

Our responsibility. Your city.



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The Wiener Stadtwerke Group is currently making the transition from GRI reporting to the new ESRS standards. Changing the system brings with it significant methodological and structural changes. Wiener Stadtwerke is not required to submit a full, audited report in accordance with ESRS for the 2027 financial year until 2028. This report for the 2025 financial year has been prepared on a voluntary basis and is therefore unaudited. Its structure and content are largely based on ESRS guidelines.

Foreword by the Management Board

Dear stakeholders,

Wiener Stadtwerke is responsible for the city's vital infrastructure. As a key player in the energy, mobility and infrastructure revolution, we are actively involved in forging a climate-neutral and liveable future for Vienna. To this end, we balance environmental and social responsibility with our commitment to operate in an economically sustainable manner. After all, it is only a financially strong group that can make long-term investments in security of supply, climate change mitigation, innovation and reliable public services.

The 2025 Sustainability Statement marks an important milestone for Wiener Stadtwerke. For the first time, we are providing comprehensive reporting in accordance with the European Sustainability Reporting Standards (ESRS). Following the transition year of 2024, during which we developed the foundations for the new reporting framework and embedded it within our organisational structure, we are now creating greater transparency, comparability and reliability in our sustainability reporting.

Our reporting is based on the Group-wide double materiality assessment. This highlights the areas in which our actions have a significant impact on the environment and society,



and where potential risks and opportunities exist for our Group. We do not see sustainability as a mere add-on, but as an integral part of responsible corporate governance. We are therefore continuously refining our structures, processes and areas of responsibility to embed environmental, social and governance matters more deeply into our management and decision-making processes.

Our aim is to combine sustainability with economic efficiency. This is reflected in our strategic priority areas: the expansion of renewable energy, investment in high-performance grids and infrastructure that are fit for the future, the continued decarbonisation of energy and mobility solutions, and governance that is geared towards resilience, transparency and long-term value creation. All the while, we keep an eye on affordability and supply security for the people of the Vienna metropolitan region. This is precisely what we understand by responsible business conduct.

We have a clear goal: we want to achieve climate neutrality across the Group by 2040, whilst ensuring the provision of safe, affordable and sustainable public services. This requires investment, innovation and clear priorities. It also requires open dialogue with our stakeholders and a willingness to openly discuss both our progress and the challenges we face.

This sustainability statement sets out where we now stand, what we have already achieved, and the areas we need to keep working on. We, the Management Board, see it as our responsibility to anchor sustainability as a key benchmark in Wiener Stadtwerke's strategic development, thereby creating long-term value for the environment and society, and for our company.

With kind regards,



Peter Weinelt
Chief Executive Officer



Monika Unterholzner
Deputy Chief Executive Officer



Roman Fuchs
Deputy Chief Executive Officer

1. General disclosures

1.1. ESRS 2: General disclosures

1.1.1. Basis for preparation

Disclosure Requirement BP-1 – General basis for preparation of the sustainability statements

The report presented here constitutes the consolidated sustainability statement of Wiener Stadtwerke based on the European Sustainability Reporting Standards (ESRS), in accordance with the EU Delegated Act (EU) 2023/2772 dated 31 July 2023. The report contains the material impacts, risks and opportunities in connection with the material topics identified in the double materiality assessment (DMA). This report comprises the 2025 financial year (1 January to 31 December). This sustainability statement is a voluntary report; legally mandated external assurance was therefore not carried out.

The reporting comprises WIENER STADTWERKE GmbH and its fully consolidated subsidiaries, with the exceptions listed below. The scope of consolidation for the sustainability statement comprises the following companies:

- WIENER STADTWERKE GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- WIEN ENERGIE GmbH, Thomas-Klestil-Platz 14, 1030 Vienna
- WIENER NETZE GmbH, Erdbergstraße 236, 1110 Vienna
- WIENER LINIEN GmbH, Erdbergstraße 202, 1030 Vienna
- WIENER LINIEN GmbH & Co KG, Erdbergstraße 202, 1030 Vienna
- WIENER LINIEN Verkehrsprojekte GmbH, Erdbergstraße 202, 1030 Vienna
- WIENER LINIEN Direktionsgebäude GmbH, Erdbergstraße 202, 1030 Vienna
- FRIEDHÖFE WIEN GmbH, Simmeringer Hauptstraße 339, 1110 Vienna
- B&F Wien - Bestattung und Friedhöfe GmbH, Simmeringer Hauptstraße 339, 1110 Vienna
- BFW Gebäudeerrichtungs- und Vermietungs GmbH, Simmeringer Hauptstraße 339, 1110 Vienna
- BFW Gebäudeerrichtungs- und Vermietungs GmbH & Co KG, Simmeringer Hauptstraße 339, 1110 Vienna
- BESTATTUNG WIEN GmbH, Simmeringer Hauptstraße 339, 1110 Vienna
- WIENER LOKALBAHNEN GmbH, Purkytgasse 1b, 1230 Vienna
- Wiener Lokalbahnen Verkehrsdienste GmbH, 7. Haidequauerstraße 6, 1110 Vienna
- WIPARK Garagen GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- WienIT GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- Wiener Energiespeicher GmbH, Erdbergstraße 236, 1110 Vienna
- Wien Energie TownTown GmbH, Thomas-Klestil-Platz 14, 1030 Vienna
- Wien Energie TownTown GmbH & Co Energy Tower KG, Thomas-Klestil-Platz 14, 1030 Vienna
- WSTW TownTown GmbH & Co Residenz KG, Thomas-Klestil-Platz 14, 1030 Vienna
- Wiener Stadtwerke Vermögensverwaltung GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- Wiener Stadtwerke Finanzierungs-Services GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- Beteiligungsmanagement IWS Verwaltungs GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- Wiener Wasserstoff GmbH, Erdbergstraße 236, 1110 Vienna
- Wiener Stadtwerke Vermögensverwaltung Gamma GmbH, Thomas-Klestil-Platz 13, 1030 Vienna
- immOH! Energie und Gebäudemanagement GmbH, Spittelauer Lände 45, 1090 Vienna
- HC immOH! Infrastruktur Services GmbH, Spittelauer Lände 45, 1090 Vienna

The following company was only included in the ESRS E1 and ESRS S1 standards: CER Cargo Traction GmbH (formerly: Wiener Lokalbahnen Cargo GmbH). All shares in Wiener Lokalbahnen Cargo GmbH were sold in the reporting year; it was therefore only possible to include the above data in the report.

The special funds included in the consolidated financial statements of Wiener Stadtwerke in accordance with

IFRS 10, which are held as a long-term investment, are only covered in standard ESRS E1-6.

Wiener Stadtwerke Kundenservice GmbH was established by WIENER STADTWERKE GmbH as the company's sole shareholder in December 2025. No sustainability information is therefore yet available for the reporting year.

In 2025, WIEN ENERGIE GmbH acquired 100% of the shares in ImWind Beteiligungs GmbH, including the associated sub-group. It was not possible to collect sustainability data for these companies in the reporting year.

Deviations from the scope of the report may occur in individual parts of this report due to the disclosures required. The companies included are specifically referred to in the corresponding sections.

Wiener Stadtwerke is committed to transparency in its work on innovation and strategy, and with regard to its intellectual property. However, the Group reserves the right not to publish sensitive company data or research results that could affect competitiveness or pose a security risk.

Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances

The time horizons in accordance with ESRS 1 section 6.4 are applied for this report. The short-term time horizon is up to one year and corresponds to the reporting period. The medium-term time horizon is from one to five years and the long-term time horizon is more than five years.

Where figures are reported with estimated information on upstream and downstream value chains, this is explicitly noted. Estimates are only carried out if more specific information or factors are not available. Wiener Stadtwerke continually improves the availability of relevant information.

At present, no valid information can be presented for some data points. These will be presented at the latest when reporting becomes mandatory from the 2027 financial year.

The introduction of reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) has resulted in significant changes to the methodology for recording sustainability metrics. Like-for-like figures or differences to previous-year figures are not yet presented. Previous Wiener Stadtwerke sustainability reports can be found at <https://www.wienerstadtwerke.at/berichte>.

No additional sustainability reporting standards or frameworks were used in Wiener Stadtwerke's reporting. The GRI reporting standard, in use until 2023, is no longer in use.

AI was used to formulate individual sections of text.

1.1.2. Governance

Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies

Wiener Stadtwerke had the following three executive officers during the reporting period:

- Peter Weinelt, Chief Executive Officer
- Monika Unterholzner, Deputy Chief Executive Officer
- Roman Fuchs, Deputy Chief Executive Officer

The executive officers are appointed by the owner.

The following individuals are owner representatives and experts in various areas of industry or sectors.

Table 1: Owner representatives

Name / Function	Initially appointed	Current appointment period
Dietmar Griebler, MBA – Chair	25 February 2014	30 April 2025 until the 2029 OGA
Christoph Maschek – First Deputy Chair until 6 March 2025 and from 27 June 2025	1 August 2022	17 June 2025 until the 2029 OGA
Andrea Faast – Second Deputy Chair until 30 April 2025	16 April 2015	Stepped down on 30 April 2025
Karin Rest, EMBA – First Deputy Chair from 30 April 2025 to 27 June 2025 – Second Deputy Chair from 27 June 2025	16 April 2015	30 April 2025 until the 2029 OGA
Elfriede Baumann – Member	1 January 2020	Stepped down on 30 April 2025
Jutta Löffler – Member	19 March 2021	Stepped down on 17 June 2025
Thomas Ritt – Member	19 June 2020	Stepped down on 30 April 2025
Dr Andreas Staribacher, MBA – Member	21 October 2016	30 April 2025 until the 2029 OGA
Brigitte Bach, MSc – Member	30 April 2025	30 April 2025 until the 2029 OGA
Gregor Deix – Member	30 April 2025	30 April 2025 until the 2029 OGA
Silvia Hruška-Frank – Member	30 April 2025	30 April 2025 until the 2029 OGA
Andrea Paukovits – Member	17 June 2025	17 June 2025 until the 2029 OGA
Andreas Bauer – Employee Representative	20 April 2018	ongoing
Michael Dedic – Employee Representative	6 July 2020	ongoing
Alexander Hauser – Employee Representative	2 June 2021	ongoing
Michael Sprengnagl – Employee Representative	8 May 2018	ongoing

The works council and employee representatives are elected by employees to ensure that the interests and perspectives of the workforce are represented in decision-making processes. Employee interests are represented in the Supervisory Board via the deployment of works council members as employee representatives. In the 2025 financial year, the following works council members were represented on the Supervisory Board:

- Andreas Bauer, WIENER NETZE GmbH
- Michael Dedic, WIENER LINIEN GmbH & Co KG
- Alexander Hauser, WIEN ENERGIE GmbH
- Michael Sprengnagl, WIENER STADTWERKE GmbH

Executives

Peter Weinelt has over 30 years of experience in the energy sector. He has held various management positions at Wienstrom and WIENER NETZE GmbH and has been the Chief Executive Officer of WIENER STADTWERKE GmbH since 2024. He is responsible for the areas of energy, energy

grids, human resources, European affairs and corporate communications.

Monika Unterholzner has wide-ranging experience in the areas of mobility and logistics. She was CEO of WIENER LOKALBAHNEN GmbH and most recently directed WIPARK Garagen GmbH. She has been Deputy CEO of WIENER STADTWERKE GmbH since 2024 and oversees mobility, funeral services, cemeteries, IT, innovation and security.

Roman Fuchs has been Deputy CEO of WIENER STADTWERKE GmbH since 2024 and oversees finance, real estate and legal affairs. He has comprehensive experience in finance and is the former chief executive of WIPARK Garagen GmbH. He also has international experience in the area of corporate financial advisory.

The Management Board of WIENER STADTWERKE GmbH is represented in the following supervisory boards:

Table 2: Management Board of WIENER STADTWERKE GmbH

Name	Function
Peter Weinelt	<ul style="list-style-type: none"> • Supervisory Board Member of Burgenland Holding Aktiengesellschaft (until 13 March 2026) • Supervisory Board Member of EVN AG • Supervisory Board Member of VERBUND AG
Monika Unterholzner	<ul style="list-style-type: none"> • Supervisory Board Member of Innsbrucker Verkehrsbetriebe und Stubaitalbahnhof GmbH • Supervisory Board Member of Wien Holding GmbH • Supervisory Board Member of Wiener Rotes Kreuz Einsatz GmbH (until 26 March 2026)
Roman Fuchs	–

Capital representatives

Dietmar Griebler has been Municipal Director of the City of Vienna since 2022 and has comprehensive experience in administration and finance. He was previously the financial director of the City of Vienna.

Christoph Maschek is the financial director of Vienna and has broad experience in financial management.

Karin Rest is a lawyer and has comprehensive experience in corporate law and constitutional law.

Andreas Staribacher is an auditor at PKF Revisionstreuhand Wirtschaftsprüfungsgesellschaft m.b.H. and has comprehensive experience with auditing and finance.

Brigitte Bach is the managing director and speaker of the managing board of the Austrian Institute of Technology. She

holds a degree in physics and has comprehensive experience in energy and research.

Gregor Deix is the director of the Vienna Chamber of Commerce. He was previously the director of the Vienna Economic Agency.

Silvia Hruška-Frank is the director of AK Wien and the Federal Working Chamber. She is a lawyer and an expert in social policy.

Andrea Paukovits is the director of the office of the working group for urban development, mobility and municipal utilities in Vienna. She has many years of experience in international environmental protection.

Geographic experience: All members have experience in the metropolitan region of Vienna.

The Management Board comprises two male members and one female member. This corresponds to a 33.33% share of women in executive management.

Age structure of the Management Board (as at 31 Dec. 2025)

< 30 years of age:	0 people
30–49 years of age:	0 people
> 50 years of age:	3 people

The Supervisory Board of WIENER STADTWERKE GmbH comprised twelve members in the reporting year. Eight members are male, four members are female. This corresponds to a 33.33% share of women on the Supervisory Board.

Four members of the Supervisory Board are works council members or employee representatives.

Age structure of the Supervisory Board (as at 31 Dec. 2025)

< 30 years of age:	0 people
30–49 years of age:	3 people
> 50 years of age:	9 people

The balanced composition of the Supervisory Board is supported by consideration for diversity aspects and the pursuit of gender equality. When selecting capital representatives, the goal is to achieve a 50/50 gender balance. The City of Vienna and WIENER STADTWERKE GmbH do not influence aspects of gender equality in the deployment of employee representatives. For further details, please refer to the skills profile of the Supervisory Board of WIENER STADTWERKE GmbH, which can be found on the Wiener Stadtwerke website at <https://www.wienerstadtwerke.at/aufsichtsrat>.

The members are deployed by the owner and monitor the Management Board without instruction in order to act in the best interest of the company. The same applies to the Management Board. This independence and freedom from instruction are anchored in the legislation and ensure objective and responsible governance.

In the 2025 reporting period, there was no specially appointed Supervisory Board member who was responsible for monitoring the impacts, opportunities and risks in connection with the double materiality assessment.

The Management Board and Supervisory Board bear the overall responsibility for the Environment, Social, Governance (ESG) agenda of Wiener Stadtwerke together. Both boards ensure that sustainability matters are considered adequately in the management of the company and thus fulfil their responsibilities in accordance with ESRS GOV-1 and GOV-2.

All members of the Supervisory Board received comprehensive upskilling in the 2025 reporting year through an external consulting company, which comprised all relevant matters of the corporate sustainability of Wiener Stadtwerke as well as current regulatory matters. Where needed, the Supervisory Board can call upon additional sustainability experts to clarify specific matters.

The Supervisory Board comprises experts from various fields. This diversity of knowledge allows the Supervisory Board to make well-founded decisions and to monitor the governance effectively.

The Management Board members of WIENER STADTWERKE GmbH have in-depth knowledge in their areas of responsibility. This knowledge is the foundation for well-founded operational decisions.

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

At present, the Supervisory Board and Management Board of WIENER STADTWERKE GmbH are regularly informed on relevant Group risks as part of the quarterly reporting. This reporting also contains risks related to aspects of ESRS. There was no due diligence process specifically focussed on the impacts, risks and opportunities (IRO) during the reporting period. Additionally, no sustainability-based IROs, strategies, derived action plans, objectives or measures were presented to the Supervisory Board in the reporting period. A due diligence process is to be drafted for these specific requirements.

Disclosure Requirement GOV-3 – Integration of sustainability-related performance in incentive schemes

The independent members of the Supervisory Board of WIENER STADTWERKE GmbH received fixed remuneration for their supervisory activities. This is not connected to any variable performance components or sustainability-related objective achievements. Employee representatives on the Supervisory Board do not receive separate remuneration for their activity and are therefore not subject to any incentive systems connected to sustainability.

For the Management Board, annual goals for variable remuneration components are defined as part of target setting with the owner. These targets also comprise sustainability matters, especially with regard to strategic corporate objectives.

The members of the management team as well as additional leadership levels receive remuneration with fixed and variable components. The variable performance remuneration is based on targets that are defined in collaboration with the owner and are derived from the top goals of the Group strategy. From the 2026 business year, sustainability-related performance indicators are integrated into the variable remuneration of the first management level of Wiener Stadtwerke. The Management by objectives (MBO) agreements from now on comprise numerous target components, one of which specifically addresses the reduction of carbon emissions (see E1). Incorporating sustainability targets into variable remuneration creates a financial incentive for greater sustainability.

Disclosure Requirement GOV-4 – Statement on due diligence

The Group-wide sustainability due diligence comprises human rights, the environment and other social topics in the undertaking's own operations and along the value chain. The results are included in the management of IROs and are drawn on to develop strategies, actions and objectives.

The disclosures on business conduct and human rights is largely bound to the human rights guideline with its due diligence process as well as the Code of Conduct with regulations on anti-corruption, whistleblowing, competition, purchasing, lobby and insider trading law. These guidelines form the Group-wide minimum standards for fulfilling the ESRS requirements for governance and social standards as well as the minimum social safeguards of the EU Taxonomy. Additionally, the tender regulations for sustainable procurement lay out the requirements for sustainable, fair and non-discriminatory procurement and ensure that the corresponding stipulations are obligatory right from the tender and contract processes.

Ensuring and disclosing corporate due diligence follows a defined process that is managed centrally and implemented across departments. The human rights due diligence process is considered part of the centrally managed process for carrying out the materiality assessment and utilises the methods of the risk management system. This comprises the structured identification, analysis and evaluation of potential and actual negative impacts that are potentially relevant to human rights, the prioritisation of material matters as well as the definition and implementation of suitable mitigation actions. A variety of internal and external information sources are drawn on for this (such as information from stakeholder involvement or the whistleblower platform). Coordination, documentation and reporting are within the remit of the CFO. The methodological foundations and process details are defined in the "Risk management & risk controlling" handbook in accordance with the risk management Group guideline.

The normative foundation for the due diligence process is the Group-wide human rights guideline, which defines the binding expectations for internal processes as well as for suppliers and business partners. It enshrines upholding human rights in line with international standards – especially the UN Guiding Principles on Business and Human Rights, the OECD Guidelines, ILO core conventions and the International Bill of Human Rights – and specifies central guiding criteria such as non-discrimination, freedom of association and collective bargaining, bans on child and forced labour, health and safety, fair wages and working time as well as privacy. The guideline addresses workers, the supply chain and customers.

For the supply chain, suppliers must uphold at least the same human rights and social standards as Wiener Stadtwerke. In the case of violations – following legal review – corrective actions are defined, through to termination of the business relationship. In procurement practices, objective criteria, non-discrimination, health and safety, fair wages and working time regulations must be upheld.

A fully operationalised due diligence process in accordance with ESRS GOV-4 is still in development and will be gradually expanded to fully comply with regulatory requirements in future.

Table 3: Handling due diligence in sustainability

Core elements of due diligence	Location 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-3
b) Inclusion of the affected interest groups in all significant steps of due diligence	ESRS 2 SBM-2 ESRS 2 IRO-1
c) Identification and evaluation of sustainable impacts	ESRS 2 IRO-1 ESRS 2 SBM-3
d) Actions for managing negative impacts	The actions are addressed in the topic-specific standards E1–E5, S1–S4 and G1.
e) Tracking the effectiveness of these efforts and communication	Tracking effectiveness and communication are addressed in the topic-specific standards E1–E5, S1–S4 and G1.

Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting

The reporting process for sustainability reporting is shown in the process map of Wiener Stadtwerke. As part of the continual improvement process, this presentation is continually adapted to reflect the latest developments.

To preserve quality and ensure the correctness of data, the report presented here was double-checked by at least two separate people in its creation. It was additionally reviewed by the responsible experts.

The internal control system (ICS) of Wiener Stadtwerke defines how risks and controls are systematically recorded, managed and checked for effectiveness. It is oriented along the principles of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) frameworks and ensures that business activities, accounting and compliance work reliably and properly. The ICS supports early recognition of potential risks and deviations in business processes. The Internal Audit department regularly assesses the effectiveness and correctness of the processes and supports their continued development with independent audit and advising services.

1.1.3 Strategy

Disclosure Requirement SBM-1 – Market position, strategy, business model and value chain

Wiener Stadtwerke is an infrastructure services provider in Vienna and the surrounding area. Its business operations cover the divisions of Energy, Energy Grids, Transport, Property Management, Funeral Services and Cemeteries, and Car Parks. The Energy and Energy Grids divisions are made up of Generation, Distribution and Grid Operation departments which ensure reliable electricity, gas and district heating and cooling supplies. Wiener Stadtwerke services also include public transport (WIENER LINIEN GmbH & Co KG and WIENER LOKALBAHNEN GmbH), funeral and cemetery management, and car park services (WIPARK Garagen GmbH).

The consistent management of Wiener Stadtwerke as well as the administration of investments are the task of WIENER STADTWERKE GmbH. WIENER STADTWERKE GmbH acts as the operational management holding company for the whole group.

WIENER STADTWERKE GmbH serves as the parentheses that hold the companies and investments in the various business areas together. It represents the company group in dealings with various institutions and organisations. It gives greater weight to shared interests and utilises synergies for the Group.

Wiener Stadtwerke is active in the following areas:

Energy

As Austria's largest regional energy supplier, WIEN ENERGIE GmbH supplies some two million people and around 230,000 commercial buildings and industrial plants in and around Vienna with electricity, natural gas, district heating, cooling, and innovative energy services. WIEN ENERGIE GmbH generates electricity and heat from renewable energy sources, such as solar power, wind power, hydro-power and biomass, from energy-from-waste plants, and high-efficiency combined heat and power (CHP) plants. WIEN ENERGIE GmbH is also active in the telecommunications and electromobility sector, and provides other energy and infrastructure-related services. WIEN ENERGIE GmbH is wholly owned by WIENER STADTWERKE GmbH. At Wiener Stadtwerke, we actively contribute to shaping the sustainable future of energy through innovation and research. With the acquisition of the company ImWind, WIEN ENERGIE GmbH achieved a milestone in its corporate history. The massive expansion of the renewable energy portfolio will further reduce reliance on gas.

Energy Grids

WIENER NETZE GmbH is Austria's largest combined system operator. Its grids connect over two million people in Vienna, parts of Lower Austria and Burgenland and supply them with heat, light and energy.

WIENER NETZE GmbH is responsible for grid strategy and grid planning, and builds, expands and operates Vienna's energy grids. It is also responsible for figures and data, takes care of integrated security management and is organising the transition to smart metering. As a company, WIENER NETZE GmbH offers a wide range of grid-specific services, including switchgear and transformer maintenance and conducting safety inspections of gas systems. In the event that the electricity, gas or district heating systems do experience disruption, round-the-clock teams are deployed immediately.

Transport

WIENER LINIEN GmbH & Co KG is Vienna's leading transport operator, and reports directly to the City of Vienna on public transport matters. Besides operating underground, tram and bus lines, it carries out a wide range of traffic management functions including service and interval scheduling, route and stop planning for all transport modes, sales and marketing, and operational control. In addition, it is responsible for providing the infrastructure and vehicle fleets required for services, and for maintaining all systems.

This remit enables the company to provide an integrated public transport network in Vienna, focusing in particular on ensuring the best possible levels of efficiency and leveraging of optimisation potential. At the same time, it is tasked with offering passengers good value for money whilst maintaining and enhancing service quality. In order to develop contemporary, urban mobility for customers as simply as possible, WIENER LINIEN GmbH & Co KG continues to provide information and coordination services in a wide range of areas and is responsible for planning and continuously expanding the public transport network. Major focus areas for the coming years are the construction of the U2xU5 intersection, the introduction of fully automated underground trains, expanding the tram network and decarbonising the bus fleet.

WIENER LINIEN GmbH & Co KG is driving the mobility revolution in the city tirelessly. Around 1.3 million people in the greater Vienna area are already regular public transport users. A mobility app (WienMobil) also offers customers a digital all-in-one mobility solution for urban public transport. In addition, WienMobil stations are gradually being put into operation. Not only do these mobility stations cover various sharing services (e.g. electric cars, electric bikes, cargo bikes), but there are also bicycle storage boxes and electric

charging points at WIENER LINIEN GmbH & Co KG stations and stops.

WIENER LOKALBAHNEN GmbH (WLB) operates the Badner Bahn regional train system between Vienna's State Opera House and Josefsplatz in Baden. This is an important connection for commuters and pupils in the southern environs of Vienna. Badner Bahn is integrated into the Verkehrsverbund Ostregion (Eastern Region Transport Association – VOR). The Wiener Lokalbahnen division also provides transport and private travel services for people with restricted mobility through the subsidiary Wiener Lokalbahnen Verkehrsdienste GmbH (WLV). In addition to school days out and regular trips run by the public sector, these services also cover recreational trips commissioned by customers themselves. Furthermore, WLV operates the on-call bus service Rufbus, as well as other bus routes, on behalf of WIENER LINIEN GmbH & Co KG and is constantly improving its range of services. In order to continuously expand its business areas and maximise potential, WLV also offers delivery and courier services with its minibuses and special fully electric delivery vehicles. In recent years, delivery services and on-demand passenger transport have been added to the core business area of travel services, and synergies within Wiener Stadtwerke have been harnessed.

Funeral Services and Cemeteries

BESTATTUNG WIEN GmbH is the largest funeral home in Austria – and in Europe. A traditional company, it has organised more than two million funerals and international repatriations since it was established, with funeral services ranging from intimate services among close family through to large state funerals. BESTATTUNG WIEN GmbH operates 23 funeral homes in Vienna. The company's specially trained staff provide thorough advice, and arrange customised funeral services in accordance with the wishes of the bereaved. The range of services offered by BESTATTUNG WIEN GmbH extends from the collection of the deceased, the comprehensive organisation of the funeral and holding the funeral service through to advice on funeral provision. It also offers special services including natural burials, memorial diamonds, traditional horse-drawn hearses, death masks, the lying in state of the deceased in a church and burials at sea.

FRIEDHÖFE WIEN GmbH's business activities are split into the four areas of cemeteries, cemetery gardening, the stonemasonry workshop at Vienna's Central Cemetery and the crematorium at the Feuerhalle Simmering cemetery. In the cemeteries division, grave usage rights are offered for various types of burial plots (coffin and urn plots). To enable us to keep in step with the trend of urn burial and natural burial, various common graves are also offered (tree plots, lawn plots, shrub plots, urn garden plots, forest burial, family and friendship trees, rainwater urns, and natural graves in

Vienna), as well as urn plots for joint human–animal burials. Our cemetery gardening services include grave maintenance, grave decoration and floristry products (flowers for funerals and special occasions). The stonemasonry workshop carries out extensive activities in connection with the construction and maintenance of grave plots. The crematorium performs cremations on behalf of funeral homes and hospitals, and as part of body donation programmes.

Property Management

With over 800 managed properties spanning 1.8 million square meters, immOH! Energie- und Gebäudemanagement GmbH is one of the largest facility management providers in Austria. The company covers the entire lifecycle of a property: from construction through to technical and infrastructure maintenance. As a full service provider, immOH! Energie - und Gebäudemanagement GmbH and HC immOH! Infrastruktur Services GmbH work closely together.

Car Parks

WIPARK Garagen GmbH is tasked with operating and managing multi-storey and open-air car parks of all kinds, as well as planning and running projects related to parking space management and the construction of multi-storey car parks. WIPARK Garagen GmbH does not maintain any branches other than the car park locations.

Revenue of the Wiener Stadtwerke Group in accordance with IFRS 15 is broken down according to the area defined in the financial report.

- Energy and Energy Grids: EUR 3,926.9m
- Transport: EUR 804.9m
- Funeral Services and Cemeteries: EUR 55.6m
- Car Parks: EUR 34.4m
- Property Management: EUR 39.3m
- Other: EUR 359.7m

Revenue (IFRS 15 and IFRS 16) of Wiener Stadtwerke came to EUR 5,272.3m in the reporting year.

Relevance of ESG in the Group strategy process (ESRS-SBM-1)

The Wiener Stadtwerke strategy serves as a long-term framework for orientation for the implementation of Vision 2040 and Mission 2040. It serves long-term, strategic goals (including metrics and target values) and prioritises strategic plans. Development is carried out in close collaboration between WIENER STADTWERKE GmbH and its Group companies.

The Group strategy process forms a central, strategic instrument for steering for all of Wiener Stadtwerke. It is focussed on the strategic orientation of the core business as well as

adjacent and new sectors. Additionally, select strategic focus area objectives of the chief offices in clearly defined strategic action areas are integrated into the process and regularly reported on. A dedicated strategic action area is in place with a focus on ecological sustainability and reducing GHG emissions. In addition to the Group strategy process, the topics of the Group management functions are structured into Group functional strategies and planned in the long term using strategic objectives and actions.

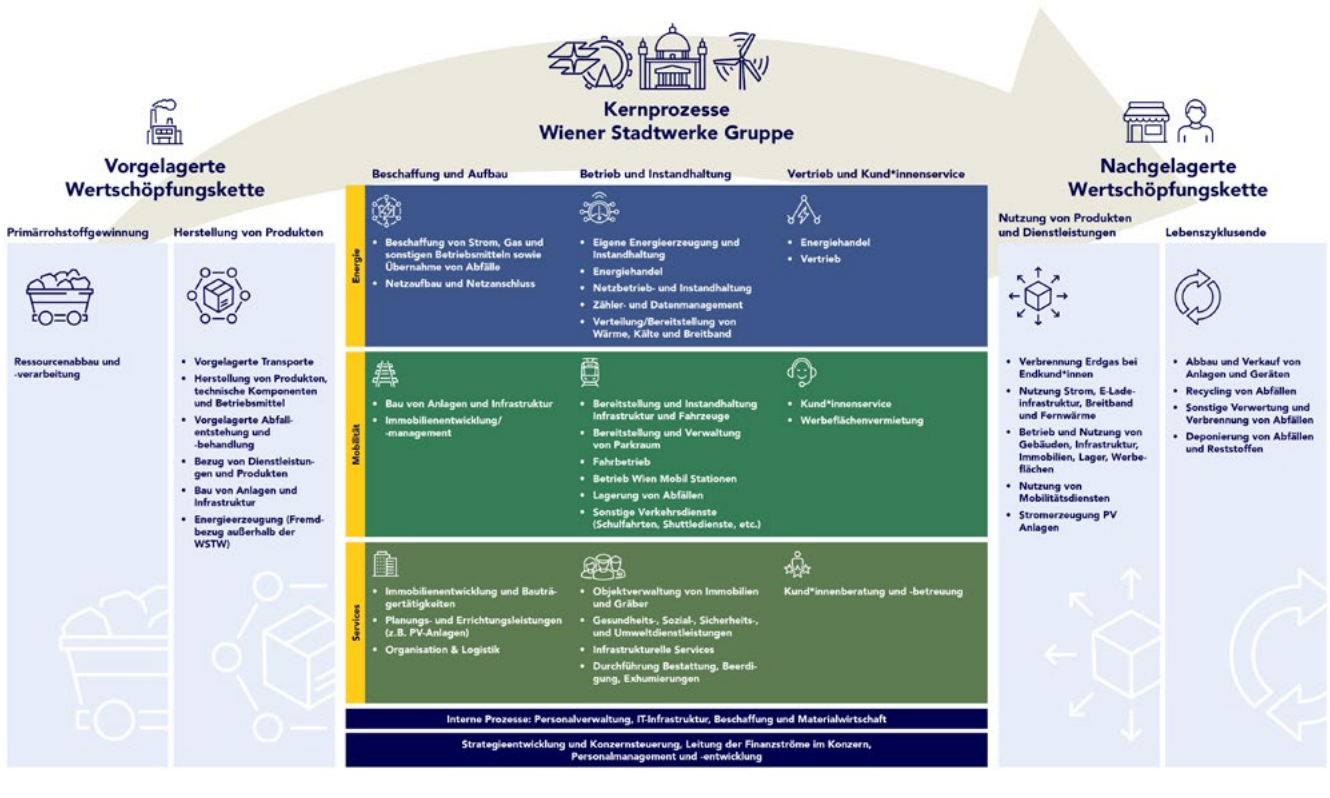
The strategic planning process follows a step-by-step model. Entity-specific and functional strategies translate the superordinated strategies into the corresponding corporate logic with a higher level of detail.

At these levels, the results of the ESG activities are systematically included and are established in the strategic processes of the Group companies independently. As a Group functional strategy, the ESG strategy creates specific conditions to drive climate change mitigation, a circular economy, environmental protection and biodiversity and thus the sustainable transformation of Wiener Stadtwerke. From 2024 to 2028, the focus topics of the Group-wide ESG programme are driven jointly by the Chief Climate Office area and the Chief Financial Office area before the steering and service topics are gradually transferred to line responsibility as they reach a greater degree of maturity.

The sustainability statement depicts the consolidated value chains for the areas of energy, mobility and service. These value chains comprise a view of the upstream and downstream processes as well as the core processes. Data from the upstream and downstream value chain is generally not used to calculate key figures unless it is explicitly mentioned in the corresponding chapter.

The value chain of Wiener Stadtwerke is as follows:

Fig. 1: Wiener Stadtwerke's value chain



Disclosure Requirement SBM-2 – Interests and views of stakeholders

Stakeholder interests are currently included primarily centrally in the Group companies. Dialogue-based formats held regularly or as needed are in place with the stakeholder groups of employees, customers and end-users, suppliers and business partners, workers in the value chain and authorities. For the 2025 reporting year, there was no Group-wide standardised, operationalised stakeholder engagement process in accordance with ERS-SBM-2. Stakeholders are categorised as “affected” or “interested” in accordance with the ERS classification.

Affected stakeholders

- Customers, end-users, consumers
- Employees and other workers
- Workers in the value chain
- Nature as a silent stakeholder

Interested stakeholders

- Investors, banks, the owner
- Suppliers and business partners

The purpose of involvement is gathering feedback, identifying needs for improvement, inclusion in shaping actions and involvement in topic-specific decision-making processes. The feedback recorded in 2025 was documented for each Group company and included working conditions, quality requirements, aspects of satisfaction, ecological levers and compliance expectations. In 2025, the feedback was taken into consideration solely at the level of the Group companies.

The formats for involvement that were recorded in 2025 are listed below and cover a broad range of topics within the ESRS standards:

Table 4: Stakeholder formats

Stakeholder group	Involvement formats in use Group-wide	Stakeholder interests 2025 (aggregated)	Consideration in the Group (as at 2025)
Employees (own workforce)	<ul style="list-style-type: none"> Employee surveys (quantitative and qualitative) Satisfaction review formats (feedback on working conditions, culture, events) Dialogue formats with the leadership Knowledge exchange formats on corporate culture, equality and diversity Exit interviews 	<ul style="list-style-type: none"> Working conditions, health and safety Leadership and corporate culture Equality and diversity Transparency 	<ul style="list-style-type: none"> Systematic documentation and assessment Consideration in the HR functional strategy Derivation of actions by senior executives
Customers and end-users	<ul style="list-style-type: none"> Customer survey (online and on-site) Satisfaction evaluations at defined touchpoints Complaints and ombudsman mechanisms Workshops and dialogue formats for the development of services Accessibility and inclusion discussions 	<ul style="list-style-type: none"> Service quality and reliability Accessibility and access to services Transparent information Fair and quick problem-solving 	<ul style="list-style-type: none"> Improvements in customer service and product offerings Continued development based on feedback and complaints Documented connections in operational units
Suppliers and business partners	<ul style="list-style-type: none"> Supplier surveys Supplier dialogue (compliance, cooperation, data quality) Workshops on sustainable purchasing and resource use 	<ul style="list-style-type: none"> ESG expectations and requirements Data quality Compliance cooperation 	<ul style="list-style-type: none"> Improvement of Scope 3 data and data on material flows Continued development of processes and criteria
Workers in the value chain	<ul style="list-style-type: none"> Feedback formats Operational dialogue Knowledge exchange workshops 	<ul style="list-style-type: none"> Working conditions Processes & transparency Early involvement 	<ul style="list-style-type: none"> Human rights guideline Due diligence structures
Affected communities	<ul style="list-style-type: none"> Dialogue formats in connection with projects and neighbourhood developments Satisfaction and acceptance surveys in the local area 	<ul style="list-style-type: none"> Quality of life Local impacts Transparent information and involvement Acceptance and use of infrastructure 	<ul style="list-style-type: none"> Involvement in planning and development processes Adaptation of project planning
Authorities, regulations and public offices	<ul style="list-style-type: none"> Strategic work in departmental groups (such as climate change mitigation, circular economy and biodiversity) Dialogue on regulatory requirements Participation in thematic cooperation formats (e.g. climate, resource use) 	<ul style="list-style-type: none"> Climate neutrality and GHG emissions reduction Efforts to promote biodiversity Efforts toward a circular economy Legal conformity Transparency 	<ul style="list-style-type: none"> Integration into (ESG) strategy development Operational consideration in the ESG programme Set-up of ESG governance Continued development of ESG reporting
Nature (silent stakeholder)	<ul style="list-style-type: none"> Thematic talks and workshops on climate change mitigation, circular economy, biodiversity and environmental protection 	<ul style="list-style-type: none"> Protection of ecosystems and biodiversity Minimisation of environmental impacts 	<ul style="list-style-type: none"> Integration into the biodiversity strategy Use of external expertise

Disclosure Requirement SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Due to the project-like execution of the DMA, institutionalised consideration of material IROs in the strategy process was not yet available in the 2025 financial year.

Wiener Stadtwerke did not carry out a comprehensive resilience analysis in accordance with ESRS SBM-3 in the financial year, although initial estimates on physical climate risks, their effects on locations and economic activities as well as actions derived from this were already available.

1.1.4. Management of impacts, risks and opportunities

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

Procedure for determining double materiality

The IROs that are material at the Group level were recorded, assessed and formulated for the first time in 2024 in the course of the DMA. The work was coordinated by WIENER STADTWERKE GmbH to ensure consistent methodology. Work on the content was carried out directly with experts from Group companies in a series of workshops. External expertise was involved in the preparation.

In the first step of the DMA, the value chains of the Group companies were determined so that these could be allocated to the risks in the core activity of the Group as well as in the upstream and downstream value chain. The relevant stakeholder groups were also identified for the first time. In further steps, internal data such as purchasing data, supplier lists, waste data and activity metrics, etc. as well as external benchmarks and scientific studies were drawn on for the collection and evaluation of IROs. Because individual Group companies are highly heterogeneous in terms of size and business activity, a logic was developed in the derivation of Group materiality profiles which primarily aims to address content that applies to numerous Group companies. To do so, the Group companies were assigned to clusters and Group materiality was assumed when numerous clusters showed high assessments.

The materiality profile was finalised for the first time in early 2025. The management of WIENER STADTWERKE GmbH, the management of all Group companies, all chief officers

and the Supervisory Board were informed of the results of the DMA.

Because the DMA was new in its implementation, it was carried out as a project and was therefore not yet integrated into the regular processes of risk management. The assessment of risks and opportunities as part of the DMA was carried out largely in accordance with the assessment methods in place in the Group risk management system. For example, the rating scales of the likelihood of occurrence and the financial position were utilised. This served to prepare for methodological integration as best as possible. Relevant additions or adaptations were, however, also carried out. New scales were thus defined for impacts (extent, scope, irreversibility), as these were not previously available in the Group in the methodology required for the CSRD. The assessment was carried out for all IROs over a short, medium and long-term time horizon.

An assessment of the materiality profile was also carried out in autumn 2025 to find potential events that had occurred in the meantime and would have an effect on the materiality profile.

Based on the work carried out previously, the integration of the DMA into the regular risk management process was prepared in the reporting period. In particular, implementation began on a shared governance, risk and compliance (GRC) software, which comprises the regular risk management process as well as the IRO update of the DMA.

The most important IROs determined, and the corresponding actions for controlling IROs, including the connected controls in line with the ICS, are listed in each of the subject-specific topic standards. The IROs are depicted according to the following logic:

Table 5: Presentation form of IROs

Description of impacts, risks and opportunities			Occurrence along the value chain	
Internal IRO ID	Potential	Impact	Clear and precise description that contains cause and effect	Upstream
	Actual	Risk		Core
	Negative	Opportunity		Downstream
	Positive			

The identified IROs have not led to any short-term adjustments to existing organisational structures, business models or value chains. Similarly, no short-term impact on the Group's financial position is expected.

In this report, disclosures are made only on data points that were identified as material in the course of the DMA. Immaterial topics are documented. For transparency, the responsibility, type of data point and source of the data point were also recorded. The minimum disclosure requirements (MDR) are regulated consistently for all ESRS topic standards and are listed in the corresponding chapters. In addition to specific metrics, information on policies, objectives and actions is reported in the corresponding topic-specific standards. Policies and guidelines that affect numerous topic standards are listed in ESRS 2.

Climate risk analysis procedure

In addition to the DMA, Wiener Stadtwerke carried out a comprehensive climate scenario analysis in which physical climate risks were identified and the physical climate risks of the business areas were assessed. The underlying methodology as well as the detailed procedure are described in detail in the section on the standard ESRS E1 – Climate change.

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

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Policies in accordance with ESRS

In this section, the documents of Wiener Stadtwerke which are categorised as policies in the sense of the ESRS and which affect the identified material impacts, risks and opportunities are presented. The most important content of these policies is presented, provided they address numerous sustainability matters or different areas of the value chain. Additional documents that are classified as policies are presented in each of the topic-specific chapters as well as in the table at the end of this chapter.

Privacy organisation of the Wiener Stadtwerke Group

The guideline defines stipulations that are binding across the Group regarding the organisation of privacy as well as principles for processing personal data. The aim is compliance with all data protection obligations and to ensure a unified high standard of protection for the data of employees, customers and business partners. It contains stipulations on the appointment of privacy officers, on the methods of operation of the Group-wide working group for data protection, on regular training, half-year reporting as well as clearly structured process and action management for data breaches, including documentation obligations. Monitoring is carried out via half-year reports, ad hoc reports in the event of considerable risks as well as analysis and action processes following incidents.

The scope of application comprises all activities of the Group companies without specific limitations to business areas or value levels.

The management boards of the Group companies are responsible for the implementation of the guidelines at the highest level.

Eco-Management and Audit Scheme (EMAS)

WIEN ENERGIE GmbH has been EMAS certified since 2006. Environmental management is part of the integrated management system and regulates the continual improvement of operational environmental protection. The policy aims to minimise environmental impacts by carrying out environmental impact assessments regularly. Improvement measures are also derived and implemented. In addition, comprehensive legal conformity is ensured through internal and external assurance, and attention is paid to providing training and building awareness among workers. Beyond this, potential environmental risks are identified and managed, and the organisation's objectives and performance are communicated to employees and interested stakeholders transparently through the environmental declaration.

The EMAS certification of WIEN ENERGIE GmbH comprises select locations and activities of the company. The certified areas (business areas, departments and specialist teams) include: asset development, realisation and management, asset decarbonisation and new technologies, asset sales, asset services, energy services, district heating and hydropower load dispatch, procurement, allocation and materials management as well as HR and organisational management. Recertification takes place every three years, with a surveillance audit carried out in the intervening years. The most recent certification was in April 2024; the most recent surveillance audit was in April 2025.

EMAS requires the structured recording of interested parties. This includes the active stakeholder engagement of workers, authorities and residents, for example. There are numerous options for engagement.

Certified organisations are required to report transparently on their environmental performance and to inform interested stakeholders in this manner. The environmental statement of WIEN ENERGIE GmbH is available on the company website.

The certification is enshrined in the process management and integrated management system at WIEN ENERGIE GmbH. The management teams of WIEN ENERGIE GmbH are responsible for the implementation of the policy at the highest level.

Wiener Stadtwerke Business Partner Code of Conduct

The Code stipulates the fundamental requirements for business partners of Wiener Stadtwerke. It defines the core content and expectations in the areas of compliance, corruption prevention, human rights, working conditions, social standards and resource and environmental conservation. The objective is to ensure that all business partners adhere to national law and relevant legal regulations and that their activity corresponds with the ethical, social and ecological standards of Wiener Stadtwerke. The code is based on the ten principles of the United Nations (UN) Global Compact. Case monitoring is carried out via a Group-wide whistleblower platform, contract audits as well as the obligation for business partners to report deviations and implement remedial action. Violations can lead to a review or termination of the contractual relationship.

The Code applies to all natural and legal persons with whom Wiener Stadtwerke maintains or pursues a business relationship.

The management teams of the Group companies are responsible for the implementation of the Code at the highest level. The Code is available to the public on the Wiener Stadtwerke website.

IT security policy and IT security guideline

The guideline stipulates the fundamental objectives, strategies and actions for IT security at Wiener Stadtwerke. It comprises stipulations for protecting information, to prevent loss, manipulation and undesired disclosure of data as well as adherence to legal requirements. The core contents are the definition of security objectives, the organisational entrenchment of IT security roles, especially the role of the IT Security Officer and the IT Security Manager, as well as regulations for data classification, authorisation policies, risk management, handling mobile devices, data backup, remote access and the use of external services. The guideline also contains detailed IT security guidelines for employees, senior executives, administrators, external workers and project leads. Monitoring is carried out via a reporting system that is relevant to security, which continually assesses risks and monitors actions.

The guideline applies for all Wiener Stadtwerke companies. It covers all operational IT-related activities, including information processing, IT operations and digital communication processes.

The management boards of the Group companies are responsible for the implementation of the guidelines at the highest level.

Guideline on gender-neutral language

The handbook defines the principles of gender-equal, inclusive and accessible language within Wiener Stadtwerke. The objective is to create linguistic equality and address all genders. The handbook details the core principles such as the use of gender-neutral language, direct forms of address, alternative expressions and rules for the use of pronouns. Further content includes recommendations for clear and accessible language, and practical examples from the Group. Monitoring is carried out in the form of continual use of gender-neutral language in new projects, processes and IT systems as well as through prioritised implementation steps in the Group.

The handbook applies for all Wiener Stadtwerke companies. It addresses internal and external communication, applies to all organisational units regardless of business areas and is to be used in written as well as spoken communication.

The management teams of the Group companies are responsible for the implementation of the handbook at the highest level.

Human rights guideline

The guideline defines unified conditions for respect for, adherence to and promotion of human rights. It is explicitly based on international standards such as the Organisation for Economic Co-operation and Development (OECD) guidelines for multinational companies, the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights as well as the core working conventions of the International Labour Organization (ILO). The objective is to prevent negative impacts on human rights in all activities, to promote equal opportunities, to systematically recognise human rights risks and to implement actions to mitigate these. The central guiding criteria comprise non-discrimination, freedom of association and collective bargaining agreements, bans on child and forced labour, health and safety, fair wages and working time as well as protection of privacy and data. Monitoring is carried out using metrics, reporting processes, specific processes as well as through a Group-wide human rights due diligence process that is integrated into the risk management system and provides for systematic identification, prioritisation and handling of risks relevant to human rights.

The guideline applies for all Wiener Stadtwerke companies and comprises all their activities including interactions with employees, customers and suppliers.

The management boards of the Group companies are responsible for the implementation of the guidelines at the highest level.

Guideline for accessibility, diversity and equality

The guideline lays out binding stipulations to promote accessibility, diversity and equality. It defines fundamental understandings of these topics, based on the Equal Treatment Act (GIBG), the Federal Equal Opportunities for People with Disabilities Act (BGStG), and the Act on the Employment of People with Disabilities (BEinstG), and it aims to create conditions for all workers and customers that are free from discrimination, inclusive and accessible. Key content includes appointing Group officers and officers in all Group companies, implementing the multisensory principle, considering accessibility in the planning and implementation of projects, involving relevant stakeholders as well as ensuring accessible digital applications in accordance with the Web Content Accessibility Guideline (WCAG) standards. Additional mechanisms involve annual reporting, the creation of a Group-wide multi-year plan, binding training measures and specific monitoring for workers with disabilities.

The guideline applies for the Wiener Stadtwerke companies. It comprises all workers, customer-relevant activities as well as operational processes related to accessibility, diversity and equality.

The management boards of the Group companies and the Group officers are responsible for the implementation of the guidelines at the highest level.

Principles of conduct of the Wiener Stadtwerke Group

The guideline lays out the core ethical and legal principles of conduct for all Wiener Stadtwerke workers and serves as a binding framework for orientation to ensure integrity, transparency and legal conduct. It aims to make business activities morally and legally irreproachable, to prevent corruption, conflicts of interest and other breaches and to protect the trust of customers, business partners and the City of Vienna as the owner. Monitoring is carried out via the Group-wide compliance organisation, regularly held training, reporting and whistleblower systems as well as disciplinary and labour law-related actions in the event of violations. There are ten binding fundamental rules that form the foundation of activity:

- We engage only in business in accordance with the rules.
- We maintain fair dealings with business partners, customers and workers and meet them as equals.
- We respect the dignity and individual personality of all people and actively prevent discrimination.
- We protect the assets and trade secrets of the Group companies.

- We leave no space for corruption or criminal offences.
- We are committed to fair competition and reject actions which wrongfully hinder competition. These especially include prohibited agreements on pricing, capacities and supply areas.
- We ensure excellent accounting. We do not engage in insider trading or market manipulation.
- We carry out tender processes and purchasing procedures transparently and in line with the rules.
- We achieve the best-possible price for the company in divestment processes of material economic goods.
- We report every violation.

The guideline applies for all Wiener Stadtwerke companies and comprises all workers, independent of the employment type.

The management boards of the Group companies are responsible for the implementation of the guidelines at the highest level.

The following table provides an overview of the policies that are relevant for more than one standard:

Table 7: Overview of policies

Policies in accordance with ESRS	Relevant topic standard									
	S1 – Own workforce	S2 – Workers in the value chain	S3 – Affected communities	S4 – Consumers and end-users	E1 – Climate change	E2 – Pollution	E3 – Water and marine resources	E4 – Biodiversity and ecosystems	E5 – Resource use & circular economy	G1 – Business conduct
Privacy organisation	X			X						
EMAS (applies solely to WIEN ENERGIE GmbH)						X	X		X	
Business Partner Code of Conduct		X								X
IT security policy and IT security guideline	X			X						
Guideline on gender-neutral language	X			X						
Human rights guideline	X	X	X	X						X
Guideline for accessibility, diversity and equality	X			X						
Principles of conduct of the Wiener Stadtwerke Group	X	X		X						X

2. Environmental information

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- 44 2.5. ESRS E4 BIODIVERSITY AND ECOSYSTEMS
- 49 2.6. ESRS E5: RESOURCE USE AND CIRCULAR ECONOMY

Total GHG emissions

(location-based):

5.66 mt CO₂e

Mobility revolution

In 2025, a total of

60 electric buses,
10 hydrogen buses and
10 range extender buses (E/H₂)

were delivered to the fleet and went into operation.

Energy revolution

Renewable energy generation

2.57 m MWh

2. Environmental information

2.1. Disclosure requirements in accordance with the EU Taxonomy Regulation

The EU Taxonomy Regulation (EU) 2020/852 and the supplementary Delegated Act (EU) 2021/2178 provide a unified understanding of the sustainability of economic activities within the EU. The objective is to foster environmentally friendly technology and sustainable economic activity. The primary objective is to shift capital flow to sustainable activities. The EU Taxonomy presents a classification system for this that is standardised across the EU.

Economic activities are considered environmentally sustainable according to the EU Taxonomy if they make a material contribution to achieving at least one environmental objective without doing significant harm to another environmental objective. Wiener Stadtwerke evaluates its economic activities on the basis of all six environmental objectives and the legal acts published in relation to these (Commission Delegated Regulation (EU) 2021/2139, 2022/1214, 2023/2485, 2023/2486). In addition to a significant contribution to an environmental objective as well as preventing significant harm to another environmental objective, minimum standards must also be fulfilled in the areas social and governance. The EU Taxonomy comprises the following six environmental objectives: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems. The extent to which the objectives are achieved is determined in the EU Taxonomy using technical screening criteria.

The EU Taxonomy requires certain companies to report on how and to what extent their activities are connected to environmentally sustainable economic activities. Wiener Stadtwerke is not required to report such disclosures in accordance with the EU Taxonomy in the reporting year. Nevertheless, the company is voluntarily reporting the Taxonomy-eligible and Taxonomy-aligned shares for the cat-

egories turnover, CapEx (capital expenditure) and OpEx (operating expenditure). Wiener Stadtwerke adheres to the new Delegated Act (EU) 2026/73 in the disclosure of its Taxonomy metrics as this allows for a more concise form of representation.

The assessment of the Taxonomy-eligible economic activities identified the following activities for the 2025 financial year:

- Production of hydrogen
- Electricity generation using solar photovoltaic technology
- Electricity generation from wind power
- Electricity generation from hydropower
- Transmission and distribution of electricity
- Storage of electricity
- Storage of thermal energy
- District heating/cooling distribution
- Installation and operation of electric heat pumps
- Combined heat and power/cooling using bioenergy
- Generation of heat/cooling from geothermal energy
- Generation of heat/cooling from bioenergy
- Generation of heat/cooling from waste heat
- Highly efficient combined heat and power/cooling using gaseous fossil fuels
- Generation of heat/cooling from gaseous fossil fuels in an efficient district heating and cooling system
- Intercity rail passenger transport
- Freight rail transport
- Urban and suburban transport, road passenger transport
- Operation of personal mobility devices, cycle logistics
- Transport by motorbikes, passenger cars and light commercial vehicles
- Freight transport services by road
- Infrastructure for personal mobility, cycle logistics
- Infrastructure for rail transport
- Infrastructure enabling low-carbon road transport and public transport
- Infrastructure enabling low-carbon shipping
- Installation, maintenance and repair of energy efficiency equipment

- Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
- Installation, maintenance and repair of renewable energy technologies
- Acquisition and ownership of buildings
- Data processing, hosting and related activities
- Phosphorus recovery from waste water
- Processing of dangerous waste

Some of the activities listed can be assigned to multiple environmental objectives. Due to the internal order of the ownership of Wiener Stadtwerke, the EU climate objective of climate change mitigation has the greatest importance, which is why all activities are allocated to this objective. This process prevents double counting.

The calculation of the Taxonomy metrics is carried out in a multi-step interdisciplinary process that takes place in collaboration between sustainability management, controlling and the technical departments.

In the first step, sustainability managers work with the specialist departments to identify all economic activities that could fall within the scope of the EU Taxonomy. The assessment is carried out based on the official technical screening criteria as well as under consideration of the applicable NACE codes. Following this, technical experts assess whether the identified activities fulfil the requirements of an environmentally friendly economic activity – especially with regard to a material contribution to one of the environmental objectives, the prevention of significant harm to other objectives (“do no significant harm”) as well as adherence to minimum social safeguards. These assessments are based on applicable standards such as ISO standards, regulatory stipulations and internal management systems. The Controlling department handles the financial allocation of non-Taxonomy-eligible, Taxonomy-eligible and Taxonomy-aligned activities. The share of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) are allocated to each activity. The financial data is provided by the existing accounting system and is prepared in accordance with the logic of the EU Taxonomy.

Wiener Stadtwerke carried out a comprehensive climate scenario analysis to fulfil the DNSH criteria. As part of this, physical climate risks were systematically identified and the physical climate risks of the business areas were assessed in accordance with the stipulations of the EU Taxonomy. The underlying methodology as well as the detailed procedure are described in detail in the section on the standard ESRS E1 – Climate change.

For the formal fulfilment of the minimum safeguard criteria, Wiener Stadtwerke has created a comprehensive human rights guideline, which came into effect in March 2025. The human rights guideline and its material content are presented in the section ESRS 2 – Directives and standards.

An overview and detailed view of turnover, OpEx and CapEx can be found on the following pages. Figures in euros are shown in EUR million, commercially rounded to one decimal place. Percentages are commercially rounded to one decimal place. Proportions are shown in percentages and have been commercially rounded to one decimal place. Rounding differences are not eliminated. No comparable data is available for the previous reporting period 2024. No economic activities in any category were omitted from the reporting due to immateriality.

The following table shows an overview of the EU Taxonomy KPIs of Wiener Stadtwerke:

Table 8: EU Taxonomy overview

KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Itemisation by environmental objective of the Taxonomy-aligned activities								
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution prevention and control	Biodiversity	Proportion of enabling activities	Proportion of transition activities	
Text	EUR million	%	EUR million	%	%	%	%	%	%	%	%	%	
Turnover	5,237.5	54.5%	1,636.0	31.2%	30.8%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	12.8%	12.5%
CapEx	1,278.4	84.0%	554.5	43.4%	43.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	19.5%	11.5%
OpEx	895.2	78.0%	290.6	32.5%	31.6%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	6.9%	18.3%

Table 9: EU Taxonomy turnover

Economic activity	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible turnover)	Taxonomy-aligned KPI (monetary value of turnover)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned turnover)	Itemisation by environmental objective of the Taxonomy-aligned activities									Proportion of Taxonomy alignment within Taxonomy eligibility
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution prevention and control	Biodiversity	Enabling activities (E)	Transition activities (T)		
Text	Code	%	EUR million	%	%	%	%	%	%	%	(E)	(T)	%	
Production of hydrogen	CCM 3.10	0.0%	1.5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%	
Electricity generation using solar photovoltaic technology	CCM 4.1	0.3%	14.7	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%	
Electricity generation from wind power	CCM 4.3	0.7%	36.9	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%	
Electricity generation from hydropower	CCM 4.5	1.5%	77.1	1.5%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%	
Transmission and distribution of electricity	CCM 4.9	12.9%	669.4	12.9%	12.9%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	99.4%	
District heating/cooling distribution	CM 4.15	2.6%	136.0	2.6%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%	
Combined heat and power/cooling using bioenergy	CCM 4.20	0.3%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%	
Generation of heat/cooling from waste heat	CCM 4.25	3.1%	21.0	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	12.9%	
Highly efficient combined heat and power/cooling using gaseous fossil fuels	CCM 4.30	15.9%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Generation of heat/cooling from gaseous fossil fuels in an efficient district heating and cooling system	CCM 4.31	1.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Intercity rail passenger transport	CCM 6.1	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Freight rail transport	CCM 6.2	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Urban and suburban transport, road passenger transport	CCM 6.3	13.8%	653.5	12.5%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	90.3%	
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	2.2%	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Infrastructure for personal mobility, cycle logistics	CCM 6.13	0.5%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%	
Infrastructure for rail transport	CCM 6.14	0.5%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%	
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	0.4%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	100.0%	
Acquisition and ownership of buildings	CCM 7.7	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%	
Data processing, hosting and related activities	CCM 8.1	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%	
Processing of dangerous waste	PPC 2.2	0.5%	25.0	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	-	-	100.0%	
Total Taxonomy alignment per objective					30.8%	0.0%	0.0%	0.0%	0.5%	0.0%				
Total turnover		54.5%	1,636.0	31.2%	30.8%	0.0%	0.0%	0.0%	0.5%	0.0%	12.8%	12.5%	57.4%	

Table 10: EU Taxonomy CapEx

Economic activity	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned CapEx)	Itemisation by environmental objective of the Taxonomy-aligned activities								
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution prevention and control	Biodiversity	Enabling activities (E)	Transition activities (T)	Proportion of Taxonomy alignment within Taxonomy eligibility
Text	Code	%	EUR million	%	%	%	%	%	%	%	(E)	(T)	%
Electricity generation using solar photovoltaic technology	CCM 4.1	3.4%	44.1	3.4%	3.4%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%
Electricity generation from wind power	CCM 4.3	3.2%	40.5	3.2%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%
Electricity generation from hydropower	CCM 4.5	0.1%	0.9	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%
Transmission and distribution of electricity	CCM 4.9	19.5%	248.7	19.5%	19.5%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	100.0%
Storage of electricity	CCM 4.10	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%
Storage of thermal energy	CCM 4.11	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%
District heating/cooling distribution	CCM 4.15	5.0%	64.3	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%
Installation and operation of electric heat pumps	CCM 4.16	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%
Generation of heat/cooling from geothermal energy	CCM 4.22	0.0%	0.5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%
Generation of heat/cooling from bioenergy	CCM 4.24	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%
Generation of heat/cooling from waste heat	CCM 4.25	0.4%	5.4	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	98.8%
Highly efficient combined heat and power/cooling using gaseous fossil fuels	CCM 4.30	0.4%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%
Generation of heat/cooling from gaseous fossil fuels in an efficient district heating and cooling system	CCM 4.31	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%
Urban and suburban transport, road passenger transport	CCM 6.3	12.2%	143.3	11.2%	11.2%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	91.6%
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.8%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.4%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.5%	3.7	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	52.8%
Freight transport services by road	CCM 6.6	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%
Infrastructure for personal mobility, cycle logistics	CCM 6.13	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	100.0%
Infrastructure for rail transport	CCM 6.14	34.8%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%
Infrastructure enabling low-carbon road transport and public transport	CCM 7.6	1.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.2%
Infrastructure enabling low-carbon shipping	CCM 7.7	0.8%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.6	0.0%	0.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	63.0%
Acquisition and ownership of buildings	CCM 7.7	1.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%
Data processing, hosting and related activities	CCM 8.1	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%
Phosphorus recovery from waste water	CE 2.1	0.1%	0.7	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	-	-	100.0%
Processing of dangerous waste	PPC 2.2	0.1%	1.9	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	-	-	100.0%
Total Taxonomy alignment per objective					43.2%	0.0%	0.0%	0.1%	0.1%	0.0%			
Total CapEx		84.0%	554.5	43.4%	43.2%	0.0%	0.0%	0.1%	0.1%	0.0%	19.5%	11.5%	51.6%

Table 11: EU Taxonomy OpEx

Economic activity	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible OpEx)	Taxonomy-aligned KPI (monetary value of OpEx)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned turnover)	Itemisation by environmental objective of the Taxonomy-aligned activities									Enabling activities (E)	Transition activities (T)	Proportion of Taxonomy alignment within Taxonomy eligibility
					Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution prevention and control	Biodiversity	(E)	(T)	%			
Text	Code	%	EUR million	%	%	%	%	%	%	%	%	(E)	(T)	%		
Production of hydrogen	CCM 3.10	0.0%	0.3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%		
Electricity generation using solar photovoltaic technology	CCM 4.1	0.2%	2.0	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%		
Electricity generation from wind power	CCM 4.3	1.0%	9.3	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%		
Electricity generation from hydropower	CCM 4.5	0.6%	5.5	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%		
Transmission and distribution of electricity	CCM 4.9	6.9%	61.8	6.9%	6.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	100.0%		
Storage of thermal energy	CCM 4.11	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.3%		
District heating/cooling distribution	CCM 4.15	4.4%	39.5	4.4%	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	100.0%		
Combined heat and power/cooling using bioenergy	CCM 4.20	0.4%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%		
Generation of heat/cooling from waste heat	CCM 4.25	0.8%	0.4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	5.5%		
Highly efficient combined heat and power/cooling using gaseous fossil fuels	CCM 4.30	2.8%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%		
Generation of heat/cooling from gaseous fossil fuels in an efficient district heating and cooling system	CCM 4.31	0.3%	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%		
Urban and suburban transport, road passenger transport	CCM 6.3	19.3%	164.0	18.3%	18.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	95.2%		
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.0%	0.3	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	99.8%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.1%	0.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	15.3%		
Infrastructure for personal mobility, cycle logistics	CCM 6.13	0.0%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	100.0%		
Infrastructure for rail transport	CCM 6.14	39.3%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	0.0%		
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	E	-	3.7%		
Acquisition and ownership of buildings	CCM 7.7	0.9%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	-	0.0%		
Data processing, hosting and related activities	CCM 8.1	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	T	0.0%		
Processing of dangerous waste	PPC 2.2	0.8%	7.2	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	-	-	100.0%		
Total Taxonomy alignment per objective					31.6%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%					
Total OpEx		78.0%	290.6	32.5%	31.6%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	6.9%	18.3%	41.6%		

2.2. ESRS E1: Climate change

2.2.1. General disclosures

Wiener Stadtwerke has set itself the goal of meeting the challenges of climate change and its consequences proactively and effectively. Which is why climate change is a core topic that is also reflected in the Group-wide vision. This is underscored by the goal of achieving climate neutrality by 2040. To achieve this goal, Wiener Stadtwerke is working on sustainable and diversified solutions for the energy and mobility revolution.

The focus on energy generation from renewable energy sources as well as the consumption and sale of renewable energy is key for reducing and avoiding GHG emissions. This process is made possible largely by transforming the energy grid. By maintaining and expanding the public transport grid, Wiener Stadtwerke contributes to expanding the offer of lower-emissions transportation options and fosters sustainable mobility. The offerings of the public transport network are part of an aim to achieve a positive effect on achieving the climate objectives.

As part of the strategic orientation of Wiener Stadtwerke, the stipulations of the European emissions trading system as well as international and national climate accords are taken into consideration comprehensively. Additionally, growing public awareness for climate change is systematically integrated into the planning and actions of Wiener Stadtwerke. In connection with this, Wiener Stadtwerke is working actively to promote environmentally friendly innovations as well as the development and use of new, environmentally friendly technology and fuels.

Wiener Stadtwerke is actively addressing the impacts of climate change. Scientific assessment of climate-related natural hazards and their potential impacts on the Wiener Stadtwerke sites allows suitable actions to be taken early on. One of the primary objectives is to ensure secure operations of energy and mobility services as well as supply security in Vienna in future as well. Climate change mitigation and climate adaptation are therefore key elements of sustainable and secure orientation.

There are overlaps in terms of the content with other environmental standards, which are detailed in the following sections. During the course of the DMA, impacts were identified which affect the climate area as well as biodiversity. The GHG emissions caused by Wiener Stadtwerke contribute to climate change, which is considered to be a key cause of the global loss of biodiversity. Additionally, the value chain of fossil raw materials, especially opening new areas for mining, can lead to land-use changes and thus direct impacts on local ecosystems. The climate change mitigation actions described in this chapter are therefore also considered to be contributions to protecting biodiversity.

There are also overlaps with the sustainability matter of pollution of air in accordance with ESRS E2. The air pollutants that arise from the relevant business activities often occur in connection with Scope 1 GHG emissions. Actions to reduce Scope 1 emissions therefore regularly also lead to a reduction in airborne pollutants. Accordingly, the reduction actions described here can also be viewed as measures for achieving the requirements in accordance with ESRS E2.

Table 12: ESRS E1-IROs

Description of impacts, risks and opportunities				Occurrence along the value chain
Climate change adaptation				
E1-IRO-1	-	Risk	A potential legal driving ban on public transport vehicles using combustion engines in inner-city areas could lead to increased costs from an expedited shift to alternative engine technologies.	Core
E1-IRO-2	-	Opportunity	Wiener Stadtwerke has the opportunity to reduce costs and deploy new technology through European and national subsidies for projects with the objective of climate change adaptation.	Core
E1-IRO-3	-	Physical risk	Based on a thirty-year review period, there is a relevant risk of hail for Wiener Stadtwerke. In particular, this affects services performed by workers in field service and whose work cannot be completed in these weather conditions or can only be completed to a limited extent.	Core
E1-IRO-4	-	Physical risk	Based on a thirty-year review period, there is a relevant risk of flooding for individual Wiener Stadtwerke sites. This applies to external assets, where primarily operational restrictions and profit setbacks are to be anticipated, as well as own assets where direct financial damage for Wiener Stadtwerke could also occur.	Core
Climate change mitigation				
E1-IRO-5	negative, actual	Impact	Wiener Stadtwerke has a direct impact on the climate through the emissions of greenhouse gases into the atmosphere in energy generation, waste treatment and the operation of public transport as well as the company fleet. – Scope 1	Core
E1-IRO-6	negative, actual	Impact	Wiener Stadtwerke has an indirect impact on the climate through the emissions of greenhouse gases into the mining, production and transport of required materials in the supply chain. Additionally, the greenhouse gases that occur from the use of products made by Wiener Stadtwerke also have an indirect impact on the climate. – Scope 3	Upstream Downstream
E1-IRO-7	-	Opportunity	Through the sale of climate-friendly products and services, Wiener Stadtwerke has the opportunity to contribute to the customers' decarbonisation.	Downstream
E1-IRO-8	-	Risk	The climate objectives defined by Wiener Stadtwerke are binding. Changes to the conditions could, however, cause delays in the implementation of decarbonisation actions, which could, in turn, cause the climate objectives to not be met.	Core
Energy				
E1-IRO-9	negative, actual	Impact	The generation and consumption of energy create GHG emissions, which have a negative impact on the climate.	Core Downstream
E1-IRO-10	-	Risk	The high demand for raw materials for renewable energy and electrification is leading to higher costs. This puts operation security and seamless operations at risk; both are then more difficult to ensure.	Upstream
E1-IRO-11	-	Risk	The increased demand for carbon credits due to market-related and regulatory changes such as heightened climate policy that call for the additional purchase of carbon credits can lead to a shortage in the availability of these. Speculations through carbon credit trading and price fluctuations as well as the very real increase in carbon prices in EU ETS1 trading present a risk. The introduction of ETS 2 is also seen as an additional risk.	Core

2.2.2. Governance

Disclosure requirement related to ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

From the 2026 business year, sustainability-related performance indicators are integrated into the variable remuneration of the first management level of Wiener Stadtwerke. The Management by Objectives (MBO) agreements from now on comprise numerous target components, one of which specifically addresses the reduction of carbon emissions. Sustainability-related performance – especially the reduction of emissions – is therefore a separate, quantifiable component of variable remuneration from the 2026 financial year. This corresponds with the stipulations of ESRS 2 GOV 3, which specify that the extent to which variable remuneration is tied to sustainability criteria is to be disclosed.

For the 2025 financial year, a specific MBO objective for reducing carbon emissions was not yet in place. The sustainability-related objective component was only introduced with the roll-out of the new MBO system, which is binding for the first level of management from 2026. The first level of management comprises all management boards of the Group companies. The second level of management, which comprises all Chief Officer areas and executive departments, was also included at WIENER STADTWERKE GmbH.

2.2.3. Strategy

Disclosure Requirement E1-1 – Transition plan for climate change mitigation

Wiener Stadtwerke does not yet have all the data required to present a transition plan for climate change mitigation that is fully ESRS E1-1 compliant. In accordance with ESRS E1-1, this transition plan is an integral part of the corporate strategy and must contain in particular objectives, actions and the resources required for these in accordance with the 1.5°C goal of the Paris Agreement as well as the European climate goals.

In the 2025, 2026 and 2027 financial years, Wiener Stadtwerke will work intensely on drafting and completing this transition plan. Many relevant points, including the definition of strategic objectives and initial actions to reduce emissions, have already been laid out and will be made more concrete over time.

However, complete CapEx and OpEx calculations for the planned decarbonisation actions are not yet available. These financial metrics are a material component of presentation in accordance with ESRS and are recorded, assessed and integrated in the course of developing the transition plan.

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

Table 13: Climate change risks

Risk	Description	Type
Hail	Based on a thirty-year review period, there is a relevant risk of hail for Wiener Stadtwerke. In particular, this affects services performed by workers in field service and whose work cannot be completed in these weather conditions or can only be completed to a limited extent.	Physical risk
Flooding	Based on a thirty-year review period, there is a relevant risk of flooding for individual Wiener Stadtwerke sites. This applies to external assets, where primarily operational restrictions and profit setbacks are to be anticipated, as well as own assets where direct financial damage for Wiener Stadtwerke could also occur.	Physical risk
Climate transition plan	The climate objectives defined by Wiener Stadtwerke are binding. Changes to the conditions could, however, cause delays in the implementation of decarbonisation actions, which could, in turn, cause the climate objectives to not be met.	Transition risk
Carbon credits	The increased demand for carbon credits due to market-related and regulatory changes such as heightened climate policy that call for the additional purchase of carbon credits can lead to a shortage in the availability of these. Speculations through carbon credit trading and price fluctuations as well as the very real increase in carbon prices in EU ETS-1 trading present a risk. The introduction of ETS 2 is also seen as an additional risk.	Transition risk

As part of a comprehensive climate scenario analysis, in the reporting year, Wiener Stadtwerke systematically identified physical climate risks and carried out an assessment of the physical climate risks of its business activities in accordance with the regulatory stipulations of the EU Taxonomy Regulation. The procedure is based on a holistic method that made it possible to analyse the Group companies while considering their specific business activities. In the process, assets and sites at risk were systematically identified. The process comprised the following steps:

- Update of the economic activities: The assets and sites of the Group companies are annually reviewed and updated as needed.
- Vulnerability analysis: The vulnerability is calculated under consideration of specific system elements as well as their relevance.
- Risk assessment: The exposure and intensity of the climate risks were determined with the use of a climate risk tool.
- Action planning: Adaptation actions were developed from the most material climate risks to minimise the identified risks, and the options for implementation were analysed.

A complete assessment was carried out in the reporting year in the climate risk tool, in which the data that was already available from the previous year was also taken into consideration. The process began with the annual update of the sites (including sub-assets) as well as the assets. This was followed by an update of the vulnerabilities based on the updated data. The measurement of the vulnerability was carried out in close collaboration with experts from the individual Group companies. In the course of this, potential impacts from climate risks on operations in the form of chains of effect were compiled, with the vulnerability of the system elements vis-à-vis physical climate effects connected to extreme scenarios being assessed. The intensity of these potential impacts was assessed following this, under consideration of the damage class. The damage class serves to weigh different economic activities of a Group company against their share of total revenue to consider their relative importance for the climate scenario analysis adequately.

For the risk assessment as part of the physical climate risk analysis, the existing climate risk tool was then used. This tool assesses the location-based exposure with high geographic resolution. This considers the intensity as well as the likelihood of occurrence of physical climate hazards using various climate scenarios. The four representative concentration paths (RCP 2.6, RCP 4.5, RCP 6.0, RCP 8.5) of the Intergovernmental Panel on Climate Change (IPCC) were used for this, with the time periods considered adjusted to the service life of the sites. Where no other service life was

known, 30 years from entry was used as the standard review period. A review of the short-term and medium-term time horizons did not occur in this context. The tool provided a detailed risk indication for the individual sites and their corresponding climate dangers for the review period under consideration. Based on this, possible adaptation actions were identified and selected for implementation to minimise risks.

Climate projections based on the four RCPs were used to assess climate risks (RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5), with the projections reaching until 2100. The data sources comprise a variety of sources including Copernicus, the World Bank, the Inter-Sectoral Impact Model Intercomparison Project (ISIMIP) and the Climate Impact Explorer. The scenarios are based on fundamental climatological parameters such as global radiation and precipitation. These metrics serve as the foundation for estimating various climate risks such as heat days, flooding and extreme weather events. A distinction is made between two general risk categories:

- Atmospheric risks: These can be derived directly from climate models. For example, risks connected to precipitation can be gathered directly from climate data.
- Complex risks: For risks that cannot be derived from climate data alone (such as flooding), additional input parameters are needed. In such cases, topographical maps and hydrological models are used to record these complexities.

Alongside physical climate risks, transition risks and opportunities are taken into consideration, as both risk categories depict the potential impacts of climate change on the company holistically. Transition risks refer to the challenges and potential opportunities that are connected to the transition to a low-carbon economy. These include, among others, regulatory changes, market changes and technological developments that could impact operations. A careful analysis and assessment of these transition risks and opportunities is key to developing suitable strategies to minimize risks and to ensure the long-term sustainability of the company. In correlation with the Wiener Stadtwerke DMA, these transition risks and opportunities are described in detail. Critical climate-related assumptions are already considered at Wiener Stadtwerke, as these have been considered previously in relevant strategies and stipulations. A systematic reconciliation of the assumptions and results of the DMA and the climate risk analysis with the content and disclosures of the financial reporting did not occur in the reporting year.

A comprehensive resilience analysis is not yet available. Wiener Stadtwerke plans to create this analysis in the coming years. The resilience analysis will aim to assess the resilience of Wiener Stadtwerke against climate-related risks and challenges and to strengthen this. Physical and transition risks are considered here in order to develop a holistic strategy for climate change adaptation. The results of this analysis will be shown in detail in future reports and will be integrated into the long-term sustainability strategy of Wiener Stadtwerke.

2.2.4. Management of impacts, risks and opportunities

Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation

Impacts of climate change:

Material climate impacts and company strategy

Wiener Stadtwerke has a material impact in the climate area through the production of GHG emissions, primarily in connection with energy generation (electricity, heating, cooling). Because the Energy cluster also contains one energy supply company, the topic of climate is considered one of the leading core topics of Wiener Stadtwerke. In addition to this, the area of mobility is covered, through which climate change mitigation and climate change adaptation become integral components of the Group strategy.

Wiener Stadtwerke has set itself the goal of meeting the challenges of climate change and the connected impacts actively. Climate change mitigation is a core topic of the Group-wide vision, which has climate neutrality by 2040 as its superordinated goal. To achieve this goal, sustainable and diversified solutions for the energy and mobility revolution are being developed. A particular emphasis in this is increasing the share of renewable energy in the generation of energy and heating as well as the expansion of consumption and sale of renewable energy. This procedure is supported continually to a significant extent through the continual expansion and modernisation of the energy grids.

The expansion of public transport also makes a significant contribution to reducing GHG emissions in mobility. With the maintenance, expansion and modernisation of the public transport network, the Group is making an important contribution to reducing emissions and fostering sustainable mobility in Vienna.

Wiener Stadtwerke is currently working to create a Group-wide climate strategy, which will further specify the existing goals and entrench them structurally. The strategy comprises:

- An in-depth analysis of climate-based impacts, risks and opportunities along the entire value chain
- A precise definition of objectives which describes short, medium and long-term paths to reduction and is in accordance with the systematics of the ESRS E1 logic
- Comprehensive action planning that assesses and prioritises the climate and energy-related actions that have been approved Group-wide
- A binding monitoring and review process that tracks the implementation of actions, clearly allocates responsibilities and ensures that progress is reviewed regularly and adjusted if needed

The material IROs identified during the course of the ESRS procedure forms a central foundation for creating a strategy. The climate strategy will take all identified IROs into consideration systematically, as these significantly influence content-related prioritisation as well as how future actions will be derived. The results of the IRO analysis thus flow directly into the strategic orientation, the planning of operational actions and the steering of annual progress.

The strategy will be completed within the next one to two years. Once completed, it will be integrated into the consolidated sustainability statement and will be a material component of the information on climate change mitigation and climate change adaptation which is to be published in accordance with ESRS E1. The climate strategy will also be fully embedded into the Wiener Stadtwerke ESG strategy so that the objectives related to the climate and sustainability can be approved and strategically entrenched throughout the Group.

A Group-wide guideline for the transition to electric vehicles is also in place. This guideline states that, since 1 January 2022, service and operations vehicles of the classes M1, M2 and N1 may only be purchased as solely electric vehicles with zero grams of carbon emissions, provided this is in line with the usage requirements of the vehicle. For all other vehicle classes, at least the stipulations of the laws on road vehicle purchasing shall apply. The vehicle manufacturer and vehicle type is chosen according to economic, purpose-oriented and standardisation-driven principles. This guideline is directly connected to the disclosure requirements in accordance with E1-IRO-5 and E1-IRO-6.

Disclosure Requirement E1-3 – Actions and resources in relation to climate strategies

The packages of actions defined in the 2025 financial year serve as the current foundation for achieving the intended target paths. These actions range across five areas and are reviewed as part of the ongoing development of the climate strategy and adjusted as needed.

- Heat and energy generation
- Gas and energy sales
- Circular economy and waste incineration
- Investments
- Fleet

The requirements in accordance with ESRS 2 MDR-A 69 and ESRS 2 MDR-A 69a have not yet been fully implemented. Systematic tracking of the operational disclosures and capital expenditure relevant to the climate transition plan is currently in planning. Within the next two years, the plan should describe the type and current and future financial and other resources that are allocated to the climate transition plan. This could also comprise conditions connected to sustainable financial instruments. The ecological and social objectives as well as potential dependencies of the implementation of the climate transition plan – such as political measures, regulatory developments or financial assistance – are also to be presented in detail.

The decarbonisation actions of Wiener Stadtwerke range from projects that can be implemented in the short term, ongoing transformation processes and long-term major projects. The actions are classified by the status of their implementation: ongoing projects in the implementation stage and future plans or those still in the planning stage.

At present, it is not possible to make disclosures on financial (or other) resources that are used for the following actions.

Ongoing actions:

Supply of carbon credits to reduce the price, based on a rolling procurement strategy at the Wiener Stadtwerke level [E1-IRO-11]

As part of E1-IRO-11 IRO 11, the transition risk of rising or volatile carbon prices is addressed. To minimise risks, Wiener Stadtwerke utilises a Group-wide guideline for carbon credit hedging and a future-oriented certificate management system on an ongoing basis. This comprises strategic and operational actions to hedge against carbon price risks, including:

- A future-minded certificate management system to mitigate short-term price peaks (for example through stockpiling, staggered or rolling acquisition)
- Continual consideration of regulatory and market-based developments
- Ensuring long-term price stability as well as the possibility to pass continually rising carbon credit prices on to customers
- Operational actions such as continual rolling procurement
- Regular reporting and controlling to monitor and ensure the effectiveness of the implemented strategies

Targeted stockpiling of carbon credits, which is being built up as part of this ongoing procurement strategy, also contributes to reducing short-term price peaks due to speculation.

The action affects the following risk: E1-IRO-11.

European and national subsidies for projects that reduce carbon emissions [E1-IRO-2]

WIEN ENERGIE GmbH utilises national and European subsidy programmes in a targeted way as a decarbonisation lever. Subsidy applications are continually being submitted in the areas of district heating and cooling, electromobility and large-capacity storage facilities (heating and power) to support increases in efficiency and the expansion of climate-friendly technology.

In 2025, applications were submitted in the programmes for commercial heating and cooling supply, electromobility management and large-capacity storage facilities; the majority have already been approved and subsidy contracts have been concluded. The subsidy funds ensure the economic feasibility of key transformation projects and enable in particular the implementation of pilot and innovation plans that would not have been marketable without financial assistance.

The use of these subsidy programmes allows WIEN ENERGIE GmbH to solidify its role as a technological trailblazer and to accelerate important steps on the road towards decarbonisation.

The action affects the following opportunity: E1-IRO-2.

Hydros Seestadt as part of district heating decarbonisation [E1-IRO-5&6]



Co-funded by the Horizon 2020 Programme of the European Union



WIEN ENERGIE GmbH is implementing a central decarbonisation lever in the area of sustainable heating supply with its project on deep geothermics. The plan is being carried out as part of the joint ventures "Deeep" (WIEN ENERGIE GmbH and OMV) and comprises three deep boreholes – a pilot borehole, a production borehole and an injection borehole – to depths of more than 3,000 metres. After construction is completed, the facility will provide thermal output of roughly 20 megawatts and will make a material contribution to the decarbonisation of the city's district heating.

The heating that is gained will be fed downstream into the city's district heating grid and will supply roughly 20,000 households from 2028. The project thus contributes to reducing local GHG emissions and supports the climate goals of the city as well as of Wiener Stadtwerke.

The project receives financial assistance from funding from the environmental support programmes of the Austrian Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology, which ensures the economic implementation and further strengthens the innovative power of WIEN ENERGIE GmbH.

The action affects the following negative impacts: E1-IRO-5 and E1-IRO-6.

Large-scale heat pumps as part of the decarbonisation of district heating – Example: Spittelau [E1-IRO-5&6]

WIEN ENERGIE GmbH already operates several large-scale heat pumps for low-emission heat supply as part of its decarbonisation strategy. At the site of the incinerator in Spittelau, WIEN ENERGIE GmbH operates an additional large-scale heat pump, which serves the decarbonisation of the city's district heating as part of a comprehensive expansion of large-scale heat pump technology. The facility uses waste heat from exhaust gases produced by thermal waste treatment and transforms it into usable heat for the district heating grid. The large-scale heat pump has a thermal output performance of 16 megawatts and can supply roughly 16,000 households with environmentally friendly heating.

The operation of the facility prevents roughly 22,000 tonnes of carbon annually. At the same time, the large-scale heat pump increases the efficiency of the incinerator by roughly 13%, as an additional part of the energy generated in the processes becomes usable. The Spittelau heat pump thus makes an important contribution to reducing the share of fossil heating and supports the long-term decarbonisation strategy of WIEN ENERGIE GmbH.

The action is a core component of the sustainable provision of heating and makes a material contribution to achieving the climate goals of Wiener Stadtwerke.

The action affects the following negative impacts: E1-IRO-5 and E1-IRO-6.

Action: Decarbonisation of Wien-Energie's stake in Energie Allianz Austria (EAA) [E1-IRO-6]

WIEN ENERGIE GmbH is implementing a continual transformation of its participation in Energie Allianz Austria (EAA) as part of its decarbonisation strategy. The measure was started in 2019 and remains ongoing. The objective is to continually decarbonise the energy sales of EAA in the German market by letting existing contracts run out and not renewing them. The gradual withdrawal from the German sales portfolio will result in a lasting reduction in the proportion of fossil fuels within EAA's business model.

The action affects the following negative impact: E1-IRO-6.

Establishment of a cross-border hydrogen valley [E1-IRO-7]

As part of its decarbonisation and innovation strategy, WIEN ENERGIE GmbH is working to develop and expand numerous hydrogen valleys in East Austria as well as across the borders to Slovakia and Austria. The aim of these plans is to create regional and interregional value chains for renewable hydrogen as well as technical foundations, and to accelerate the set-up of the market for hydrogen in central application areas. The projects are carried out in cooperation with various partners from research, industry, energy supply and administration.

The activities currently comprise the following projects:

H2REAL ("Hydrogen Region East Austria Goes Live") — lead project for East Austria

Feasibility analysis for the development of a hydrogen valley in East Austria. The project is funded by the Austrian Research Promotion Agency (FFG) and Kommunalkredit Public Consulting (KPC) and involves 18 partner organisations. The objectives are to prepare the regional infrastructure, build expertise and analyse technical and economic conditions.

HySISI – Austria-Hungary (cross-border knowledge generation)

Focus on the bilateral transfer of knowledge and creation of a shared foundation for a cross-border hydrogen valley between Austria and Hungary. The project strengthens international cooperation and lays the foundation for joint pilot plans.

ELEVATEcee – Austria, Slovakia and Hungary

Project to strengthen local and cross-border value chains in Central and Eastern Europe. The objective is to promote technological excellence and develop cooperative approaches to integrate renewable hydrogen in energy systems and industrial applications.

The action affects the following opportunity: E1-IRO-7.

Decarbonisation of the bus fleet in line with the Clean Vehicles Directive (CVD) – Switch to alternative engine types [E1-IRO-5&6]

The gradual decarbonisation of the bus fleet has been underway since 2021 in accordance with the CVD and the Austrian Vehicle Procurement Act. The objective is the continual switch from conventional diesel engines to low-emission or zero-emission alternative drive systems in public transport. In 2025, a total of

- ten hydrogen buses,
- 60 electric buses and
- ten range extender buses (E/H₂)

were delivered to the fleet and went into operation. By continually expanding alternative drive technologies, the proportion of fossil fuels used in bus operations is gradually reduced, paving the way for a largely emission-free bus fleet.

The action affects the following negative impacts: E1-IRO-5 and E1-IRO-6.

Decarbonisation of investments through reduction targets in Europe [E1-IRO-6]

The decarbonisation of investments is a passive decarbonisation action. The decarbonisation plans defined by the companies themselves within the framework of the investments are taken into account and used as the basis for the anticipated future reduction in associated greenhouse gas emissions. This action is ongoing.

The action affects the following negative impact: E1-IRO-6.

The following action is planned:

WIEN ENERGIE GmbH plans to construct three carbon capture facilities at its incinerators to make a material contribution to the decarbonisation of thermal waste processing. The plan comprises two facilities at the Simmeringer Haide site as well as an additional facility at the MVA Flötzersteig incinerator. The facilities are planned to operate using point-source separation directly within the furnace, rather than relying on direct air capture.

The implementation of these plans is, however, subject to considerable legal and regulatory reservation. Carbon storage is currently prohibited in Austria, and incinerators are currently not included in the EU ETS. The plans are therefore based on the assumption that the legal conditions will develop accordingly in future and that the integration of incinerators into the EU ETS as well as the use of carbon capture utilisation and storage systems will be made possible.

Subject to these legal developments, the planned carbon capture systems are nevertheless considered important future cornerstones of decarbonisation, as they can make a substantial contribution to reducing process-related emissions that can only be avoided to a limited extent through other actions for technical reasons. The actual realisation of these systems is, however, highly dependent on future regulatory conditions.

The action affects the following negative impact: E1-IRO-5.

2.2.5. Parameters and objectives

Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation

Wiener Stadtwerke has set science-based climate targets until 2040 that are based on the methodology of the Science Based Targets initiative (SBTi). The previously defined targets already considered possible reduction paths, which are based on the global target of limiting the increase in global temperatures to significantly below 2°C in line with the Paris Agreement.

From the 2025 financial year onwards, this goal will be refined and incorporated into a long-term climate strategy based on science-driven reduction targets. The SBTi serves as a generally recognised framework for applying the stipulations of the Paris Agreement at the company level using clear criteria. In the industry-independent path, the SBTi calls for an annual reduction of emissions of 4.2% to be in line with the 1.5° path; an annual reduction of 2.5% corresponds with a path “significantly below 2°”.

In the long-term time horizon, the climate objectives of Wiener Stadtwerke are oriented on a path for reduction that is compatible with the 1.5°C target. In the short term, the target values correspond to an industry-independent path “significantly below 2°C”. This is due to significant areas of energy and heat supply currently being subject to technological and structural limitations that make immediate complete emissions reductions impossible. These include in particular gas-based combined heat and power systems, which play a central role for supply security and grid stability, as well as thermal waste treatment, whose process-related emissions cannot be prevented entirely in the short term for technical reasons. A substantial reduction of these emissions is therefore primarily anticipated in the time period between 2030 and 2040.

Long-term emissions objectives are also connected to uncertainties that are beyond the direct scope of influence of Wiener Stadtwerke. These include, among others, the industrial availability of hydrogen as a fuel, the composition of the waste material in thermal processing as well as the future role of combined heat and power systems in the European energy system. In addition, progress in heating supply is highly dependent on regulatory stipulations such as the legal conditions for implementing the plans to move away from natural gas in Vienna. Wiener Stadtwerke expressly supports this initiative, as it contributes to a reduction in fossil dependence and to more environmentally friendly heating supply.

Disclosure Requirement E1-5 – Energy consumption and mix

The total energy consumption of Wiener Stadtwerke and the internal energy use are continually recorded and assessed to find potential areas for savings and to recognise starting points for increasing efficiency. Suitable actions are developed and implemented based on this foundation. Additionally, attention is paid to designing and operating all facilities in such a manner that the primary energy need is as low as possible.

Table 14: Energy consumption

Energy consumption in MWh	2025
(1) Fuel consumption from coal and coal production	-
(2) Fuel consumption from crude oil and oil products	240,250
(3) Fuel consumption from natural gas	9,410,081
(4) Fuel consumption from other fossil sources	1,205,597
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources ¹	1,190,987
(6) Total energy consumption of fossil energy (sum of 1 to 5)	12,046,915
(7) Consumption from nuclear sources	-
(8) Fuel consumption from renewable sources	1,269,653
(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources ¹	643,661
(10) Consumption of self-generated, non-fuel-bound renewable energy	7,368
(11) Total renewable energy consumption (sum of 8 to 10)	1,920,682
Total energy consumption (sum of 6, 7 and 11)	13,967,597

1 "Purchased energy" refers to energy sourced from outside the Group. This also includes heating purchases connected to the district heating grid.

Table 15: Energy mix

Energy mix in %	2025
Share of fossil sources in total energy consumption	86
Share of consumption from nuclear sources in total energy consumption	-
Share of renewable sources in total energy consumption	14

Table 16: Energy generation

Energy generation in MWh	2025
(1) Non-renewable energy generation	8,544,243
(2) Renewable energy generation	2,568,107
(3) Energy generation (sum of 1 and 2)	11,112,350

Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

Calculation of greenhouse gas emissions

The GHG emissions are calculated in CO₂ equivalents (CO₂e) based on their global warming potential in accordance with the IPCC guidelines. The foundation is Application Requirement (AR) 6 (100 years). Emissions are disclosed in CO₂ equivalents in tonnes (t CO₂e).

Direct greenhouse gas emissions (Scope 1)

The direct GHG emissions comprise CO₂, methane (CH₄), nitrous oxide (N₂O), nitrogen trifluoride (NF₃), sulphur hexafluoride (SF₆) and other greenhouse gases such as hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). Emissions from the ETS are recorded directly in CO₂e.

Emissions factors

The calculation of Scope 1 and Scope 2 emissions is based primarily on emissions factors from the Environment Agency Austria (UBA) and the Federal Ministry of Transport, Innovation and Technology (BMIMI). These emissions factors provide an established and scientifically recognised foundation for determining GHG emissions. WIEN ENERGIE GmbH additionally carries out direct measurements of emissions to ensure an even more precise and reliable data foundation. These measurements make it possible to record the actual emissions on site and thus increase the accuracy of emissions reporting.

Calculation of Scope 3

After an analysis of the 15 Scope categories, the following Scope 3 categories were determined to be material¹ categories for Wiener Stadtwerke:

- Purchased goods and services (category 1)
- Capital goods (category 2)
- Fuel and energy-related activities (not in Scope 1 or 2) (category 3)
- Waste from ongoing operational activities (category 5)
- Business travelling (category 6)
- Employee commuting (category 7)
- Use of sold products (category 11)
- Investments (category 15)

1 The investments held by Wiener Stadtwerke in EVN AG and Verbund AG are reflected in the GHG balance sheet only with the proportional Scope 1 and Scope 2 emissions in accordance with their respective company share. The proportionate Scope 3 emissions of the two companies amount to a total of 2.44 million t CO₂e and are not contained in this balance.

The materiality is determined on the one hand using a materiality threshold, which is set at 1% of the entire Scope 3 emissions of a Group company. The Scope 3 categories which had the greatest influence on Wiener Stadtwerke were selected. This selection allows targeted actions to be taken to effectively reduce GHG emissions in these areas. These are:

- Waste from ongoing operational activities (category 5)
- Business travelling (category 6)
- Employee commuting (category 7)
- Calculation of Scope 3 emissions

All Scope 3 categories are calculated by multiplying the consumed amount by the corresponding emissions factors. An exception is made for the categories 3.1 Purchased goods and services and 3.2 Capital goods. For these two categories, the spend-based method is used. The process for calculation is in accordance with the GHG protocol Scope 3 standard:

Category 3.1 Purchased goods and services: This comprises the extraction, production and transport of goods and services that were purchased or acquired by the reporting company in the reporting year and not contained elsewhere in categories 2–8. All upstream (cradle-to-gate) emissions of purchased goods and services are included.

Category 3.2 Capital goods: This comprises the extraction, production and transport of capital goods that were purchased or acquired by the reporting company in the reporting year. All upstream (cradle-to-gate) emissions of purchased capital goods are included. The calculation method is based on expenditure and uses the freely accessible EXIOBASE database. This database combines expenditure per industry and region with upstream emissions to identify the corresponding goods or services. No material assumptions were made in the calculation. The procurement data was combined with the information from the EXIOBASE to the best of the company's knowledge and belief.

Category 3.15 Investments: Wiener Stadtwerke receives the emissions data of invested companies from publicly accessible financial reports. These are recorded in accordance with the applied methodology. This affects in particular EVN AG and Verbund AG, for which the aliquot Scope 1 and Scope 2 emissions are recorded in accordance with the participation share. In addition to this, the umbrella funds held by Wiener Stadtwerke are also recognised. For these, the aliquot Scope 1, Scope 2 and Scope 3 emissions are recorded in accordance with the positions contained in the fund.

The disclosures in the following table are shown in megawatt hours (MWh) and percent.

Table 17: GHG emissions

in t CO ₂ e	2025
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions	2,326,025
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	78%
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions	73,819
Gross market-based Scope 2 GHG emissions	73,694
Significant scope 3 GHG emissions	
Total Gross indirect (Scope 3) GHG emissions	3,242,572
(1) Purchased goods and services	130,551
(2) Capital goods	340,926
(3) Fuel and energy-related activities (not included in Scope 1 or Scope 2)	989,280
(4) Upstream transportation and distribution	immaterial
(5) Waste generated in operations	1,636
(6) Business travelling	680
(7) Employee commuting	18,479
(8) Upstream leased assets	immaterial
(9) Downstream transportation	immaterial
(10) Processing of sold products	immaterial
(11) Use of sold products	1,203,709
(12) End-of-life treatment of sold products	immaterial
(13) Downstream leased assets	immaterial
(14) Franchises	immaterial
(15) Investments ¹	557,311
Total GHG emissions	
Total GHG emissions (location-based)	5,658,117
Total GHG emissions (market-based)	5,657,987
Biogenic carbon emissions from the combustion or biodegradation of biomass not included in Scope 1 GHG emissions	518,229

¹ The investments held by Wiener Stadtwerke in EVN AG and Verbund AG are reflected in the GHG balance sheet only with the proportional Scope 1 and Scope 2 emissions in accordance with their respective company share. The proportionate Scope 3 emissions of the two companies amount to a total of 2.44 million t CO₂e and are not contained in this balance.

2.3. ESRS E2: Pollution

2.3.1. General disclosures

Wiener Stadtwerke considers pollution to be a material topic as the two combined heat and power (CHP) plants of WIEN ENERGIE GmbH produce material direct air pollution during energy generation. To determine the significant sites for E2, the air pollutant emissions of all locations with rele-

vant activities were assessed. The sites at which the air emissions were above the thresholds set in ESRS E2-4 29 were defined as material locations in accordance with E2. They are listed in table 18.

Table 18: Material sites with air emissions

Site	Activity	Significant impact
Combined heat and power plant Simmering including biomass plant	Generation of electricity and district heating	Pollution of air (nitrogen oxide)
Combined heat and power plant Donaustadt	Generation of electricity and district heating	Pollution of air (nitrogen oxide)

Raw materials are also required for the expansion and operations of the energy and mobility infrastructure, and the mining, production and transport of these can cause pollution. A more specific view of the resource flows is presented in [section E5](#).

There are overlaps with the sustainability matters of climate change mitigation (ESRS E1), in particular with policies, actions and objectives. As the air pollutants occur from the same business activities as GHG emissions (Scope 1), the actions to reduce these that are described in detail in [section E1](#) also result in a reduction of air pollutants. Pollution is also considered one of the direct drivers of the loss of biodiversity, which is why the impact is also found in [section E4](#).

Table 19: ESRS E2-IROs

Description of impacts, risks and opportunities			Occurrence along the value chain
Air pollution			
E2-IRO-1	negative, actual	Impact	Pollution of air from the emissions of pollutants during the generation of energy. Core
E2-IRO-2	negative, potential	Impact	Pollution, especially pollution of air, along the supply chain from the mining, generation and transport of required materials. Upstream

2.3.2. Management of impacts, risks and opportunities

Disclosure Requirement E2-1 – Policies related to pollution

The combined heat and power plants in Simmering and Donaustadt are subject to the EMAS (see [section on policies](#)), as a result of which the air emissions are subject to regular and strict controls. Continual measurement and control of the emissions is therefore firmly rooted in the working processes. The guideline “Handling threshold value violations” ensures that, in the event that a threshold value for air emissions is exceeded, the necessary actions are set in motion and that documentation and reporting to the authorities takes place in line with legal stipulations.

Disclosure Requirement E2-2 – Actions and resources related to pollution

At present, it is not possible to make disclosures on financial (or other) resources that are used for the following actions.

Air emissions arise from the generation of fossil energy. Wiener Stadtwerke plans to move away from fossil energy generation in the long term. Actions related to the energy revolution, such as the expansion of renewable energy and heat generation, strengthen the independence from fossil fuels and allow their use to be reduced. This reduced GHG emissions as well as the emission of additional pollutants such as nitrous gases. Decreased use of fossil fuels will also reduce pollution in the supply chain in the long term. A detailed description of the actions to decarbonise energy generation is found in [section E1](#).

WIEN ENERGIE GmbH is also planning to optimise incineration facilities to reduce air emissions through the revitalisation of the furnace system at the Simmering plant. This action is set to begin in 2026 and be completed in the medium term (two to five years). It affects the site with the highest air pollutant emissions at present. The emitted pollutants are expected to be reduced as a result of this action.

2.3.3. Parameters and objectives

In 2025, Wiener Stadtwerke did not set any objectives that explicitly refer to the material impacts of the standard E2.

The goal of climate neutrality in 2040 (see E1) calls for a reduction in the use of fossil fuels. This will also reduce the air pollutants from energy generation.

Disclosure Requirement E2-4 – Pollution of air, water and soil

Table 20: Pollutants released into the air

Airborne pollutant	2025
Nitrogen oxides (NOx) kg/year	478,465
Ammonium (NH ₃) kg/year	14,261

Nitrous gases result from the combustion of natural gas in the combined heat and power plants to generate heat and power. As a result, the emission amounts are connected to the amount of energy generated and can also fluctuate with the production amount as a result of external factors such as weather and market prices.

The methods used to measure nitrous gas emissions comply with the requirements of the Best Available Technology – Approvable Facilities (BVT-GFA). The emission amounts as well as the concentration are continually measured in the clean gas. The measurement process is tested using the quality assurance levels for continuous emissions monitoring systems (CEMS) in accordance with the European Norm (EN) 14181: The measurement devices are tested at the manufacturer’s Quality Assurance Level (QAL) 1. QAL 2 tests (calibration) take place every three years or when the measurement device is replaced. QAL 3 tests (continual monitoring of operators) are carried out weekly. The measurement data is entered into the EmiDate programme. The emissions data from the EmiDate system and data from the process control technique are reported in the course of required reports to authorities. Data for certification in accordance with ISO 14001 and EMAS is also collected annually, and these collection processes are audited. The requirements for these certifications are reviewed every three years.

Ammonia emissions are calculated based on an individual measurement by the accredited inspection company EURO-FIN. The measured concentration value is multiplied by the volume flow and the hours of operation.

Thanks to modern technology, the air pollutants of the waste processing plants are below the materiality thresholds per system defined by ESRS (threshold values in accordance with annex II of Regulation (EG) 2006/166)) and were therefore classified as immaterial in the course of the DMA and are thus not included in the pollutant totals (E2-4) in accordance with ESRS E2-4-29. At the waste treatment facilities, modern filters are used to minimise air pollutant emissions. For example, the thermal waste treatment plants Simmeringer Haide and Pfaffenu² each have a four-step flue gas cleaning system, which is made of an electrostatic filter, two-step flue gas scrubbing, an active charcoal filter and a denitrification plant. At the incinerators in Spittelau and Flötzerstieg, the flue gas cleaning systems are made of a fabric filter, two-step flue gas scrubbing and a denitrification plant. Day-to-day emissions can be viewed on the [company website](#).

Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related risks and opportunities

No material risks or opportunities were identified in connection to pollution that have a financial impact.

2.4. ESRS E3: Water and marine resources

2.4.1. General disclosures

Water is an important resource for Wiener Stadtwerke that supports production processes. As part of the materiality assessment, water withdrawal and water consumption were defined as material. Water consumption in particular plays a key role in the generation and distribution of energy. Water from the Danube Channel is used as cooling water for the combined heat and power plants and is released to surface water. Processes of energy generation and distribution through the heating and cooling grid lead to water consumption through condensation. Water is also removed to maintain company green spaces, which is returned to groundwater through watering. There is an overlap with the sustainability matters of ESRS E5 with regard to water consumption in the upstream value chain (E3-IRO-1). More information on actions can be found in [section E5](#).

2 The thermal waste treatment plant is owned by MA48; WIEN ENERGIE GmbH carries out operations and thus has operational control of the site.

2.4.2. Management of impacts, risks and opportunities

Table 21: ESRS E3-IROs

Description of impacts, risks and opportunities			Occurrence along the value chain	
Water consumption				
E3-IRO-1	negative, actual	Impact	Water consumption along the supply chain through the mining and processing of required raw materials.	Upstream
E3-IRO-2	negative, actual	Impact	The generation and distribution of energy causes water consumption.	Core
Water withdrawal				
E3-IRO-3	negative, actual	Impact	Water is withdrawn as part of the generation and distribution of energy as well as the maintenance of green spaces.	Core

Disclosure Requirement E3-1 – Policies related to water and marine resources

Grid water losses through energy transfer:

The supply of net-bound heating and cooling supply is supervised jointly by WIEN ENERGIE GmbH and WIENER NETZE GmbH. An operational policy defines the specific responsibilities, processes and work processes between the two companies and serves the aim of ensuring a secure supply of net-bound heating and cooling through this collaboration. It is directly related to E3-IRO-2. Because the technology is based on the transport of water, stipulations regarding water quality and the prevention of water losses are naturally covered in this operational policy. The document is reviewed and approved by the head of the business area responsible at WIEN ENERGIE GmbH and the head of the main department responsible at WIENER NETZE GmbH. The operational policy is a component of the management system of the affected areas of these companies. For this reason, it is available to all affected employees via a corresponding internal exchange platform between WIEN ENERGIE GmbH and WIENER NETZE GmbH. The guideline based on this operational policy is also available to all affected employees via this internal system.

Cooling water in energy generation:

For the generation of energy, water is withdrawn from surface water at various locations for cooling. The thresholds for water withdrawal and reintroduction as well as water consumption are defined in administrative notices related to water law in the Vienna Water Registry. The technical processes and their monitoring are managed through EMAS (see section on policies). Introduction and removal are continually measured and closely monitored. The processes are reviewed annually through internal and external audits and are also subject to institutional review of the registry requirements.

Irrigation water consumption:

The cemetery management regulations of FRIEDHÖFE WIEN GmbH are based on Section 32 (2) of the Vienna Death and Funeral Act (WLBG). They comprise the administrative regulations for the cemeteries as well as the agreements for the contract between FRIEDHÖFE WIEN GmbH and the parties authorised to use the cemetery plots.

The cemetery management regulations encourage visitors to take care to use water sparingly for the maintenance of green spaces and plots in the cemeteries. It applies for all Wiener Stadtwerke cemeteries and its implementation is overseen by the cemetery management. The regulations lay out a code of conduct, under which cemetery users are called upon to withdraw water solely for cemetery purposes and to limit their withdrawal to the amount required for watering. The cemetery management regulations can be downloaded from the website of FRIEDHÖFE WIEN GmbH.

Wiener Stadtwerke has no significant locations in areas with high levels of water stress, which is why there is no policy in place for this.

Disclosure Requirement E3-2 – Actions and resources related to water and marine resources

At present, it is not possible to make disclosures on financial (or other) resources that are used for the following actions.

Grid water losses

Grid water losses in the heating and cooling supply network are monitored daily to minimise them as much as possible. If increased grid water consumption is detected, in accordance with the operational policy, the process for additional testing and the search for the cause are initiated. This action takes place on an ongoing basis; an end date has not been set.

2.4.3. Parameters and objectives

Disclosure Requirement E3-3 – Targets related to water and marine resources

Wiener Stadtwerke has not defined any measurable outcome-oriented targets. However, the status of the various actions is reviewed regularly via established management systems and, where necessary, corrective processes are initiated.

Disclosure Requirement E3-4 – Water consumption

Table 22: Water input and output

	2025	Unit
Water consumption	1,401	1,000 m ³
Water consumption in areas with high water stress	-	
Water withdrawal	243,065	1,000 m ³
Removed water	241,664	1,000 m ³
Reused and recycled water	-	
Stored water	-	

More than 99% of the removed water is returned in water systems. In the collection of figures on water, 87% of the water withdrawal was measured and 13% was calculated. With regard to water consumption, 6% was measured, 37% was calculated and 3% was estimated. 87% of the water withdrawal occurs at the combined heat and power plant locations in Simmering and Donaustadt and is measured directly by the control technology. The percentage of the water consumed there through cooling is less than 0.5% and is calculated by the control technology. The water withdrawal for the district cooling grid (roughly 12% of water withdrawal) is calculated based on the cooling power required by determining how much water needs to flow through the system to transfer this amount of energy.

The additional 1.5% of water withdrawal occurs at various locations and is determined through a combination of direct measurements, calculation of differences and, to a limited extent, estimates.

Disclosure Requirement E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities

No material risks or opportunities were identified in connection to water and marine resources that have a financial impact.

2.5. ESRS E4 Biodiversity and ecosystems

Wiener Stadtwerke views biodiversity and ecosystems as a material topic as some business activities clearly intersect with this. The sustainable maintenance of green spaces as protection for important habitats as part of the core business has been identified as a positive impact. FRIEDHÖFE WIEN GmbH manages 46 cemeteries, including the Vienna Central Cemetery, which covers roughly 2.5 square kilometres (km²). It provides natural habitats and a retreat for a wide range of plants, animals and fungi in the urban ecosystem.

To achieve the climate goals of the City of Vienna and to drive the energy revolution, WIEN ENERGIE GmbH is expanding the production of renewable energy significantly. The expansion of wind power, hydropower and open-space photovoltaic power brings with it the use of land as well as encroaching on aquatic ecosystems, which can lead to changes in those habitats. At the same time, this expansion is an important step towards the decarbonisation of WIEN ENERGIE GmbH (see [E1](#)) and therefore counteracts one of the major global threats to biodiversity: climate change. WIEN ENERGIE GmbH strives to create synergies between protecting the climate and biodiversity, to minimise negative impacts on biodiversity and to actively promote potential for ecological enhancement.

Four additional identified impacts are directly connected to the impacts in standards ESRS E1 Climate change mitigation (related to E4-IRO-1), ESRS E2 Pollution (related to E4-IRO-2) and E5 Resource use and circular economy (related to E4-IRO-3; E4-IRO-6): The greenhouse gases emitted by Wiener Stadtwerke contribute to climate change. This is considered to be one of the direct causes of the loss of biodiversity. The value chain of fossil materials is connected to negative impacts on biodiversity in particular. The provision of new hoisting equipment can cause land-use change that has a direct impact on the local ecosystem. Wiener Stadtwerke therefore considers climate change mitigation (E1), with reductions in emissions and the release of gas, as biodiversity protection. More detailed information on guidelines, actions and objectives for climate change mitigation can be found in [section E1](#). The air pollutants released by Wiener Stadtwerke as part of energy generation can have a negative impact on biodiversity. The pollution that is generated from the provision of the raw materials required for business activities can have negative consequences on the biodiversity of the affected areas. Guidelines and actions connected to the sustainability matter of pollution of air can be found in [section E2](#).

Table 23: ESRS E4-IROs

Description of impacts, risks and opportunities				Occurrence along the value chain
Direct causes of the loss of biodiversity				
E4-IRO-1	negative, actual	Impact	The GHG emissions caused by Wiener Stadtwerke contribute to climate change, which is a direct cause of the loss of biodiversity.	Upstream
E4-IRO-2	negative, potential	Impact	Pollution of air that arises from energy generation can contribute to the loss of biodiversity as a direct cause.	Core
E4-IRO-3	negative, potential	Impact	The mining, production and transport of raw materials required for the business activities of Wiener Stadtwerke lead to pollution, which can contribute to the loss of biodiversity as a direct cause.	Upstream
E4-IRO-4	-	Risk	Stricter regulations mean that it is necessary to consider biodiversity parameters in new infrastructure projects or existing buildings, which can cause higher planning and implementation costs or could lead to fines in the case of non-compliance.	Core
E4-IRO-5	negative, actual	Impact	Open-space photovoltaic plants, wind farms and hydropower plants require the use of land and bodies of water, which can alter terrestrial and aquatic habitats and affect biodiversity.	Core
E4-IRO-6	negative, potential	Impact	The provision of raw materials, especially fossil fuels, which are required for the business activities of Wiener Stadtwerke, can lead to land-use changes in the value chain, which can directly cause a loss of biodiversity.	Upstream
Impacts on the extent and condition of ecosystems				
E4-IRO-7	positive, actual	Impact	The sustainable maintenance of green spaces as part of the core business protects important habitats in the urban area.	Core
E4-IRO-8	-	Risk	Stricter regulations regarding biodiversity parameters for the mining of (fossil) materials leads to increasing prices for required resources for the expansion of infrastructure and energy generation and thus higher CapEx and OpEx.	Upstream

2.5.1. Strategy

Disclosure Requirement E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model

In 2025, Wiener Stadtwerke began to develop a broad strategy for biodiversity and environmental protection (as part of the Group-wide ESG strategy) to incorporate the topic of biodiversity. Related to this, WIEN ENERGIE GmbH has developed its own, more detailed biodiversity strategy. Further information can be found in the section on measures.

At FRIEDHÖFE WIEN GmbH, maintaining and fostering biodiversity is already embedded in the company's purpose. As the operator of 46 cemeteries, the company operates broad green spaces, which provide important urban habitats due to their structure and use. The cemeteries provide important habitats for the flora and fauna of the city through large tracts of trees and meadows, proactively planted natural meadows as well as few distracting elements. A biodiversity survey between April 2021 and June 2023 documented more than 500 insect species, 80 bird species, 14 mammal species, five reptile species, four amphibian species and 300 plant species at Vienna's cemeteries. This protection of biodiversity is also embodied in the product range of FRIEDHÖFE WIEN GmbH. Under its motto "Zurück zur Natur. Hin mit der Bim" (Back to nature. Get there by tram.), nine very different types of natural burials are offered at seven cemeteries: forest plots, tree plots or flower meadow plots are some of the ways the final resting place can be right in nature. The new natural burial option in Vienna makes it possible to be buried naturally in a casket without prior cremation. FRIEDHÖFE WIEN GmbH is continually

working to expand its nature and environmentally friendly offers and to strengthen the positive impacts (E4-IRO-7) of its business activities on biodiversity.

Two transition risks were identified in the course of the materiality assessment. Both risks are related to the long-term review period and potentially stricter regulations regarding biodiversity. If stricter regulations come into effect for planned building projects, this would be connected to increased costs (E4-IRO-4). Stricter regulations in terms of raw material production could also increase operating costs in the long term (E4-IRO-8).

Physical and systemic risks have not yet been analysed.

Wiener Stadtwerke has not developed a transition plan at this time.

Disclosure Requirement SBM 3 – Material impacts, risks and opportunities and their interaction with strategy and business model

As part of the materiality assessment, the emitted pollutants were identified as a material negative impact on biodiversity (E4-IRO-2). The material sites (see table 24) are not in a protected area. For the impact of air pollutants, "in the area" was defined as within a 10-kilometre (km) radius. Because Vienna is surrounded by numerous protected areas, it is presumable that the air pollutants transported by wind could have an impact on these areas. The largest protected areas in and around Vienna are:

- Donau-Auen National Park and Donau-Auen east of Vienna
- Lainzer Tiergarten Natural Preserve
- Liesing Natural Preserve
- Vienna Forest
- Tullnerfelder Donau-Auen
- Bisamberg

Open-space photovoltaic plants, wind farms and hydro-power plants require the use of land and bodies of water, which can alter terrestrial and aquatic habitats and affect biodiversity (E4-IRO-5). To determine the sites material for this impact, WIEN ENERGIE GmbH carried out a detailed sensitivity analysis as part of the development of the biodiversity strategy. The analysis of biodiversity sensitivity was carried out in collaboration with the Environment Agency Austria. Subsidiaries were also taken into consideration, and a distinction was not initially made between operational and

financial control. The data was based on all sites recorded in the internal asset data management system in December 2024. The analysis was carried out using methodology based on a geoinformation system (GIS). Natura 2000 areas, habitat corridors, fauna-flora habitats (FFH), habitat types and special inventories on special habitats, among others, were considered. The overlap of the sites with a series of scientific datasets lead to an aggregated overall sensitivity per site. Next, the sites requiring special attention due to their size or site in or near ecologically sensitive areas were prioritised. The results of this analysis are shown in table 24. An analysis of new sites that were added in 2025 is planned.

Table 24: Material sites

Activity	Type and quantity of the site
Emission of air pollutants at stationary plants near vulnerable biodiversity	2 combined heat and power plants in Vienna
Land use from open-space photovoltaics (PV) near vulnerable biodiversity	17 open-space PV plants in Austria
Land use from open-space photovoltaics (PV) in protected areas	3 open-space PV plants in Austria
Land use from wind farms near vulnerable biodiversity	7 wind farms in Austria
Land use from hydroelectric plants near vulnerable biodiversity	7 hydroelectric plants in Austria 16 hydroelectric plants abroad (Germany, North Macedonia, Romania)
Land use from hydroelectric plants in or overlapping with protected areas	4 hydroelectric plants in Austria 7 hydroelectric plants abroad (Germany, Romania)

The greenhouse gases emitted by Wiener Stadtwerke contribute to climate change, which has a global impact. The negative consequences cannot be ascribed to a specific protected area. All protected areas could potentially be affected negatively by climate change.

2.5.2. Management of impacts, risks and opportunities

Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems

Wiener Stadtwerke has not yet created any policies directly related to biodiversity. As the material impacts of this standard overlap with other E-standards, the policies for GHG emissions are detailed in section ESRS E1 and for air emissions in section ESRS E2.

Disclosure Requirement E4-3 – Actions and resources related to biodiversity and ecosystems

At present, it is not possible to make disclosures on financial (or other) resources that are used for the following actions.

Biodiversity in cemeteries

FRIEDHÖFE WIEN GmbH is enhancing its sustainable landscaping practices with new measures to protect biodiversity at 46 cemeteries covering a total of 520 hectares (ha). FRIEDHÖFE WIEN GmbH is a cooperation partner of the citizen science project "Biodiversity in cemeteries". The project was launched in 2021 in partnership with Vienna University and is now being continued with the University of Natural Resources and Life Sciences, Vienna (BOKU). Residents of Vienna are invited to contribute to biodiversity research by reporting sightings of animal and plant life across all of the city's cemeteries. The data collected will help us to perform biodiversity assessments at the city's cemeteries and will provide a foundation for future actions and small-scale projects to enhance habitats and support biodiversity. Special attention is being given to protected and threatened species, including all reptiles and amphibians. In 2024, the project launched a [website](#) to make it easy for residents to submit sightings of animals and plants.

FRIEDHÖFE WIEN GmbH has already designated 137,000 square metres (m²) of meadowland as no-mow areas, providing a habitat and source of food for a wide range of wildlife.

FRIEDHÖFE WIEN GmbH created the environmental initiative [Gemeinsam.SORGSAM](#). in 2021, which bundles the various projects for the protection of resources, animals and nature with creative access. Natur.Nah. and Arten.Reich., two of the four categories of the initiative, cover a multitude of small actions to protect nature and species and thus foster biodiversity.

Development of the Group-wide biodiversity and environmental protection strategy

In 2025, under the helm of WIENER STADTWERKE GmbH and together with its subsidiaries, work was carried out to develop a strategy that addresses the impacts of the ESRS standards E2, and E4 of Wiener Stadtwerke. The methodological approach Locate, Evaluate, Assess, Prepare (LEAP) was used. The project was carried out with methodological and subject-specific sparring with the NGO WWF. During the course of the project, four strategic focus topics were derived and existing actions were recorded. In 2026, the strategy is to be expanded with objectives and to be approved in its final version.

Development of a biodiversity strategy for WIEN ENERGIE GmbH

In line with the Group-wide biodiversity and environmental strategy project, WIEN ENERGIE GmbH created a company biodiversity strategy and derived focus areas and actions to ensure systematic integration of biodiversity in the processes, projects and sites of WIEN ENERGIE GmbH. The LEAP approach was used to create the biodiversity strategy. During the course of the biodiversity sensitivity analysis (see section on [disclosures on E4-SBM](#) for details), all sites of potential importance for biodiversity were recorded and prioritised based on local configuration of the habitat as well as the depth of intervention per technology. An analysis of the entire value chain was additionally carried out.

Actions to foster biodiversity in renewable energy

As part of the assessments for the biodiversity strategy of WIEN ENERGIE GmbH, the mitigation and avoidance actions already in place as part of business activities (both voluntary and legally required) to minimise negative impacts were recorded.

The most relevant actions at material sites are listed here:

- Creation of migration aids for organisms including fish and residual water output at 19 of 25 hydropower stations in Austria
- In 2025, WIEN ENERGIE GmbH constructed a new organism migration aid at the Hoheneich hydropower station
- Monitoring of the effects of biodiversity actions related to photovoltaics and wind power at select sites
- Dynamic bat-protection shut-downs in predefined conditions to minimise the risk of collisions
- Creation of institutionally mandated compensation areas. Individual maintenance policies were designed for these areas to ensure suitability for protection
- Forestation replacement and forest improvement measures
- Natural design of open-space photovoltaic systems and use of seed mixtures adapted to the site when greening facility areas
- Use of fencing that allows small game to pass through
- Use of clearance cairns or nesting boxes as a place to retreat and find shelter in select sites

As part of the approval process for wind, hydro and solar power, it is carefully assessed whether an objection has been made to the construction of the site in accordance with applicable environmental or conservation law. To do so, comprehensive ecological reports are created in project development process and are assessed by the responsible authorities before a project can be approved.

In 2025, a comprehensive biodiversity policy was developed for an open-space PV facility. First, detailed mapping of the species found at the site was carried out. Based on this, and on discussions with local experts, voluntary site-specific actions were defined. These include a policy for grazing to foster insect diversity and to expand the seed mixes to include rare dry grassland species. The implementation of the actions is planned for 2026 and should also provide orientation for future projects.

2.5.3. Parameters and objectives

Disclosure Requirement E4-4 – Targets related to biodiversity and ecosystems

There was no objective aimed specifically at improving biodiversity in 2025. In the course of the development of the biodiversity strategy, initial objectives were laid out which have not yet received final approval.

2.6. ESRS E5: Resource use and circular economy

Wiener Stadtwerke considers resource use and circular economy to be an important lever for achieving Vision 2040 (see chapter [Disclosure Requirement SBM-1](#)). Resource-conserving activity and circular business models are set to make a material contribution to climate change mitigation as well as in the development of innovative solutions to close cycles in the metropolitan region of Vienna.

2.6.1. General disclosures

Wiener Stadtwerke is aware of the impacts connected to the procurement of materials for the expansion and operation of energy and mobility infrastructure and the risks connected with the availability of materials and waste treatment. In addition, the Group is working on options to minimise these impacts and also utilise opportunities to transition to a circular economy.

Table 25: ESRS E5-IROs

Description of impacts, risks and opportunities				Occurrence along the value chain
Resources inflows, including resource use				
E5-IRO-1	negative, actual	Impact	The creation and maintenance of energy and mobility infrastructure leads to the procurement and mining of non-renewable materials.	Core
E5-IRO-2	negative, actual	Impact	The operation of energy and mobility infrastructure leads to the procurement of non-renewable fuels.	Core
E5-IRO-3	negative, actual	Impact	The creation and operation of IT services leads to the procurement of non-renewable resources.	Core
E5-IRO-4	-	Risk	The growing demand for materials in energy and mobility can cause material availability to worsen and thus contribute to increased costs in material procurement.	Core
E5-IRO-5	-	Opportunity	The development of new processes can lead to gaining materials from waste and thus contribute to independence from volatile materials markets.	Core
Waste				
E5-IRO-6	negative, actual	Impact	The various business activities cause non-hazardous and hazardous waste.	Core
E5-IRO-7	-	Risk	Regulatory changes in waste law can exacerbate regulations and prices for waste treatment and thus higher costs for waste treatment.	Core

Policies, actions and objectives for resource use and circular economy take the sustainability matters of climate change mitigation (ESRS E1) into consideration in particular, as this is essential for achieving the Vision 2040 of Wiener Stadtwerke. The sustainability matters of climate change mitigation (ESRS E1) and pollution (ESRS E2) are considered in connection with upstream processes such as the extraction and processing of purchased raw materials, own business activities such as the consumption of fuel and treatment of own waste, as well as downstream processes such as the treatment of waste. In addition, overlaps with the sustainability matters of water and marine resources (ESRS E3) and biodiversity and ecosystems (ESRS E4) in one action (see chapter [Disclosure Requirement E5-2](#)) are considered under resource use and circular economy. These sustainability matters are ascribed a

high level of importance especially in relation to the extraction and processing of purchased materials as certain materials are connected to high water consumption as well as impacts on biodiversity, for example through land-use changes. Additionally, biological materials are purchased for the business activities of Wiener Stadtwerke which lead to relevant overlaps with biodiversity and ecosystems (ESRS E4).

2.6.2. Management of impacts, risks and opportunities

Disclosure Requirement E5-1 – Policies related to resource use and circular economy

The Wiener Stadtwerke companies have already developed policies and guidelines on resource use and circular economy. The existing policies and guidelines relate to certain material impacts, risks and opportunities, such as the procurement of materials and products, and waste treatment.

In future, additional relevant policies and guidelines are to be developed, or existing policies and guidelines expanded, to manage all material impacts, risks and opportunities connected to resource use and circular economy in the best-possible manner.

The existing policies and guidelines connected to resource use and circular economy are described in detail below:

Allocation policy for sustainable procurement³ and entity-specific stipulations

The allocation policy is recorded in a Group guideline and the corresponding documents. These aim for ecological aspects to be considered as part of the procurement process alongside financial aspects. For procurement that falls under the scope of the 2018 Federal Procurement Act, consideration is also made for the aforementioned environmental aspects. Group-wide general guidelines for sustainable development have been defined, such as the consideration of sustainable performance in the performance specifications of requests for tender or the inclusion of lifecycle costs as an additional criterion. From certain procurement values, sustainability requirements must be included in the call for tenders. It is recommended to draw primarily on the "ÖkoKauf" criteria of the City of Vienna to define suitable sustainability requirements. To reflect entity-specific business activities and value chains, the companies of Wiener Stadtwerke are encouraged to remit entity-specific stipulations for sustainable procurement. These stipulations can also be more strict than those which apply Group-wide. Entity-specific stipulations are oriented on goods and product groups and also reflect specific sustainability requirements in this respect (such as the use of recycled cement in construction whenever technically possible, or preventing the use of substances that are toxic or present a danger to health or the climate. Individual companies of Wiener Stadtwerke (WIENER NETZE GmbH, WIENER LINIEN GmbH & Co KG, WIEN ENERGIE GmbH and WienIT GmbH) have already created their own,

entity-specific stipulations in the form of guidelines, manuals and handbooks.

The allocation policies of this Group guideline address the following negative impacts: E5-IRO-1, E5-IRO-2 and E5-IRO-3. These apply for all procurements within Wiener Stadtwerke and thus affect the Wiener Stadtwerke companies as well as upstream stakeholders, such as suppliers. This Group guideline can also have indirect impacts on customers and nature.

The Management Board of WIENER STADTWERKE GmbH is responsible for the implementation of the guidelines. The management of the companies of Wiener Stadtwerke is responsible for the entity-specific stipulations.

For the selection of suitable sustainability requirements which are used for the specific goods and product groups, the Wiener Stadtwerke companies primarily orient themselves along the recommended criteria of the city's ÖkoKauf criteria and the national action plan for sustainable public procurement (naBe Aktionsplan). In addition, for acquisitions from 2026, a document created in 2025 will be available which provides information and recommendations on ecological and social sustainability criteria or requirements for the material product groups (the materiality of which was derived based on the purchase value and the results of the greenhouse gas footprint and the material flow analysis) (see [chapter Disclosure Requirement E5-2](#)). The interests of the owner, the City of Vienna, were considered in the creation of the Group guideline. The documentation of the allocation policy for sustainable procurement is available internally.

³ "Sustainable procurement" at Wiener Stadtwerke refers to the conscious promotion of the aspects of environment, social and economy following the precepts of frugality, economy and purpose. Sustainable procurement thus also covers additional guiding principles of sustainability under consideration of EU and national stipulations such as strengthening the circular economy, regionality, innovation and seasonality.

Entity-specific waste economy policies

The companies of Wiener Stadtwerke have created specific waste economy policies in accordance with the legal requirements of Section 10 of the Waste Economy Act. These policies regulate proper sorting and disposal of waste within the companies and document the commissioned waste handlers. Entity-specific waste economy policies take the specific business activities of the companies into consideration as well as site-specific circumstances.

The waste economy policies address the following negative impact: E5-IRO-6.

The waste economy policies apply to all employees of each Wiener Stadtwerke company. In addition, the regulations of the waste economy policies affect downstream stakeholders, waste handlers and nature.

The management of each Wiener Stadtwerke company is responsible for the entity-specific waste economy policies.

For the creation of the waste economy policies, in addition to the legal requirements of Section 10 of the Waste Economy Act, environmental management systems such as EMAS (see chapter ESRS 2) were also taken into consideration.

The entity-specific waste economy policies are oriented along the requirements of the Waste Economy Act and thus reflect public interest.

The waste economy policies are accessible internally. Information about environmental management systems, such as the EMAS certification of WIEN ENERGIE GmbH (see chapter ESRS 2) are available externally to a certain extent.

Circular economy strategy and entity-specific strategies

Wiener Stadtwerke developed a strategy for a circular economy in the reporting year. This is linked with the ESG sub-strategy (see chapter ESRS 2) of the Chief Climate Office. The objective of the circular economy strategy is to use a circular economy as an important lever for achieving the Vision 2040 and to utilise potential and synergies within Wiener Stadtwerke. In developing the circular economy strategy, material impacts, risks and opportunities related to resource use and circular economy were taken into consideration, as were findings from various internal analyses (such as material flow analyses and the GHG footprint). Concepts from national and European strategies related to the circular economy were also drawn on (such as the Austrian circular economy strategy from 2022), with particular attention paid to the circular economy strategy of the City of Vienna published in 2025, as the business activities of Wiener Stadtwerke

contribute to providing sustainable energy and mobility services for the metropolitan region of Vienna.

The following focus topics were defined for the circular economy strategy: sharing mobility, workplaces and working tools, additive manufacturing, procurement, building renovation, waste treatment and continued education. For each focus topic, at least one (measurable) objective was defined (see chapter Disclosure Requirement E5-3). A total of eight objectives were defined, though only two objectives involve all companies of Wiener Stadtwerke (i.e., these companies have set a target value for this). This is due, among other things, to the fact that a connection cannot be made for every objective due to the specific business activities of the individual Wiener Stadtwerke companies. The two objectives that involve all companies of Wiener Stadtwerke are also part of the ESG sub-strategy (see chapter ESRS 2). Actions were defined for all objectives, which can be implemented individually by the companies of Wiener Stadtwerke.

The Wiener Stadtwerke circular economy strategy addresses the following negative impacts: E5-IRO-1, E5-IRO-2 and E5-IRO-3.

Certain focus topics of the circular economy (such as procurement and waste treatment) are related to activities in the upstream (such as suppliers) and downstream (such as waste handlers) value chain and also affect core processes of Wiener Stadtwerke in particular (such as workplaces and working tools).

All management boards of the Wiener Stadtwerke companies are responsible for the implementation of the circular economy strategy, with final responsibility borne by the Management Board of WIENER STADTWERKE GmbH. Additionally, for the two goals that are also reflected in the ESG sub-strategy (related to procurement and waste treatment), final responsibility was transferred to the Climate Chief Office.

In creating the Wiener Stadtwerke circular economy strategy, the interests of the City of Vienna as the owner, the state of legislation as well as nature were all considered. The documents of the circular economy strategy are accessible internally.

Individual Wiener Stadtwerke companies have developed entity-specific strategies (sustainability strategy of WienIT GmbH, 2023, and WIPARK Garagen GmbH, 2024, as well as the circular economy strategy of WIEN ENERGIE GmbH, 2024), which focus partially or fully on the circular economy. These strategies are categorised by entity-specific focus

topics and lay out objectives and actions for the corresponding topics. To do so, for example, the objective was set for environmentally friendly and resource-conserving manufacture at certain company sites and is to be made possible through the action of utilising recycled materials, and similar activities. The focus topics include aspects of resource flows and waste (such as “resources and the circular economy”, “environmentally friendly manufacturing” and “waste treatment”). The entity-specific strategies are accessible internally. The strategies partially also indirectly affect actors in the upstream and downstream value chain (such as suppliers or customers). Responsibility for the strategies lies with the executive management of each company. In developing the strategies, the interests of the legislation, customers and nature were taken into consideration.

In summary, it is to be noted that the allocation policies for sustainable procurement, the circular economy strategy as well as the entity-specific strategies are aligned toward a move away from the use of primary materials (including a relative increase in the use of secondary (recycled) resources) as well as on sustainable procurement. The entity-specific waste economy policies, the circular economy strategy as well as the entity-specific strategies also take the levels of the waste hierarchy into consideration and attempt to implement the prioritising of preventing and minimising waste as best as possible.

The allocation policies for sustainable procurement and the entity-specific waste economy policies are currently not included in the entity-specific strategies, though they do have connections to the circular economy strategy (such as actions for one goal).

In addition to the aforementioned guidelines, the companies of Wiener Stadtwerke also have documents on training and instructions (for example as part of safety instruction) which also contain content on the aforementioned guidelines and aim to make these available to all employees of each company in a suitable format.

For certain Wiener Stadtwerke companies, due to their business activities, additional legal requirements apply in connection with waste treatment which are taken into consideration but not described in further detail here.

Disclosure Requirement E5-2 – Actions and resources in relation to resource use and circular economy

The Wiener Stadtwerke companies have already implemented actions or means regarding resource use and circular economy, ongoing as well as planned. Certain actions refer to material impacts, risks and opportunities, including the procurement of materials, the development of new processes for extracting materials from waste and the treatment of waste. These entity-specific actions are described in detail below. Certain actions are connected to objectives of the Wiener Stadtwerke circular economy strategy or entity-specific strategies (see [chapter Disclosure Requirement E5-1](#)) In future, additional relevant actions are to be implemented to manage all material impacts, risks and opportunities connected to resource use and circular economy in the best-possible manner. At present, it is not possible to make disclosures on financial (or other) resources that are used for the following actions.

The following actions have already been implemented:

WIEN ENERGIE GmbH: Tests with plastic waste in the “Waste2Value” research facility in cooperation with partners from research and industry

WIEN ENERGIE GmbH set the action for 2025 to test the operation of the “Waste2Value” research facility with plastic waste in cooperation with partners from research and industry. The findings of these tests should show how plastic waste can be used as input for new technologies for the circular economy as well as to produce synthetic gases, fuels and chemical materials.

The action is connected to the research and development strategy 2040 of WIEN ENERGIE GmbH, though it does not contribute to an explicit entity-specific objective.

The action affects the upstream and downstream value chain of WIEN ENERGIE GmbH as well as internal research activities (in Vienna). The affected stakeholders include employees of WIEN ENERGIE GmbH and cooperation partners from research and industry (including BEST – Bioenergy and Sustainable Technologies GmbH).

The action was planned in 2024 and completed in 2025 with the completion of the tests and preparation of the results.

The action affects the following risk: E5-IRO-4 and the following opportunity: E5-IRO-5.

WIEN ENERGIE GmbH: Planning and development of fertilizer production from sludge ash in cooperation with LAT Nitrogen Austria GmbH

WIEN ENERGIE GmbH set itself the objective for 2025 to launch its cooperation with the company LAT Nitrogen in which the sludge ash from WIEN ENERGIE GmbH facilities would be processed by LAT Nitrogen Austria GmbH to produce fertilizer. This partnership allows the critical raw material phosphor, which occurs in sludge ash, to be reintroduced to the cycle and be made usable as fertilizer. With the launch of the partnership in the spring of 2025, the action for planning and developing this partnership has been successfully completed.

The action is connected to the circular economy strategy of WIEN ENERGIE GmbH, though it does not contribute to an explicit entity-specific objective.

The action applies to the downstream value chain of WIEN ENERGIE GmbH. The affected stakeholders include LAT Nitrogen Austria GmbH and ebswien kläranlage & tierservice Ges.m.b.H.

The action was begun in 2021 with the planning and development and was completed in 2025 with the launch of the partnership.

The action affects the following negative impact: E5-IRO-6.

WIENER STADTWERKE GmbH: List of sustainability criteria for procurement

WIENER STADTWERKE GmbH set itself the action for 2025 to create a list of ecological and social sustainability criteria for procurement. This intra-group list is intended to support sustainable procurement of resource flows by listing recommendations for the use of sustainability criteria for material groups of goods or products. These sustainability criteria were partially self-defined (for example in connection with construction works) or drawn from external guidelines (including the ÖkoKauf programme of the City of Vienna).

The action is connected to Wiener Stadtwerke’s circular economy strategy, and indirectly to the allocation policy for sustainable procurement ([see chapter Disclosure Requirement E5-1](#)) and contributes to the achievement of a measurable target ([see chapter Disclosure Requirement E5-3, third objective](#)).

The action applies to the upstream value chain of Wiener Stadtwerke. The affected stakeholders include employees of Wiener Stadtwerke and suppliers.

The action was implemented in 2025.

The action affects the following negative impacts: E5-IRO-1, E5-IRO-2 and E5-IRO-3.

The following actions are ongoing:

WIEN ENERGIE GmbH: Participation in the research project "I/O-Gas" to examine the production of synthetic natural gas (SNG) from pretreated biogenic waste material in cooperation with partners from research and industry

WIEN ENERGIE GmbH set the action for 2025 to carry out and complete tests and simulations on methanation and the extraction of carbon dioxide in cooperation with partners from research and industry. The action is part of the research project "I/O-Gas" funded by Österreichische Forschungsförderungsgesellschaft mbH, which aims to research optimised approaches for the production of SNG from biogenic waste and also to examine the coupling of gas production with pretreatment processes. The research project began in 2024.

The action is connected to the research and development strategy 2040 of WIEN ENERGIE GmbH, though it does not contribute to an explicit entity-specific objective.

The action affects the upstream and downstream value chain of WIEN ENERGIE GmbH as well as internal research activities (in Vienna). The affected stakeholders include employees of WIEN ENERGIE GmbH and cooperation partners from research and industry (including the Vienna University of Technology and BEST – Bioenergy and Sustainable Technologies GmbH).

The action was started in 2025 and is scheduled to be completed by 2027.

The action affects the following risk: E5-IRO-4 and the following opportunity: E5-IRO-5.

WIENER NETZE GmbH: Use of an efficient method for laying cables

Since 2010, WIENER NETZE GmbH has been employing a cable-laying method known as the "wash-in" method for certain cables. This method results in less excavated material due to the use of previously or newly laid water pipes. Depending on the situation (initial installation of cables or cable replacement), this method can produce up to 95% less excavated material.

The action is not currently connected to an entity-specific strategy and it does not contribute to an explicit entity-specific objective. The effectiveness of this action is ensured through the relevant requirement in the allocation process.

The action affects the business activity of WIENER NETZE GmbH (in Vienna and Lower Austria) as well as the downstream value chain. The affected stakeholders include employees of WIENER NETZE GmbH, suppliers and residents.

The action was started in 2010 and will be continued.

The action affects the following negative impact: E5-IRO-6.

Entity-specific actions for establishing sustainable procurement

Individual Wiener Stadtwerke companies began actions in 2025 that contribute to establishing sustainable procurement. Similar to the implemented action of WIENER STADTWERKE GmbH (see [chapter Disclosure Requirement E5-2](#)), these entity-specific actions pursue the objective of defining suitable sustainability criteria for entity-specific groups of goods and to establish procurement based on these as well as to record their use.

The entity-specific actions are connected to Wiener Stadtwerke's circular economy strategy (see [chapter Disclosure Requirement E5-1](#)), and contribute to the achievement of a measurable target (see [chapter Disclosure Requirement E5-3, third objective](#)).

The actions affect the upstream value chain of the individual companies of Wiener Stadtwerke. The affected stakeholders include the individual companies of Wiener Stadtwerke and suppliers.

The actions were started in 2025 and are estimated to run for two to five years.

The action affects the following negative impacts: E5-IRO-1 and E5-IRO-3.

Entity-specific actions to improve waste sorting and treatment

Individual Wiener Stadtwerke companies started or continued existing actions in 2025 that contribute to improving waste sorting, for example through specific employee training or visits to company construction sites (through which collecting construction waste separately is reinforced through specific on-site instruction). Improving waste treatment should lead to more waste reaching higher levels of waste treatment (in accordance with the Austrian Waste Economy Act), such as recycling. The individual companies of Wiener Stadtwerke also have contracts with waste handlers with the intention of reusing and/or recycling information and communication technology (ICT) devices such as monitors.

The entity-specific actions are connected to different entity-specific policies (sustainability strategies and waste economy policies) and/or Wiener Stadtwerke's circular economy strategy (see [chapter Disclosure Requirement E5-1](#)) and contribute to the partial achievement of a measurable objective (see [chapter Disclosure Requirement E5-3, fifth objective](#)).

The actions affect the business activity of the individual companies of Wiener Stadtwerke (in Vienna and Lower Austria) as well as the downstream value chain. The affected stakeholders include the employees of the individual companies of Wiener Stadtwerke and waste handlers.

The various actions were initiated by 2025 at the latest and should be completed within a span of two to five years.

The actions affect the following negative impact: E5-IRO-6.

The following action is planned:

WienIT GmbH: Feasibility study and creation of a database to extend the useful life of workplace devices

WienIT GmbH is planning an analysis focussed on increasing the useful life of workplace devices such as laptops and smartphones, and will create an established database from this which will be used for future decision-making in the acquisition of workplace devices. This action should allow for resource-conserving use of workplace devices and thus contribute to a reduction in the acquisition of workplace devices. Initial preliminary work on this planned action was carried out in 2025.

The action is connected to the sustainability strategy of WienIT GmbH, though it does not contribute to an explicit entity-specific objective.

This action affects all WienIT GmbH locations (in Vienna) as well as the upstream value chain. The affected stakeholders include employees of WienIT GmbH and suppliers.

The action was started in 2025 and is scheduled to be completed in two to five years.

The action affects the following negative impacts: E5-IRO-3 and E5-IRO-6.

2.6.3. Parameters and objectives

Disclosure Requirement E5-3 – Targets related to resource use and circular economy

Wiener Stadtwerke has set measurable objectives connected to resource use and circular economy in the circular economy strategy (see chapter Disclosure Requirement E5-1). These objectives refer to certain material impacts, risks and opportunities, such as the procurement of materials, the development of new processes for extracting materials from waste and the treatment of waste. In addition to these measurable objectives, the Wiener Stadtwerke companies have also set non-measurable objectives connected to resource use and circular economy, which are also partially entrenched in entity-specific strategies but not described in further detail in this sustainability statement.

In future, additional relevant objectives are to be defined to manage all material impacts, risks and opportunities connected to resource use and circular economy in the best-possible manner.

The objectives of the circular economy strategy connected to resource use and circular economy are described in detail in the following, though the target values are currently only published internally. Publication of Group-wide target values is planned for future sustainability statements.

Objectives of the circular economy strategy

1. Increase the useful life of the ICT devices in use by 2035
This objective is pursued by the following companies of Wiener Stadtwerke: BESTATTUNG WIEN GmbH, FRIEDHÖFE WIEN GmbH, WIENER STADTWERKE GmbH, WIENER LINIEN GmbH & Co KG, WIENER LOKALBAHNEN GmbH, WienIT GmbH and WIPARK Garagen GmbH. It is noted that this objective is pursued by other companies of Wiener Stadtwerke, though there is no link to E5 IRO that is material Group-wide, which is why these are not named here. It is to be noted that this objective also addresses ICT devices that are not explicitly stated in the corresponding E5-IRO descriptions.

The use of ICT devices comprises the own business activities of the Wiener Stadtwerke companies as well as, indirectly, the upstream and downstream value chain. The reference year of this objective is 2024. The base value is different for each Wiener Stadtwerke company. The objective is valid from 2025 to 2035. Objective achievement will be tested annually.

This objective addresses resource inflows and waste and can result above all in minimising primary materials. The objective affects the following negative impacts: E5-IRO-3 and E5-IRO-6.

2. Increase in additive manufacturing of replacement parts and other products

This objective is pursued by immOH! Energie und Gebäudemanagement GmbH. It is noted that this objective is pursued by other companies of Wiener Stadtwerke, though there is no link to E5 IRO that is material Group-wide, which is why these are not named here.

Additive manufacturing comprises the own business activity of immOH! Energie und Gebäudemanagement GmbH. The reference year of this objective is 2024. The base value is different for each Wiener Stadtwerke company. The objective is valid from 2025 to 2035. Objective achievement will be tested annually.

The objective refers to waste and can result in particular in the avoidance of certain waste types, as replacement parts for systems can be manufactured additively when they would otherwise be disposed of. The objective affects the following negative impact: E5-IRO-6.

3. Increase in procurement that takes a sustainability criterion into consideration.

This objective is pursued by the following companies of Wiener Stadtwerke: BESTATTUNG WIEN GmbH, FRIEDHÖFE WIEN GmbH, WIENER STADTWERKE GmbH, WIEN ENERGIE GmbH, WIENER LINIEN GmbH & Co KG, WIENER LOKALBAHNEN GmbH, Wiener Verkehrsdienste GmbH, WienIT GmbH and WIPARK Garagen GmbH. It is noted that this objective is pursued by other companies of Wiener Stadtwerke, though there is no link to E5 IRO that is material Group-wide, which is why these are not named here. It is to be noted that this objective also addresses groups of goods that are not explicitly stated in the corresponding E5-IRO descriptions.

Sustainable procurement comprises the own business activities of the Wiener Stadtwerke companies as well as the downstream value chain. The reference year of this objective is 2024. The objective is valid from 2025 to 2035 or 2040. Objective achievement will be tested annually.

This objective addresses resource inflows and can result above all in sustainable procurement. The objective affects the following negative impacts: E5-IRO-1, E5-IRO-2 and E5-IRO-3.

4. Certain buildings are renovated with the intent of a longer useful life and thus consider aspects of the circular economy

This objective is pursued by WIENER LINIEN GmbH & Co KG and WIPARK Garagen GmbH. It is noted that this objective is pursued by other companies of Wiener Stadtwerke, though there is no link to E5 IRO that is material Group-wide, which is why these are not named here.

The renovation of buildings (owned by the company) comprises the own business activities of the Wiener Stadtwerke companies as well as the upstream and downstream value chain. The reference year of this objective is 2024. The objective is valid from 2025 to 2040. Objective achievement will be tested annually.

The objective addresses waste and can lead primarily to a long-term reduction in the waste generated from buildings by preventing new construction or demolition. The objective affects the following negative impact: E5-IRO-6.

5. Increase in non-hazardous waste that is added to recycling.

This objective is pursued by the following companies of Wiener Stadtwerke: BESTATTUNG WIEN GmbH, FRIEDHÖFE WIEN GmbH, WIENER STADTWERKE GmbH, WIEN ENERGIE GmbH, WIENER LINIEN GmbH & Co KG, WIENER LOKALBAHNEN GmbH, WIENER NETZE GmbH, WienIT GmbH and WIPARK Garagen GmbH. It is noted that this objective is pursued by other companies of Wiener Stadtwerke, though there is no link to E5 IRO that is material Group-wide, which is why these are not named here. It is to be noted that this objective also addresses non-hazardous waste that is not explicitly stated in the corresponding E5-IRO descriptions.

The recycling of non-hazardous waste comprises the own business activities of the Wiener Stadtwerke companies as well as the downstream value chain. The objective is valid from 2025 to 2035 or 2040. Objective achievement will be tested annually.

The objective addresses waste and waste treatment. The objective can result in increased handling of non-hazardous waste at the level of recycling in the waste hierarchy. The objective affects the following negative impact: E5-IRO-6.

Before the definition of the aforementioned objectives of the circular economy strategy, various analyses (such as the 2025 Group-wide material flow analysis) were carried out which revealed important findings for the corresponding objectives in addition to the DMA. The objectives were voluntarily determined by the companies of Wiener Stadtwerke and are not based on any external validation. No external stakeholders were involved in the definition of objectives; this was carried out by internal experts.

Disclosure Requirement E5-4 – Resource inflows

Wiener Stadtwerke identified material impacts, risks and opportunities connected to resource use and circular economy in connection with the following products and materials:

- Metals (such as steel and zinc), construction materials (such as concrete and cement) and plants for the generation of renewable energy (such as photovoltaic and wind plants) for the creation and maintenance of energy and mobility infrastructure
- Fuels (such as oil and natural gas) for the operation of energy and mobility infrastructure
- Electronic devices (such as smartphones, laptops and servers) for the creation and operation of IT services

During the course of raw materials research, it was determined that certain critical resources such as gold, copper and aluminium are procured by Wiener Stadtwerke companies or utilised in purchased products. It was also determined that rare earths are used in acquired electronic devices and photovoltaic systems. A specific quantification of the weights of critical materials and rare earths cannot be itemised at this time. In future, knowledge of the occurrence of critical materials and rare earths in procured products and materials is to be improved.

Disclosure Requirement E5-5 – Resource outflows**Products and materials**

As a result of its business activities, Wiener Stadtwerke does not put any material products and materials on the market. Impacts as a result of the production of print materials by WienIT GmbH as well as potential fuel losses connected to the infrastructure services of WIENER NETZE GmbH were considered, but it is the opinion of Wiener Stadtwerke that these do not represent material impacts connected to resource use and circular economy. Aspects that pertain to the sale of fuels by WIEN ENERGIE GmbH are addressed in the chapter on ESRS E1 Climate change mitigation.

Waste

Wiener Stadtwerke identified material impacts, risks and opportunities connected to resource use and circular economy in connection with the following hazardous and non-hazardous waste:

- Hazardous waste: gas discharge lamps, old paints and oils, oil traps, electronic devices, vehicles, work machinery and parts for these with dangerous parts or materials in amounts that would be environmentally relevant, batteries, construction waste (such as excavated material, bitumen, contaminated track ballast), photovoltaic modules with characteristics relevant to dangers
- Non-hazardous waste: electronic devices and construction waste (such as excavated material)

3. Social information

- 60 3.1. ESRS S1: OWN WORKFORCE
- 74 3.2. ESRS S2: WORKERS IN THE VALUE CHAIN
- 76 3.3. ESRS S3: AFFECTED COMMUNITIES
- 79 3.4. ESRS S4: CONSUMERS AND END-USERS

**"Respect for boundaries!": complaints office,
persons of trust and
whistleblower platform for reporting
any form of discrimination**

19,652.18

total number of workers
(avg. headcount)

~1.3 m

public transport users

3. Social information

3.1. ESRS S1: Own workforce

As a major, publicly owned employer, Wiener Stadtwerke bears particular responsibility for secure, fair and future-oriented working conditions throughout the Group. Protecting physical and mental well-being, promoting an inclusive work environment that is free of discrimination as well as attractive opportunities for professional development and participation are elements of responsible governance. At the same time, Wiener Stadtwerke is aware of the existing operational challenges and therefore consciously implements actions to strengthen employee satisfaction, secure expertise and sustainably reduce lost days due to illness or strain.

3.1.1. Strategy

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

All persons in the own workforce of Wiener Stadtwerke who could be materially impacted by the company's disclosures are within the scope of publication in accordance with ESRS 2.

Table 26: ESRS S1-IROs

Description of impacts, risks and opportunities				Occurrence along the value chain
Working conditions				
S1-IRO-1	negative, actual	Impact	Physical and psychological burden on employees through challenging working conditions such as required shift work and night work as well as overtime when co-workers are sick, for example.	Core
S1-IRO-3	-	Risk	With regard to working conditions, there is a financial risk from lost days due to illness and due to an increase in the mental toll on bus and train drivers from accidents and injury.	Core
Equal treatment and opportunities for all				
S1-IRO-6	-	Risk	Financial risks could arise from the loss of expertise due to the looming wave of retirements as well as the loss of key personnel and the limited availability of specialists with the required skills profile in the job market.	Core

During the course of the materiality assessment, potential and actual impacts, risks and opportunities for own workers were identified and assessed.

A detailed description of the process to determine and assess the material impacts, risks and opportunities can be found in the section ESRS 2 IRO-1.

The employees of Wiener Stadtwerke include:

- Municipal Direction of the Wiener Stadtwerke Personnel Office (MD-PWS) – workers: manual and non-manual
- Workers covered by a collective agreement: manual and non-manual
- Apprentices
- Wiener Stadtwerke (WSTW) International: Persons working abroad who are not accounted for through central payroll
- Non-employees

Manual activities comprise physical work that is primarily carried out using ones hands, arms and body. Non-manual activities conversely comprise mental work which is typically carried out at a desk or using digital aids.

Non-employee workers include all persons who work internally as well as externally through a personnel leasing programme as well as freelance workers.

No information is available in the reporting year on material negative impacts of widespread/systemic incidents.

The following activities contribute to mitigating negative impacts:

- Comprehensive health offerings for all workers, such as reduced costs for additional insurance, free vaccinations, occupational doctor's surgery
- Workplace safety initiatives
- Actions to balance family and working life, such as flexible working hours and cross-company childcare during school holidays

The materiality assessment did not identify any material impact related to own workers resulting from climate-related transition plans.

No activities were identified through which a significant risk arises with regard to forced or compulsory labour or child labour.

Diversity is important to Wiener Stadtwerke. A dedicated diversity committee has been created for this. A number of initiatives are in place to support people with various diversity characteristics, such as people with disabilities.

3.1.2. Management of impacts, risks and opportunities

Disclosure Requirement S1-1 – Policies related to own workforce

Wiener Stadtwerke has created various directives and policies for managing material impacts, risks and opportunities connected to its own workforce. These apply for the entire workforce.

The directives and standards that are relevant for ESRS S1 Own workforce are presented with the material information in the section ESRS 2 – Directives and standards.

In addition to the content of the Code of Conduct described in the section ESRS 2 – Directives and standards, the following regulations apply with regard to the standard ESRS S1 – Own workforce: Wiener Stadtwerke is committed to fair, safe and healthy working conditions for all workers. Respectful interaction, including respect for the dignity of all, and protection from discrimination of any kind are binding principles. Workers with equal qualifications receive equal opportunities – from recruitment and remuneration to professional development. The health and safety of workers is a high priority. Workplaces and work processes are designed to reduce physical and mental load and to ensure a safe, appreciative working environment. This also includes responsible handling of personal data and digital working tools. To continually improve working conditions, the company promotes the participation of its employees, conducts surveys regularly and provides internal contacts. Continued education and qualification offers secure know-how and support long-term career paths within the company. Reporting processes for misconduct allow workers to report safety, health or equal treatment risks early. This fosters a working environment that is free of discrimination, harassment and unjust harassment.

In addition to the content of the guideline for accessibility, diversity and equal opportunity described in the section ESRS 2 – Directives and standards, the following regulations apply with regard to the standard ESRS S1 – Own workforce: Wiener Stadtwerke is committed to a non-discriminatory, accessible and inclusive working environment for all workers. The goal is to ensure equal opportunity in all phases of the working relationship – from recruiting and professional development to training and career paths. The diversity of workers is seen as a key factor for success, which is why the

company strives for a balanced gender distribution, consideration for different realities of life and involvement of various perspectives.

Accessibility is an important component of working conditions. Workspaces, digital applications and operational processes are designed in such a manner that they are accessible and usable for workers with different abilities without difficulty. Employees with disabilities are provided accommodations as needed, supportive conditions and access to training and education without barriers. The guideline also stipulates that application processes must be accessible and free of discrimination, and that persons with disabilities with equal qualification be given preferential consideration. Gender equality is a core component of the human resources policy. Wiener Stadtwerke pursues the objective of achieving a balanced gender distribution at all levels. This includes actions such as job adverts that use gender-inclusive language, gender-neutral and non-discriminatory recruiting processes, preference for under-represented social groups with equal qualifications, as well as consistent consideration for equality goals in succession planning, target agreements and continued education offers such as mentoring programmes, empowerment training and networking events, etc. To promote equal participation of all workers, Group-wide structures and roles are in place, including officers for accessibility, diversity and equality. They support continuous development of working conditions, consult senior executives and project leads and ensure that accessibility, diversity and equality are taken into consideration in all relevant processes.

All workers receive regular training on the content of the guideline to create a shared understanding of equality, diversity and accessibility. In addition, internal networks, working groups and targeted qualification offers serve to entrench these topics structurally throughout the Group. This thus creates a working environment that strengthens health and safety as well as a sense of belonging, and offers development opportunities for all workers.

In addition to the criteria and principles of the human rights guideline described in the section ESRS 2 – Directives and standards, the following regulations apply with regard to the standard ESRS S1 – Own workforce: Wiener Stadtwerke is committed to upholding the human rights of all workers. A core principle is protection from discrimination. Recruiting, training and promotion processes are based on objective criteria and are designed to be free of discrimination. A zero-tolerance policy also applies Group-wide. There is no tolerance for (sexual) harassment, bullying or any form of discrimination. Advancing diversity and equality is accompanied by strategic diversity management and a corresponding Group strategy.

Freedom of association and the right to collective agreements are respected unconditionally. Employee representatives receive all the legally stipulated means and information that they need to represent employee interests effectively. Employment is strictly on a voluntary basis under fair conditions. Wiener Stadtwerke applies all the legal stipulations to protect young workers and ensures that no one under the legal minimum working age is employed. Occupational safety and health has the highest priority. Due to the variety of activities, legally stipulated protective measures as well as additional measures are implemented. Companies with particularly high requirements for workplace safety voluntarily receive certification in accordance with ISO 45001 (occupational health and safety management systems). Wiener Stadtwerke ensures fair wages and working times. Remuneration corresponds at least to the standard of collective agreements and allows an adequate standard of living. Working time models reflect legal stipulations on maximum working times, rest times as well as the right to breaks and holidays. Attention is also paid to be as fair as possible where duty rosters are needed. Protecting the privacy of workers is an important fundamental principle. Personal data is only processed to the extent necessary and is protected by technical and organisational measures in accordance with GDPR.

Wiener Stadtwerke has implemented a comprehensive Group-wide corporate health management system to ensure the health of its workers and their ability to work in the long term. The corporate health management system pursues the vision of developing a healthy and resilient organisation that remains stable and productive even in times of great change – for example as a result of climate change, labour shortages, digital transformation or crises. The aim is to foster the ability to work, to reduce absences due to illness or workplace accidents, to strengthen the health literacy of the workforce and to reintroduce those who have been on long-term sick leave to the work process in a structured manner.

The corporate health management system is based on a structured three-pillar framework:

- Occupational health and safety (preventative, required)
- Corporate health promotion (care, voluntary)
- Occupational reintegration management (after-care, voluntary)

This covers the prevention of work-related risks as well as the promotion of a health-conscious working environment and support for health-related limitations. Occupational health and safety focusses on preventative measures that require documentation such as occupational health services, occupational mental health services, fire protection, safety and first aid. Occupational reintegration management provides individual support for employees with health-related limitations to re-integrate them successively into day-to-day work. Corporate health promotion comprises a variety of voluntary offerings, such as exercise, nutrition, prevention and stress management, which are developed and implemented within the Group companies as needed. Three action levels are addressed for effective health management: preventative conditions (designing working conditions that promote health, such as ergonomic workspaces, flexible working hours, good communication structures), preventative behaviour (strengthening health skills sets through training, advising and building awareness) as well as the approach at the executive level. Senior executives play a key part as they shape working requirements and conditions and also have a profound influence on the health culture as role models. Corporate health management thus purposefully contributes to the corporate culture and supports its continuous development toward a healthy organisation.

The management teams of the Group companies are responsible for the implementation of the guidelines at the highest level.

Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts

Group-wide employee surveys are conducted every three years to gain a comprehensive view of the satisfaction and needs of the workforce. These surveys are an important tool for continually improving the working conditions and strengthening employee dedication. The survey focusses on the employees' perception and creates the foundation for constructive utilisation of the findings. Including the experiences and knowledge of the employees provides a holistic view of the strengths and areas for development in individual organisational units, the companies and all of Wiener Stadtwerke. This provides opportunities for improvement and development to drive Wiener Stadtwerke forward together. The employee representatives of all Group companies were informed of the details of the survey and how it would be carried out and were involved in this process.

Discussion events such as town hall meetings and Stadtwerke Insider offer the opportunity to share important information and gain direct feedback from employees at regular intervals. These events foster transparency and trust within the company.

Within the Chief Officer committee structure, members are appointed whose responsibility it is to include the interests and perspectives of the working groups for diversity and equality as well as accessibility.

The employee representatives are included in the Supervisory Board to ensure that the interests of workers are taken into consideration in important company decisions. This strengthens the workers' participation and the democratic structure within the company.

Works assemblies provide a platform for direct conversation between the workforce and the executive management. Current topics can be discussed in these meetings and questions answered. Works council surveys are conducted as the situation arises where needed to record specific concerns in a timely fashion and to react to these. These surveys are flexible and can be conducted as a quick response to current developments. A works council meeting is held monthly to continually identify the interests of workers and to discuss current topics. These regular meetings are an important component of co-determination.

Various discussion formats with the works council are in place depending on how the Group company is set up. The Supervisory Board of each Group company includes employee representatives to uphold the interests of the workforce and provide direct communication.

Employees are involved directly or via employee representatives in various phases and formats to ensure continual and comprehensive communication:

- Continually through regularly held Supervisory Board meetings
- Every three years through the employee survey
- Quarterly in discussion formats with the Management Board
- During collective bargaining negotiations
- As needed

The effectiveness of measures is assessed through various instruments and formats:

- Employee surveys: These are conducted Group-wide every three years. This survey is a core element for recording satisfaction and the needs of workers.
- "My team and me" and "The organisation and me": These formats give opportunity for feedback and exchange to assess the effectiveness of actions at the team and organisational level.
- Survey tools are used to assess the culture and the effectiveness of actions regularly.
- Exit interviews with people leaving the company provide valuable insights that can be used to identify targeted actions for improving employee dedication and the working environment.

Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

Those responsible for each area, such as security personnel and occupational physicians, address the negative impacts of the affected areas and take up the issues raised in the employee surveys. The effectiveness of the actions in question is assessed through key figures that can be allocated to each topic area. General employee satisfaction is also analysed.

Concerns can be raised directly via channels such as the employee survey, the ideas workshop, the employee orientation talks required annually as well as special persons of trust and contact points for various concerns (such as diversity officers, accessibility officers and contacts for reporting discrimination or sexual harassment). For the "Respecting Boundaries" process, reports of harassment and discrimination can also be made directly to independent third parties. All violations can also be reported anonymously via the [whistleblower platform](#).

Reported incidents are reviewed and assessed by experts. Corresponding actions are derived from the results of the assessment, such as disciplinary measures or training.

The results of the employee survey are published internally, and its transfer is monitored. Initiatives are prepared based on those results, with a project team monitoring the results as well as the implementation of the derived actions.

Employees are made aware in various training offerings of which channels they can use to raise any type of incident. These include, for example, the corresponding contact points or persons of trust. All relevant information is communicated to the entire workforce via email or the intranet.

Concerns or reports can be made anonymously to independent third parties via the whistleblower platform. Reports can be made including one's name or anonymously. The reporting process comprises four steps. In the first step, an informational text is shown about protecting anonymity and a security question is asked. Following this, the topic of the report as well as the formulation of the notification are submitted. Once the report has been sent, the sender will receive a reference number. They can then set up a protected mailbox to receive replies and respond to questions. Incidents can also be reported directly to a person of trust, who is bound to secrecy.

Disclosure Requirement 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

There are individual actions to minimise or prevent material negative impacts, risks and opportunities on own workers. There are, however, no action plans or means in place which can be derived explicitly from the impacts, risks and opportunities identified in the materiality assessment. It is planned in future to use the results of the materiality assessment as a foundation for various measures.

At present, there is no summarising description of the action plans and means related to operating expenditure and capital expenditure connected to the own workforce.

The following actions have a positive impact on own workers:

- Comprehensive health offerings for all workers, such as reduced costs for additional insurance, free vaccinations, occupational doctor's surgery
- Workplace safety initiatives such as safety training and workplace inspections
- Actions to balance family and working life, such as flexible working hours and free cross-company childcare during school holidays
- Free training for all workers via the Talent Hub training centre

Regular occupational health inspections help to identify health risks in the workplace early on and to minimise these. In these inspections, workplaces are checked for ergonomics and other potential dangers. The results of these inspections serve as a foundation for targeted measures to improve working conditions.

Workplace safety inspections allow us to ensure that all safety regulations are being complied with and that sources of potential danger are identified and remedied. This comprises checking equipment and work processes as well as training workers on safety matters.

Training and continued education are provided to raise workers' awareness of health and safety risks, and to equip them with the knowledge and skills needed to work safely and healthily.

Programmes to promote health such as fitness offerings, consultations with the occupational doctor, free vaccinations, preventative check-ups, and healthy nutrition in the workplace help increase the well-being of workers and prevent lost days due to illness.

Wiener Stadtwerke is aware of the material impacts of its business activity on its workers. Actions are also continually implemented to minimise negative impacts.

The actions do not have a time limit, as the material negative impacts of business activity on workers are continual, requiring continual action to limit them or provide support. Actions are entrenched either in legal regulations or in the collective bargaining agreement (such as privacy, skills development) or they result from developments within the company (occupational health and safety, gender equality, work-life balance). In summary, it can be said that the actions listed are not one-time activities but rather are recurrent activities that take place continually as part of ongoing business processes for which no estimates can be made at present of their current and future financial value.

3.1.3. Parameters and objectives

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

The Management Board of WIENER STADTWERKE GmbH formulates various objectives and can consult the employee representatives on this matter. At present, numerous objectives relating to own workforce are recorded. In the current financial year, these are not yet defined to an extent that parameters such as the target level, milestones and scientific evidence on these could be reported. For this reason, objectives cannot be reported for the current reporting year.

Actions are derived from various channels such as the employee survey. The employee representatives have a right to information in this regard, which is utilised widely.

Disclosure Requirement S1-6 – Characteristics of the undertaking's employees

All of the following disclosures show the employee figures as annual, average headcount figures.

In the tables below in section S1, the figures are rounded to two decimal places. Potential differences due to rounding are not adjusted.

Disclosures on the number of workers by gender:

Table 27: Disclosures on the number of workers by gender

Total number of workers	
Gender	Average number of workers (avg. headcount)
Female	4,543.89
Male & non-binary	15,108.29
Not specified	–
Total number of workers	19,652.18

People who identify as non-binary are currently listed under the categorisation "male" to protect the anonymity of these people. This is in keeping with the standard of the labour market information system (AMIS).

Disclosure on employee figures in countries:

Table 28: Number of employees by country

Number of employees by country	
Country	Average number of workers (avg. headcount)
Austria	19,627.60
Germany	20.58
Czech Republic	2.00
Belgium	2.00

The total number of workers comprises workers with permanent and temporary contracts.

Inactive working relationships (workers on leave or those fulfilling military service or voluntary service) are not included in any assessments.

Illustration of information on employees by contract type, listed by gender:

Table 29: Characteristics of the undertaking's employees

Characteristics of company employees				
	Female	Male & non-binary	Not specified	Total
Number of employees (avg. headcount)	4,543.89	15,108.29	0	19,652.18
Number of permanent employees (avg. headcount)	4,039.68	14,283.10	0	18,322.78
Number of temporary employees (avg. headcount)	504.21	825.19	0	1,329.40
Number of non-guaranteed hours employees (avg. headcount)	0	0	0	0

Permanent work relationships include:

- MD-PWS workers: manual and non-manual
- Workers covered by a collective agreement: manual and non-manual
- Apprentices
- WSTW International: Persons working abroad who are not accounted through the central accounting department

Temporary work relationships include:

- Persons in their trial month or trial period
- Temporary leave substitutes
- Trainees
- Interns
- Labour foundation participants
- Seasonal workers (manual and non-manual limited employment)
- Other workers with limited contracts

Employee turnover:

Table 30: Employee turnover

Employee turnover				
	Natural	Worker	Total employee turnover	Total
	Avg. headcount	Avg. headcount	Avg. headcount	% share
Total	376.00	1,333.00	1,709.00	8.70

Employee turnover is itemised as natural turnover (retirement or death) and termination of the working relationship by Wiener Stadtwerke or the employee. These are listed by gender.

The employee turnover percentage is calculated as follows:

(Number of natural departures + number of departures initiated by the employer or worker) * 100 / Total number of workers

Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

Non-employee workers within the own workforce:

Table 31: Number of non-employee workers

Number of non-employee workers (avg. headcount)					
	Female	Male & non-binary	Not specified	Total	% share of workers
	124.92	176.31	0	301.23	1.51

Non-employee workers include all persons who work internally as well as externally through a personnel leasing programme as well as freelance workers. For personnel leasing within the Group companies covered, individuals are counted for the company for which they are currently working (no double counting). Commissioned MD-PWS personnel are not included (not a true form of personnel leasing; this is already reflected correctly in the operational view).

The own workforce percentage is calculated as follows:

(Non-employee workers * 100) / (number of non-employee workers + number of workers)

Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue

Tariff categories:

Table 32: Workers by tariff category

Workers by tariff category		
Tariff categories	Number [avg. head-count]	% share
Workers with collective agreements	15,925.81	81.04
Civil servants and contract staff	3,686.53	18.76
Workers with special contracts	1.41	0.01
Workers without collective agreements	38.43	0.20
Total	19,652.18	100.00

Company workers are divided into three tariff categories:

- Workers with collective agreements: Workers who fall under a collective agreement
- Civil servants and contract staff
- Workers with special contracts: Wiener Stadtwerke Personnel Office doctors without a practice
- Workers without collective agreements: Labour foundation participants of the Vienna Employment Promotion Fund, international workers

Collective bargaining coverage:

Table 33: Collective bargaining coverage

Coverage rate in %	Collective bargaining coverage		Social dialogue
	Employees – European Economic Area (EEA) (for countries with >50 empl. representing >10% total empl.)	Employees – non-EEA (for countries with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl.)
0–19			
20–39			
40–59			
60–79			
80–100	Austria		Austria

Works council representation:

Table 34: Employee representatives

Total percentage of workers who are represented by employee representatives (companies with works council)

Number [avg. head-count]	Thereof workers with empl. rep.	Ratio
19,652.18	19,278.61	98.10

The share of workers with employee representation is calculated as follows:

Number of workers with employee representation * 100 / Total number of workers.

The employees of Wiener Stadtwerke are not additionally represented by European works council agreements.

Disclosure Requirement S1-9 – Diversity metrics

Diversity metrics by age ratio as well as executive level:

Table 35: Diversity metrics

Diversity metrics by age ratio					
Age ratio [years]	Gender	Number [avg. head-count]	% share	Executive level 1–3	
				People	% share
< 30	Female	1,085.25	5.52	0.42	0.12
	Male & non-binary	2,905.66	14.79	2.70	0.77
	Not specified	0.00	-	0.00	-
	Total	3,990.91	20.31	3.12	0.89
30–49	Female	2,431.33	12.37	68.46	19.51
	Male & non-binary	7,229.42	36.79	131.41	37.45
	Not specified	0.00	-	0.00	-
	Total	9,660.75	49.16	199.88	56.96
≥ 50	Female	1,027.32	5.23	34.99	9.97
	Male & non-binary	4,973.20	25.31	112.97	32.19
	Not specified	0.00	-	0.00	-
	Total	6,000.52	30.53	147.95	42.16

The top management levels defined in the company are used to define the top executive level. These are executive levels 1–3, which comprise in particular the Management Boards, Chief Officers, heads of areas and main heads of department as well as, depending on the organisational structure, heads of departments and specialist teams.

The gender distribution is calculated as follows:

Number of workers by gender * 100 / Total number of workers

The gender distribution of the executive levels 1–3 is calculated as follows:

Number of workers by gender in executive levels 1–3 * 100 / Total number of workers in executive levels 1–3

Disclosure Requirement S1-10 – Adequate wages

In principle, all employees receive adequate wages. The situation in the individual countries is described in the following.

In Austria, there is no legal definition of a minimum wage and no standardised law on remuneration. In consideration of Austrian legislation and literature, remuneration is considered to be “adequate” when it reflects all the circumstances and takes into consideration that which is provided under similar circumstances (RS0021636 on Article 1152 General Civil Code (ABGB)).

Where applicable legal or collective agreement regulations are in place, these should also be considered in the appropriateness test. For workers for whom a collective agreement is in place as well as allocated workers, the applicable collective agreement or remuneration system generally ensures adequate wages.

In rare cases in which no collective agreement applies to a working relationship (such as senior executives), adequate remuneration is determined in accordance with current understanding of the “market value” of the services in the relevant standardised job market. According to the current understanding, comparable bargaining agreements can be used to determine adequate remuneration.

If for some reason, for example because it is standard in this region, minimum wages are offered in the relevant standardised job market that are higher than the wages in the collective agreement, then this should generally be considered the adequate remuneration. In view of this, external benchmarks are also used in part at Wiener Stadtwerke to determine adequate remuneration in line with the market.

In countries where there are no collective agreements, the following applies:

- In Belgium, the regulations of the Joint Committee 200 shall apply; beyond this, a local remuneration benchmark was carried out to ensure remuneration in line with the market.
- There are no collective bargaining agreements in Germany or the Czech Republic. Here, remuneration is purposefully above the market rate to be attractive in the job market (for example, two extra weeks of holiday and an extra month’s salary).

Disclosure Requirement S1-11 – Social protection

All workers are insured against loss of income due to illness, unemployment, workplace accidents, parental leave and retirement. The corresponding legal foundations by country are described in the following.

In Austria, very comprehensive national laws apply for social protection from loss of income, which give workers the right to claims vis-à-vis their employer (Austrian Employees Act) or the Republic of Austria (Social Security Act).

The legal right to continued remuneration in the event of illness or (workplace) accidents is regulated by the Austrian Employees Act for employees and the Continued Remuneration Law for workers. The Social Security Act (ASVG) regulates statutory health, accident and pension insurance and maternity benefits during maternity leave before and after the birth of a child. The Unemployment Insurance Act (AIVG) regulates statutory unemployment insurance. The Child-care Allowance Act (KBGG) regulates the statutory right to child-care allowance during parental leave, the Family Leave Bonus Act (FamZeitbG) regulates the right to a family leave bonus for the other parent during parental leave following the birth of a child as well as a partnership bonus if both parents take equal parental leave.

The following applies in the other European countries:

- In Belgium, employees are covered by the statutory social insurance. There is also additional insurance for employment injury and acquired disability as well as a company pension scheme.
- In Germany and the Czech Republic, social insurance is collected by the employer, Wiener Lokalbahnen Cargo GmbH. In Germany, employees generally have a choice of health insurance companies.

Disclosure Requirement S1-12 – Persons with disabilities

Equal treatment of persons with disabilities:

Table 36: Equal treatment

Equal treatment: Persons with disabilities					
	Eligible persons with disabilities (from 50%)		Total number of persons with disabilities		
	Number [avg. head- count]	% share of workers	Number [avg. head- count]	% share of workers	
Female	94.63	2.08	120.31	2.65	
Male & non-binary	307.73	2.04	387.80	2.57	
Not specified	0.00	-	0.00	-	
Total	402.36	2.05	508.12	2.59	

As a metric for persons with disabilities, in accordance with Art. 2 of the Act on the Employment of People with Disabilities (BEinstG), they are itemised by “Eligible persons with disabilities (from 50%)”. The total number of persons with disabilities (10–100%) is also recorded.

The percentage of eligible persons with disabilities is calculated as follows:

Number of eligible persons with disabilities (from 50%) * 100
/ total number of workers

Disclosure Requirement S1-14 – Health and safety metrics

Health and safety metrics:

Table 37: Health and safety metrics

Metrics	Number
Percentage of own workers who are in a health and safety management system due to legal requirements and (or) recognised standards or guidelines.	Cannot be recorded centrally at present
Number of fatalities in own workforce from work-related injuries or work-related ill health	3
Number of fatalities in own workforce from work-related injuries	3
Number of fatalities in own workforce from work-related ill health	0
Number of fatalities due to work-related injuries and work-related health issues of other workers working at company construction sites	1
Number of fatalities due to work-related injuries of other workers working at company construction sites	1
Number of fatalities due to work-related health issues of other workers working at company construction sites	0
Number of reportable work accidents for own workforce	278
Rate of reportable work accidents for own workforce	9.66

The rate of reportable work accidents for own workers is calculated as follows:

Number of reportable work accidents for own workforce / (Total number of hours worked by all workers within the company * 1,000,000).

The rate represents the number of reportable work accidents per million work hours.

A work accident regrettably occurred in January 2025 at FRIEDHÖFE WIEN GmbH, in which an experienced employee who was familiar with the processes suffered a fatality. As a first measure, all colleagues affected by the incident were offered psychological support. A project was launched in the second quarter of 2025 to further expand adherence to the existing worker protection measures and thus minimise the risk of work-related accidents. This addressed, among other things, the elements of risk research, further development of training management and the expansion of the control system for adherence to the content of the training and instructions. The health of the employees and visitors of our facilities is very near and dear to the hearts of the management and senior executives of Friedhöfe Wien. The potential for danger connected to providing these services is known. For this reason, following this accident, which occurred despite all preventative actions, the company continues to strive increasingly to optimise all worker protection measures and adherence to these to rule out a similar recurrence in future to the greatest extent possible. Material actions from the project have already been implemented.

In August 2025, a tragic work accident also occurred at a gas construction site in Möding. For as yet undetermined reasons, a gas leak occurred during routine work. Two colleagues from WIENER NETZE GmbH suffered severe injuries as a result. One individual passed away at the site of the accident. The second individual succumbed to his severe injuries in hospital a few days later. WIENER NETZE GmbH is supporting the authorities with their investigations. Contributing seamlessly to clarifying the circumstances of the accident is very important to the company. A task force was formed to bundle all relevant information and ensure that information is passed on. Activities and actions of the task force include: reviewing and evaluating all existing safety guidelines for working on the gas grid; training and instruction of all workers in the areas of grid technology, planning and operations in gas to raise awareness of safety measures while working on the gas grid; creation of a guideline "Authorisation for work involving a controlled gas release".

In April 2025, a tragic work accident occurred during routine maintenance work in the underground cooling water system of the Simmering plant. Despite immediate launch of rescue measures, it was not possible to save the life of a commissioned professional industrial diver. WIEN ENERGIE GmbH began to review the incident immediately. The company is actively supporting the investigation by the authorities, providing psychological support to the affected staff and other parties involved, further improving its own safety standards, and incorporating all findings into its occupational safety procedures.

We extend our deepest sympathies to the families and friends of the victims.

Disclosure Requirement S1-15 – Work-life balance metrics

All employees have a right to family-related leave under sociopolitical and/or contractual agreements.

In Austria, the right to family-related leave is comprehensively regulated by national legislation: Maternity Protection Act (MSchG), Child-care Allowance Act (KBGG), Family Leave Bonus Act (FamZeitbG), Paternal Leave Act (VKG), leave to care for family members under the Paid Annual Leave Act (Urlaubsg) and the Equal Treatment Act (GIBG).

In Belgium, workers generally have the right to family-related leave, but without pay.

In the Czech Republic and Germany, they also have this right.

The following table shows how many persons made use of family-related leave. This is shown by gender.

The table contains the following absence types:

- New baby/paternal leave month
- Parental leave shared/deferred
- Parental leave following maternity protection
- Parental leave following holidays
- Family leave bonus
- Hospice leave
- Maternity protection
- Care for a seriously ill child

Family-related leave:

Table 38: Family-related leave

Family-related leave				
Female	Male & non-binary	Not specified	Number (absolute)	% share of eligible parties
282	280	0	562	2.86

The percentage of family-related leave taken by gender is calculated as follows:

Number of family-related absences *100 / Total number of entitled persons

Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts

Incidents, complaints and human rights impacts:

Table 39: Incidents, complaints and human rights impacts

Circumstances	Number
Number of discrimination incidents including sexual harassment	93
Number of complaints that were submitted via channels for own workers to raise concerns	87
Number of complaints submitted to national contact points for multinational OECD companies	0
Sum of material fines, penalties and damage payments as a result of violations against social and human rights factors	0
Number of severe human rights violations and incidents connected to own workforce	0
Number of severe human rights violations and incidents connected to own workforce which violate the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises	0
Sum of material fines, penalties and compensation for severe human rights violations and incidents connected to own workforce	0
Number of severe human rights incidents in which the company played a role in finding a remedy for the affected parties	0

The reports made to the various contact points were used as the baseline for calculating the incidents, complaints and human rights impacts. Potential double counting was accounted for in the consolidation of reports to contact points. The defined contact points in the anti-discrimination process include:

- Persons of trust for the “Respecting Boundaries” process
- Persons of trust of the complaints office for the “Respecting Boundaries” process
- Compliance
- External counselling centre

The measurement covers a broad spectrum of difficult situations (all zero-tolerance topics/respecting boundaries). For this metric, the total incident numbers in the categories of “sexual harassment” and “discrimination” were used – regardless of the channel through which the report was made. The circumstances are reviewed exclusively when reported to the complaints office and compliance department. The path for reporting via a person of trust and an external counselling centre serves as confidential first-level support and does not involve any investigation of the facts. Consequently, the decision as to whether a case falls under the categories of “sexual harassment” or “discrimination” is the responsibility of the persons of trust and the external counselling centre, in consultation with the person concerned and the counsellor. Given the lack of standardised case management, it is presently possible that the documentation of the incidents in the individual companies is carried out differently. A Group-wide incident management tool will contribute to an additional increase in the data quality here.

3.2. ESRS S2: Workers in the value chain

Wiener Stadtwerke bears responsibility for ensuring fair, safe and humane working conditions along its value chain. As a publicly owned company with a variety of sourcing and construction services, adherence to professional and social standards by suppliers is part of responsible corporate governance.

3.2.1. Strategy

Disclosure Requirement related to ESRS 2 SBM-3 – Impacts, risks and opportunities and their interaction with strategy and business model

All workers in the Wiener Stadtwerke value chain all fall under the scope of disclosures in accordance with ESRS 2.

Table 40: ESRS S2-IROs

Description of impacts, risks and opportunities			Occurrence along the value chain
Working conditions			
S2-IRO-1	negative, potential	Impact	Upstream
Negative impacts may occur in the upstream value chain due to taxing working hours and physical exertion for construction workers. Additionally, potentially insufficient workplace safety could endanger health.			

Wiener Stadtwerke supports the energy and mobility revolution. This requires investment in new and existing infrastructure, which includes the acquisition of system parts and construction activities. Impacts can occur especially in the upstream value chain through the procurement of products, which could have an impact on working conditions as well as environmental conditions. During the course of construction projects, it is possible that accidents or deaths of workers of outside companies could occur on Wiener Stadtwerke construction sites, which could endanger the health, ability to work and lives of these workers.

At the same time, Wiener Stadtwerke is dependent on the availability of workers in the value chain, as the construction and revitalisation of facilities would not be possible or would be slower. This affects workers employed by companies in the upstream value chain of Wiener Stadtwerke and workers who are deployed by outside companies at Wiener Stadtwerke construction sites.

Wiener Stadtwerke sources the majority of its products and services from regional and national suppliers to support the local economy and ensure supply. The risk of these regional and national suppliers using child or forced labour is very low.

Due to the heterogeneous nature of Wiener Stadtwerke, it is not possible to make a blanket statement of the material negative impacts that occur.

Strenuous working conditions for workers could be considered widespread in construction, for example, where night work and shift work occur. This also applies to the physical strain on construction workers from working in the midday heat as well as the occurrence of dust and noise.

The materiality assessment did not identify any material risks or opportunities for Wiener Stadtwerke in relation to ESRS S2.

The Wiener Stadtwerke companies developed an understanding of the extent to which workers are subject to risks through an evaluation of the proneness to risk of activities in the areas of transport and high voltage, for example.

3.2.2. Management of impacts, risks and opportunities

Disclosure Requirement S2-1 – Policies related to value chain workers

The directives and standards that are relevant for ESRS S2 Workers in the value chain are presented with the material information in the section ESRS 2 – Directives and standards.

In addition to the criteria and principles of the human rights guideline previously detailed in the section ESRS 2 – Directives and standards, the following regulations apply with regard to the standard ESRS S2 – Workers in the value chain: Binding for workers in the value chain. The guiding criteria for human rights comprise the obligation to non-discrimination through equal treatment of workers and promotion of diversity and equal opportunities by suppliers. They must also maintain freedom of association and support the rights of their workers to form trade unions and carry out collective bargaining agreements. An additional guiding criteria is the strict prohibition of child labour, in which at least the legal minimum age must be upheld and exceptions are only to be made in restricted cases. The prohibition of forced labour is equally forbidden, meaning that only voluntary working relationships permitted and that suppliers must take action against any form of exploitation in their value chain. Additionally, they must ensure safe and healthy working conditions as well as fair wages and adequate working times that protect the workers' living standards. Finally, the guiding criteria comprise protection of privacy and personal data, which must be processes responsibly and in line with privacy laws.

Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts

There is not yet a systematic process for the inclusion of the perspectives of workers in the value chain in the decisions or activities of Wiener Stadtwerke. There is, however, a whistleblower platform that can be accessed readily online and on which, for example, all workers in the value chain can report violations. Additionally, the perspectives of workers are

recorded in the evaluation of risk-prone activities in collaboration with supervisory authorities.

The management boards of the Group companies are responsible for the inclusion of workers in the value chain at the highest level.

There are no Global Framework Agreements concluded between Wiener Stadtwerke and global union associations regarding upholding the human rights of workers in the value chain.

Disclosure Requirement S2-3 – Processes to mitigate negative impacts and channels for value chain workers to raise concerns

At Wiener Stadtwerke, workplace evaluations and construction site coordination are carried out, rules are defined for access to power plant and rail systems and supervisors are provided to reduce or prevent potential material negative impacts on workers in the value chain. The effectiveness of these actions is monitored by work safety metrics.

Workers in the value chain can report violations anonymously using the whistleblower platform.

The Wiener Stadtwerke whistleblower platform is available to all online in English and in German, making the barriers to accessibility low for workers in the value chain.

Wiener Stadtwerke has established internal control systems that work to ensure that breaches are prevented before they occur. The compliance management system (CMS) is regularly tested independently. Wiener Stadtwerke thus ensures that its compliance instruments and processes are continually current, appropriate and effective. Compliance violations can be reported in various ways, including via the Wiener Stadtwerke whistleblower platform. The compliance officers are required to investigate all the evidence, to review this and to report on it. If the report of a potential violation by a supplier is substantiated, the Wiener Stadtwerke companies have the right to take suitable remedial action. All business partners are encouraged and also have the opportunity to use this whistleblower platform if they observe violations by Wiener Stadtwerke workers as part of an initial business contact or during the conduct of business.

Wiener Stadtwerke determines that workers in the value chain are familiar with the structures and processes of the whistleblower platform and that they trust these through the reports that are made via the platform. Workers in the value chain are also protected from retribution measures through the option to make reports anonymously.

The actions to protect whistleblowers also include the fact that details of their identity are not disclosed and that they and their family members are protected by the applicable legal provisions for the implementation of the EU Directive (EU) 2019/1937 (especially the Austrian Whistleblower Protection Act) and the council.

Disclosure Requirement 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

There are no Group-wide actions connected to workers in the value chain at Wiener Stadtwerke. However, safety-related training and construction coordination with safety documentation are in use.

In addition, training and audits are carried out on the risk environment of rail systems as well as documentation of the coordination of the individual activities on construction sites where workers from multiple companies in the supply chain. These actions are intended to counteract risks to health and are based on regulations for track access or the Construction Coordination Act (BauKG). These actions apply to the aspects of health and safety of workers in the value chain and are already in use.

At present, it is not possible to make disclosures on financial (or other) resources that are used for these actions.

There is no Group-wide approach thus far. However, tools in the supplier risk management system or supplier scoring are already partially in use. Through these, risk-related information such as child labour, exploitation, discrimination or insufficient work safety as well as incidents at contractor sites (such as strikes, legal proceedings, investigative reports), based on the region and sector, are continuously monitored. In future, thresholds will be defined for these at which corresponding processes for the management of affected supplier relationships will be triggered automatically.

At Wiener Stadtwerke, stipulations of the Federal Allocation Act (BVergG), such as the monitoring of adherence to the Foreign Labour Act (AuslBG) and the monitoring of adherence to the Wage and Social Dumping Prevention Act (LSD-BG), are applied. Plausibility audits of offer prices are also carried out, for example with regard to minimum wages in accordance with collective bargaining agreements as well as detailed and early audit planning to minimise preventable overtime. Additional actions are binding adherence to the Business Partner Code, safety audits and inspections as well as close collaboration with supervisory authorities.

No severe human rights issues or incidents connected to the upstream and downstream value chain were reported in the reporting year.

Initiatives are already in place at Wiener Stadtwerke, such as the introduction of supply chain management teams that are focused on the topic of workers in the value chain as well as approval by those responsible for purchasing and compliance.

3.2.3. Parameters and objectives

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

No targets have been set for Wiener Stadtwerke regarding workers in the value chain. In future, as part of the Group-wide supplier management, relevant actions including objectives are to be implemented to manage all material impacts, risks and opportunities related to workers in the value chain as well as possible.

3.3. ESRS S3: Affected Communities

Wiener Stadtwerke takes its responsibility toward affected communities seriously and works to ensure that economic, social and cultural rights are upheld. As a group that provides energy and mobility infrastructure, among other things, Wiener Stadtwerke shapes the development of public space in Vienna. The required construction and maintenance work can lead to temporary disruptions for affected communities, especially residents. For this reason, close attention is paid to responsible planning as well as transparent communication.

3.3.1. Strategy

Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

All affected communities of Wiener Stadtwerke fall under the scope of applicability of ESRS 2.

Table 41: ESRS S3-IROs

Description of impacts, risks and opportunities			Occurrence along the value chain
Economic, social and cultural rights of communities			
S3-IRO-2	negative, actual	Impact	Upstream
Individual limitations on the quality of life of residents and the people of Vienna through necessary construction activities related to the expansion and maintenance of the energy and mobility infrastructure as well as partial negative effects on the environment.			

The business activities of Wiener Stadtwerke result in a series of direct and indirect impacts on affected communities along the upstream and downstream value chain. These primarily include those local groups and segments of the population that are directly or indirectly influenced by operational activities and projects. These affected communities are referred to under the term residents. The construction and operation of facilities can cause noise, ecological change and other impacts that could affect residents.

The occurrence of significant negative impacts relates to individual incidents. During the course of the materiality assessment, it was determined that individual limitations on the quality of life of residents and the people of Vienna through necessary construction activities related to the expansion and maintenance of the energy and mobility infrastructure as well as a negative effect on the environment. Noise and pollution were also identified as significant negative impacts during the construction of infrastructure for the supply of energy.

A core component of the materiality assessment was interviews with internal contacts who served to provide greater understanding of the needs and perspectives of relevant stakeholder groups. A human rights expert was involved in the materiality assessment workshops. In addition to expert input on international and national human rights topics, this expert was also involved in the formulation and evaluation of the S3 IROs. Holistic stakeholder interaction with affected communities did not take place as part of the materiality assessment. In this context, the communities in the direct vicinity of the facilities were taken into consideration to better assess their specific concerns and expectations. Later in the process, potential negative impacts on these affected communities were examined systematically. The findings were included directly in this analysis and served to develop an understanding of whether certain communities are exposed to extraordinary impacts. The results show that this is not the case.

In the course of the materiality assessment, no material opportunities or risks for Wiener Stadtwerke were identified that result from the impacts and dependencies connected with affected communities or that are related to certain groups of affected communities and not all affected communities.

3.3.2. Management of impacts, risks and opportunities

Disclosure Requirement S3-1 – Policies related to affected communities

Including affected communities requires a tailored approach. Wiener Stadtwerke operates a broad range of facilities. Each of these facilities have a different effect on their surroundings, meaning that communication with residents needs to be adjusted individually. The intensity and type of involvement depends on numerous factors: the size of the facility, its visibility in the cityscape or landscape, the construction time and connected noise emissions, potential effects on traffic, proximity to residential areas, ecological encroachment in the surroundings as well as long-term changes for the local community. While major projects or new technologies require early and close dialogue, it is often sufficient to provide targeted information for residents about facilities that are smaller or further away. Rather than utilising a standardised process, Wiener Stadtwerke therefore uses a flexible, project-based approach that focuses on specific local circumstances.

The existing policies are based on all interest groups identified in the materiality assessment as well as all geographical regions.

The management boards of the Group companies are responsible for the inclusion of workers in the value chain at the highest level.

Wiener Stadtwerke upholds human rights and also requires its business partners to adhere to these by including this in its Business Partner Code. A dedicated human rights guideline came into effect for all of Wiener Stadtwerke in March 2025.

No incidences of non-adherence to international standards involving affected communities were registered in the reporting year. Wiener Stadtwerke is committed to international human rights standards and adheres to these (in particular the Universal Declaration of Human Rights of the United Nations).

Disclosure Requirement S3-2 – Processes for engaging with affected communities about impacts

Wiener Stadtwerke aims to include interested parties, especially residents, in a comprehensive manner through different approaches for communication and participation. Direct communication takes place with residents, politicians, stakeholder representatives and NGOs. Open days for residents at construction sites and informational mailings provide regular updates, and neighbourhood representatives collect queries and complaints from residents to make targeted improvements. These measures ensure continual and transparent communication as well as the active involvement of residents in relevant decision-making processes.

The management teams of the Group companies are responsible for these processes at the highest level.

There is presently no standardised process to assess the effectiveness of collaboration with affected communities.

Wiener Stadtwerke strives to include the perspectives of a wide range of groups. The perspective of people with limited mobility, for example, is considered in order to offer barrier-free solutions in different areas.

Disclosure Requirement S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

There is currently no standard process for remedial action. The process and assessment are adapted to each situation and the effectiveness is assessed per case.

Reports from affected communities can be reported in a number of ways, including via the Wiener Stadtwerke whistleblower platform. Concerns can also be raised directly, including via the neighbourhood representative. The available channels of communication range from social media and websites to telephone services and local service points. Additional information on contact options is available at the affected locations, for example at construction sites.

Depending on the project, a dedicated ombudsman office or neighbourhood representative can be set up. Human resources are provided for project communication.

All feedback from affected communities is shared with the responsible office and is recorded and addressed there. Reports from affected communities can be made via various Wiener Stadtwerke communication channels.

All reported information is subject to privacy regulations. Reports made via the whistleblower platform are also subject to more wide-ranging protection. The whistleblower platform is accessible via the Wiener Stadtwerke website as well as through the websites of the Group companies.

Disclosure Requirement S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Wiener Stadtwerke implements numerous measures to reduce impacts on affected communities. A plan is in place, for example, to reduce the pollutant thresholds of the incinerators to 85% below the legally permitted threshold in the medium term. To achieve this objective, Wiener Stadtwerke is investing in state-of-the-art technologies. The process for the expansion of renewable energy follows the stage-gate model, in which impacts on affected communities are also taken into consideration within the context of studies of the flora and fauna, environmental studies and environmental compatibility assessments. When constructing new facilities, ombudsman offices are set up and informational events are organised, among other things, to give residents opportunities to raise their concerns and questions. They are also informed regularly on current developments through mailings.

Material negative impacts on affected communities can never be ruled out entirely. Through the application of guidelines, adherence to legal stipulations and internal measures, Wiener Stadtwerke ensures that negative impacts stay as low as possible or do not occur.

No material risks or opportunities were identified in the reporting year.

There are no severe human rights issues or incidents connected to affected communities in the reporting year.

At present, it is not possible to make disclosures on financial (or other) resources that are used to manage the material impacts on affected communities.

3.3.3. Parameters and objectives

Disclosure Requirement S3-5 – Targets related to managing material negative impacts and managing material risks and opportunities

Wiener Stadtwerke presently has no objectives in the area of managing material impacts, risks and opportunities related to affected communities.

3.4. ESRS S4: Consumers and end-users

3.4.1. Strategy

Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Table 42: ESRS S4-IROs

Description of impacts, risks and opportunities			Occurrence along the value chain
Information-related impacts for consumers and/or end-users			
S4-IRO-1	negative, potential	Impact individual occurrences	The information-related rights of consumers and/or end-users could be affected by negative impacts in the upstream value chain of the Mobility cluster as well as in the core business activity of the Energy, Mobility and Service cluster due to the risk of privacy violations through (internal) hacker attacks, violations of the privacy regulations or social engineering. Upstream Core
Personal safety of consumers and/or end-users			
S4-IRO-2	negative, actual	Impact individual occurrences	In individual occurrences, damage to people or property, for example in traffic through the operation of public transport or through the provision of energy infrastructure. Core Downstream
Social inclusion of consumers and/or end-users			
S4-IRO-3	negative, actual	Impact systemic	Due to geopolitical events that result in impacts on the economic situation and inflation, it is possible that product prices will increase, which increases the financial burden for customers. Core
S4-IRO-4	positive, actual	Impact systemic	In the area of social inclusion of consumers and/or end-users, there is a positive impact in the core business activity in the form of removing barriers for persons with limited mobility. Core

The consumers and end-users of Wiener Stadtwerke are people who utilise at least one product or service of a Wiener Stadtwerke company. The material positive and negative impacts are summarized in the table above.

3.4.2. Management of impacts, risks and opportunities

Disclosure Requirement S4-1 – Policies related to consumers and end-users

The directives and standards that are relevant for ESRS S4 Consumers and end-users are presented with the material information in the section ESRS 2 – Directives and standards.

In addition to the criteria and principles previously described in the section ESRS 2 – Directives and standards, the following regulations also apply in regard to the standard ESRS S4 – Consumers and end-users: It should be ensured that the products and services of Wiener Stadtwerke are accessible, do not discriminate and are available to different customer groups, which is in line with the requirements for inclusion and fair treatment. Wiener Stadtwerke also ensures a high level of health and safety protection for customers. This is

supported by internal safety standards and awareness measures. Protecting privacy and personal data is a particular priority due to the sensitive data structures, which is why all data processing is carried out only as needed and in accordance with applicable privacy regulations. In addition, Wiener Stadtwerke is committed to transparency and fairness in dealing with customers and provides understandable, verifiable information to allow informed decisions to be made. Consumers and end-users can raise human rights concerns via the various contact channels of Wiener Stadtwerke. Customers can reach the Wiener Stadtwerke companies in person, by telephone and in writing, and can use various channels to do so, such as websites, chatbots, info points or service points as well as customer telephones. There is also the option to file anonymous reports via the Wiener Stadtwerke whistleblower platform.

No incidences of non-adherence to international standards or human rights violations involving consumers and end-users were reported in the reporting year.

Disclosure Requirement S4-2 – Processes for engaging with consumers and end-users about impacts

At the Wiener Stadtwerke companies, the perspectives of consumers and end-users are included in the handling of impacts through various reports, such as weekly reports or even special individual assessments. Weekly reports summarise the most pressing customer concerns and queries.

Collaboration with consumers and end-users is direct or via their legal representatives. Consumers and end-users are included at the Wiener Stadtwerke companies before, during and after the use of their services or products. This is done either through direct participation in the form of involvement of consumers and end-users or by providing information.

The management teams of the Group companies are responsible for the inclusion of the interests of consumers and end-users at the highest level.

There is currently no Group-wide evaluation of the effectiveness of the involvement of consumers and end-users.

Wiener Stadtwerke takes the perspectives of a wide range of groups into consideration. This is done, for example, by gathering the viewpoints of people with limited mobility to provide accessible solutions in various areas.

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

There is currently no Group-wide standard process for remedial action. The Group companies utilise various steps for remedial action. These are adapted to each situation individually.

Reports from consumers and end-users can be reported in a number of ways, including via the Wiener Stadtwerke whistleblower platform. All channels of communication are available to them to do so. These range from social media and websites to telephone services and local service points. In emergency cases, emergency numbers are available for electricity, gas or district heating.

To ensure fair dealings with customers, the channels listed above are considered to be very important. Wiener Stadtwerke has established processes for managing customer relationships. The effectiveness is controlled through measures such as an evaluation of access figures, the response rate or lost call rate.

Wiener Stadtwerke promotes knowledge of the structures and processes for consumers and end-users by listing the contact options on letters to customers. Customers receive information on their queries or the status of the corresponding processes. Customers can enquire at any time, and the status of their processes can also be accessed for online services.

Disclosure Requirement 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

At Wiener Stadtwerke, numerous actions are in place to manage material impacts and risks related to consumers and end-users. In Mobility, these are, among others, a security management system, an operational risk management system, operational legislation, an emergency and incident management system, a qualification management system as well as other processes to ensure the safety of passengers. These actions are based on legislation such as the Delegated Act (EU) 2018/762, Implementation Act (EU) Nr. 402/2013, Eisenbahngesetz (Railways Act), the Strassenbahnverordnung (Tram Order) and other internal guidelines. In Energy, numerous actions are also in place to manage material impacts and risks related to consumers and end-users. These include a reporting system for security concerns, outage services for electricity and gas, continuous inspection intervals of all technical facilities, special rates and support for low-income households as well as a dedicated energy assistance office to support low-income customers. These actions are partly based on the catastrophe and crisis management system as well as the payment guideline of Wiener Stadtwerke, guideline GB140 of the Austrian Association for Gas and Water. In addition, Group-wide measures are in place to maintain privacy, which are based on the IT security policy and the IT security guideline, among other things.

The scope of operations of Wiener Stadtwerke and its actions is primarily the metropolitan region of Vienna.

At present, it is not possible to make disclosures on financial (or other) resources that are used for these actions.

In the reporting year, no material risks or opportunities were identified related to consumers and end-users.

The companies of Wiener Stadtwerke address specific groups through a variety of offers. The perspective of people with limited mobility, for example, is considered in order to offer barrier-free solutions in different areas. Additional support offers are available in cases of hardship. For people facing particular hardships, Wien Energie has created social packages totalling EUR 22m. In Mobility, reduced-price offers are available for seniors, school pupils, holders of the Vienna Mobilpass, and people with disabilities.

All employees must complete an e-learning session on accessibility annually.

Wiener Stadtwerke employs numerous people in various positions to ensure the safety and consideration of the needs of users and consumers.

3.4.3. Parameters and objectives

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

No objectives in the area of managing material impacts, risks and opportunities related to consumers and end-users have been defined for Wiener Stadtwerke at present.

4. Governance information

84 4.1. ESRS G1: BUSINESS CONDUCT

since **2008:**

Member of the UN Global Compact and commitment to the UN Sustainable Development Goals

from **2026:**

Anchoring of carbon reduction targets into variable remuneration of top management

Establishment of Group-wide ESG strategy and development of 2025 ESG governance framework (implementation from **2026**)

4. Governance information

4.1. ESRS G1: Business conduct

Wiener Stadtwerke, with the City of Vienna as its owner, bears particular responsibility for business conduct founded on integrity, transparency and responsibility. Consistent adherence to ethical principles, strengthening compliance structures and fair treatment of business partners in line with regulations form the core foundation of trustworthy activity.

4.1.1. Governance

Information on governance can be found in the section ESRS 2 GOV-1.

Table 43: ESRS G1-IROs

Description of impacts, risks and opportunities				Occurrence along the value chain
Corporate culture				
G1-IRO-1	-	Opportunity	Wiener Stadtwerke can use the owner's internal order of "Climate neutrality 2040" for strategic orientation of the organisation and to ensure its stable financial baseline.	Core
Political engagement				
G1-IRO-2	positive, actual	Impact	As an infrastructure organisation owned by the City of Vienna, Wiener Stadtwerke is politically active and exercises positive influence at a national and EU level through its lobbying activities in the interest of public services.	Core
Corruption and bribery				
G1-IRO-4	negative, potential	Impact	Incidents of corruption and bribery that occur in connection with a publicly owned company lead to a significant breach of trust and reputational damage among the population and economy.	Core
Management of relationships with suppliers including payment practices				
G1-IRO-6	negative, actual	Impact	Due to the internal processes of Wiener Stadtwerke, payments are partially delayed. Additionally, as a result of the complex group organisation and the structure of needs, it is not always possible to maintain fair framework conditions in the allocation process. Both could have an impact on the affected suppliers and the business relationship with these.	Core
G1-IRO-8	-	Risk	A high number of regulatory requirements in purchasing, non-transparent supply chains and price collusion among supplier as well as cartel formation affect the purchasing process. The quality and price-based services of the Wiener Stadtwerke Group are negatively influenced in such cases.	Upstream
G1-IRO-9	-	Opportunity	Due to the regulations and current market developments, financial streams are increasingly diverted to sustainable expenditures and investments, which offers economic opportunities for an infrastructure company like Wiener Stadtwerke.	Core

4.1.2. Management of impacts, risks and opportunities

Disclosure Requirement G1-1 – Business conduct policies and corporate culture

At Wiener Stadtwerke, the compliance management system, the Code of Conduct and the Business Partner Code form the binding guidelines for the responsible conduct of business along the entire value chain. They apply Group-wide for all sectors and activities. The foundation of activity is adherence to legal conditions as well as ethical principles such as integrity, responsible behaviour and fairness. The Code of Conduct comprises core topic areas such as anti-corruption, asset protection, legal compliance, antitrust laws, handling of sensitive corporate data as well as aspects such as purchasing, equal treatment, conflicts of interest and occupational safety. All workers are required to be familiar with the content and act in accordance with it.

The internal control system supports early recognition of potential risks and deviations in business processes. The Internal Audit department regularly assesses the effectiveness and correctness of the processes and supports their continued development with independent audit and advising services.

All Wiener Stadtwerke companies are subject to audits by the audit office in accordance with the municipal constitution of Vienna.

The corporate culture is oriented along the vision and mission of Wiener Stadtwerke, with the aim of becoming an international role model for climate neutrality by 2040 and supplying the metropolitan region of Vienna with safe, innovative and sustainable mobility and energy solutions. Change processes are accompanied by the Change Management department, which acts as a Group-wide partner for transformation.

Disclosure Requirement G1-2 – Management of relationships with suppliers

Wiener Stadtwerke expects its business partners to uphold human rights, work standards, environmental standards and the highest ethical business principles. It is committed to the principles of the UN Global Compact and the Sustainable Development Goals and requires business partners to fulfil the statutory environmental requirements and to contribute to sustainable business conduct.

The Business Partner Code requires external partners to adhere to the relevant laws and ethical behaviour along the entire value chain. Responsibility for the implementation and monitoring of the Code lies with the Legal and Contract Award department. The applicable regulations refer to companies of all sizes.

No material risks related to human rights were reported in the reporting year. Business partners are required to report deviations from the Code within an adequate time frame and to implement the required remedial action. The right is reserved to review contracts, especially when violations of the Code of Conduct are suspected. Business partners can use the whistleblower platform to report violations they have observed.

Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery

In 2025, more than 10,000 compliance training sessions were completed at Wiener Stadtwerke. The interval of training on compliance is based on the position and area of activity. All new employees are required to complete compliance training within three months of joining the company.

The training includes topics such as corruption prevention, risk avoidance and handling gifts and invitations, including clear value limits and criteria to assess appropriateness. The training also covers the economic and legal consequences of accepting prohibited benefits and supports employees in fulfilling their tasks in a legal and responsible manner. Wiener Stadtwerke provides information internally on material compliance matters as needed. Business partners are informed on the applicable compliance principles through the tender documents and websites.

An analysis was carried out to determine the positions that are most at risk of corruption. These identified positions were trained on compliance through an e-learning workshop. Differentiating the depth of the training between functions-at-risk and functions-not-at-risk is not currently possible. There is no information available on the type and scope of training for members of the administrative, management and supervisory bodies. Wiener Stadtwerke is subject to the legal requirements of Guideline (EU) 2019/1937 of the European Parliament and the Austrian Whistleblower Protection Act.

Disclosure Requirement G1-4 – Prevention of anti-competitive behaviour

Wiener Stadtwerke has implemented a CMS that meets the requirements of the Viennese Public Corporate Governance Code (WPCGK) and allows employees and third parties to report potential misconduct and violations of laws and internal guidelines confidentially.

The CMS is frequently updated by the Compliance Office of WIENER STADTWERKE GmbH together with the Compliance Officers of the Group companies at regular intervals.

The CMS is also subject to regular independent audits of its effectiveness. The management and supervisory boards receive reports regularly as well as ad hoc information.

Numerous channels are in place for reporting compliance violations, including a whistleblower platform, which fulfils the legal requirement of maintaining anonymity and privacy and can be used by employees, customers and suppliers at any time.

In the reporting year, a comprehensive, digitalised risk analysis was carried out, and actions for reducing risks were derived from the identified risks. In-person and online training was also carried out.

Fine-tuning of the CMS was also a focus of activities in 2025. Adherence to all applicable legal stipulations is monitored by the compliance organisation in cooperation with additional relevant departments and controlled in the course of risk-oriented compliance checks.

Measures for whistleblower protection include not sharing details about the identity of whistleblowers and that the whistleblowers and their family members are protected in accordance with the legal stipulations for the implementation of Regulation (EU) 2019/1937 of the European Parliament (especially the Austrian Whistleblower Protection Act).

4.1.3. Parameters and objectives**Disclosure Requirement G1-5 – Political influence and lobbying activities**

Illustration of donations and contributions for political purposes:

Table 44: Donations and contributions for political purposes

Total financial and non-cash benefits for political purposes	EUR 0.00
Total financial contributions for political purposes	EUR 0.00
Total non-cash benefits for political purposes	EUR 0.00

In the reporting year, Wiener Stadtwerke made no financial or non-cash donations to parties or individuals for political reasons. Expenditures connected to lobbying activities are registered in the Austrian Lobbying Registry in accordance with the Lobbying Act. WIENER STADTWERKE GmbH is registered in the Lobbying and Interest Representation Registry in Department B (LIVR-01200) as well as in the Transparency Registry of the European Union (registration number: 107033410802-19). The topics listed in the EU Transparency Registry that are relevant for the Group are updated annually.

The regulations for lobbying activities are enshrined in the Wiener Stadtwerke Code of Conduct. The office in Brussels represents the concerns of Wiener Stadtwerke vis-à-vis the EU institutions and other stakeholders at EU level and accompanies the approval of EU guidelines and measures. The key topics and positions of the group – including climate-neutral mobility, a secure energy revolution and the protection of critical infrastructure – are published on [positionen.wienerstadtwerke.at](https://www.wienerstadtwerke.at) and updated as needed.

Wiener Stadtwerke also campaigns in Austria for conditions that support supply security, climate change mitigation and affordability. The Chief Communication Office is responsible for stakeholder management and public affairs and represents the interests of the company at the European, national and city level. Formal responsibility for overseeing these activities lies with the Management Board, specifically with the Chief Executive Officer. Public Affairs documents and continually updates the memberships of Wiener Stadtwerke in associations and committees as well as written statements and consultations.

Wiener Stadtwerke is a member of various external organisations and associations, including the Austrian Association for Electrical Engineering (OVE), the Association of Austrian Electric Companies (VEÖ), the Austrian Water and Waste Management Association (ÖWAV), the Austrian Association of Cities and Towns, the Austrian Association of Public and Social Economy (VÖWG), the Austrian Association for Gas and Water (ÖVGW), the International Association of Public Transport (UITP) and the European Association of Public Transport (EPTO).

Disclosure Requirement G1-6 – Payment practices

The terms and conditions of WIENER STADTWERKE GmbH and adherence to the Late Payment Act apply for all Wiener Stadtwerke companies. In some cases, it is also possible to agree on potentially deviating standard payment terms.

If no other deadline is explicitly agreed in writing in the contract, the net payment is made 30 calendar days after the service has been carried out and the invoice received, though at the earliest on the first payment day following this deadline. If the payment day is not a banking day, the payment is made on the next banking day.

The percentage of all payments in the reporting year for which the standard payment practices of WIENER STADTWERKE GmbH or payment conditions that benefited the contractors were used was 87.92%.

5. Information



89 ABBREVIATION GLOSSARY

91 CONTACT AND IMPRINT

Abbreviation glossary

Abbreviation	Meaning
ABGB	Allgemeines bürgerliches Gesetzbuch – General Civil Code
AlVG	Arbeitslosenversicherungsgesetz – Unemployment Insurance Act
AMIS	Arbeitsmarktinformationssystem – Employment market information system
AngG	Angestelltengesetz – Austrian Employees Act
AR	Application requirement
ASVG	Allgemeine Sozialversicherungsgesetz – Social Security Act
AuslBG	Ausländerbeschäftigungsgesetz – Foreign Labour Act
BauKG	Baukoordinationsgesetz – Construction Coordination Law
BEinstG	Behinderteneinstellungsgesetz – Act on the Employment of People with Disabilities
CHM	Corporate health management
BGStG	Bundes-Behindertengleichstellungsgesetz – Federal Equal Opportunities for People with Disabilities Act
BMIMI	Federal Ministry of Transport, Innovation and Technology
BOKU	University of Natural Resources and Life Sciences, Vienna
BVergG	Bundesvergabegesetz – Federal Procurement Act
BVT-GFA	Best Available Technology – Approvable Facilities
.	.
CapEx	Capital expenditure
CCM	Climate change mitigation
CE	Circular economy
CEMS	Continuous emissions monitoring system
CFO	Chief Financial Officer
CH ₄	Methane
CMS	Compliance management system
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CSRD	Corporate Sustainability Reporting Directive
CVD	Clean Vehicles Directive
i.e.	id est; in other words
DMA	Double materiality assessment
Dr	Doctor
DI	Diplomingenieur – engineering graduate
GDPR	General Data Protection Regulation

Abbreviation	Meaning
EFZG	Entgeltfortzahlungsgesetz – Continued Remuneration Law
E-Learning	Electronic learning
EV	Electric vehicle
E-Bike	Electric bicycle
E-mobility	Electromobility
EMAS	Eco-Management and Audit Scheme
EN	European Norm
EMBA	Executive Master of Business Administration
EPTO	European Passenger Transport Operators
ESG	Environment, Social, Governance
ESRS	European Sustainability Reporting Standards
ETS	Emissions Trading System
EU	European Union
EUR	Euro
FamZeitbG	Familienzeitbonusgesetz – Family Leave Bonus Act
FFH	Fauna Flora Habitat
.	.
GHG	Greenhouse gas
GIBG	Equal Treatment Act
GIS	Geo-information systems
GRC	Governance, risk and compliance
GRI	Global Reporting Initiative
GWP	Large-scale heat pump
ha	Hectares
HFC	Hydrofluorocarbon(s)
IFRS	International Financial Reporting Standards
ILO	International Labour Organization
ICT	Information and communication technology
ICS	Internal control system
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, risks and opportunities
ISIMIP	Inter-Sectoral Impact Model Intercomparison Project
ISO	International Organization for Standardization
IT	Information technology
KBGG	Kinderbetreuungsgeldgesetz – Child-care Allowance Act
kg	Kilogram
km	Kilometre

Abbreviation	Meaning
km ²	Square kilometre
KommR	Kommerzialrat – Councillor of Commerce
GGL	Group guideline
CHP	Combined heat and power
LEAP	Locate, evaluate, assess, prepare
LSD-BG	Lohn- und Sozialdumping-Bekämpfungsgesetz – Wage and Social Dumping Prevention Act
m ²	Square metre
m ³	Cubic metre
M1, M2	Passenger vehicle classes
MA	Municipal department
Mag./Mag.a	Master
MBA	Master of Business Administration
MBO	Management by objectives
MD PWS	Municipal Director of the Wiener Stadtwerke Personnel Office
MDR	Minimum disclosure requirements
mil.	Million
MSc	Master of Science
MSchG	Mutterschutzgesetz – Maternity Protection Act
MVA	Energy-from-waste plant
MWh	Megawatt hours
N1	Cargo vehicle class
nabe	Sustainable public procurement
NF3	Nitrogen trifluoride
NGO	Non-governmental organisation
NH3	Ammonia
NOx	Nitrogen oxides
No.	Number
N2O	Nitrous oxide
OECD	Organisation for Economic Co-operation and Development
OGA	Ordinary general assembly
OpEx	Operating expenditure
OVE	Österreichischer Verband für Elektrotechnik – Austrian Association for Electrical Engineering
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ÖVGW	Österreichische Vereinigung für das Gas- und Wasserfach – Austrian Association for Gas and Water
ÖWAV	Österreichischer Wasser und Abfallwirtschaftsverband – Austrian Water and Waste Management Association
QAL	Quality assurance level
PFC(s)	Perfluorcarbon(s)
PPC	Pollution prevention and control
PV	Photovoltaics
RCP	Representative concentration pathways

Abbreviation	Meaning
SBM	Strategy business model
SBTi	Science Based Targets initiative
SF6	Sulphur hexafluoride
SNG	Synthetic natural gas
Dep.	Deputy
t	Tonne(s)
GHG	Greenhouse gas(es)
i.a.	Inter alia – among other things
UBA	Umweltbundesamt – Environment Agency Austria
U-Bahn	Underground rapid transit system
UrlaubsG	Urlaubsgesetz – Paid Annual Leave Act
UN	United Nations
UITP	International Association of Public Transport
VEÖ	Verband der Elektrizitätsunternehmen Österreichs – Association of Austrian Electric Companies
VKG	Väter-Karenzgesetz – Paternal Leave Act
Reg.	Regulation
VOR	Verkehrsbund Ost-Region
VÖWG	Verband der öffentlichen Wirtschaft und Gemeinwirtschaft Österreichs – Austrian Association of Public and Social Economy
WCAG	Web Content Accessibility Guidelines
WLBG	Wiener Leichen- und Bestattungsgesetz – Vienna Death and Funeral Act
WSTW	Wiener Stadtwerke
WPCGK	Viennese Public Corporate Governance Code
e.g.	For example

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Note

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