

OUR SASB DISCLOSURE 2023

This is our 2023 Sustainability Accounting Standards Board (SASB) disclosure report that aligns with the SASB Renewables Resources & Alternative Energy Sector industry standard. This reporting is a voluntary disclosure to meet the increasing demand of our investors and other stakeholders. Our disclosure includes cumulated all companies of the Enapter Group.

Activity Metric

ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Number of units sold	RR-FC-000.A	Number	3.268
Total energy production capacity of fuel cells sold - sold Electrolyzers	RR-FC-000.C	Megawatts (MW)	7,84

Business Ethics

ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	RT-EE-510a.2	Reporting Currency	€ 0,00
Total amount of monetary losses as a result of legal proceedings associated with anti competitive behavior regulations	RT-EE-510a.3	Reporting Currency	€ 0,00

Energy Management			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
(1) Total energy consumed	RR-FC-130a.1	Gigajoules (GJ)	10.414
(2) percentage grid electricity		Percentage (%)	59%
(3) percentage renewable		Percentage (%)	8%

Workforce Health & Safety			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
(1) Total recordable incident rate (TRIR)	RR-FC-320a.1	Rate	0
(2) fatality rate		Rate	0%
Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	RR-FC-320a.2	n/a	New employees' internal training, internal training for dangerous procedures, general risk (State Regions agreement 7/7/2016), training for specific risk (medium)(State Regions agreement 7/7/2016), ergonomics workstation improvement and load analysis of manual handling

Product Efficiency			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Average energy efficiency of fuel cells (Electrolyzers) as (1) electrical efficiency	RR-FC-410a.2	Percentage (%)	62,50%
Average energy efficiency of fuel cells (Electrolyzers) as (2) thermal efficiency, by product application and technology type		Percentage (%)	n.a.
Average operating lifetime of fuel cells, by product application and technology type	RR-FC-410a.4	Hours (h)	Estimated 35.000

Product End-of-life Management			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Percentage of products sold that are recyclable or reusable	RR-FC-410b.1	Percentage (%) by weight	75%
Weight of end-of-life material recovered	RR-FC-410b.2	Metric tons (t)	-
Percentage of recycled material		Percentage (%)	Enapter has an insignificant number of devices which have reached end-of-life. Enapter is committed to receive back end-of-life products at no cost from the customers.
Description of approach to manage use, reclamation, and disposal of hazardous materials	RR-FC-410b.3	n/a	Enapter checks the legal requirements for handling hazardous substances with qualified experts in the field of environment and safety. Furthermore, Enapter feeds these materials back into the recycling loop with specialized and certified disposal companies in order to guarantee a maximum degree of recyclability.

Materials Sourcing			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Description of the management of risks associated with the use of critical materials	RR-FC-440a.1	n/a	AEM technology minimizes the use of critical materials

Product Safety			
ACCOUNTING METRIC	CODE	UNIT OF MEASURE	FY2022
Description of product safety		n/a	Enapter's current Electrolysers (EL4) are provided with CE marking, in accordance to Directive 2006/42/CE, Annex II A. CE declaration of conformity is released by Enapter, assuring the product meets all the legal requirements for CE marking and can be sold throughout the EEA, after a deep testing phase executed in an external laboratory highly qualified for Electromagnetic Compatibility and Electrical Safety.
Number of recalls issued, total units recalled	RT-EE-250a.1	Units	None
Total amount of monetary losses as a result of legal proceedings associated with product safety	RT-EE-250a.2	Reporting Currency	€ 0,00

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