation	pg. 28
E1-2	Policies related to climate change mitigation and adaptation	pg. 28
E1-3	Actions and resources in relation to climate change policies	pg. 29
E1-4	Targets related to climate change mitigation and adaptation	pg. 29
E1-5	Energy consumption and mix	pg. 32
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	pg. 33
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	pg. 36
E1-8	Internal carbon pricing	pg. 36
ESRS E2	Pollution	
E2-1	Policies related to pollution	pg. 39
E2-2	Actions and resources related to pollution	pg. 42
E2-3	Targets related to pollution	pg. 41
E2-4	Pollution of air, water and soil	pg. 43

Disclosure requirement	Full name of the disclosure requirement	Location in the sustainability report
ESRS E5	Resource use and circular economy	
E5-1	Policies related to resource use and circular economy	pg. 45
E5-2	Actions and resources in relation to resource use and circular economy	pg. 46
E5-3	Targets related to resource use and circular economy	pg. 46
E5-5	Resource outflows	pg. 46
ESRS S1	Own workforce	
S1-1	Policies related to own workforce	pg. 49
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	pg. 55
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	pg. 57
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	pg. 58
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	pg. 58
S1-6	Characteristics of the undertaking's employees	pg. 67
S1-14	Health and safety metrics	pg. 69
S1-17	Incidents, complaints and severe human rights impacts	pg. 70
ESRS S2	Workers in the value chain	
S2-1	Policies related to value chain workers	pg. 74
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	pg. 75
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	pg. 75
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	pg. 75
ESRS S4	Consumers and end-users	
S4-1	Policies related to consumers and end-users	pg. 77
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	pg. 78
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	pg. 78
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	pg. 78
ESRS G1	Business conduct	
G1-1	Corporate culture and business conduct policies	pg. 81
G1-3	Prevention and detection of corruption and bribery	pg. 83
G1-4	Incidents of corruption or bribery	pg. 86



The table below shows all the data points resulting from other EU legislation, as listed in ESRS 2 Annexe B. It indicates where the data points can be found in the report and which of these data points have been assessed as “non-material”.

Disclosure requirement	Data point	Subject of disclosure requirement	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	References
ESRS 2 GOV-1	21 (d)	Board's gender diversity ratio	X		X		Material	ESRS 2 GOV-1
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			X		Material	ESRS 2 GOV-1
ESRS 2 GOV-4	30	Statement on due diligence	X				Material	ESRS 2 GOV-4
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	X	X	X		Material	ESRS 2 SBM-1
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	X		X		Non-material	
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	X		X		Non-material	
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to the cultivation and production of tobacco			X		Non-material	
E1-1	14	Transition plan to reach climate neutrality by 2050				X	Material	E1-1
E1-1	16 (g)	Undertakings excluded from Paris-aligned benchmarks		X	X		Material	Not disclosed
E1-4	34	GHG emission reduction targets	X	X	X		Material	E1-4
E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	X				Material	E1-5
E1-5	37	Energy consumption and mix	X				Material	E1-5
E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	X				Material	Not disclosed
E1-6	44	Gross Scopes 1, 2, 3 and total GHG emissions	X	X	X		Material	E1-6
E1-6	53-55	Gross GHG emissions intensity	X	X	X		Material	Not disclosed
E1-7	56	GHG removals and carbon credits				X	Material	E1-7
E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			X		Not reported (phase-in option)	

Disclosure requirement	Data point	Subject of disclosure requirement	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	References
E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk		X			Not reported (phase-in option)	
E1-9	66 (c)	Location of significant assets at material physical risk		X			Not reported (phase-in option)	
E1-9	67 (c)	Breakdown of carrying value of its real estate assets by energy-efficiency classes		X			Not reported (phase-in option)	
E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			X		Not reported (phase-in option)	
E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	X				Material	E2-4
E3-1	9	Water and marine resources	X				Non-material	
E3-4	13	Dedicated policy	X				Non-material	
E3-4	14	Sustainable oceans and seas	X				Non-material	
E3-4	28 (c)	Total water recycled and reused	X				Non-material	
E3-4	29	Total water consumption in m ³ per net revenue of own operations	X				Non-material	
E4 – SBM-3	16 (a) i		X				Non-material	
E4 – SBM-3	16 (b)		X				Non-material	
E4 – SBM-3	16 (c)		X				Non-material	
E4-2	24 (b)	Sustainable land / agriculture practices or policies	X				Non-material	
E4-2	24 (c)	Sustainable oceans / seas practices or policies	X				Non-material	

Disclosure requirement	Data point	Subject of disclosure requirement	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	References
E4-2	24 (d)	Policies to address deforestation	X				Non-material	
E5-5	37 (d)	Non-recycled waste	X				Material	Not disclosed
E5-5	39	Hazardous and radioactive waste	X				Material	E5-5
S1 – SBM-3	14 (f)	Risk of incidents of forced labour	X				Material	Not disclosed
S1 – SBM-3	14 (g)	Risk of incidents of child labour	X				Material	Not disclosed
S1-1	20	Human rights policy commitments	X				Material	S1-1
S1-1	21	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			X		Material	S1-1
S1-1	22	Processes and measures for preventing trafficking in human beings	X				Material	Not disclosed
S1-1	23	Workplace accident prevention policy or management system	X				Material	S1-1
S1-3	32 (c)	Grievance/complaints handling	X				Material	S1-3
S1-14	88 (b), (c)	Number of fatalities and number and rate of work-related accidents	X		X		Material	S1-14
S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	X				Material	S1-14
S1-16	97 (a)	Unadjusted gender pay gap	X		X		Non-material	
S1-16	97 (b)	Excessive CEO pay ratio	X				Non-material	
S1-17	103 (a)	Incidents of discrimination	X				Material	S1-17
S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	X		X		Material	S1-17
S2 – SBM-3	11 (b)	Significant risk of child labour or forced labour in the value chain	X				Material	Not disclosed

Disclosure requirement	Data point	Subject of disclosure requirement	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Materiality	References
S2-1	17	Human rights policy commitments	X				Material	S2-1
S2-1	18	Policies related to value chain workers	X				Material	S2-1
S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X		X		Material	S2-1
S2-1	19	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			X		Material	S2-1
S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	X				Material	Additional metrics
S3-1	16	Human rights policy commitments	X				Non-material	
S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	X		X		Non-material	
S3-4	36	Human rights issues and incidents	X				Non-material	
S4-1	16	Policies related to consumers and end-users	X				Material	S4-1
S4-1	17	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X		X		Material	S4-1
S4-4	35	Human rights issues and incidents	X				Material	Not disclosed
G1-1	10 (b)	United Nations Convention against corruption	X				Material	G1-1
G1-1	10 (d)	Protection of whistle-blowers	X				Material	G1-1
G1-4	24 (a)	Fines for violations of anti-corruption and anti-bribery laws	X		X		Material	G1-4
G1-4	24 (b)	Standards of anti-corruption and anti-bribery	X				Material	G1-4



Environmental information

- Climate change (ESRS E1)
- Pollution (ESRS E2)
- Resource use and circular economy (ESRS E5)

Environmental information

→ Climate change (ESRS E1)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

We want to make an active contribution to lessening negative climate impacts. We will therefore going forward advance the topics identified as material – climate change adaptation,

climate change mitigation and energy – even more systematically through clear targets and concrete measures. As an energy company we have a vital role to play in a successful energy transition: we develop solutions to reduce greenhouse gases throughout our value chain and invest in the further development and distribution of energy solutions that support both climate change mitigation and climate change adaptation.

Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Climate change adaptation	Actual negative impact	The purchase and sale of fossil-based, emission-intensive products and additives contribute to climate change and make adaptation harder.	x	x	x					
	Actual negative impact	The transporting of products, particularly fossil fuels and additives, contributes to global warming through the emissions this causes and makes adaptation to climate change harder.			x	Risk	Impacts resulting from climate change, such as extreme weather events and rising sea levels, could impair transport routes and infrastructure, which could result in interruptions to supply chains and higher costs for the MB Energy Group.			x
						Risk	Extreme weather events could make working conditions at tank terminals more difficult and impair operations.		x	x
						Opportunity	The energy transition increases demand for the tank terminal infrastructure to handle cleaner, lower-carbon fuels. In the biofuels business there is already market demand for tank terminal services.	x	x	x
						Risk	The MB Energy Group is exposed to various risks in connection with climate change adaptation. They include regulatory changes, market resistance to sustainable energy and product solutions, and potential disruptions to supply chains for alternative and sustainable energy sources.			x
Climate change mitigation	Actual negative impact	The means of transport used by the MB Energy Group to carry fuels are largely operated with fossil fuels and thus do not contribute to climate change mitigation.			x	Risk	There is a financial risk relating to the transport of fossil fuels because of market volatility, price changes and higher regulatory requirements aimed at reducing GHG emissions and promoting renewable energies.	x	x	x

ups. = upstream; own = own activities; downs. = downstream



Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Climate change mitigation	Actual negative impact	The MB Energy Group operates along the fossil value chain – from sourcing, storage and transport through to the distribution of fossil fuels and additives. These activities cause direct and indirect GHG emissions and may therefore have significant negative impacts on climate change mitigation – particularly in terms of the global trade and the use of fossil fuels. Support services and infrastructures within the Group cause additional energy consumption, mostly from fossil fuels. Inefficiencies in logistical processes – such as longer waiting times for vehicles – can further increase fuel consumption and thus also emissions.	x	x	x					
						Risk	The MB Energy Group is exposed to financial risks arising from the volatility of international energy markets, dynamic price developments and international and European regulations. They include carbon pricing, emission limits, reporting obligations, import restrictions and stricter financing criteria from banks for fossil projects. These developments may have a negative impact on business models, margins and the profitability of tank terminals, trading activities and service station networks and increase the risk of stranded assets, especially if a transition to alternative products is not completed in good time.	x	x	x
						Opportunity	Prioritising lower-emission and renewable energy products may reduce risks related to GHG emissions for the MB Energy Group and enhance the Group's reputation.	x	x	x
						Opportunity	Trading and distribution of renewable energies represents a business opportunity for the MB Energy Group, particularly if customers increasingly demand sustainable sources of energy.	x	x	x

ups. = upstream; own = own activities; downs. = downstream

Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Energy	Actual negative impact	Energy consumption is high throughout the MB Energy Group value chain, particularly because of the use of energy-intensive means of transport such as ships, road tankers and trains, which overwhelmingly use fossil fuels. Services at fuelling stations – for CRT, for example – and empty trips by heavy goods vehicles also contribute to higher emissions. In addition, digital energy trading may lead to inefficient energy use if purchasing decisions are made solely on the basis of volumes and not in line with actual needs.								
						Risk	Lower-carbon energies, gases and chemicals are energy-intensive products. Our growth in these areas could cause our energy requirement to rise to a level that can no longer be covered by the local grid. This may result in delays to projects and growth, additional costs for the MB Energy Group or supply chain disruptions.	x	x	x

ups. = upstream; own = own activities; downs. = downstream

The MB Energy Group identified the following risks in the course of its materiality analysis:

Climate change adaptation	Interruption of transport routes due to extreme weather	Physical risk (chronic and acute)
Climate change adaptation	Disruption to operations at tank terminals due to extreme weather	Transitory risk (acute)
Climate change adaptation	Adaptation risk due to new climate regulation and market resistance	Transitory risk (political and legal)
Climate change mitigation	Financial risks due to regulation and market volatility in fossil-fuel transport	Transitory risk (political and legal)
Climate change mitigation	Risk of stranded assets due to market and regulatory pressure	Transitory risk (market)
Energy	Bottlenecks and costs due to higher energy requirement in growth case	Transitory risk (operating risks related to the energy transition)

The intention is to carry out a climate scenario analysis for the Supply & Trading and HSSE & Sustainability units.

E1-1: Transition plan for climate change mitigation

The MB Energy Group plans to draw up and implement a transformation plan for climate change mitigation. In the course of our business development activities we are developing new concepts in various projects in the New Energy, Supply & Infrastructure BU to reflect both changes in legal requirements and increasing customer demands for a decarbonised energy supply.

E1-2: Policies related to climate change mitigation and adaptation

We want to contribute to climate change mitigation by cutting carbon emissions at our locations and in our transport chain and by providing lower-carbon fuels for our customers.

Strategic approach to emissions reduction and energy transition

Our central unit Power, Gas & Emissions is responsible for the ongoing development of sustainable solutions within the Group and for our customers. In this role it makes a major contribution to the transformation of our business. At the interface between the traditional fuel business, the energy markets and renewables, the Power, Gas & Emissions unit directly influences the sustainability strategy and projects. Our most important contribution as a company to a successful energy transition is to provide future-oriented lower-carbon fuels for transportation, heating, agricultural and industrial needs. We are convinced that liquid fuels will continue to play an important role going forward. By utilising our long-standing experience in sourcing, storing, handling and distributing liquid fuels, we are focusing on assisting our customers in the “hard to electrify” sectors to reduce their climate footprint.

The central Power, Gas & Emissions unit is responsible for the position and risk management of all emissions certificates within the Group. With the objective of supporting our customers' transition to lower-carbon fuels, the New Energy, Supply & Infrastructure BU is responsible for expanding our range of lower-carbon fuels and alternative long-term solutions. This enables our Sales & Marketing BU to offer an even wider range of products and solutions for existing and new customers.

We are thus continuously expanding our portfolio with alternative liquid fuels, such as biofuels, and are preparing to offer e-fuels and various hydrogen derivatives in the future. Our aim is to increase the share of lower-emission fuels in our portfolio step by step. In the years ahead, we endeavour to continuously increase the gross margin contribution from alternative fuels and to align our business even more closely with a more sustainable energy economy. We support our clients with voluntary emission reductions, offer integrated solutions consisting of conventional fuels and carbon offsetting, and help our partners to meet the requirements of the EU Emissions Trading System (EU ETS). The latter has become increasingly important since 2024, especially in the shipping and air transport sectors.

Guiding Principles on Health, Safety, Security & Environment and ship charter policy

Our guiding principles on Health, Safety, Security & Environment (HSSE) represent the overarching environmental protection policy framework for the MB Energy Group. In this policy, we have defined the principles for reducing the environmental impact of our business activities as much as possible. This applies in particular to shipping because the greenhouse gases produced at sea constitute a large part of our Scope 3 emissions. The internal ship charter policy builds on these general principles and further specifies that a ship's environmental score must be taken into account when chartering and that when several options are available on similar terms the vessel with the lowest emissions must be chosen. More detailed information on the contents and scope of the guiding principles on HSSE, as well as the ship charter policy, can be found in Chapter → E2-1: Policies related to pollution.

There are currently no other specific policies at the MB Energy Group for the topics climate change adaptation, climate change mitigation and/or energy. However, we are already highly committed to reducing our emissions and expanding our range of alternative fuels in order to actively shape the energy transition. Our focus remains on cutting the energy consumption of our locations, facilities and processes and thereby reducing our direct and indirect emissions of carbon dioxide equivalents (CO₂e) in Scopes 1 and 2. On top of this, we are also addressing emissions in our value chain (Scope 3). By developing more sustainable solutions and products for our customers and making our product logistics more environmentally responsible, we create the foundation for achieving future environmental targets and enabling our customers to make more environmentally aware consumer decisions.



E1-4: Targets related to climate change mitigation and adaptation

The transition to a less carbon-intensive economy calls for concrete targets to minimise greenhouse gas emissions. We are working to reduce Scope 1 and Scope 2 CO₂e emissions by 50% by 2030, compared to 2022 as a baseline. This is defined in our target achievement strategy, while implementation is tracked by reference to a detailed roadmap, which includes time horizons, measures and responsibilities. Our overall carbon footprint increased slightly for Scope 1 and 2 emissions in 2025 compared to the previous year, still driven by the impacts from acquiring WESTFA. The emissions for Scopes 1 and 2 remain 25% below the 2025 target, meaning we are well on track to achieve our 50% reduction by 2030.

We intend to cut our Scope 3 emissions as well over time. As a result, we are adding more and more lower-emission fuels to our product portfolio in order to minimise emissions during the usage phase. Implementation here has already begun, in certain areas in close coordination with our customers to take their preferences into account. For example, we have an ongoing strategic partnership with the Austrian motorsport team Lechner Racing with the aim of reducing and offsetting the carbon emissions from their road transport vehicles. We are supplying renewable diesel (HVO100) for the team's road transport vehicles to the Porsche Supercup and using voluntary emission reduction certificates to offset the trucks' CO₂e emissions. We also expanded our partnership with Lechner Racing in 2024. The voluntary accounting of Scope 1 and Scope 2 emissions at Lechner Racing was included in the scope of the partnership in order to gain a deeper understanding of the company's direct emissions footprint, to identify opportunities for improvement and to reinforce efforts to offset emissions. On this basis we changed the logistics for additional projects to HVO100 in 2025 and continue to systematically measure and offset the fuel emissions from the fleet of racing cars. This increased the volume of measured and offset emissions from around 87 tonnes (2024) to more than 120 tonnes (2025).²⁾

²⁾ Calculated using RED II criteria on the basis of data supplied by Lechner Racing.



E1-3: Actions and resources in relation to climate change policies

We are working to reduce the carbon emissions in our operations and our supply chain and are implementing appropriate measures to this end. At the same time, we are pushing ahead with the continued development and distribution of lower-carbon energy solutions. This is intended to help lessen negative climate impacts, minimise business risks for the MB Energy Group and at the same time open up new opportunities.

Emissions management and compliance activities

In 2025, an external auditor conducted a CO₂ audit of our 2024 data. An annual compliance cycle ensures that regulatory obligations are met. A new emissions trading system was established in the EU in 2025 with the EU ETS2 Directive. Its requirements affect several companies in the MB Energy Group. To ensure legally compliant execution and efficient certificate trading, the Power, Gas & Emissions unit works with local contacts to handle reporting and trading for our companies.

Energy efficiency and renewable energy in operations

To operate our facilities and vehicle fleets we use both direct forms of energy, such as natural gas and fuel oil, and indirect energy in the form of electricity (Scope 2). Electricity is used to operate pumps, for lighting and for IT, among other things. As laid out in our sustainability strategy, we now source the bulk of our electricity from alternative energy sources. We are also successively transitioning our fleet. The LME fleet is now using HVO fuels and has introduced its first electric vehicles. We have also put the first electric vehicles into operation at our tank terminals. Further decarbonisation projects are in planning. In order to manage our energy use effectively, we record total consumption by energy source using the HSSE & Sustainability database.

Our German storage unit (enport) is certified under ISO 50001 and ISO 14001. This management system helps us to structure the monitoring of our energy consumption and emissions, meet statutory requirements and continuously improve our environmental performance.

Expanding synthetic fuels offering

We are in close contact with several producers of e-fuels around the world in order to be able to supply our customers in Germany and Europe with e-fuels in future. In 2024, we significantly expanded our offering of HVO100 – a hydrotreated vegetable oil (HVO), also known as renewable diesel – across parts of our network in Germany, Sweden and the UK. In Germany, HVO is available at more than 10% of our service station network and at several of our enport terminals, including Bendorf, Frankfurt, Hamburg-Blumensand and Karlsruhe. In Sweden, HVO is currently offered at around half of our stations, while in the UK it is available at all four of our Onroute truckstops. HVO is produced from vegetable oils as well as waste and residual animal and vegetable fats. Its use enables greenhouse gas emissions to be reduced by up to 90% compared with conventional fuels. We are also increasingly using HVO in our own vehicle fleet.

We are committed to promoting and expanding the supply of lower-carbon energy for shipping customers both in Germany and worldwide. For instance, we have signed declarations of intent to supply future-oriented fuels such as hydrogen and methanol to a first wave of clients from the shipping sector. One important step on this path was taken in 2024 when MB Energy Holding GmbH & Co. KG signed a memorandum of understanding (MoU) with the cruise ship company TUI Cruises regarding delivery of bio-methanol.



Investments in low-carbon projects

We also plan to invest even more in projects and products that are less carbon-intensive, like the New Energy Gate project in Hamburg.

New Energy Gate

In Hamburg we are planning a major project – New Energy Gate – together with an anchor customer with the aim of supplying Germany with hydrogen. The location makes it possible to import and store renewable and reduced-carbon ammonia. Ammonia acts as a storage medium for hydrogen, which can be accessed through a process known as “cracking”. We submitted the planning approval documents for building an ammonia import terminal in the port of Hamburg to Hamburg’s Ministry of the Environment, Climate, Energy and Agriculture (BUKEA) in July 2024. We expect to receive the permit in Q1 2026.

Our aim is to transport ammonia by sea to the enport terminal in Hamburg for interim storage. It will then be converted to green hydrogen at the anchor customer’s facilities at the terminal, before being distributed to buyers both locally and throughout northern Germany. With New Energy Gate we are addressing growing demand for lower-emission, hydrogen-based fuels in order for our customers to meet their own climate targets.



The signing of a Letter of Intent with Pattern Energy for the potential supply of green ammonia from Canada in the presence of German Minister for Economic Affairs Habeck and Canadian Energy Minister Wilkinson (March 2024)

Joint venture P2X-Europe

We set up the joint venture P2X-Europe GmbH & Co. KG together with the H&R Group in 2020. In the joint venture we intend to further reduce negative climate impacts in the fields of mobility, heating and chemicals. P2X-Europe develops hydrogen and PtL solutions through holistic production and marketing concepts, based on economically proven and vertically integrated technologies. These solutions particularly contribute to decarbonising aviation, road transport and the chemicals and pharmaceutical industries. Within the framework of the joint venture, we investigated numerous options in 2025 for supplying our customers with green hydrogen.



Participating interest in Gulf Coast Ammonia project

As a shareholder in the Gulf Coast Ammonia Project, the MB Energy Group is now involved in the construction of a large-scale ammonia production plant in the US state of Texas. The plant is intended to produce and market 500,000 tonnes of ammonia annually for agricultural and industrial use. In the long term, there are plans to manufacture lower-carbon ammonia at the production plant, too. The project partners will review the possibilities for carbon capture and storage to enable this.

Ammonia combusts completely without emitting CO₂ at the point of use, releasing only nitrogen and water. Although carbon intensity is still a challenge with conventional ammonia production, using low-emission production paths makes ammonia a promising source of energy – especially for decarbonising the shipping industry, and potentially for other industries too.



E1-5: Energy consumption and mix

GRI 302-1

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments
Energy consumption							
Total energy consumption	MWh	75,875	74,488	n/a	n/a	n/a	The figure shows the total energy consumption for own operations. Figures are based partly on extrapolations and estimates.
Total energy consumption from fossil sources	MWh	59,053	60,203	n/a	n/a	n/a	
Percentage of fossil sources in total energy consumption	%	78	81	n/a	n/a	n/a	
Fuel consumption from coal and coal products	MWh	n/a	n/a	n/a	n/a	n/a	
Fuel consumption from crude oil and petroleum products	MWh	35,129	n/a	n/a	n/a	n/a	
Fuel consumption from natural gas	MWh	17,547	n/a	n/a	n/a	n/a	
Fuel consumption from other fossil sources	MWh	974	n/a	n/a	n/a	n/a	
Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	MWh	5,311	n/a	n/a	n/a	n/a	
Consumption from nuclear sources	MWh	n/a	n/a	n/a	n/a	n/a	
Share of consumption from nuclear sources in total energy consumption	%	n/a	n/a	n/a	n/a	n/a	
Total energy consumption from renewable sources	MWh	16,915	14,285	n/a	n/a	n/a	Including industrial and municipal waste of biologic origin, biofuels, biogas and hydrogen from renewable sources.
Percentage of renewable sources in total energy consumption	%	22	19	n/a	n/a	n/a	
Fuel consumption from renewable sources, including biomass, biofuels, biogas, hydrogen, etc.	MWh	1,089	700	n/a	n/a	n/a	The figure shows the total energy consumption for own operations. Figures are based partly on extrapolations and estimates.
Consumption of purchased or acquired electricity, heat, steam or cooling from renewable sources	MWh	15,757	13,509	n/a	n/a	n/a	The figure shows the total energy consumption for own operations. Figures are based partly on extrapolations and estimates.
Consumption of self-generated non-fuel renewable energy	MWh	68	76	n/a	n/a	n/a	Energy from local PV installations.
Energy generation							
Generation of energy from non-renewable sources	MWh	n/a	n/a	n/a	n/a	n/a	
Generation of energy from renewable sources	MWh	n/a	n/a	n/a	n/a	n/a	



E1-6: Gross Scopes 1, 2, 3 and total GHG emissions

GRI 305-1, 305-2, 305-3, 305-5

Description of calculation of GHG emissions figures

We calculate our Group's net carbon output (carbon footprint) in accordance with the Greenhouse Gas Protocol. We define our carbon footprint as the total amount of Kyoto Protocol-relevant GHGs (CO₂, N₂O and CH₄) attributable to us, expressed in kilotonnes of CO₂ equivalent (kt CO₂e), emitted either directly or indirectly.

The breakdown of our carbon footprint between Scopes 1, 2 and 3 is as follows:³⁾

Our Group's Scope 1 emissions consist largely of emissions from the road tanker and vehicle fleets at the respective entities. In addition to these, there are emissions from consumption of heating oil and gas at the various sites. Our Scope 2 emissions comprise indirect emissions resulting from the consumption of purchased electricity and district heating. Consumption data from the sites entered in the HSSE & Sustainability database is used to calculate these. Figures are converted using publicly available, recognised emission factors.

In the case of emission factors for electricity, we use the applicable energy mix in the countries that are relevant for us (location-based approach) and the volumes of energy procured by our company from renewable sources (market-based approach).

³⁾ The figures shown here reflect the information available at the time this report was finalised. They will be verified again and audited at a later date.

In 2023, we modified the calculation method for the figures with respect to our approach to "control". Since then, we have used the same control approach as for financially controlled assets. The MB Energy Group's carbon footprint comprises all fully consolidated and controlled assets. Since 2023, we have also reported our Scope 2 emissions according to the market-based approach, in addition to the location-based approach.

The majority of Scope 3 emissions result from the use of products supplied and delivered by us to customers. These emissions are therefore beyond our direct control. They came to 36,466 kt CO₂e in 2025 (2024: 37,666 kt CO₂e; 2023: 41,419 kt CO₂e; 2022: 35,509 kt CO₂e). The change here is due to lower volumes of products sold compared with the previous reporting period.

Emissions from purchased goods and services are another relevant Scope 3 category for the MB Energy Group. These totalled 8,984 kt CO₂e in 2025 (2024: 7,570 kt CO₂e; 2023: 8,674 kt CO₂e; 2022: 7,576 kt CO₂e). Emissions from upstream transport and distribution came to 154 kt CO₂e in 2025. Emissions from business travel (work-related journeys with private vehicles and emissions from business flights included from 2024) in 2025 came to 0.41 kt CO₂e (2024: 0.53 kt CO₂e; 2023: 0.009 kt CO₂e). Emissions from flights were not included in 2023 because no data was available. We also measured emissions from rented or leased assets in 2025 (emissions caused by the use of operating assets [such as machinery, vehicles, buildings] for which MB Energy Group is the lessor); these came to 0.045 kt CO₂e in 2025.

We intend to identify further material areas belonging to Scope 3 in the near future and incorporate them into our figures step by step.

Energy source	Unit	CO ₂ e factor	Source
Local/district heating	kt CO ₂ e/MWh	0.280	BAFA
Light heating oil/diesel	kt CO ₂ e/MWh	0.266	BAFA
Liquid gas	kt CO ₂ e/MWh	0.239	BAFA
Naphtha	kt CO ₂ e/MWh	0.264	BAFA
Lubricating oil	kt CO ₂ e/MWh	1.54	BAFA
Bitumen	kt CO ₂ e/MWh	0.97	BAFA
Pellets	kt CO ₂ e/MWh	0.036	BAFA
Jet fuel	kt CO ₂ e/t	3.16	IATA
Heating oil/heavy	kt CO ₂ e/MWh	0.288	BAFA
Biodiesel/HVO	kt CO ₂ e/MWh	0.07	BAFA



Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments
Scope 1 emissions							
Gross emissions	kt CO ₂ e	14.4	13.8	11.3	16	18.3	Emissions from own or controlled operations. The figures are partly extrapolated.
Emissions from regulated emission trading schemes (%)	%	100	100	n/a	n/a	n/a	
Scope 2 emissions							
Gross location-based emissions (t CO₂e)	kt CO ₂ e	6.3	6.7	6.1	n/a	n/a	Emissions from production of purchased electricity, heat and cooling for own consumption. The figures are partly extrapolated. The calculation uses average emission factors for the power grids that provide the electricity.
Gross market-based emissions (t CO₂e)	kt CO ₂ e	1.2	1.7	0.95	5.9	12.8	Emissions from production of purchased electricity, heat and cooling for own consumption. The figures are partly extrapolated. If no relevant market information is available, the calculation uses average emission factors for the power grids that provide the electricity.
Breakdown of gross market-based Scope 2 GHG emissions by operating segment							
Storage		0.19	0.26	n/a	n/a	n/a	
Last Mile Energy		0.41	0.54	n/a	n/a	n/a	
Commercial Road Transport		0.55	0.7	n/a	n/a	n/a	
Supply & Optimisation		0.08	0.23	n/a	n/a	n/a	
Scope 3 emissions							
Total indirect gross emissions		45,611	45,281	50,071	43,154	166	
1 Purchased goods and services	kt CO ₂ e	8,984	7,570	8,645	7,576	n/a	Volumes for the well-to-tank calculation only relate to energy products sold. Other products (e.g. coffee sold at service stations) are not of material significance and are thus not included in the calculation. Scope 1 and 2 emissions by the MB Energy Group and the upstream logistics are deducted to avoid double-counting.
4 Upstream transportation and distribution	kt CO ₂ e	154	39	n/a	n/a	n/a	Upstream transportation is calculated on the basis of transports carried out by third-party logistics companies that are contracted and paid by the MB Energy Group companies. The 2024 data has been adjusted due to a conversion error.

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments
Scope 3 emissions							
5 Waste generated in operations	kt CO ₂ e	0.043	n/a	n/a	n/a	n/a	The Group reports on the disposal and treatment of waste generated from operations in all units. The data is collected on the basis of waste volumes for the individual units.
6 Business travel	kt CO ₂ e	0.41	0.53	0.009	n/a	n/a	Restatement of the note in the 2023 Sustainability Report: emissions from flights were not yet included in 2023 because no data was available. These figures were included from 2024, which explains the steep rise in the indicator. Emissions from business flights were calculated based on information from the travel agent involved. Business travel with privately owned vehicles was calculated on the basis of data from the people management system. Train travel is not included as data is not yet available.
11 Use of sold products	kt CO ₂ e	36,466	37,666	41,418	35,509	n/a	The volume of sold products relates exclusively to the energy products sold. Other products (e.g. coffee sold at service stations) are not of material significance and are thus not included in the calculation.
13 Downstream leased assets	kt CO ₂ e	0.045	n/a	7.3	8.04	n/a	The OIL! service stations in Germany were sold in 2023 and were shown here as a franchise operation for the prior years. A more accurate classification was made in 2025. This now only concerns the OIL! service stations in Hungary.
15 Investments	kt CO ₂ e	6.85	5.1	n/a	n/a	n/a	Comprises emissions from minority interests in joint ventures and not fully consolidated companies on the basis of their financial statements.
Total emissions (location-based)	kt CO ₂ e	45,631	45,288	n/a	n/a	n/a	
Total emissions (market-based)	kt CO ₂ e	45,626	45,297	n/a	n/a	n/a	

E1-7: GHG removals and GHG mitigation projects financed through carbon credits

To supplement our efforts to reduce our carbon emissions, we support selected projects to offset our remaining emissions. The MB Energy Group’s Scope 1 and 2 emissions in 2024 were offset in the reporting year by a corresponding portfolio of voluntary carbon reduction schemes. The projects we supported are listed with Verra and Gold Standard. We are planning to offset the Scope 1 and Scope 2 emissions from 2025 in 2026. Back in 2008 we founded the **Pro Klima** initiative, with the aim of offering more energy-efficient products, advising on environmental aspects of energy supplies and sponsoring climate action projects. Since 2021, Pro Klima has also been supporting reforestation and working to rewet and renature moorland in Germany. This is because moors are more effective carbon sinks than any other land habitat. The initiative is supporting KlimaMoor “Am Löh” in the Ahlenmoor area near Cuxhaven by purchasing KlimaMoor carbon certificates. This regional commitment covers the annual carbon emissions generated by selected entities in our LME unit and by MB Energy sites in Germany for heating, water and electricity consumption.

In addition, the Pro Klima initiative raises awareness for climate action by supporting educational activities. We are also engaged in climate change mitigation via a partnership with Klimapatenschaft GmbH. In 2025, we sponsored measures to rewet a further area of the land in Ahlenmoor. As a complement to this, the Group covered the expenses for three school classes to visit the KlimaMoor and thereby supported environmental education directly on site.

To supplement all this, we work with the organisation **Tree Nation** to reforest woodland areas. Some 34,000 trees have been planted to date. Our Group company BWOC supports reforestation efforts, too, by planting one tree per employee every year via the app “Treeapp – Plant Trees & Make a Real Impact”. In 2025 we participated in the tree-planting day “Hamburg and Schleswig-Holstein plant drinking water” as well, in which employees and their families planted 3,000 saplings together with a school class invited by the company.

E1-8: Internal carbon pricing

The MB Energy Group does not currently apply any internal carbon pricing schemes. Should this be implemented in future in the context of investment planning, it will be described in the sustainability reporting.

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments
Carbon credits cancelled in the reporting year							
Total	t CO ₂ e	15.8	21.3	n/a	n/a	n/a	
Share from removal projects	%	0	0	n/a	n/a	n/a	
Share from reduction projects	%	100	100	n/a	n/a	n/a	
Recognised quality standard 1	%	36	39	n/a	n/a	n/a	Gold Standard quality standard
Recognised quality standard 2	%	64	61	n/a	n/a	n/a	Verified Carbon Standard quality standard



Environmental information

→ Pollution (ESRS E2)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

Our Group operations give rise to other emissions in addition to carbon emissions, such as volatile organic compounds (VOCs), particulate matter and nitrogen oxides. Pollutants and chemicals may also be released during the extraction, transport and combustion of fossil fuels.

Emissions arising at our tank terminals are carefully monitored in line with the statutory requirements. We work to minimise these in order to avert negative impacts on health and the environment and the related financial risks for the MB Energy Group. Water and soil pollution can primarily occur when the products we store and trade are not handled correctly. To avert negative environmental impacts and reduce risks to our company, we do everything possible to prevent product releases and ensure safe transport as well as low-risk storage.

Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Air pollution	Actual negative impact	Emissions that contribute to air pollution arise throughout the MB Energy Group's value chain. VOCs are released when operating tank terminals – particularly from tank breathing and during filling and emptying. Deliveries of energy products by ships, road tankers and trains and the refuelling of commercial vehicles at CRT service stations also create other air pollutants such as CO ₂ , nitrogen oxides (NO _x), particulate matter and VOCs. Even though the volume of some emissions is small, in aggregate they contribute to worsening air quality and thus constitute a negative environmental impact.		x	x	Risk	The MB Energy Group is exposed to various risks due to increasing regulatory requirements and expectations from society to reduce air pollution emissions. Stricter environmental regulations, for instance regarding handling of VOCs, may require additional investment in infrastructure and technology. Demand for low-emission or carbon-neutral transport solutions may also lead to higher costs which cannot be passed on fully to customers. In addition, changes in carbon pricing mechanisms and emission limits entail the risk of higher operating expenses, market distortion and reputational damage with environmentally conscious stakeholders.	x	x	x
						Opportunity	Minimising air pollution and complying with environmental regulations may create opportunities for the MB Energy Group. Purchasing and selling energy products from low-emission and renewable sources may make a positive contribution to the company's reputation and attract environmentally conscious consumers and investors.	x	x	x

ups. = upstream; own = own activities; downs. = downstream

		Impacts				Financial risks and opportunities				
Material topic	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Pollution of water and pollution of soil	Potential negative impact	Throughout the MB Energy Group's value chain, transport, handling and distribution processes may result in unintended product releases, which may cause water or soil pollution. This particularly concerns the loading and discharging of ships at tank terminals, maritime transport – even if the vessels used are under charter – and storage and handling at the LME unit's sites, where products are loaded into road tankers and distributed onward. Furthermore, there is at both CRT service stations and at LME sites also a risk of leaks due to technical problems or accidents. Such incidents can result in significant environmental damage and safety risks.	x	x	x	Risk	Unintended product releases along the MB Energy Group value chain – during transport, handling or storage – may cause water or soil pollution. Such incidents entail legal liability risks, potential fines and the costs of environmental decontamination and rehabilitation. They may also cause reputational damage with stakeholders. Regulatory authorities may impose stricter legal standards in response to environmental damage, which would further increase the costs of compliance with regulatory requirements.	x	x	x
Substances of concern	Potential negative impact	Pollutants and chemicals may be released in the extraction, transport and combustion of fossil fuels. This causes pollution, entails risks to human health and increases the danger of leaks during handling and transport.	x			Risk	The MB Energy Group is exposed to regulatory risks in connection with substances of concern in energy products. New or stricter regulations on the approval, handling, labelling or distribution of certain substances – especially for fuels – may lead to higher costs for compliance with legal obligations, potential financial penalties and restrictions or bans on certain products. This may have a negative impact on existing business models and market availability.		x	

ups. = upstream; own = own activities; downs. = downstream

E2-1: Policies related to pollution

GRI 3-2

The MB Energy Group has implemented various policies to prevent pollution wherever possible and to respond quickly and efficiently in an emergency.

Guiding principles on HSSE

In our guiding principles on HSSE, which apply throughout the company, we have defined binding requirements for health and safety at work and environmental protection. The principles apply globally to all MB Energy Group companies and subsidiaries and are supplemented by individual measures at specific sites. The aim is to reduce negative impacts of our business operations on the environment. To this end, we use energy and raw materials judiciously, avoid causing environmental pollution and foster environmental awareness among our employees.

As part of our guiding principles on HSSE we undertake to comply with all applicable legislation and regulations and to apply appropriate standards if there is no relevant legislation. Among the national, EU and international legislation and standards that are relevant for us are the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR), the Regulation concerning the International Carriage of Dangerous Goods by Rail (RID), and the European Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways (ADN), along with the standards ISO 9001, ISO 14001 and ISO 50001.

Group HSSE & Sustainability monitors compliance with the guiding principles on HSSE and process instructions. Responsibility for implementing the principles rests with the entire management – particularly the ExCom of the MB Energy Group and other senior leadership levels, in close coordination with Group HSSE & Sustainability.

Zero-spill strategy

We pursue a zero-spill strategy that aims to avoid product releases wherever possible, and we implement this strategy across our internal supply chain. The zero-spill strategy

includes technical and structural precautions at our facilities, regular safety inspections, operating procedures designed for maximum safety, effective maintenance and inspection programmes, and intensive staff training, such as driving lessons for drivers of road tankers. All operating processes as well as the maintenance and control programmes within the logistics processes and own transport chain are also continuously reviewed and improved through audits and ship vetting.

With the zero-spill strategy the MB Energy Group undertakes to comply with various national and international regulations and legislation. These include the German Dangerous Goods Regulation and the 12th Ordinance on the Implementation of the German Federal Immission Control Act (Major Accidents Ordinance), and in maritime transport the application of the International Convention for the Prevention of Pollution from Ships (MARPOL), the International Convention for the Safety of Life at Sea (SOLAS) and the industry standard Q88 chartering questionnaire for tanker information.

Responsibility for implementing the zero-spill strategy rests with the entire management. The MB Energy Group's OpCom assumes a key role in this regard, overseeing the operational implementation. At the highest level, the ExCom bears overall responsibility. The MB Energy Group provides potentially affected stakeholders, such as public authorities, with transparent information about the strategy and its progress on the respective company websites.

The zero-spill strategy is firmly incorporated into a range of company documents, including the guiding principles on HSSE, the enport company policy, annual reports, and extracts from permits and safety reports. The individual companies also refer to the strategy.



Ship charter policy

The ship charter policy applies across the Group and enables us to ensure that our products are only transported on vessels that meet our high safety standards. The policy defines concrete release criteria for chartered or accepted sea-going vessels and barges, which often exceed the statutory minimum requirements. In order to assess sea-going vessels quickly and easily in accordance with the policy, we have been working with a global player in the maritime safety sector for many years and employ a web-based information system tailored to the MB Energy Group's needs, the Ship Vetting Portal. Since 2023 the policy also covers the transport of alternative energy products, as this requires product-specific safety standards. As part of the policy, we furthermore undertake to implement national and international standards, such as the vessel sanction check.

Policy implementation is carried out by the respective responsible functional business area. Management is responsible for ensuring implementation of the policy, in particular the ExCom and other central leadership levels. The departments concerned, such as Legal & Compliance and Trading, are involved in designing the policy through a process of ongoing continuous dialogue. The policy is available to all employees via the MB Energy Group intranet.

Emergency response plans for acute product releases

We have also established emergency plans for the event of acute product releases. The aim is to stop the spill as quickly

as possible, to recover the product swiftly and effectively, and to thereby minimise negative impacts on nature and the environment – especially water and soil pollution – as well as risks for the MB Energy Group itself. When fighting fires, we do everything in our power to eliminate burning gases as quickly as possible and thereby mitigate resulting air pollution, and to capture the extinguishing water and send it to treatment.

These emergency response plans apply to all companies that handle products. The Emergency and hazard response plan (AGAP) applies at our tank terminals. It defines the procedures to be carried out in various scenarios, including product spills. All tank terminals have developed scenario-specific local emergency plans and conduct practice drills.

In its emergency response plans, MB Energy Holding GmbH & Co. KG undertakes to comply with, among others, the following standards and legislation: ISO 14001, the German Federal Immission Control Act (BImSchG, on protection against damaging environmental impacts of air pollution, noise, vibrations and similar incidents), and the German Major Accidents Ordinance (12th BImSchV). The emergency plans are required for operators of tank terminals as part of the AGAP by the 12th BImSchV and are subsequently verified by the local authorities and fire brigades. On request, we make the AGAP and safety reports available to the responsible authorities.

At senior management level, the ExCom and managing directors of the entities are responsible for implementing the emergency response plans.



E2-3: Targets related to pollution GRI 306-3 (2016)

By documenting the frequency and volume of product releases at our sites, we make it possible to measure the effectiveness of our zero-spill strategy and manage our safety precautions. We record the total volume and number of product releases and calculate the ratio in relation to our throughput in millions of tonnes.

We implement preventive measures to achieve the Group target for product releases. We also aim to reduce the volume of releases significantly.

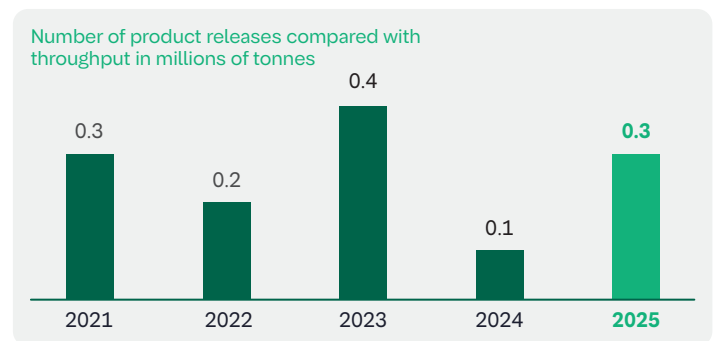
Data is obtained from our HSSE & Sustainability database, which is implemented globally. Performance indicators for spills are reported according to the American Petroleum Institute (API) Recommended Practice (RP) 754, Process Safety Performance Indicator for the Refining and Petrochemical Industries. Applying this reporting standard enables us to compare the indicators better with those for the industry as a whole.

With reference to the applicable standard, in the reporting year seven product releases were registered as losses of primary containment (LOPC)⁴⁾ as defined by the API (2024: 2; 2023: 9; 2022: 4; 2021: 7). Five of those incidents occurred in Germany, one in Sweden and one in the UK. The total volume of product released decreased to 2 m³ (2024: 9.3 m³; 2023: 5.1 m³; 2022: 2.0 m³; 2021: 4.4 m³).

Of the total 1,979 litres of fuel released (middle distillates and gasoline), we were able to successfully recover 97.4% of the liquids. The number of product releases increased in 2025. Meanwhile, we were able to further reduce the volume of product lost to 2.6% as well as reduce the total released volume.

The product release rate (number of product releases compared with throughput in millions of tonnes) was 0.3 in the reporting year (2024: 0.1; 2023: 0.4; 2022: 0.2; 2021: 0.3). We also document the effects of product releases, investigate the causes based on our global incident investigation procedure, and adjust our precautionary measures accordingly in order to prevent repeat events.

⁴⁾ Loss of primary containment (LOPC): an unplanned or uncontrolled release of materials from the primary container, including non-toxic and non-flammable materials (e.g. steam, hot water, nitrogen, compressed CO₂ or compressed air). API RP 754 covers incidents resulting in direct costs of more than US\$ 100,000 (Tier 1) and US\$ 2,500 (Tier 2).



Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Number of product releases according to API RP 754 per 1 million t throughput		0.3	0.1	0.4	0.2	0.3	The key figure is reported according to the API RP 754, Process Safety Performance Indicator for the Refining and Petrochemical Industries.	306-3 (GRI 2016)
Total volume of product released according to API RP 754	m ³	2	9.3	5.1	2.0	4.4		
Of which percentage by volume of unrecovered product	%	2.6	3.2	9	6	96.6		



E2-2: Actions and resources related to pollution

We take targeted action to implement the zero-spill strategy, the guiding principles on HSSE and other policies.

Technical and structural measures to prevent product releases

Wherever products are handled, we have organisational, technical and structural measures in place to prevent product releases. Hazard control at the enport tank terminals involves ISO certification, regular internal audits and safety inspections by HSSE department colleagues from other sites. Among other measures, we use fail-safe blocking systems which securely separate the product from the environment. We have also installed magnetic-drive pumps that physically encapsulate the product in critical areas. State-of-the-art technical permanent seal systems are used if sealing systems are required. Monitoring of our facilities is rounded out by a modern preventive maintenance strategy.

Technical aids

All this makes a leak unlikely but should one occur, technical aids are available at the relevant facilities in the tank terminals and the service stations, which include oil-binding agents as well as effective retention systems like sumps or oil traps. Liquid-tight sumps and collecting areas have also been installed at loading facilities, storage tank sites and pumping stations. We will continue to invest in this area going forward and provide additional protective equipment. We rolled out spill kits in 2024, and the manufacturer and HSSE officers explained to our staff how to use them. Our employees moreover inspect all the facilities regularly in the course of mandatory safety checks.



Training and staff emergency drills

We boost the safety skills of our employees at the tank terminals by means of regular training and the annual HSSE instructions. Furthermore, we carry out regular emergency drills, so that our employees can respond quickly and correctly in the event of a product release, thereby minimising the volume of the spill. The training sessions are aimed at the operating employees at the tank terminals. As part of our annual training schedule, we hold regular courses based on the legal requirements where we teach employees the best ways to prevent product releases and what to do in an emergency. Employees receive ongoing safety instructions, although no specific intervals are defined for the holding of emergency drills.

Depending on the nature of the emergency drill and scenario, authorities such as the fire brigade or disaster prevention agency may also be involved. Supplementary training sessions, e.g. on the use of oil booms or pneumatic barriers, may also be held depending on the local operating conditions and requirements at the respective tank terminals. Employees at enport, for instance, regularly take part in emergency drills where fire safety measures are an integral part. In addition, at the Hamburg-Blumensand site, the operating employees trained as company firefighters carry out regular drills for the avoidance of product releases. We are also applying this concept for smaller sites that do not have sufficient capacities for their own company fire brigade. To complement this, firefighting training is also covered in regular e-learning formats. During the 2025 Global Safety Week we carried out workshops on preventive and reactive measures in the event of product releases to boost the safety awareness and response competence of our employees.



Technical measures to reduce air emissions

We meet all statutory requirements at our tank terminals. For products with a high vapour pressure, we have installed technologies to reduce air emissions. These include vapour balancing, vapour treatment and vapour recovery systems. By carrying out regular testing of the tank terminals, among other things with special infrared gas detection cameras, we can identify emissions early on and eliminate them.

Memberships for additional safety

The MB Energy Group is an active member of the Oil Companies International Marine Forum (OCIMF), a voluntary association of oil companies. This forum aims to ensure the safe and environmentally responsible operation of oil tankers and tank terminals.

Since 2024 we have also been a member of Oil Spill Response Limited, the world's largest specialist response company. Should a product release occur within our Group, our membership would enable us to access the technical equipment, logistics and support of Oil Spill Response Limited quickly and thereby have the best possible chance of minimising the environmental impact.

E2-4: Pollution of air, water and soil

Metrics	Unit	2025
Emissions of NMVOC	in tonnes	163
Emissions of methane	in tonnes	7



Oil spill drill exercise at the tank terminal Hamburg Blumensand

Environmental information

→ Resource use and circular economy (ESRS E5)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3, 306-1

Various types of waste are produced at our company, especially at our tank terminals. These mostly consist of waste that

is recycled as part of the circular economy, such as scrap metal, glass and non-hazardous packaging materials. There is also a small quantity of waste that requires safe disposal and is therefore not included in the circular economy. We strive for efficient waste management in order to reduce the total volume of waste generated by our operating activities as far as possible. The double materiality assessment confirmed that waste is a material topic for the MB Energy Group.

Material topic	Category	Description of impact	Impacts			Financial risks and opportunities					
			Value chain			Category	Description of risk/opportunity	Value chain			
			ups.	own	downs.			ups.	own	downs.	
Waste	Actual negative impact	Various kinds of waste are produced during the storing, testing and handling of liquid products such as middle distillates and fuels. These are either returned to the circular economy or disposed of safely. They include product packaging materials, cleaning cloths and personal protective equipment (PPE), as well as residues from tank cleaning. These cannot be recycled and re-used but rather have to be disposed of safely. This means they are not part of a circular economy. Other waste types, such as scrap metal, glass and non-hazardous packaging materials, are recycled as part of the circular economy.			x						

ups. = upstream; own = own activities; downs. = downstream



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

We have implemented various policies to reduce the waste produced by our business activities.

Guiding principles on HSSE

In our guiding principles on HSSE we have stipulated that we want to lessen the negative impact of our waste on the environment by decreasing the volume of waste overall at our sites by means of efficient processes as well as innovations. Further information on the guiding principles on HSSE can be found in Chapter → E2-1: Policies related to pollution.

Waste policy

We already record waste volumes systematically and have plans to draw up a formal waste policy for the entire Group. In a first step we introduced an ISO 14001-compliant waste policy at enport, as the largest amount of waste is produced at the tank terminals. The policy applies to all operating entities at enport. The next step will be to roll out the policy across the entire Group.

Our waste policy is based on the five-stage waste hierarchy defined in the German Circular Economy Act (KrWG): avoidance, reuse, recycling, energy recovery, and disposal. The aim is to avoid waste as far as possible and preferably to reuse unavoidable waste, or to convert it into raw materials, substitute materials or into energy. Only residual waste left over after these steps have been completed is disposed of or put in landfill.

Waste is managed in accordance with the applicable regulations, including the Circular Economy Act (KrWG), the Ordinance on Waste Recovery and Disposal Records (NachwV), the Waste Oils Regulation (Altölv), the Waste Shipment Regulation, the Waste Catalogue Ordinance (AVV), the Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (POPs). Waste management officers have been appointed at sites which generate a high volume of waste to ensure compliance with these regulations. They conduct inspections, advise the sites and monitor compliance with company instructions. Site managers receive annual reports on waste volumes. At sites that are not required to appoint a waste management officer, this function is carried out in a similar way by a waste coordinator designated on a voluntary basis by enport.

Hazardous waste is recorded in accordance with the Ordinance on Waste Recovery and Disposal Records (NachwV) and fully documented; non-hazardous waste is recorded or estimated, depending on the availability of data.

The waste management policy assigns the highest priority to waste avoidance and reuse. We also ensure that our employees are aware of these priorities. To give one example: decommissioned pumps are to be repaired and passed on to other sites. Unavoidable waste is to be recycled or incinerated in a waste-to-energy process, in order to avoid a disposal method that makes no use of this residual resource.

The policy's objective is to continuously lessen the negative impact of our waste. Quantitative performance indicators will be developed going forward and include the total waste volume, recycling ratios and percentages of hazardous waste, among other things.

The scope of waste management as expressed through the working instructions "Recording of waste volumes at terminals" is our own business area. In view of the legal framework, the process description only applies to our employees in Germany. In addition to our employees, the public authorities are among the most important stakeholders here. We did not carry out any formal stakeholder surveys when the policy was adopted, but did take the general requirements of compliance, health and safety, and environmental protection into account.

The waste policy contributes to the considered use of resources and a circular economy. It supports an alternative to the use of primary resources, because recycling our waste – especially metals – raises the share of secondary resources on the market. This means the policy also encourages the increasing use of more recycled raw materials. At the same time the waste policy supports sustainable sourcing. The sourcing process is largely determined by MB Energy Holding GmbH & Co. KG. The Procurement function at MB Energy Holding GmbH & Co. KG works for enport on the basis of a service level agreement. Sustainability criteria are included in the sourcing process and supplier evaluation in accordance with the MB Energy Group purchasing policy. Suppliers who use environmentally friendly materials, reduce waste and minimise their environmental footprint are preferentially selected. Procurement activities are carried out in accordance with the sustainability standards defined in the Group's code of conduct.



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

We are currently gathering all the data needed to define measurable targets for minimising waste. Once targets have been set, we will identify concrete measures with which to achieve these.

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

Minimisation of waste

During the Global Safety Week in October 2025 we ran training courses at all enport terminal sites to raise employees' awareness for the responsible handling of waste and waste reduction. By making our employees more aware, we want to achieve a higher rate of waste separation and a lower rate of residual waste. More waste separation enables us to in turn increase our recycling ratio, which contributes to realising the targets set in our waste policy.

Resource outflows	in tonnes
Total amount of waste generated in 2025 ⁵⁾	7,296.22
Total amount of hazardous waste generated in 2025	3,384.95
Total amount of radioactive waste generated in 2025	0

⁵⁾ The reported waste volumes currently only comprise our operational locations. At the time of reporting, no weight-based data is available for our leased office locations, as disposal is handled on a flat-rate basis via the landlords' service charge invoices. We are working to gradually increase data transparency through increased communication with landlords and the implementation of standardised estimation methods.

E5-5: Resource outflows

GRI 306-3, 306-4, 306-5

Our classification of waste as hazardous or non-hazardous is based on the categories defined in the Waste Catalogue Ordinance (AVV). The AVV defines waste with the following characteristics as hazardous: explosive, incendiary, easily inflammable, inflammable, caustic, harmful to health, poisonous, carcinogenic, corrosive, infectious, teratogenic (harmful to reproduction), mutagenic, sensitising and ecotoxic. Additionally, there is (1) waste that produces a poisonous or highly poisonous gas when it comes into contact with water, air or acid, and (2) waste that can give rise to another substance in any way after disposal, e.g. a leaching product that has one of the hazardous characteristics mentioned above.

Amount of materials diverted from disposal in 2025	Of which hazardous in t	Of which non-hazardous in t
Amount of materials prepared for reuse	1.28	5.67
Amount of materials recycled	789.53	3,186.75
Amount of materials sent for other recovery operations	989.82	520.48
Total amount	1,780.63	3,712.9

Amount of materials directed to disposal in 2025	Of which hazardous in t	Of which non-hazardous in t
Amount of materials incinerated	74.07	153.75
Amount of materials sent to landfill	33.79	4.58
Amount of materials sent to other disposal operations	1,496.47	40.04
Total amount	1,604.33	198.37





Social information

- Own workforce (ESRS S1)
- Workers in the value chain (ESRS S2)
- Consumers and end-users (ESRS S4)

Social information

→ Own workforce (ESRS S1)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

The physical safety, mental health and welfare of our employees are vitally important to us. Occupational health and safety therefore have top priority in all our business activities. We also want to offer our employees a fair working environment that ensures the protection of general human rights and especially upholds work-related rights, such as the ban on

child labour and forced labour, providing adequate housing and privacy.

The topics of human rights, other work-related rights and health and safety were therefore identified as material for the MB Energy Group in the double materiality assessment. In addition to these material topics, there are other topics not categorised as material in the double materiality assessment, but which are still highly relevant for us as a company and our employees. These topics are presented at the end of the chapter.

Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Other work-related rights	Potential positive impact	MB Energy Group's commitment to uphold human rights standards can improve employees' well-being and foster a climate of trust where fundamental human rights are respected.		x						
Health and safety	Potential negative impact	Employees and contractors at the MB Energy Group's operating sites are exposed to various health and safety risks during activities such as loading and unloading, maintenance, inspection, construction, and handling of chemicals, liquids and gases. This includes work with hazardous substances, in tight spaces, at great heights or with heavy equipment. These activities require extensive protective measures to prevent accidents, injuries and damage to health.		x		Risk	If safety regulations are not adhered to, employees inadequately trained or no steps taken to deal with potential dangers, the risk of accidents, injuries, damages to equipment and pollution increases, which can result in financial risks for the MB Energy Group. These include fines, withdrawal of permits, compensation payments to injured parties, the costs of environmental remediation and reputational damage.		x	

ups. = upstream; own = own activities; downs. = downstream

S1-1: Policies related to own workforce

GRI 2-23, 2-25

Respect for human rights and protection of occupational health and safety are core elements of our sustainable corporate governance, and our respective commitments are defined in relevant policies. In our declaration of principles and various other policies we have defined requirements to ensure that child labour and forced labour do not occur and to guarantee the right to adequate accommodation and data protection. The policies create the basis for ethical conduct and promote the upholding of these rights.

In addition, to avoid occupational injuries and illnesses we consistently apply preventive health and safety measures on the basis of our overarching sustainability principles and our understanding of health, safety, security and environment (HSSE). Binding Group-wide policies form the basis for involving all our workers in our health and safety schemes.

Responsibility for occupational health and safety is ingrained in all our units. Operational management is overseen by Group HSSE & Sustainability. The ExCom bears overall responsibility and actively supports the implementation of the measures. At the level of the individual companies, operational implementation and responsibility for occupational health and safety lie with the local management team, who ensure that both statutory requirements and our internal standards are met and continuously refined.

We expect all employees, contractors and partners to uphold our high standards, thereby strengthening the trust of our customers, neighbours and the public in our responsible business practices.

All of the policies which follow apply to all employees in the MB Energy Group.

Code of Conduct

The MB Energy Code of Conduct forms the fundamental framework for responsible conduct in accordance with ethical and legal standards. It is intended to help put our defined corporate values into practice in our daily work and to act with integrity and in compliance with the law.

Various departments were involved in drawing up the code of conduct, including the People Team, HSSE & Sustainability, Legal & Compliance, Procurement and the commercial units. Confirmed by the ExCom and the Head of Legal & Compliance, the code is binding for all employees of the MB Energy Group. Implementation and compliance in the individual business areas is the responsibility of the respective leadership.

The code is based on international standards and policies, including the ISO 26000 Guidance on social responsibility, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the International Labour Organization's core labour standards, Social Accountability 8000 and the principles of the United Nations Global Compact (UNGC). Our code of conduct consists of 16 principles that govern how we treat each other and our business partners. They include equality of opportunity, data privacy, financial and tax integrity, and labour standards. The code of conduct provides guidance for acting responsibly and is aligned with international principles, thereby reducing the risk of discrimination and promoting compliance with human rights as well as health and safety standards within the company.

Breaches of the code of conduct must be reported. The Internal Audit department monitors the implementation of processes and follow-up measures, and the Legal department also reports its findings in this context to Compliance. All employees are required to confirm the code of conduct and all other compliance policies every two years, most recently in 2024. All policies are available in German and English on the MB Energy intranet. The code of conduct is also published on the MB Energy website.

Code of conduct



Declaration of principles

The MB Energy Holding GmbH & Co. KG's declaration of principles on implementing its due diligence obligation under Section 6 (2) of the German Supply Chain Due Diligence Act (LkSG) consists of seven principles to protect human rights and the environment and prevent human rights violations. The principles include respect for human rights, environmental protection and sustainability as well as awareness training.

The declaration of principles is moreover based on the following international standards and guidelines with which the MB Energy Group aligns its commercial activities:

- the United Nations Universal Declaration of Human Rights
- the United Nations International Covenant on Civil and Political Rights
- the United Nations International Covenant on Economic, Social and Cultural Rights
- the conventions and recommendations of the International Labour Organization (ILO) on labour and social standards
- the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- the principles of the United Nations Global Compact (UNGC)
- the European Convention on Human Rights

The Group's ExCom is responsible for the implementation of the declaration of principles, supported by the Legal & Compliance and HSSE & Sustainability departments. Departments including Legal & Compliance, HSSE & Sustainability and various business areas contributed to drafting the declaration. The principles apply to all Group companies and business partners, especially our direct suppliers. The MB Energy Group integrated an additional risk management stage into relevant business processes in 2024 in order to identify and assess potential human rights and environmental risks in company units and at direct suppliers. The results of the risk assessment are reported internally to the relevant decision-makers and risk-owners, and action is taken as needed. This risk assessment is reviewed at least once a year, adapted as necessary and communicated to the relevant parties.

As a risk prevention measure, all employees are required to report breaches of the declaration of principles. The implementation of the declaration of principles is also monitored by the Internal Audit department; the Legal department reports its findings in this context to Compliance, and Compliance conducts assessments.

Information on the declaration of principles is available on the intranet, and the business areas concerned are also notified by email. Individual legal advice is available on request as well. The declaration of principles is also available on the MB Energy website.



Nazanin Celebi, Team Lead Group Sustainability, at the UN Global Compact Germany Anniversary Conference 2025



Information security

Correct and responsible handling of information and IT resources protects our customers, the company and all employees. To ensure information security, MB Energy Holding GmbH & Co. KG has drawn up an information security policy and implemented an information security management system (ISMS). All policies and guidelines relating to information security at the company are available via the ISMS; these apply to all processes at the MB Energy Group. The policies are drafted by the Information Security Team in cooperation with the Legal & Compliance and IT departments as well as external advisers. The Information Security Team is furthermore responsible for monitoring compliance.

As an operator of critical infrastructures (also known as KRITIS), parts of our organisation are subject to the German KRITIS Regulation (KritisV), which requires us to conduct an external audit every two years and provide evidence of this to the German Federal Office for Information Security (BSI). This external audit reviews processes and workflows on the basis of documentation and includes an inspection of the relevant sites. For particular areas, e.g. the tank terminals, an additional expert is consulted in the course of the audit, who looks at information security separately for this area and has the professional knowledge required for this specific topic (in this case tank terminals). The relevant MB Energy Group companies successfully passed the most recent audit in 2024.

The Information Security Team also carries out a risk assessment at regular intervals in order to respond proactively to potential security risks and take suitable action. An extensive overview of various information security topics as well as of the ISMS is available on the intranet.

Data protection policies

In addition to information security, data protection is a high priority for us, too. It is not only relevant for safety but also prevents reputational damage and financial losses for the MB Energy Group. Data protection in accordance with the European General Data Protection Regulation (GDPR) is ensured by means of our data protection policy, process instructions, a data retention and deletion policy, and our data protection officer. All the policies apply to all employees in the MB Energy Group. They were drawn up by our data protection officer, in cooperation with data protection coordinators and the information security officer.

The data protection policy is based on the German Federal Data Protection Act (BDSG) and the provisions of the UK General Data Protection Regulation (UK-GDPR). It informs and obliges MB Energy Group employees on how to handle personal data in line with the legal requirements. The retention and deletion policy was updated in the reporting year and explains the statutory retention periods for the various types of commercial information and the obligations to delete personal data. The deletion process has now been partially automated.

All employees are required to report any data protection breaches. The policy is also assessed by the Internal Audit department, and the IT department carries out reviews of the system's statutory data protection settings. All data protection rules are available on the intranet, and external business partners can find them on the company [website](#).





Guiding principles on HSSE

The overarching guiding principles on HSSE describe the MB Energy Group's relevant commitments, which are closely aligned with our sustainability guidelines. Our processes and health and safety guidelines are based on these guiding principles and are binding for all employees of the MB Energy Group. With our guiding principles on HSSE we commit to carrying out our business in such a way as to prevent accidents, injuries and work-related illnesses consistently, protect the environment and safeguard resources. In addition to protecting employees, contractors and the environment, they also serve to prevent business risks such as fines, the withdrawal of permits or reputational damage.

The guiding principles on HSSE are aligned with national and international standards, which the MB Energy Group has committed to uphold as part of its implementation process. These

include the standards of the Occupational Safety and Health Administration (OSHA), general requirements and best practices for work safety, the management system for occupational health and safety (ISO 45001) and an energy management system (ISO 50001). These standards cover core areas such as human rights, occupational health and safety, and environmental protection.

Various company departments, including the People Team and Legal & Compliance, were involved in drafting the guiding principles on HSSE. The HSSE & Sustainability department in Hamburg is responsible for management, while responsibility for health and safety on a day-to-day basis lies with the individual business units. Compliance with the guiding principles on HSSE is verified through regular audits. Employees can also report risks and make suggestions for improvements via a separate HSSE tool. The guiding principles on HSSE are publicly available on the [website](#).

Safety regulations for own workers and contractors

GRI 403-7

We have clear safety regulations for own employees and contractors to reduce the risk of accidents, injuries and environmental damage in the value chain, for example as a result of product releases. These regulations also enable us to mitigate the risk of fines and reputational damage that could result from misconduct. We check compliance with our standards through regular HSSE audits and analyse the results to enable continuous improvements to be made.

If contractors fail to comply with our safety regulations, our employees intervene immediately. All incidents are documented and assessed in our HSSE & Sustainability database. The consequences for contractors depend on the severity and frequency of the misconduct. Either steps are taken to ensure that the errors are corrected, or the breaches are so severe that the contractors are dismissed.

The safety regulations apply to all companies; in addition to own employees, all contractors are obliged to abide by them as well. Compliance with the regulations is an established element of all contracts for services signed with enport and carried out at our facilities. The specific safety regulations for our contractors are also publicly available on our [website](#).

In the context of implementing our safety regulations we are committed to compliance with international and national health and safety and environmental legislation. This includes the German Occupational Safety and Health Act, the Agreement concerning the International Carriage of Dangerous Goods by Road (ADR), the Regulation concerning the International Carriage of Dangerous Goods by Rail (RID) and the German Federal Immission Control Act.

We take the interests of our main stakeholders into account when drafting and updating our safety regulations. Internally, this mainly involves discussions with our health and safety committees and safety boards, where HSSE officers and employee representatives contribute feedback from everyday operations. Further information can be found in Chapter → S1-2: Processes for engaging with own workers and workers' representatives about impacts.

Externally, we exchange information with public authorities and neighbourhood associations, especially within the context of the Major Accidents Ordinance (12th BImSchV), to ensure we proactively take the safety concerns of our larger environment into account in our policies.



Safety management system (SMS)

enport, WESTFA and Nefco have implemented an SMS to organise terminal safety and take active precautions against accidents. The SMS meets the requirements of the German Major Accidents Ordinance (12th BImSchV) and the corresponding Seveso regulations in the Netherlands.

The safety management system covers precautions against serious accidents, monitoring activities, the emergency response in the event of incidents and emergency drills. By applying the SMS we reduce the risk of incidents and therefore also of fines, penalties and reputational damage that such events could cause. We also use the SMS to improve existing processes continuously and thereby strengthen the protection of people and the environment. Incident officers and HSSE experts monitor compliance with the SMS through regular inspections. We are additionally in regular contact with the responsible environmental authorities. Information about operations pursuant to the 12th Ordinance on the BImSchV is published on the respective [WESTFA](#) and [enport](#) tank terminal websites.

As part of the KRITIS Regulation we have built an overarching IMS that also includes the SMS in order to ensure end-to-end verifiability with respect to audit management.

Occupational health and safety management GRI 403-1, 403-3

Employees are exposed to potential health risks when handling chemicals, liquids and gases. In some cases they also work in confined spaces and with heavy equipment, which entails additional risks.

To protect employees from the dangers involved in this work, we have established occupational health and safety processes for the operating units, including the tank terminals. These furthermore enable us to identify work-related illnesses at an early stage and take countermeasures.

Key elements of occupational health and safety management are:

- Hazard assessments
- Instructions and training
- Personal protective equipment (PPE)
- Cultivation of a proactive safety culture

In health and safety management we also implement the German Ordinance on Occupational Medical Care (ArbMedVV) and offer all employees mandatory and precautionary medical examinations. We also comply with the requirements of the German Ordinance on Hazardous Substances (GefStoffV) and the German Ordinance on Industrial Safety and Health (BetrSichV).

Compliance with all safety regulations, such as the requirement to wear PPE, is verified through regular safety inspections at enport and document control. Employees in operating functions are additionally given process descriptions, practical training and operating instructions.

Our suppliers, too, must comply with all legal requirements and standards for workwear to ensure that our employees are protected from health and safety risks. Moreover, we consider sustainability factors in the procurement of PPE/workwear. For this reason, we have added sustainability as a criterion for the selection of suppliers and take this into account alongside all safety aspects.



S1-2: Processes for engaging with own workers and workers' representatives about impacts

GRI 2-16

We actively involve employees and their representatives in company development, so that we can leverage our full potential as a Group and promote employee satisfaction at the same time. We encourage our employees to discuss critical feedback and concerns with their line manager, and we keep them up to date about strategic developments. For the latter, we employ a range of channels.

Events

We hold townhall meetings with management once a quarter, and additionally in the event of major changes. In the townhalls, employees also have the opportunity to put questions directly to the members of the management. We hold a Group-wide MB Energy Day every year to take our employees with us on our strategic journey and to promote team spirit.

Online channels

On our company intranet we also keep everyone up to date with the latest news, including our efforts in the area of sustainability.

Employee representation

Employees at four sites are supported in the representation of their interests by a works council, which is involved in discussing and implementing actions for the respective entity. These then often form the basis for the same or similar arrangements at other sites.

In addition to the direct line manager, communication also takes place between the People Team and the employees, in order to hear their concerns and take these into account.

Employee survey

We carried out an anonymous employee survey throughout the Group in 2025, which achieved a response rate of 73%. The survey is a vital instrument for identifying the mood, challenges and improvement potential. It covered 21 categories from the wider areas of strategy and communication, leadership and cooperation, working conditions and health, pay and development, as well as culture and engagement.

We used the results to examine whether and how interdependencies that have a negative impact on the employees' well-being exist between work-life balance, the qualitative and quantitative workload, and dealing with changes in the company's structures and processes. Based on the results, the line managers and their teams worked together to define improvements. These are recorded directly in the reporting portal and will be followed up in the next survey to ensure their implementation. The actions agreed include training in the area of stress management and/or time management, for example, or the joint improvement of processes such as workflows or automation. Another measure that we derived from the survey results is the development of an onboarding presentation. Prepared by the People Team, it not only serves to integrate new employees but is also a source of information about People services for everyone else in the company.

Continuous Improvement Initiative

The Continuous Improvement Initiative was launched in the summer of 2025 with the aim of delivering ongoing improvements to company processes, the way people work together and cost-effectiveness. It specifically addresses our entire workforce and encourages them to contribute their ideas. Following a review by a committee, funding may be provided for particularly impactful projects. Since August, numerous training sessions for managers and interested specialists have been offered in order to integrate the tools and methods of continuous improvement into everyday work. Particularly successful ideas can win a prize, and employees are trained as ambassadors to promote the initiative.



Involvement of elected staff and department representatives in occupational health and safety GRI 403-4

Employees and their representatives are involved in structuring occupational health and safety practices via the Health & Safety Committee, which deals with the topics of health and safety at work. The committee consists of one employer representative, the health and safety officer, the company doctor, the safety officer and an employee representative, insofar as the site has an employee representative. The committee meets regularly to discuss topics relating to health and safety in the workplace.

Safety officers have been appointed at all operating entities, such as enport. Regular toolbox talks are also held with the operating employees to discuss safety-relevant subjects directly on site. A company-internal suggestion scheme offers an additional opportunity for employees to get directly involved.

Effectiveness of policies related to own workforce

The regular staff survey is a core instrument for assessing the effectiveness of the various channels and formats for employee involvement. In the 2025 staff survey, the employees were asked specifically about subjects such as influence and

involvement at work, communication and information flows, as well as mutual support and cooperation. The results show that the employees view cooperation within the company as mostly positive. They consider it to be a strength of the MB Energy Group that employees are supported and collegiality is encouraged. Between 66% and 69% of the respondents moreover confirmed that they felt they were able to influence company decisions in their area of responsibility, and that their opinion was heard and acknowledged.

Views of particularly vulnerable employees included

The MB Energy Group also makes special platforms available in the interests of cultivating diversity, such as the internal Women@MBEnergy network. The 2025 employee survey additionally asked employees about their opinions on diversity within the MB Energy Group. The statement, "Everyone here is treated fairly, regardless of their skin colour, gender, age, ethnic background, sexual orientation or other differences" was given an average of 3.4 out of the maximum of 4 points. Overall, the statements on diversity received an average of 3.2 points, which shows that diversity already has a high priority in the MB Energy Group. We now plan to work together with the employees to devise further activities that highlight differences as something positive.



S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns

GRI 2-25, 2-26

We have established a number of channels that enable our employees to raise their concerns, report non-compliance and help to remediate negative impacts.

Whistleblower system

Our Group-wide reporting system for suspected breaches of the code of conduct, company policies, legislation and other regulations is the online platform CARE (Concerns And Reporting). Employees and external stakeholders can report compliance violations anonymously, around the clock, and in the relevant national language at mbenergy.integrityline.com. Use of this system has more than doubled in the past three years due to training sessions and a greater awareness for the subject within the company.

All incoming reports are read, processed and – if necessary – forwarded to those who have to be informed about them on a “need to know” basis by a Compliance employee. All communication takes place via the platform, including information about the conclusion of the process and its outcome. Internal Audit checks whether the agreed preventive and remedial measures were taken and whether the rules are followed going forward.

Suspected compliance violations can also be reported either via CARE or directly to the Compliance team or a line manager. The relevant department follows up on such reports immediately. Internal policies in the code of conduct state that individuals who report suspected misconduct are protected from unfavourable treatment and reprisals.

Besides this, employees can use the CARE platform to anonymously report HSSE incidents or concerns about health and safety at work.

Reporting channels for health and safety and HSSE reporting

In 2023, we introduced an app as an additional reporting channel for health and safety concerns and rolled it out globally. The app allows employees to add own observations of un-

safe conditions or actions directly to our HSSE & Sustainability database, with the option of giving their name or reporting anonymously. Employees who do not have a company phone can also use this reporting system by scanning a QR code. We encourage our workforce to make use of the reporting channels, so that potential dangers can be eliminated before an accident occurs. For 2025 we again set ourselves an ambitious target for reporting observations in order to avert unsafe situations and continue to reduce the risk of accidents happening. We were able to exceed our target of 1,000 reports per million working hours with a result of 1,170. This corresponds to 3,811 observations across the entire Group and contributes to strengthening our safety culture.

Personal health and safety contacts

We encourage our employees to consider safety in everything they do – to intervene in a situation or stop doing something if they do not consider it safe enough (“stop unsafe acts”). We thus actively cultivate an atmosphere where employees can address safety-related risks and conditions openly without fear of reprisals. Our safety officer, the HSSE team and the company doctors provide support here. They are all available to discuss matters with employees confidentially.

Employee involvement in the effectiveness review

We evaluate the effectiveness of our reporting channels in dialogue with employees. At enport this takes place in the form of regular feedback sessions in toolbox talks, for example, where employees discuss whether the issues reported have been satisfactorily rectified. Findings from the processing of reports are furthermore discussed by our health and safety committees in order to derive systematic improvements for the workforce.



S1-5: Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

For the topic of health and safety, which has been determined as material, the MB Energy Group has set targets defined as the accident rate per number of hours worked. We are working to reduce the accident, injury and illness rate. To this end we consistently apply a comprehensive and preventive approach to occupational health and safety with the aim of achieving a culture of zero accidents.

Reduction in accident, injury and illness rates

In operational terms, this culture is expressed as a target of continuously reducing the total recordable incident rate (TRI-R) from one year to the next. Like all of the ESG targets, our safety targets form part of our annual performance management and are therefore linked to employee bonuses.

We record and report injuries in accordance with the OSHA Regulation (29 CFR 1904) using industry-standard criteria for occupational injuries. In accordance with OSHA, we measure accidents per million working hours, so the figures can be compared across all sites. All Group employees as well as contractors are covered. The accident rate improved year-on-year in 2025 to 4.3 per million working hours (2024: 4.7; 2023: 6.0; 2022: 5.7), which reflects the great efforts made and the organisation's determination to improve safety significantly. We aim to bring about another improvement in the accident rate in 2026.

We measure the severity of accidents involving our own employees by the average number of workdays lost per incident. Across the Group, the average figure in the reporting year was 19.6 workdays lost for our own employees (2024: 15.3; 2023: 18; 2022: 13; 2021: 10.4). There were two accidents involving contractors in the reporting year and 70.5 lost days on average (2024: 0; 2023: 2; 2022: 0; 2021: 5.5).

S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

We take focused action to minimise negative impacts on our workforce and proactively manage risks. In a wide-ranging training programme we increase employees' awareness of information security, health and safety. Using data-based analysis we continuously improve our measures to protect safety at work, our facilities as well as the environment.

Training activities on information security and data protection

The MB Energy Group instructs its employees on the correct approach to information security and data protection in regular training sessions. All new employees complete an information security training programme which covers the most important principles. The programme is updated and expanded every year. In addition, individuals in particularly exposed functions receive specialist training tailored to their respective risks. All employees are furthermore taught the basics of data protection. Supplementary in-person training is given to selected departments, including IT, Procurement, the People Team and the Marketing Team. The information security and data protection teams are moreover available as a central resource to answer questions from all employees.

In 2025 we trained the entire organisation on the rules for retaining and deleting data, including the new document security classification. Training courses on the responsible use of artificial intelligence (AI) were also developed by the end of the year and will be rolled out in early 2026.



Systems integration and governance

The MB Energy Group launched a comprehensive integration of its existing management systems in the reporting year. This ensures that everything can be tracked and correctly interpreted from the requirement through to certification. Individual risks are transformed into opportunities for further development across the entire Group. To support this process, the Corporate Information Security Officer (CISO) and team are developing an integrated system that translates regulatory, technical and organisational requirements into a series of actions and integrates these systematically into the existing systems. This entails linking standard software solutions with the functional topics to form an overarching IMS. The internal control system and the internal expert database play a key role in this process, as they enable audit findings to be incorporated into the continuous development of the organisation.

Analysis of leading and lagging health and safety KPIs

GRI 403-2

To ensure and continuously improve occupational health and safety at our sites, systematic recording of incidents that occur despite the preventive measures in place is essential. In the context of managing HSSE performance we are therefore committed to implementing the OSHA (Occupational Safety & Health) standards and, where applicable, the ISO 14001 and ISO 45001 standards.

Recording, following up and investigating every incident enables us to identify the causes, acquire new insights and take appropriate action. Findings and lessons learned are shared across the Group, and the improvements derived from them are implemented and monitored. Both leading (proactive) and lagging (reactive) KPIs are systematically recorded to support the continuous improvement process. Leading KPIs include the number of unsafe actions and situations, exemplary safety behaviour and safety walks. Lagging KPIs include the injury rate, workdays lost, fires and explosions, product releases, property damage and product contamination.

We investigate all incidents based on a global incident investigation procedure and closely monitor completion, actions, and lessons learned sharing across our organisation.

By analysing the leading and lagging KPIs we can identify potential for improvement and take action to optimise our measures to protect safety at work and in our facilities as well as the environment. For instance, by monitoring and analysing near misses and smaller injuries, we can avoid more serious personal injuries. In the case of unsafe acts and/or working conditions, the HSSE officers and/or external safety experts provide employees with coaching. This enables us to reduce the number of accidents and strengthens the safety culture in the company.

A rise in leading KPIs in 2025 indicates a year-on-year improvement in safety awareness. An increase in the number of unsafe acts and situations reported enabled us to identify risk factors at an even earlier stage.



Occupational health and safety training

GRI 403-5

To raise employees' awareness of safe working practices in the operating units, we conduct regular workplace-specific health and safety training sessions. These also cover how to safely handle the products stored and distributed by the MB Energy Group. New employees and contractors receive instructions on all relevant occupational health and safety topics before starting work. Specific training is given to all employees carrying out potentially hazardous tasks.

Based on the hazard assessment and/or the analysis of our leading and lagging KPIs, we carry out training courses and give instructions tailored to the respective activities and target groups. They include driver training and instructions on the safe operation of technical facilities, handling hazardous substances, entering enclosed spaces and general office work.

In addition, there are the safety procedures that everyone working in the MB Energy Group must be familiar with, including fire safety, firefighting and first aid. All employees receive annual instruction on how to act safely in these situations. Designated employees also take part in training courses on fire safety and first aid.

Our HSSE training courses in the operating units are coordinated via our HSSE & Sustainability database, so we can better allocate, track and assess the courses. Training courses and instructions are given in a variety of formats, both as online e-learning sessions and as in-person seminars with internal or external instructors.



Information and events for greater awareness

GRI 403-4

We use the intranet or email to share relevant information about health and safety at work with all employees. Employees can also contact the HSSE team at any time by email or in person with any questions, issues or feedback they may have in relation to occupational health and safety.

In addition, we use selected formats aimed at raising employees' awareness of safety topics. For instance, we hold what are known as "toolbox talks" and "safety moments" before meetings. By documenting lessons learned we communicate the findings of internal incident investigations to terminal managers and employees, who discuss them in the toolbox talks and adapt them to their own workplace.

In the reporting year we also held workshops with line managers and operating staff at several enport sites to reinforce their safety awareness. We intend to roll these workshops out to further sites in 2026. Furthermore, risk assessments on the topic of mental stress were carried out at several enport sites in 2025. Employees listed the stress factors they experience, discussed opportunities for improvement and defined concrete measures in the accompanying workshops. This initiative is intended to be applied at other sites as well in 2026.

We also organise a Group-wide Global Safety Week every year. Both in person at our operating sites and online we provide a varied programme of events related to the topic of safety: internal and external speakers give presentations and hold training courses, supplemented by discussion forums and Q&A sessions. In the reporting year, the motto for the Global Safety Week was "Our Energy, Your Safety". The chosen focus topics were crisis management, stress prevention, personal safety and waste management. Through the Global Safety Week, we once again engaged with over 800 participants online plus the employees at our operating sites. We will hold another Global Safety Week in 2026.

Events and larger meetings are planned with safety in mind, and our risk management processes are applied to raise our employees' safety awareness and make joint events a safe experience for everyone involved.

Additional health and safety actions

GRI 403-6

To supplement the steps we take to prevent significant negative impacts and risks in relation to occupational health and safety, we implement various other measures. The aim of these measures is to promote the health of our employees.

Medical screenings and emergency service

We have company doctors who provide various preventive medical check-ups for all employees, including mandatory check-ups in some areas. In the reporting year we also carried out vaccinations against influenza, tick-borne encephalitis (TBE) and, in some cases, hepatitis B. In addition, we offer an emergency service for our employees on international business trips.

Pregnancy care

Pregnant employees have particular needs, so we evaluate their workstations individually. If necessary, we make adjustments to offer the pregnant person and their unborn child the best possible protection. A relaxation room is also available for use by pregnant colleagues and all other employees.



Nutrition and sport

We offer various site-specific services in this area: in Germany we have partnerships that enable the employees to make use of fitness and sports courses or other health services, including yoga sessions. We have rolled out a bike leasing scheme, too, nationwide in Germany, which is very well received.

We support our employees in leading healthy lives through nutritionally balanced meals at the company restaurant, ergonomically designed office equipment, including height-adjustable desks, and health information days on a variety of topics. Some employees have also joined forces to start the MB Energy Sports Team and organise different exercise classes, including weekly online yoga classes and regular lunch-time runs.

Employees once again took part in the Hafencity Run in Hamburg last year, thereby supporting the charity Hamburger Abendblatt hilft e.V., which sponsors projects for children and young people in Hamburg. A team from the MB Energy Group also took part again in the B2Run event in Hamburg. An MB Energy Group team entered the Targo Bank Run in Duisburg for the first time, and some employees competed in the XLETIX Challenge in Grömitz on the Baltic coast.

To involve staff in future planning, voting was held regarding which sports events we should enter in as a company and what we should offer ourselves. Employees could vote online on what we should plan for 2026.



The MB Energy team at the B2Run in Hamburg

Strengthening mental health

We involve employees in health topics in other ways, too. The Trust Team and the Mental Health First Aid Team bring together volunteer employees who organise events focusing on mental health and are available to counsel colleagues regarding psychological topics. Where necessary, they also refer people to the helpline offered by our international service partner. The Mental Health First Aid Team is part of the international MB Energy Health & Wellbeing programme, which is available at all sites. All the members of the team have completed a corresponding professional training course.

We have designated October as Mental Health Month. To mark World Mental Health Day in 2025 we focused our activities on the topic of mental well-being. We offered a Global Mental Health Awareness Workshop for all employees to draw attention to this important topic. Mental health was among the focal points in the Global Safety Week, too. In this context we explicitly drew attention to our Mental Health First Aid Team, which is available to any member of staff who needs it, as well as to our external Employee Assistance Programme, which offers support with balancing work and family commitments, for example. Steps to maintain mental health not only enhance the well-being of the individuals concerned; the company also profits from healthier, more engaged and more productive employees.

Other topics

The topics of equal treatment and equal opportunities, professional training and skills development, work-life balance and adequate wages were not identified as material topics for the MB Energy Group, but they are nonetheless very relevant for the company and the employees. These relevant topics are therefore presented in the chapters which follow.



Equal treatment and opportunities

As we see it, diversity enhances understanding of and cooperation among the workforce and is a key resource for innovation and competitiveness. Fighting discrimination and promoting equality of opportunity and diversity are thus a key focus for us. In 2021, we signed the (German) Diversity Charter as an important sign of our commitment to more diversity and appreciation within our company. Our code of conduct sets out the principles of diversity and the promotion of equality of opportunity and equal treatment without discrimination as the foundation for our actions.

Diversity Day

We took part in the Diversity Charter's German Diversity Day for the fourth year in a row. In 2025, the theme was "When Diversity Wins, MB Energy Wins". Activities on the day included an international lunch at the headquarters in Hamburg, a diversity quiz, a privilege walk and registration for job shadowing. Job shadowing involves employees accompanying colleagues from other departments/business areas in their daily work to gain insights into various roles, understand different workflows, find inspiration and foster greater cross-team collaboration. The registration period opened on Diversity Day, while the actual shadowing takes place flexibly throughout the year. In addition, an awareness kit was made available for all employees to download on Diversity Day. This package of resources is intended to raise awareness for the importance of a psychologically safe workplace.



Anti-discrimination and social inclusion

We apply a dual strategy in terms of equality of opportunity and diversity: firstly, we aim to enable all employees, and external partners, to anonymously report cases of discrimination, harassment or other breaches of our code of conduct. This can be done at any time via our CARE platform. Secondly, we address the subject of anti-discrimination in compliance training sessions and support a number of projects aimed, for example, at strengthening the position of women in the company or advancing social inclusion.

In 2021, we launched the **Women@MBEnergy** network, which has its own budget. The network continued its activities in 2025, with participants meeting four times over the course of the year. Each session was dedicated to gaining insight into the career path of a selected female colleague from within the company. We are also actively involved as sponsors of the “She Drives Energy – Network of Women in Energy Technology”. With our involvement we help women to network across the industry, to exchange knowledge and experiences, and to take their place at the table at a time of change in the global energy sector.

Often people from different social backgrounds struggle to gain access to social and/or professional networks, which reduces their chances on the job market. For this reason, we have been sponsoring the Hamburg Stipendium scholarship programme since 2021. These scholarships are awarded by the Hamburger Studierendenwerk (Hamburg student support non-profit) and are aimed at young people who have overcome particularly difficult personal circumstances to make it to a university or other institute of higher education in Hamburg, where they are studying with great dedication and success. A scholarship gives them financial and moral support plus network contacts.

Training and skills development

GRI 404-2

We are convinced that lifelong learning is the foundation for innovation, motivation and sustainable corporate success.

In 2025, we continued to expand and further develop our range of opportunities for the personal and professional development of our employees.

The Development Catalogue has been available to all employees since 2024. It gives employees the possibility to find and book various development initiatives easily and intuitively via our internal people management software. We are continuously expanding the range of offers included in the catalogue, and in 2025, learning formats for digital onboarding were added.

Furthermore, in the reporting year we continued the Oil Orientation Training introduced in 2024. We offer this practically oriented, four-day in-house training course several times a year, imparting well-founded knowledge about the energy industry: from the basics to current market developments and topics related to the energy transition. Theoretical input is supplemented by realistic simulations that strengthen team spirit and promote an understanding of our business processes.

Besides this, the range of language courses was also expanded in 2025. In addition to 1:1 tuition in German and English language skills, group courses will also be introduced soon.

Onboarding for new employees

In the reporting year, the People Development Team launched a new Onboarding Academy – as a digital learning initiative that supports new employees in their first weeks and months in the MB Energy Group and enables them to get started quickly. The Onboarding Academy bundles important training courses and company-specific knowledge in one central location, namely in our internal people management software, Workday. The first segments of content have already been published globally for all employees. The onboarding sessions that are taking place as part of the LME integration, in which various departments and units present themselves, are also made available as recordings in the Onboarding Academy.



MB Energy at the Hamburg Scholarship Award Ceremony

Training for managers

Leadership means responsibility – for people, culture and change. That is why we focus on continually expanding our managers' qualifications.

In 2024, we expanded the Leadership Development Programme to include the Leading Change module. This new module has already established itself as an important component in the training to empower our managers during change processes and support them in leading teams through transformations. We further developed the programme in 2025.

The year 2025 also saw the launch of the new leadership programme for (deputy) shift leaders. This specially developed training format addresses the challenges of everyday operations and offers practical support in areas such as communication, conflict resolution, motivation and situational leadership. The programme was designed in close consultation with the participants and received very positive feedback in the pilot phase.

Fostering young talent

In the MB Energy Group, we actively promote the further development of our young talents. The annual Development Days for Young Professionals (YPDD) offer our junior staff the opportunity to deepen their knowledge in various areas, expand their skills and get to know our company and our corporate culture better.

In the reporting year, the Development Days for Young Professionals took place in Budapest. 23 working students, apprentices, dual students and recent graduates from various locations (Germany and London) came together to learn with and from each other. This year, apprentices from WESTFA also took part in the YPDD for the first time. In Budapest, the young professionals gained insights into the business areas and processes of our two local sites: the MB Energy office and the

enport tank terminal. In addition, our CFO gave a presentation, the marketing team spoke about the rebranding and the young talents dealt with the topic of feedback in a workshop. The Development Days always offer space for sharing ideas and experiences as well and building a strong, global network within the company.

In October 2025 we invited the five apprentices from the LME unit in Hagen to our headquarters in Hamburg to get to know the MB Energy Group better and strengthen their network. For an entire week, the apprentices got to experience a variety of areas and topics. They visited the tank terminal in Waltershof and talked with the Strategy, Marketing, Marine Fuels & Industry, Corporate Communications, Trading, Logistics, Transformation Office and Procurement departments. They also met with the Hamburg apprentices as well as with the Storage, New Energy and HSSE & Sustainability units to exchange perspectives.

Expanding people management and organisational development

We are constantly expanding our people management and organisational development – with the aim of cultivating individual potential and sustainably strengthening our corporate culture. The members of the People Team qualified as Profile Dynamics® trainers in 2023 and rolled out this analytical tool globally throughout the company in 2024. This assessment tool makes it possible to draw up profiles that offer insights into our personal values and into what drives us. The introduction of the tool is therefore an important milestone for our people and organisational development. Profile Dynamics® is primarily used in strategic recruiting and is now firmly anchored in our development processes. In 2025, around ten team workshops were held internationally in all areas of the organisation. The insights gained from the workshops help the teams to work together better and develop a deeper understanding of one another.



The MB Energy Group Young Professionals during the Development Days in Budapest, Hungary

Our performance management system, which we introduced for the majority of the employees in the Group in 2022, was adjusted to be even simpler and more intuitive in 2025. The transparent performance and talent data from the system facilitates an objective assessment and assists with talent development, succession planning, and recognising and rewarding employees throughout the company. This people development process includes regular meetings with line managers and within teams to discuss targets and performance. The data is recorded and can be accessed at any time.

In the area of talent management, we officially launched our new Global Talent Programme in 2025. Following the successful kick-off in January, the first talents took part in practically oriented projects and completed training courses on topics such as negotiation techniques, data and analytics, and presentation techniques. The programme plays a key role in systematically developing our future managers and connecting them globally.

Feedback workshops for teams and groups of employees from different areas have also been on offer since 2024. The Feedback Basics tool teaches the participants about feedback theory, tools and methods. In a follow-up workshop, they have the chance to apply and practise what they have learned about giving feedback.

Work-life balance

GRI 403-6

In addition to the ongoing professional development of our employees, we also want to actively support them in coping with various challenges. To ensure that our employees can reconcile their professional and private lives, we attach great importance to a high degree of flexibility. We aim to create an inclusive, equal working culture in which everyone can realise their potential and grow both personally and professionally.

Whenever operationally possible, our employees can make use of flexible working time and part-time models as well as sabbaticals. In alignment with their line manager, they are also able to choose their own workplace, insofar as this is compatible with operational demands. As laid out in our mobile working policy, teams can choose freely how much they wish to work remotely.

To help facilitate a good work-life balance, employees in Germany and the UK also have access to the wide-ranging offers of a corresponding Employee Assistance Programme. These service providers enable our employees in Germany and the UK to take advantage of support services and advice on topics such as parental leave, childcare, caring for family members, or psychological counselling. A helpline is available around the clock. In addition, the programmes offer financial and legal advice via telephone or help with topics such as buying a home or divorce. Data on the use of the Employee Assistance Programmes is strictly confidential and is only available to the respective Employee Assistance Programme.

Employees also have the possibility to pay into a work-life flexitime account (Lebensarbeitszeitkonto). The credits earned can be used for paid leave from work or early retirement.

A Trust Team was established at our Group back in 2021. This team offers support by colleagues for colleagues and was created as a resource for anyone who is dealing with particular professional or personal challenges. Through mutual exchange, the Trust Team aims to help people identify options for action and possible solutions without conflict. The Trust Team is in close contact with the People Team and regularly provides the ExCom with anonymised feedback on the number, type and status of the issues raised as well as how they are being handled within the organisation.



Adequate wages

GRI 401-2

In our code of conduct, we have committed ourselves to paying our employees a fair wage. Moreover, paying fair wages and providing supplementary benefits increase our chances of recruiting and retaining the best employees for our company.

As part of the implementation of the EU Equal Pay Directive, we are working intensively on further specifying our job evaluation system and the associated salary structures. While integrating several companies into our Group, we are reviewing current remuneration with a special focus on voluntary social benefits and are striving to harmonise these benefits across the units wherever possible. In addition to systematic classification in job evaluations and the further development of variable remuneration components, this also includes the gradual introduction of Employee Assistance Programme services for all employees.

On top of the base salary, we offer our employees supplementary benefits on a voluntary basis, some of which are profit- or performance-related. A transparent bonus system for all employees in our Group has been in place since 2019. At the beginning of each year, we communicate the financial and strategic targets on which the system is based. Since 2021, bonus determination has been based on – in addition to the company's overall result – the degree to which team targets have been achieved as well as the individual performance assessment. The extent to which we have achieved our ESG and HSSE targets is also included.



Insurance and pension scheme

We also support employees with pension and insurance contributions that go beyond the statutory requirements. People not covered by mandatory health insurance receive a contribution of up to 50% for their voluntary or private health insurance. If employees are unable to work, we cover the difference between sickness benefit and the statutory health insurance benefit for a period of up to six months – provided the employee has been with the company for at least three years.

All employees can join the company pension scheme when they have been with the company for at least six months. The MB Energy Group provides employer-financed retirement benefits. Employees who make additional contributions of their own also receive a further subsidy that goes beyond the statutory requirements. Furthermore, we offer company accident insurance and disability insurance to anyone in the company who is interested.

Social commitment and team spirit

As an active part of society, we are involved in social projects. Our commitment also strengthens the team spirit of our workforce, as was demonstrated, for example, in October 2025 on the first MB Energy Charity Day in Germany. On this day, employees from various areas jointly supported the AWO's Haus Marie in Hamburg-Farmsen. At Haus Marie, the AWO operates, among other things, a child and family support centre, and the house is also a meeting place for people from a wide variety of backgrounds. The MB Energy Group employees painted rooms together, tidied up areas and repotted plants to make the environment at Haus Marie all the more attractive for visitors and staff.



MB Energy Charity Day at Haus Marie in Hamburg

S1-6: Characteristics of the undertaking's employees

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Characteristics of undertaking's own workforce								
Total number of employees	headcount	1,876	1,832	1,665	1,554	1,662	For 2025, the number includes all entities.	2-7
Total number of employees by gender							Reporting for this indicator and the following indicators in this table varied in scope in previous years. 2024 represents an outlier with a significantly more restricted reporting basis. From 2025 onwards, a more comprehensive and consistent reporting framework has been re-established, aligning with the methodology applied in 2023. This includes all entities except Special Products and Sweden, covering a total of 1,657 employees, based on confirmed Workday data.	2-7
Male	headcount	1,159	659	1,204	1,072	1,141		
Female	headcount	498	305	461	482	479		
Non-binary	headcount	0	0	0	0	2		
Not reported	headcount	0	1	n/a	n/a	n/a		
Number of MB Energy Group employees per country, broken down by countries with at least 50 employees and a share of at least 10% of the total workforce	headcount	1,523	965	1,665	1,554	1,622		2-7
Germany	headcount	1,329	695	1,243	1,132	1,162		
United Kingdom	headcount	194	197	205	198	208		
Total number of employees with permanent contracts	headcount	1,615	937	850	n/a	n/a		2-7
Male	headcount	1,132	639	589	n/a	n/a		
Female	headcount	483	297	261	n/a	n/a		
Non-binary	headcount	0	0	0	n/a	n/a		
Not reported	headcount	0	1	n/a	n/a	n/a		
Total number of employees with temporary contracts	headcount	42	28	30	n/a	n/a		2-7
Male	headcount	27	20	22	n/a	n/a		
Female	headcount	15	8	8	n/a	n/a		
Non-binary	headcount	0	0	0	n/a	n/a		
Not reported	headcount	0	0	n/a	n/a	n/a		
Employees with non-guaranteed hours	headcount	0	0	n/a	n/a	n/a		2-7
Male	headcount	0	0	n/a	n/a	n/a		
Female	headcount	0	0	n/a	n/a	n/a		
Non-binary	headcount	0	0	n/a	n/a	n/a		
Not reported	headcount	0	0	n/a	n/a	n/a		
Full-time employees	headcount	1,270	834	758	n/a	n/a		2-7
Male	headcount	977	620	575	n/a	n/a		
Female	headcount	293	213	183	n/a	n/a		
Non-binary	headcount	0	1	0	n/a	n/a		
Not reported	headcount	0	0	n/a	n/a	n/a		
Germany	headcount	1,138	628	535	n/a	n/a		
United Kingdom	headcount	132	133	183	n/a	n/a		

⁶¹ MB Energy Holding GmbH & Co. KG, GMA – Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement mbH + Co. KG, MB Energy GmbH, Mabanafit Ltd., enport A/S, enport GmbH & Co. KG, Staack Pooltankstellen GmbH & Co. KG, MB Energy Kft., B.W.O.C. Limited, Petronord GmbH & Co. KG, enport Kft, MB Energy (SGP) Pte. Ltd., Thomas Silvey Limited, enport Tanklager Waltershof GmbH & Co. KG, MB Energy Trading Inc., Onroute Truckstops Limited, MB Energy Chemicals and Gas Ltd., MB Energy (SGP) Pte Ltd., UK branch.



Additional metrics

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Characteristics of undertaking's own workforce								
Part-time employees	headcount	253	131	122	n/a	n/a	For 2025, information is available for all entities except some LME entities (namely our Swedish units and our lubricants business).	2-7
Male	headcount	87	39	36	n/a	n/a		
Female	headcount	166	92	86	n/a	n/a		
Non-binary	headcount	0	0	0	n/a	n/a		
Germany	headcount	191	67	55	n/a	n/a		
United Kingdom	headcount	62	64	67	n/a	n/a		
Total number of employees who have left the undertaking in the reporting period	headcount	267	138	124	n/a	n/a	For 2025, information is available for all entities except some LME entities (namely our Swedish units and our lubricants business).	401-1
Male	headcount	182	100	77	n/a	n/a		
Female	headcount	85	38	47	n/a	n/a		
Non-binary	headcount	0	0	0	n/a	n/a		
Under 30	headcount	44	39	33	n/a	n/a		
30-50	headcount	165	60	54	n/a	n/a		
Over 50	headcount	58	39	37	n/a	n/a		
Rate of employee turnover in the reporting period	%	16.05	14	14	n/a	n/a	For 2025, information is available for all entities except some LME entities (namely our Swedish units and our lubricants business).	401-1
Male	%	15.64	15	13	n/a	n/a		
Female	%	17	12	17	n/a	n/a		
Non-binary	%	0	0	0	n/a	n/a		
Under 30	%	24.51	25	21	n/a	n/a		
30-50	%	15.9	12	13	n/a	n/a		
Over 50	%	12.98	12	13	n/a	n/a		
Total number of employees leaving voluntarily or due to dismissal, retirement or death	headcount	211	138	124	n/a	n/a		
Total number of employees included in reporting	headcount	1,657	965	880	n/a	n/a		



S1-14: Health and safety metrics

GRI 403-8, 403-9, 403-10

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Health and safety metrics								
Percentage of employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	%	100	100	n/a	n/a	n/a		403-8
Number of employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	headcount	1,876	1,832	n/a	n/a	n/a		
Total number of employees	headcount	1,876	1,832	n/a	n/a	n/a		
Percentage of non-employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	%	100	100	n/a	n/a	n/a		2-8, 403-8
Number of non-employees who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	headcount	12	23	n/a	n/a	n/a		
Total number of non-employees	headcount	12	23	n/a	n/a	n/a		
Number of fatalities as a result of work-related injuries and work-related ill health	number	0	0	0	n/a	n/a		403-9, 403-10
Fatalities of employees due to work-related injuries	number	0	0	0	n/a	n/a		403-9
Fatalities of other workers due to work-related injuries	number	0	0	0	n/a	n/a		403-9
Fatalities of non-employees due to work-related injuries	number	0	0	0	n/a	n/a		403-9
Fatalities of employees due to work-related ill health	number	0	0	0	n/a	n/a		403-9
Fatalities of other workers due to work-related ill health	number	0	0	0	n/a	n/a		403-10
Fatalities of non-employees due to work-related ill health	number	0	0	0	n/a	n/a		403-10
Recordable work-related accidents by employees	number	10	13	n/a	n/a	n/a		403-10
Recordable work-related accidents by non-employees	number	2	0	n/a	n/a	n/a		403-9
Rate of recordable work-related accidents by employees		2.7	0.7	n/a	n/a	n/a		403-9
Rate of recordable work-related accidents by non-employees		0.5	0	n/a	n/a	n/a		403-9
Number of cases of recordable work-related ill health among employees	number	2	0	0	n/a	n/a		403-10
Number of days lost by employees to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	days	274	244	n/a	n/a	n/a		403-9



S1-17: Incidents, complaints and severe human rights impacts

GRI S1-17, 406-1

Additional metrics

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Incidents, complaints and severe human rights impacts								
Complaints filed through channels of OECD National Contact Points for multinational enterprises	number	0	0	n/a	n/a	n/a		
Total amount of fines, penalties and compensation for damages as a result of the incidents and complaints disclosed above	euros	0	0	0	n/a	n/a		
Severe human rights incidents connected to MB Energy Group's workforce	number	0	0	n/a	n/a	n/a		
Severe human rights incidents involving non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	number	0	0	n/a	n/a	n/a		
Total amount of fines, penalties and compensation for damages in connection with severe human rights incidents	euros	0	0	n/a	n/a	n/a		
Total number of incidents of discrimination, including harassment, reported in the reporting period	number	0	1	n/a	n/a	n/a		406-1
Complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms)	number	9	19	n/a	n/a	n/a		



Additional metrics

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Characteristics of undertaking's own workforce and non-employees								
Percentage of individuals within the undertaking's governance bodies by gender and age group								
Administrative								405-1
by gender								
Male	%	61	61	62	60	60		
Female	%	39	39	38	40	40		
Non-binary	%	0	0	0	0	0		
by age group								
Under 30	%	13	16	14	14	15		
30-50	%	61	54	51	50	49		
Over 50	%	26	30	35	36	36		
Operational								
by gender								
Male	%	92	88	90	86	85		
Female	%	8	12	10	14	15		
Non-binary	%	0	0	0	0	0		
by age group								
Under 30	%	8	16	12	15	15		
30-50	%	62	43	44	40	41		
Over 50	%	30	41	44	45	44		
Managerial								
by gender								
Male	%	74	75	77	75	79		
Female	%	26	25	23	25	21		
Non-binary	%	0	0	0	0	0		
by age group								
Under 30	%	2	2	1	4	2		
30-50	%	61	60	55	48	48		
Over 50	%	37	38	44	48	50		
Non-managerial								
by gender								
Male	%	69	67	68	68	79		
Female	%	31	33	32	68	21		
Non-binary	%	0	0	0	0	0		
by age group								
Under 30	%	13	19	17	19	18		
30-50	%	61	49	46	45	45		
Over 50	%	25	32	37	36	37		
Total number of new employee hires								401-1
Male	headcount	250	197	234	n/a	n/a	The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 employees (2023: 880) were included in the reporting. For 2025, the information includes all LME entities (except Special Products and Sweden units).	
Female	headcount	165	128	161	n/a	n/a		
Non-binary	headcount	0	0	0	n/a	n/a		
Under 30	headcount	65	76	87	n/a	n/a		
30-50	headcount	154	103	113	n/a	n/a		
Over 50	headcount	31	18	34	n/a	n/a		
Rate of new employee hires								401-1
Male	%	15	20	27			The information for 2024 is not available for the LME subsidiaries and WESTFA. In 2024, 965 employees (2023: 880) were included in the reporting. For 2025, the information includes all LME entities (except Special Products and Sweden units).	
Female	%	14	19	26				
Non-binary	%	17	23	27				
Under 30	%	0	0	0				
30-50	%	36	49	55				
Over 50	%	15	21	27				
Over 50	%	7	6	15				
Percentage of total employees covered by collective bargaining agreements								2-30
	%	4	4	7	6	5		



Additional metrics

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Health and safety metrics								
Fatal injuries, workdays lost, restricted work, or medical treatment of own staff and contractors per 1 million working hours (TRI-R)		4.3	4.7	6	5.7	10.4		403-9
Hours worked in millions, own staff and contractors		3.7	3.4	2.8	2.7	2.6		403-9
Average workdays lost per incident, own employees		19.6	15.3	18	13	10.4		
Average workdays lost per incident, contractors		70.5	0	2	0	5.5		
Fires according to API RP 754	number	0	0	0	0	0		
Non-process-related fires or explosions per 1 million t throughput		0.04	0.04	0	0	0		

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Incidents, complaints and severe human rights impacts								
Percentage of new suppliers that were screened using social criteria	%	100	4	84	n/a	n/a		414-1
Suppliers assessed for social impacts	%	100	89	30	n/a	n/a	Percentage of suppliers covered by ESG check as part of the supplier onboarding.	414-2
Suppliers identified as having significant actual and potential negative social impacts	number	0	0	1	n/a	n/a	On the basis of our internal supplier evaluation and development process in 2025, all suppliers with an HSSE score of less than 5 out of 10 were assessed.	414-2
Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	%	0	0	0	n/a	n/a		414-2
Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment	%	0	0	0	n/a	n/a		414-2
Percentage of procurement staff that have received training on principles of sustainable procurement	%	100	100	100	n/a	n/a	Based on fully onboarded FTEs in 2025.	
Percentage of target contracts that contain clauses with environment, work, and human rights-related requirements	%	21	16	21	n/a	n/a	All contracts signed in 2025 for an amount greater than €20,000 are included.	



Social information

→ Workers in the value chain (ESRS S2)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

Our aspiration is to protect not only the human rights, health and safety of our own employees and non-employees, but also those of the people who work in our value chain – to the extent that we are able to do so. We intend to ensure that this is the case by consistently meeting our due diligence obligations.

Material topic	Category	Description of impact	Impacts			Category	Description of risk/opportunity	Financial risks and opportunities		
			Value chain					Value chain		
			ups.	own	downs.			ups.	own	downs.
Human rights and other work-related rights	Potential positive impact	The MB Energy Group's commitment to uphold human rights standards can improve value chain workers' well-being and foster a climate of trust where fundamental human rights are respected.	x	x	x					
						Risk	Neglecting work-related rights may lead to reputational risks that damage the corporate brand and make it unattractive to potential employees. Breaches of employee rights may also result in fines and legal disputes. Angering the workforce by infringing their rights can also have an adverse impact on productivity, innovation and morale, which ultimately affects the MB Energy's financial performance and competitiveness too.			x
Health and safety	Potential negative impact	Inadequate safety measures may lead to accidents or injuries at work and therefore to negative impacts on the health of value chain workers.			x					
						Risk	If value chain workers are inadequately trained and safety regulations and measures to mitigate potential dangers inadequately implemented, the risk of accidents and injuries at work can increase, which can in turn result in financial risks for the MB Energy Group.	x	x	x

ups. = upstream; own = own activities; downs. = downstream

S2-1: Policies related to value chain workers

GRI 2-23

Declaration of principles

MB Energy Holding GmbH & Co. KG has published a declaration of principles on the implementation of due diligence obligations in accordance with Section 6 (2) of the German Supply Chain Due Diligence Act (LkSG) in order to protect human rights. As a policy regarding workers in the value chain, the declaration of principles includes, among other things, the prohibition of forced and child labour. Further information on the declaration of principles can be found in Chapter → S1-1: Policies related to own workforce.

Supplier code of conduct

An important instrument of due diligence is our binding supplier code of conduct, which is aligned with international standards and regulations. These include the United Nations Universal Declaration of Human Rights (UDHR), the United Nations International Covenant on Civil and Political Rights and the United Nations International Covenant on Economic, Social and Cultural Rights, the International Labour Organization (ILO) conventions and recommendations on labour and social standards, national and international legislation (antitrust, competition and commercial law) as well as anti-corruption and competition guidelines within the framework of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the principles of the United Nations Global Compact (UNGC), the Charter of Fundamental Rights of the European Union, the German Supply Chain Due Diligence Act (LkSG), the EU Corporate Sustainability Due Diligence Directive (CSDDD) and the General Data Protection Regulation (GDPR). We are also guided by generally recognised health, safety, security and environmental (HSSE) standards.

The supplier code of conduct defines our basic requirements and standards for the working relationship with our suppliers. Every supplier is required to accept our code of conduct or to present an own code of conduct that is at least equivalent to or stricter than our set of rules.

We have laid out basic principles in our supplier code of conduct, such as respecting the fundamental rights of the suppliers' employees, the prohibition of forced and child labour, the prevention of human rights violations and the assumption of responsibility for health and safety in the workplace.

We ensure the obligation to comply with these regulations via structured processes:

- **Mandatory embedding with key suppliers:** For key suppliers, the obligation often takes place through the systematic direct delivery of our code of conduct, for example when registering a supplier or as part of annual supplier development.
- **Contract integration:** Through the conclusion of contracts based on our standard contract templates (such as the General Terms and Conditions for Purchase for Non-Commodities or framework agreements), the supplier is required to abide by our code of conduct.
- **Separate supplement:** In the case of individually drafted agreements that deviate from our standard templates, the code of conduct is appended separately and forms part of the contractual basis.

All key suppliers, i.e. those with an order volume of more than €20,000, are approved suppliers. For defined groups of materials and services that are exposed to a particular risk, we only sign contracts with these approved suppliers. The General Terms and Conditions for Orders and Purchases of Non-Commodities (GTC) generally serve as the basis for concluding contracts. The GTC are published on the company [website](#) and can be viewed by anyone. The Group Procurement team verifies compliance with the contractual terms and conditions using the four-eyes principle. When framework contracts or any other agreements are drafted, the Procurement function and the Legal & Compliance department ensure that the clauses about the supplier code of conduct are included.

Key internal stakeholders were comprehensively involved in the creation and further development of the supplier code of conduct. These are in particular the Procurement, HSSE & Sustainability and Legal & Compliance functions as well as the operational specialist units that apply the code in their processes. We have not yet conducted a structured external stakeholder dialogue, for example with suppliers or industry initiatives. Going forward, we will be examining the extent to which external feedback – for example via supplier assessments or industry exchange formats – can be incorporated into future revisions of the policy.

In the 2025 reporting year, the supplier code of conduct was not yet extended to cover the purchasing of commodities.



S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

GRI 2-25, 2-26

Reporting channels for workers in the value chain

Our CARE platform also serves as the central channel for the complaints procedure required under the German Supply Chain Due Diligence Act (LkSG). It is open to all employees, customers and contractual partners in the value chain to anonymously report indications of possible misconduct or other negative incidents. We inform suppliers and thus also workers in the value chain about the complaints procedure via our supplier code of conduct, the declaration of principles and our website. We communicate our CARE platform and the compliance email address in all the channels mentioned.

Reports received via the platform are initially viewed exclusively by the Compliance Team, which carries out a first screening of the cases and confirms receipt of the report to the whistleblower. Subsequently – if necessary – the report is forwarded to the respective subject matter experts (e.g. from the HSSE, People or Data Protection departments). If a case contains indications of compliance violations, the Compliance Team carries out the investigation independently or plays an active role in it. Further information on the complaints procedure via the CARE platform can be found in Chapter → S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns.

S2-5: Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

It is our goal to check compliance with our MB Energy supplier code of conduct as well as relevant sustainability, quality and safety standards at our strategically important suppliers annually. Strategically important suppliers include all suppliers with an order volume of over €100,000. This target was set in consultation with Procurement, the People Team, HSSE & Sustainability, Legal & Compliance as well as the BUs.

Through this review, we want to ensure that the requirements of the code are consistently met. In 2025, we therefore began with the systematic evaluation of strategically important suppliers. We ask all suppliers who do not yet have a code of conduct to either commit in writing to complying with our supplier code of conduct or to submit their own, equivalent or stricter code. This review and commitment process is currently still ongoing.

S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

Supplier evaluation and development process

A central tool for managing risks and complying with our due diligence obligations is the supplier evaluation and development process. We use the annual supplier evaluation and development process to identify weaknesses relating to commitment to our supplier code of conduct, sustainability criteria, quality standards (e.g. ISO 9001) and safety aspects (e.g. ISO 27001) as well as the general working relationship. If necessary, we initiate countermeasures.

In the 2025 reporting year, we further rolled out the supplier evaluation and development process. In addition to the suppliers of MB Energy Holding GmbH & Co. KG and enport, suppliers of WESTFA Energy GmbH were also included in the process for the first time. All suppliers of the MB Energy Group with an annual order volume of over €100,000 were assessed. In addition, we included suppliers that the Information Security team classified as particularly relevant. Compared to the previous year, the number of assessed suppliers rose from 80 to 137.

Suppliers of other entities are to be gradually included in the evaluation and development process as well in the coming years to ensure an even more comprehensive assessment of risks and opportunities along the supply chain.



Social information

→ Consumers and end-users (ESRS S4)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

We supply our customers with a wide range of fuel solutions and heating oil. When we sell energy products to resellers or markets, we are responsible for ensuring the personal safety

of consumers and end-users. The safety of our products and services is also crucial for maintaining trusting business relationships with customers and business partners in the long term. The double materiality assessment identified the topic of personal safety of consumers and/or end-users as material for the MB Energy Group.

Material topic	Category	Impacts				Financial risks and opportunities				
		Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Personal safety						Risk	If the products or services we provide to intermediaries are unsafe, damage people's health, do not meet legal standards or are misrepresented, this can result in legal obligations, fines and reputational damage. All this can have a financial impact on the undertaking.	x	x	x

ups. = upstream; own = own activities; downs. = downstream



S4-1: Policies related to consumers and end-users

In the area of consumers and end-users, the MB Energy Group has established a range of policies to proactively ensure their protection, safety and satisfaction and to react quickly and efficiently to feedback or challenges.

Code of conduct

GRI 2-23

The MB Energy Group endeavours to avoid both risks for people and the environment as well as financial losses and any damage to property caused by our products. Responsibility for our products is therefore one of 16 fundamental principles in our code of conduct. In this way, we also want to reduce the risk that customer safety is impaired as a result of misconduct on the part of employees. At the same time, we mitigate the risk that misconduct could have adverse financial effects on the MB Energy Group.

In our code of conduct, we undertake to ensure high safety standards for our products and services, to meet all applicable statutory and regulatory product labelling requirements and to carry out quality controls. Further information on the code of conduct can be found in Chapter → S1-1: Policies related to own workforce. Our safety data sheets provide our customers with all the necessary information about the products, the can be found under the respective Products on the [website](#).

In addition, we commit to identifying and eliminating any risks stemming from the products under our control as quickly as possible. We are prepared to respond quickly and efficiently in an emergency in order to keep the potential impacts of incidents to a minimum.

Quality management

MB Energy GmbH has a quality management system that is certified according to the international standard ISO 9001 and

is based on relevant applicable standards. The aim of quality management is to continuously ensure and improve product and service quality and to enhance customer satisfaction. Within the framework of this management system, the impacts, risks and opportunities of business activities are systematically analysed and evaluated. The quality management system covers all activities related to the trading of fuels and combustibles in Germany and is reviewed through regular internal and external audits. In addition, quality management takes into account the expectations and requirements of relevant stakeholders in order to ensure the sustainability and quality of business processes in the long term.

Company policy at enport

We strive to detect product safety-relevant quality deviations: firstly, before the products are stored in the tank terminals, and secondly, before they leave the tank terminal. This is intended to prevent risks resulting from inadequate product safety for transport companies and end-users, and which could cause financial losses for the MB Energy Group. Company policy at enport therefore stipulates that the company identifies and analyses potential risks and vulnerabilities in order to limit and manage risks and to avoid accidents over the long term. In applying this principle, enport has committed to comply with the requirements of its ISO 9001, ISO 50001 and ISO 14001 certifications.

When storing products in the tank terminal, customers commit to complying with an industry-internal cross-supply agreement. This defines various analysis parameters and prescribes compliance with them within defined ranges.

For quality assurance, enport employs the analysis procedures defined in the work instructions and manages non-conformities in accordance with the overarching process description. Monitoring of the controls is the responsibility of the terminal managers and shift leaders, while overall responsibility for implementation lies with the Head of Storage. The policy requirements apply to all enport sites. enport's company policy is available publicly on its [website](#).



S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Reporting channels for consumers and end-users

GRI 2-25, 2-26

Our code of conduct and our company policy form the basis for preventing risks. If, in isolated cases, defects in product quality nevertheless occur, or product safety is not guaranteed, it is important we are informed of this as quickly as possible in order to be able to take corresponding action. For this reason, consumers and end-users have several reporting channels available to them: telephone, email and the CARE platform. Defects in product quality and safety can be reported on the platform around the clock. When we become aware of a problem, we are able to respond quickly and effectively. We can take action to limit and remedy negative impacts as far as possible for both customers and the MB Energy Group. The reporting channel can be accessed from our website, and consumers and end-users have already made use of it. Further information on the CARE platform can be found in Chapter → S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns.

S4-5: Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

No targets have yet been defined for the topic of personal safety of consumers and end-users and for addressing the material risk for the MB Energy Group.

S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

Preventive quality control

We monitor and analyse all products on an ongoing basis, including in the laboratory of the Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement (GMA) in Frankfurt am Main. GMA is accredited by DAkkS (Deutsche Akkreditierungsstelle GmbH) under DIN EN ISO/IEC 17025. The MB Energy Group's business in Germany is certified with the quality management system according to ISO 9001:2015 for the fuel trading product and service sector.

At enport, a detailed quality control of incoming goods is carried out before storage in the tank terminals. Among other things, it serves to identify and remedy potentially dangerous contaminations before end-users come into contact with the products. Safety-critical parameters are analysed, such as the flash point for diesel and heating oil products (All products). We also carry out a sensor-based analysis and monitor all the main characteristics of the substances regularly. We do not store the substances if the quality control indicates any deviations.

Prevention of cross-contamination in tank terminals

Furthermore, wherever possible and appropriate, we separate pipes, loading facilities and tanks at the tank terminals in order to prevent cross-contamination of products. This ensures that there are no traces of benzenes in heating oil or diesel, for example, which would increase the risk of flammability.





Governance information

→ Business conduct (ESRS G1)

Governance information

→ Business conduct (ESRS G1)

ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

GRI 3-2, 3-3

Integrity and responsibility form the foundation of our entrepreneurial actions. The governance framework of the MB Energy Group is designed to support achieving our long-term strategic goals and at the same time ensure compliance with the highest ethical standards. Compared to other sectors, the oil and gas sector is exposed to a heightened risk of corruption; in addition, energy markets are subject to numer-

ous regulatory requirements. Trustworthiness is therefore of particularly high importance in our industry.

Accordingly, the topics “business conduct and corporate culture” and “corruption and bribery” were identified as material for the MB Energy Group in the double materiality assessment. To maintain and protect our positive reputation, we cultivate a corporate culture that is built around compliance and integrity. We focus on consistently avoiding corruption and complying with competition law. Only in this way can we maintain trust-based business relationships with customers and suppliers in the long term as well as prevent financial losses or damage to our reputation.

Material topic	Impacts					Financial risks and opportunities				
	Category	Description of impact	Value chain			Category	Description of risk/opportunity	Value chain		
			ups.	own	downs.			ups.	own	downs.
Business conduct and corporate culture						Risk	If general ethical standards are not followed in global business activities, this may result in fraud or other criminal offences, as well as sanctions and high costs. This is linked to the risk of reputational damage for the MB Energy Group, which can have negative impacts on sales activities and sales volumes.	x	x	x
						Risk	A lack of internal controls, well-functioning corporate governance systems and due diligence reviews could cause financial obligations due to legal disputes and reputational damage that could have an effect on sales figures.	x	x	x
						Risk	The purchase of energy products on markets where unethical business practices are prevalent could have an adverse impact on the MB Energy Group's brand image and lead to a loss of customers. This would in turn result in lower profits. Sanctions with financial penalties could also be imposed.	x	x	x
						Risk	Breaches of anti-trust laws or anti-competitive behaviour could result in legal penalties for the MB Energy Group, financial losses and reputational damage, as well as putting stakeholder relationships under strain.	x	x	x
						Opportunity	The MB Energy Group can position itself as a responsible company by doing business sustainably. By putting ethical principles into practice, embedding sustainability in its culture and empowering its employees, the company makes itself more attractive for talented individuals. This kind of culture can also increase staff loyalty and contribute to a positive perception of the brand by customers and stakeholders, which in turn raises sales opportunities.	x	x	x
Corruption and bribery						Risk	Non-compliance with anti-corruption legislation and a lack of effective controls may result in exposure to significant financial and legal risks. Corruption and bribery can lead to high fines, reputational damage and even to exclusion from markets.	x	x	x
						Risk	If fraud prevention is non-existent or inadequate, there is a risk of fraudulent activities, including embezzlement, forgery and theft. Such activities may cause significant financial damage to the MB Energy Group. They also damage the company's reputation, which results in lost revenue.	x	x	x

ups. = upstream; own = own activities; downs. = downstream



G1-1: Corporate culture and business conduct policies

GRI 2-23, 2-24

The corporate culture of the MB Energy Group is based on our core values of respect, accountability, integrity and responsibility. We are guided by these values in our daily dealings with each other and with our business partners. Various mechanisms within the company serve to ensure that our values are lived, our compliance culture is implemented, and sustainable development is promoted.

Our compliance policies contain subject-specific instructions for action in relation to relevant legal topics. The policies are mandatory for all employees in the MB Energy Group. They are based on a zero-tolerance approach on the part of management towards any form of active or passive corruption or bribery and serve to prevent fraud as well as internal and external compliance violations. Accordingly, the policies require all employees to act in compliance with legal requirements as well as internal guidelines.

All policies of the MB Energy Group are reviewed and approved by both the ExCom and other responsible management levels. Via our people management IT tool, local management and accompanying internal communication, we ensure that all employees are informed about new policies in a comprehensible manner and receive access to them. In the event of significant changes, we communicate additional information on the intranet or via our email distribution list. Moreover, we conduct mandatory training for our employees every one to two years.

Compliance with the policies is monitored among other things by internal audits. All employees are obliged to report violations, which are then investigated by the Compliance department. The reporting obligation also applies if employees encounter bribery, corruption or money laundering at business partners. In addition, a documentation requirement applies Group-wide for gifts and hospitality starting at a value of €100. The acceptance of such gratuities is subject to a strict approval process that requires the consent of the relevant supervisor. In sensitive contexts, such as during ongoing contract negotiations, the Compliance department is consulted in advance. Compliance with these requirements is monitored through random checks by Compliance and Internal Audit.

Declaration of principles

Among other things, our declaration of principles on human rights describes our principles, values and standards regarding human rights as well as the reporting procedure. Further information on this can be found in Chapter → S1-1: Policies related to own workforce.

Code of conduct

The guideline for lawful and integrity-based behaviour is our code of conduct. Its 16 principles are binding for all employees of the MB Energy Group. Further information on the code of conduct can be found in Chapter → S1-1: Policies related to own workforce.

The 16 Principles of our Code of Conduct

Team Spirit	Diversity	Equal Opportunity	Confidentiality
Legal Compliance & Fair Competition	Bribery, Corruption & Money-laundering	Data Protection	Trade & Customs Compliance
Company Resources & Risk Management	Fraud Prevention	Conflicts of Interest	Financial & Tax Integrity
Health, Safety, Security & Environment	Product Responsibility	Social Responsibility	Labour Standards



Conflicts of interest policy

The MB Energy Group strives to avoid conflicts of interest, as these can have a detrimental effect on the interests of the company, customers, business partners or other stakeholders. We have implemented a conflict of interest policy to identify and prevent potential conflicts of interest. Any and all conflicts of interest must be disclosed. The policy is aligned with the United Nations Convention against Corruption.

Anti-corruption policy

The MB Energy Group has introduced an anti-corruption policy to heighten awareness among all employees of the dangers of corruption and to ensure lawful behaviour. The policy sets out binding rules for avoiding bribery and unethical behaviour in order to protect the company from significant financial and legal damage as well as loss of reputation. It is aligned with the United Nations Convention against Corruption.

Anti-money laundering policy

The MB Energy Group has an internal anti-money laundering policy that complies with applicable legal requirements and international standards. The aim of the policy is to identify, prevent and report potential risks of money laundering and terrorist financing at an early stage. The policy is aligned with the United Nations Convention against Corruption.

Internal reporting channels, training and protection of whistleblowers

GRI 2-24

We use a Group-wide reporting system to ensure lawful behaviour. Our online platform CARE is available to both employees and external stakeholders for the anonymous reporting of compliance violations. Further information on the CARE platform can be found in Chapter → S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns.

As part of our compliance training courses, we make employees aware of the whistleblower system and its function. In addition, we introduce employees to the use of the whistleblower system during the annual Compliance Week. Further information on this topic can be found in Chapter → G1-4: Incidents of corruption or bribery.

In line with Directive (EU) 2019/1937 of the European Parliament and of the Council, MB Energy Holding GmbH & Co. KG treats all reports as strictly confidential and assures whistleblowers that they are protected against any discrimination or reprisals. This is also stipulated in the code of conduct. Trading employees and employees in Procurement are subject to the highest risk with regard to corruption and bribery.



G1-3: Prevention and detection of corruption and bribery

Procedures for preventing, detecting and combating allegations or incidents of corruption or bribery are firmly established at the MB Energy Group. To continuously strengthen our employees' awareness of the importance of integrity and anti-corruption, we have introduced clear guidelines such as the code of conduct and the anti-corruption policy and carry out regular training and communication measures. These support our employees in making the right decisions in difficult situations that may arise in their day-to-day business. We also clearly communicate our stance and our requirements regarding anti-corruption to suppliers, business partners and other third parties.

Identifying and investigating concerns about unlawful or unethical behaviour GRI 2-24, 2-25, 2-26, 205-1

We have implemented a range of policies and official procedures and apply a consistent four-eyes principle to actively prevent corrupt behaviour and ensure general compliance with sanctions and competition law. In addition, we have established mechanisms to identify, report and investigate potentially unlawful or unethical behaviour, and on this basis to minimise risks to the company of reputational damage, lost revenue, financial penalties or sanctions.

The Legal & Compliance department is responsible for advising on the necessary structures and risk mitigation methods, and thus on compliance with legislation and regulations. Legal & Compliance identifies potential compliance risks, develops its own programmes and puts these into practice.

Once a year, we subject all business activities to a Group-wide risk analysis. To do this, we collect relevant business data and identify, analyse and evaluate activities with regard to corruption and bribery risks, money laundering and sanctions. If risks are identified, the affected business activities are adapted, and the compliance management system is adjusted to manage the risk landscape in a targeted manner.

In addition, the Legal & Compliance department provides a software solution via which all business partners are analysed as part of a risk-based "Know Your Counterparty" (KYC) assessment. Based on the results, compliance risks are evaluated, preventive measures are implemented and, if necessary, further checks are initiated by other specialist departments. Starting in 2025, all business partners are also automatically reviewed with regard to topics such as corruption and bribery via our onboarding tool.

The entire organisation is also instructed to evaluate gifts and hospitality with regard to the occasion, amount spent, reasons for hospitality and conformity with our compliance specifications and to document them in a register. Legal & Compliance also works closely with Internal Audit to ensure that guidelines and processes are followed.

In the event of possible violations in connection with business conduct, Legal & Compliance acts as an investigative body, independent of the management chain involved in the matter. The department works outside the instruction framework and reports directly to the CEO, immediately if necessary or quarterly. The Advisory Board receives a semi-annual results report from Legal & Compliance.

If a report is made or a suspicion arises, all information is treated confidentially. Legal & Compliance determines the area the case relates to and involves the corresponding department and its management. Then the facts of the case are investigated, for example through interviews or inspection of relevant documentation. Depending on requirements, the Internal Audit department, internal IT or external service providers are engaged. In addition, a decision is made as to whether possible consequences can be handled internally or whether external advice is required. On this basis, Legal & Compliance draws up a recommendation, which is discussed with the CEO of MB Energy Holding GmbH & Co. KG and, if applicable, the Advisory Board. Subsequently, the specialist department responsible according to the approved procedure is tasked with carrying out investigations, proposing consequences or averting them. It is also the responsibility of the respective specialist department to develop suggestions for improvement and future prevention. It informs management regularly about progress and results. Documentation takes place in the CARE online reporting system.



Anti-corruption and anti-bribery training

GRI 2-24

Internal training courses are a key instrument for us to prevent misconduct in the company and promote rule-compliant behaviour. We therefore require all employees to regularly participate in e-learning courses that cover topics such as our code of conduct as well as compliance issues – including sanctions, bribery and corruption, antitrust law, fair competition, data protection and insider trading. Our training concept furthermore stipulates that employees with special risk profiles not only be sensitised to these topics through digital learning formats but also be informed in a targeted manner via in-person training courses and be given concrete instructions for action. In the reporting period, we conducted an e-learning course on data protection and anti-corruption for all relevant employees. In addition, we trained employees from the Procurement and Sales departments in an in-person event on sanctions and due diligence obligations in the supply chain. Furthermore, specific employees and managers took part in an in-person seminar about antitrust law.

The design and duration of the training formats are based on the respective group of topics and the type of event chosen. We generally design in-person training courses to have a duration of two hours per topic. For digital learning formats, which are developed in cooperation with external providers, we aim for a processing time of less than one hour. Web-based training courses conclude with a mandatory knowledge test, the successful completion of which is confirmed by a certificate.

For management and supervisory bodies, we offer in-depth in-person training seminars at regular intervals as a supplement to the general training units. These specific training courses focus on key compliance topics and are continually adapted to cover recent legislative developments and regulatory requirements and to ensure precise and relevant knowledge transfer. To assure greatest possible quality and relevance, we also rely on the expertise of external specialists.

Training

	Functions-at-risk	Managers	Administrative, management and supervisory bodies	Other own workers
Training coverage				
Total	691	146	n/a ⁷⁾	n/a
Total persons trained	684	144	n/a	n/a
Participation rate	99%	99%	n/a	n/a
Training method and duration				
Classroom training	1.5 hrs.	1.5 hrs.	1.5 hrs.	1.5 hrs.
Computer-based training	40 min.	40 min.	40 min.	40 min.
Voluntary computer-based training	n/a	n/a	n/a	n/a
Frequency				
	annually	annually	annually	annually
Topics covered				
Definition of corruption	Yes	Yes	Yes	Yes
Policies	Yes	Yes	Yes	Yes
Procedures on suspicion/detection	Yes	Yes	Yes	Yes
Sanctions/penalties	Yes	Yes	Yes	Yes
Consequences for individuals, companies and society	Yes	Yes	Yes	Yes
Reporting channels	Yes	Yes	Yes	Yes

⁷⁾ Where disclosures are marked as n/a, data could not be collected during the reporting period.



Awareness training for employees on the topics of corruption and bribery

GRI 2-24, 205-2

In the reporting period, the MB Energy Group Compliance Week took place for the fifth time in mid-November. This central initiative serves to continuously strengthen our compliance culture and sensitise all employees to relevant topics. The fifth edition of the Compliance Week expanded the traditional core compliance topics to include the important aspect of human rights as well as offering a comprehensive review and outlook on current developments. As a supplement to this, related bilingual articles (German and English) were published daily on the MB Energy intranet. The Legal & Compliance team invited employees to join several interactive events in which they presented new compliance topics, made the compliance system transparent and demonstrated the whistleblower system. These formats also offered employees the opportunity to address questions directly to the Legal & Compliance team. To ensure maximum reach, recordings of the events were made available on the intranet afterwards.

The Compliance Week addresses all employees of the Group. By holding the format online and bilingually (German and English), employees in different time zones can participate during their respective working hours, thereby ensuring global

accessibility. Beyond the Compliance Week, employees are increasingly made aware of compliance topics – in particular corruption and bribery – via further initiatives, such as a Compliance Day planned for the coming year. Our comprehensive training concept also includes both ongoing web-based training and in-person training for all employees, supplemented by regular communication, for example in the form of articles via the intranet.

All measures aim to sustainably strengthen our compliance culture and achieve a completion rate of at least 98% for mandatory training. We also want to promote employee confidence in reporting misconduct and proactively addressing questions and issues. The activities described here contribute significantly to achieving our policy goals, in particular the implementation of an automated onboarding tool to minimise KYC risk. They form an integral part of a continuous process of training, education, initiatives, regular monitoring and ongoing review of our compliance policies. The scope of these measures extends across all areas of the Group and, based on our risk analysis and business partner registry, also covers downstream supply chains, geographical regions and, where applicable, the identification of Ultimate Beneficial Owners (UBOs). We are continuously implementing and further developing this comprehensive approach.



G1-4: Incidents of corruption or bribery

GRI 205-3

In the reporting period, there were no convictions for violations of anti-corruption and anti-bribery laws and therefore

no corresponding fines. Furthermore, no confirmed incidents of corruption or bribery were recorded, and consequently there were no dismissals or disciplinary measures against employees due to such incidents.

Additional metrics

Metrics	Unit	2025	2024	2023	2022	2021	Notes and comments	GRI
Anti-competitive behaviour								
Legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	number	0	0	0	n/a	n/a		206-1
Compliance with laws and regulations								
Significant instances of non-compliance with laws and regulations during the reporting period	number	0	0	0	n/a	n/a		2-27
of which instances for which fines were incurred	number	0	0	0	n/a	n/a		2-27
of which instances for which non-monetary sanctions were incurred	number	0	0	0	n/a	n/a		2-27
Fines for instances of non-compliance with laws and regulations that were paid during the reporting period	number	0	0	0	n/a	n/a		2-27
Monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period	euros	0	0	0	n/a	n/a		2-27
of which fines for instances of non-compliance with laws and regulations that occurred in the current reporting period	euros	0	0	0	n/a	n/a		2-27
of which fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods	euros	0	0	0	0	0		2-27



Appendix

- List of abbreviations
- Glossary
- GRI content index



Appendix

→ List of abbreviations

Abbreviation	Meaning
12th BImSchV	12 th Ordinance on the Implementation of the German Federal Immission Control Act (Major Accidents Ordinance)
ADN	Agreement concerning the International Carriage of Dangerous Goods by Inland Waterways
ADR	Agreement concerning the International Carriage of Dangerous Goods by Road
AGAP	Emergency and hazard response plan
AltöIV	Waste Oils Regulation
API	American Petroleum Institute
AVV	Waste Catalogue Ordinance
BImSchG	German Federal Immission Control Act; act on protection against damaging environmental impacts of air pollution, noise, vibrations and similar incidents
BSI	German Federal Office for Information Security
BU	Business Unit
BUKEA	Behörde für Umwelt, Klima, Energie und Agrarwirtschaft; municipal authority for environmental, climate, energy and agricultural affairs
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CH₄	Methane
CHCs	Chlorinated hydrocarbons
CISO	Corporate Information Security Officer
CO	Carbon monoxide
CO₂	Carbon dioxide
CO₂e	Carbon dioxide equivalent
CRT	Commercial Road Transport
CSDDD	Corporate Sustainability Due Diligence Directive (EU directive on corporate sustainability due diligence)
CSRD	Corporate Sustainability Reporting Directive (EU directive on corporate sustainability reporting)
CTO	Chief Transformation Officer
DAKkS	Deutsche Akkreditierungsstelle GmbH; the German national accreditation body
E-PRTR	European Pollutant Release and Transfer Register
ESG	Environmental, social, governance
ESRS	European Sustainability Reporting Standards
EU ETS	EU Emissions Trading System
ExCom	Executive Committee
FHCs	Fluorinated hydrocarbons, or fluorocarbons
GDPR	General Data Protection Regulation
GHG	Greenhouse gas
GMA	Gesellschaft für Mineralöl-Analytik und Qualitätsmanagement; a company specialised in the analysis of and quality management for petroleum products
GRI	Global Reporting Initiative
HSSE	Health, safety, security, environment
HVO	Hydrotreated vegetable oil



Abbreviation	Meaning
ILO	International Labour Organization
IRO	Impacts, risks, opportunities
ISMS	Information security management system
KPI	Key performance indicator
KRITIS	Critical infrastructure
KrWg	Circular Economy Act (German: Kreislaufwirtschaftsgesetz)
KYC	Know Your Counterparty
LkSG	Supply Chain Due Diligence Act (German: Lieferkettensorgfaltspflichtengesetz)
LME	Last Mile Energy
LOPC	Loss of primary containment
MARPOL agreement	International Convention for the Prevention of Pollution from Ships
MoU	Memorandum of understanding
N ₂ O	Nitrous oxide (dinitrogen monoxide)
NachwV	Ordinance on Waste Recovery and Disposal Records (German: Nachweisverordnung)
NMVOG	Non-methane volatile organic compounds
NO _x	Nitrogen oxides
OCIMF	Oil Companies International Marine Forum
OECD	Organisation for Economic Co-operation and Development
OpCom	Operating Committee
OSHA	Occupational Safety and Health Administration
PGE	Power, Gas & Emissions
PM 10	Particulate matter with a particle size < 10 µm
POPs	Persistent organic pollutants
PPE	Personal protective equipment
PtL	Power-to-liquid (synthetic fuels)
Q88	Industry standard chartering questionnaire for tanker information
RID	Regulation concerning the International Carriage of Dangerous Goods by Rail
RP	Recommended practice
SAF	Sustainable aviation fuel
SMS	Safety management system
SO ₂	Sulphur dioxide
SOLAS	International Convention for the Safety of Life at Sea
SVP	Senior Vice President
TA Luft	Technical Instructions on Air Quality Control
TOC	Total organic carbon (total amount of organic carbon in water)
UDHR	United Nations Universal Declaration of Human Rights
UNGC	United Nations Global Compact
VOCs	Volatile organic compounds

Appendix

→ Glossary

Term	Explanation
Additives & fuel dyes	Additives are oil-soluble active substances added to propulsion fuels, heating fuels and lubricants to optimise certain traits. For example, they improve the oxidation stability, ignition quality and knock resistance of propulsion fuels, the friction properties of lubricants, and the storage stability of heating oils.
Alternative aviation fuels	Alternative aviation fuels (commonly referred to as 'SAF' or sustainable aviation fuel) are more sustainable aviation fuels. They exhibit similar chemical properties to jet fuel but are not based on fossil raw materials and have a significantly lower carbon footprint than kerosene over their entire life cycle. Consequently, they are crucial for CO ₂ reduction in air transport as long as electric and hydrogen propulsion systems are still in development. Depending on the raw material, production and logistics, their use can cut CO ₂ emissions by up to 80%.
Ammonia	Ammonia (NH ₃) is a gas consisting of nitrogen and hydrogen. It is predominantly used in the chemical and agricultural sectors but can also be used as a hydrogen carrier (storage and transport medium) or as a fuel in the transport sector. Green ammonia is intended to be used in the future for the decarbonisation of shipping.
Aviation fuels	Aviation fuels are fuels used for aircraft propulsion. Aviation fuels include: aviation turbine fuel or jet fuel (Jet A-1, kerosene), kerosene-gasoline mixture (Jet B), aviation gasoline (AvGas), bio-kerosene and alternative aviation fuels.
Biodiesel (FAME)	Biodiesel is a biofuel produced from vegetable oil by transesterification. It is also referred to as fatty acid methyl ester or FAME. Biodiesel is generally suitable for operating diesel engines.
Biofuels	Biofuels are all fuels produced from renewable biomass. They are suitable for powering conventional internal combustion engines and are currently mostly used for blending.
Biomass	In terms of energy engineering, biomass refers to all recent organic substances that arise from or are produced by plants or animals. As the German Biomass Ordinance (BiomasseV 2001) regulates which substances are considered biomass within the framework of the German Renewable Energy Sources Act (EEG), the legal definition does not include all substances covered in the general definition.
Bitumen	According to DIN EN 12597, bitumen is a virtually non-volatile, sticky and sealing petroleum-derived product that is extremely viscous or almost solid at ambient temperature – making it very suitable for waterproofing. The word 'bitumen' is Latin for 'earth pitch'.
Carbon capture	Carbon capture is a collective term for a variety of technologies used to filter carbon dioxide out of exhaust gases or the air itself and store or reuse it – with the aim of reducing CO ₂ emissions in the atmosphere.
Chemicals	Chemicals are chemical compounds produced in a laboratory or an industrial process, including both pure substances and mixtures. In this report, the term is used exclusively for substances that are also involved in chemical reactions.
Crude oil	Crude oil is a fossil energy carrier consisting primarily of hydrocarbons and containing smaller amounts of sulphur, nitrogen and oxygen. It is formed under high pressure and high temperature through the transformation of organic matter.
Diesel fuel (diesel)	Diesel is a middle distillate and is a predominantly mineral fuel. The refined gas oil consists mainly of various hydrocarbons from crude oil, which are isolated by distillation from crude. Through blending, the gas oil is adjusted to the parameters required by the corresponding fuel standard. In addition to special additives, biofuels such as biodiesel are also admixed.
Diversity Charter	Founded in 2006 as an employer initiative, the German Diversity Charter (Charta der Vielfalt) advocates for an appreciative and prejudice-free working environment. Since 2010, the non-profit association Charta der Vielfalt e. V. has been the sponsor. Its goal is to promote diversity in the world of work. Around 4,000 companies and institutions with more than 13 million employees have already signed the Charter as a voluntary commitment.



Term	Explanation
Downstream	The term 'downstream' encompasses all areas of activity and work steps in the petroleum products business that take place following crude oil extraction (upstream). The downstream sector includes transport and storage, processing and the distribution of petroleum products to consumer markets.
Drop-in fuels	Fuels that can be used as alternatives to fossil fuels in currently common vehicles with internal combustion engines or in existing aircraft fleets to reduce emissions. They require no or only minor technical modifications to vehicles and infrastructure.
E-fuels	The term 'e-fuels' (electric fuels) covers all fuels produced from electricity using power-to-liquid processes, mostly with the aid of water and CO ₂ . E-fuels are a category of synthetic fuels.
Emissions trading system (EU ETS)	The EU-wide emissions trading system EU ETS is a climate protection instrument that stipulates how much CO ₂ companies are allowed to emit in total. Every emitter is obliged to compensate for this specified emission amount using greenhouse gas emission credits, unless the emission reduction targets are otherwise met through decarbonisation of their business model.
Fossil fuels	Fossil fuels encompass all energy sources obtained from finite, naturally occurring resources. Underground deposits of coal, natural gas and crude oil were formed over millions of years as plant and animal biomass were exposed to high pressure and high temperature.
Fuels (heating/electricity)	In the heat and electricity generation sectors, the term 'fuel' refers to a liquid, solid or gaseous product used to generate heat or electricity. For the mobility and transport sectors, the substances used are chemically virtually identical (e.g. diesel fuel/heating oil or gasoline/LPG) but are used to generate motion.
Fuels (mobility/transport)	For the mobility and transport sectors, the term 'fuel' refers to a chemical substance whose energy content is made usable for power generation or propulsion in technical systems, usually through combustion or other forms of energy conversion. A distinction is made between three types of fuel here: <ul style="list-style-type: none"> • Solid fuels (e.g. coal, biomass) • Liquid fuels (e.g. gasoline/petrol, diesel fuel, biodiesel/FAME, SynFuels/e-fuels, PtL fuels, SAF) • Gaseous fuels (e.g. natural gas, CNG, biogas/bio-CNG, [green] ammonia, [green] hydrogen [H₂])
Gases	'Gases' is the collective term for substances in a gaseous state. In this state, the molecules can move freely in space at a large distance from one another and fill it evenly.
Gasoline (petrol)	Gasoline (or petrol), formerly carburettor fuels, are fuels for spark-ignition engines in vehicles and aircraft. They consist mainly of hydrocarbons obtained from crude oil by distillation. The refined naphtha is tailored to the required parameters through blending and the use of additives as well as adding ethanol/bioethanol. The fuel is marketed, among other things, as E5 or E10, depending on the ethanol content.
Geothermal energy	Geothermal energy is a sustainable form of energy generation. It involves using the subterranean heat of the upper layers of the earth for heating, cooling and electricity generation.
German Institute for Standardization (DIN)	The German Institute for Standardization (Deutsches Institut für Normung e. V. – DIN) is the national standards organisation of Germany. It develops and publishes standards that ensure the quality, safety and compatibility of products, services and processes. DIN also represents Germany in European and international standards bodies.
Greenhouse gases	Greenhouse gases (GHG) contribute to the greenhouse effect by absorbing part of the infrared heat radiation reflected by the earth. As a result, the trace gases carbon dioxide (CO ₂), methane (CH ₄) and nitrous oxide (N ₂ O) as well as fluorinated greenhouse gases (F-gases) warm the earth to a considerable extent.

Term	Explanation
Health, safety, security & environment (HSSE)	HSSE stands for health, safety, security & environment and refers to the processes and measures in companies aimed at ensuring health, occupational safety, security and environmental protection in the working conditions.
Heating oil	Heating oil is a mainly petroleum-based fuel for use in furnaces, central heating systems and industrial firing plants. Primarily two different types of heating oil are available: extra light heating oil (HEL) and heavy fuel oil (HFO). In the HEL segment, heating oil with a defined biogenic content is also offered: bio heating oil (HEL A Bio).
Hydrotreated vegetable oils (HVO)	Hydrotreated vegetable oils are biofuels produced from oils and fats. Compared to other biofuels, HVO is a hydrocarbon with a chemical composition almost identical to that of diesel fuels.
Key supplier	Supplier with an order volume exceeding 20,000 euros.
Kyoto Protocol	The Kyoto Protocol was adopted by the United Nations in 1997 and entered into force in 2005. As the first binding treaty under international law aimed at curbing climate change, all participating states made a commitment to reduce their emission of climate-damaging gases. The Kyoto Protocol was superseded by the Paris Agreement in 2016.
Liquefied petroleum gas (LPG)	LPG or liquefied petroleum gas generally refers to gases that remain liquid at room temperature under comparatively low pressure, such as propane, butane and their mixtures. In natural gas and crude oil extraction, LPG occurs as 'wet gas' in the drilling process and is burned (flared) directly on site because processing is uneconomical. Furthermore, LPG is also a by-product of crude oil refining.
Lubricants	Lubricants are a mixture of base oils and, depending on the intended use, selected additives. The proportion of base oils in the finished product is usually between 70% and 95%. They are used in particular in the automotive sector (esp. engine oils, gear oils) and in industry (gear oils, hydraulic oils, frame and slideway oils, saw chain oils, compressor oils, circulation oils, thermal oils, turbine oils, greases, hardening oils, heat treatment oils and many more).
Marine fuels	Marine fuels are also referred to as shipping fuels (cf. standard DIN ISO 8217) or bunker fuels. They are divided into two classes: heavy fuel oil (HFO) and distillates.
Methanol	Methanol is a colourless, flammable alcohol synthesised from hydrogen and CO ₂ . It is comparatively easy to transport and store and can be used very flexibly as a fuel, both in adapted internal combustion engines and in fuel cells.
Naphtha	The term 'naphtha' comes from Greek and has its origin in the Persian word 'naft' meaning 'crude oil'. Naphtha is untreated petroleum distillate from the refining of crude oil or natural gas and has approximately the boiling range of gasoline.
Natural gas	Natural gas is a fossil energy carrier. This combustible gas consists largely of highly flammable methane (CH ₄); it also contains nitrogen (N ₂) and, to a small extent, other hydrocarbons such as ethane, propane and butane, as well as traces of helium and in some cases hydrogen sulphide.
Net-zero emissions	Net-zero emissions means that companies or countries emit no more greenhouse gases than they simultaneously remove from the atmosphere through reduction measures.
Nitrogen oxide	Nitrogen oxides (NO _x) are formed during combustion processes in plants and engines and contribute significantly to air pollution, for instance in the form of smog and acid rain.
Petroleum products	Petroleum products are liquid distillation products obtained from mineral raw materials such as crude oil and coal. They consist of hydrocarbons and also contain alkenes (also called olefins) and fluctuating small amounts of sulphur- and nitrogen-containing compounds as well as organic compounds.
Power-to-liquid (PtL)	Power-to-liquid (PtL) processes produce liquid fuels using electricity. The term PtL thus covers all liquid e-fuels synthesised on the basis of hydrogen.

Term	Explanation
Power-to-X storage systems (PtX)	Power-to-X refers to technologies that convert electricity from renewable sources into other forms of energy carriers or raw materials (the 'X'), such as hydrogen, synthetic fuels or chemicals.
Renewable energy	Renewable energy comprises all forms of energy generated from inexhaustible energy sources. These sources include the sun, wind, geothermal heat, water and wood. Tidal power, ocean currents and the thermal gradient of the oceans also offer potential for generating renewable energy.
Safety data sheet	The safety data sheet is an important instrument for communicating safety-relevant information about hazardous substances and mixtures (e.g. fossil energy carriers) within the supply chain. It contains details on the supplier, product identity and composition, hazards, safe handling as well as prevention and emergency measures and serves to protect health and the environment.
Synthetic fuels	Synthetic fuels – also referred to as SynFuels – exhibit virtually identical chemical properties to fossil fuels but are produced from electricity using the PtL process. If the electricity used comes from renewable sources, they are referred to as e-fuels.
Tank terminal	Tank terminals are used for the storage and handling of petroleum products, chemicals, gases, biofuels, synthetic fuels and other liquids – i.e. liquid or gaseous substances. Tank terminals comprise several individual – usually above-ground – tanks.
Upstream	The term 'upstream' refers in the mineral oil industry to all steps leading up to the refinery: from the geological exploration of crude oil deposits and the transport of the raw material to the earth's surface to its provision in purified form. The transition from upstream to downstream occurs at the loading of the raw material into a means of transport that brings the crude oil to its further processing sites.
Well-to-tank (WTT)	The term 'well-to-tank' describes the analysis of all energy expenditures and emissions arising throughout a process, from the extraction of primary energy to the provision of the fuel in the vehicle tank. It is used, for example, to compare the efficiency or the costs per energy unit of different fuels.

Appendix

→ GRI content index

MB Energy Holding GmbH & Co. KG is reporting the data and information presented in this GRI content index for the period 1 January to 31 December 2025 with reference to the GRI Standards.

GRI disclosure	Location in the sustainability report (pg. no.)
GRI 1 applied: GRI 1: Foundation 2021	
GRI 2: General Disclosures 2021	
2-1 Organizational details	6, 10, 12
2-2 Entities included in the organization's sustainability reporting	5
2-3 Reporting period, frequency and contact point	5
2-4 Restatements of information	5
2-5 External assurance	n/a ⁸⁾
2-6 Activities, value chain and other business relationships	10, 12
2-7 Employees	10, 67, 68
2-8 Workers who are not employees	69
2-9 Governance structure and composition	6
2-11 Chair of the highest governance body	6
2-12 Role of the highest governance body in overseeing the management of impacts	6, 9
2-13 Delegation of responsibility for managing impacts	6, 9
2-14 Role of the highest governance body in sustainability reporting	6
2-16 Communication of critical concerns	55
2-19 Remuneration policies	9
2-20 Process to determine remuneration	6
2-22 Statement on sustainable development strategy	3
2-23 Policy commitments	49, 74, 77, 81
2-24 Embedding policy commitments	81, 82, 83, 84, 85
2-25 Processes to remediate negative impacts	49, 57, 75, 78, 83
2-26 Mechanisms for seeking advice and raising concerns	57, 75, 78, 83
2-27 Compliance with laws and regulations	86
2-28 Membership associations	15
2-29 Approach to stakeholder engagement	15
2-30 Collective bargaining agreements	71
GRI 3: Material topics 2021	
3-1 Process to determine material topics	16
3-2 List of material topics	15, 25, 37, 39, 44, 48, 73, 76, 80
3-3 Management of material topics	25, 37, 44, 48, 73, 76, 80
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	10
GRI 205: Anti-Corruption 2016	
205-1 Operations assessed for risks related to corruption	83
205-2 Communication and training about anti-corruption policies and procedures	85
205-3 Confirmed incidents of corruption and actions taken	86
GRI 206: Anti-Competitive Behavior 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	86

⁸⁾ No separate external audit of the sustainability report was carried out.



GRI disclosure	Location in the sustainability report (pg. no.)
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	32
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	33
305-2 Energy indirect (Scope 2) GHG emissions	33
305-3 Other indirect (Scope 3) GHG emissions	33
305-5 Reduction of GHG emissions	33
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	44
306-3 Waste generated	46
306-4 Waste diverted from disposal	46
306-5 Waste directed to disposal	46
GRI 306: Effluents and Waste 2016	
306-3 Significant spills	41
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	68, 71
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	66
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	54
403-2 Hazard identification, risk assessment, and incident investigation	59
403-3 Occupational health services	54
403-4 Worker participation, consultation, and communication on occupational health and safety	56, 60
403-5 Worker training on occupational health and safety	60
403-6 Promotion of worker health	61, 65
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	53
403-8 Workers covered by an occupational health and safety management system	69
403-9 Work-related injuries	69, 72
403-10 Work-related ill health	69
GRI 404: Training and Education 2016	
404-2 Programs for upgrading employee skills and transition assistance programs	63
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	6, 71
GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	70
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	72
414-2 Negative social impacts in the supply chain and actions taken	72



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