H2MOBILITY

Sustainability Report 2024

Fuelling Progress with Hydrogen

Consolidated separate non-financial report

#FuellingProgress


#FortschrittTanken
Schneller tanken. Besser fahren.
Mit Wasserstoff.

Key Facts at a Glance

Core areas of our activities

E Environmental

- **87 %** share of green electricity at HRS (hydrogen refuelling stations)
- **6.960 t** CO_2 savings
- **Target:** 100 % hydrogen from renewable energies by 2028

S Social

- **67** employees, including 6 working students
- **24 %** women
- Focus **on health, flexibility,** and **professional development**

G Governance

- **Compliance-System** established
- **Initial supplier audits** prepared
- Clear **governance structure**

Highlights 2024

- Green hydrogen[1] at four stations
- Implemented proprietary dispenser and compressor technology
- hylane case as best practice in heavy-duty transport
- Deployed precise and legally compliant hydrogen dispensing through an efficient reference measurement system

Taxonomy-aligned and climate-effective

Our business activities are EU taxonomy-aligned: 96.7 % of our revenue, 99.7 % of our investments (CapEx), and 100 % of our operating expenditure (OpEx). This underscores our clear contribution to mitigating climate change.

[1] | For the purposes of this report, H2 MOBILITY defines green hydrogen exclusively as quantities that can be classified as renewable in accordance with the requirements for RFNBO under RED II and based on CMS 70 certificates.

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Foreword

At H2 MOBILITY, sustainability is far more than a buzzword – it is a central element of our business model. As the operator of the largest hydrogen infrastructure in Europe, we actively contribute to driving the mobility transition and enabling the climate-friendly mobility of tomorrow.

This report is designed to provide transparent insight into how we assume ecological, social, and economic responsibility.

2024 was a year of focus and strategic positioning for H2 MOBILITY. In a dynamic environment shaped by climate policy, the energy transition, and market developments, we sharpened our role as an infrastructure provider and concentrated on what we do best: building and operating reliable, future-ready hydrogen refuelling stations. It was also a year of visibility, technological maturity, and political urgency. At the IAA Transportation, we presented our own hydrogen dispenser to a wide professional audience for the first time – as a symbol of innovation, operational expertise, and independence.

A key focus in 2024 was once again access to hydrogen from renewable energy sources. The conversion of initial stations to green supply has been completed. Our goal remains 100 % green hydrogen by 2028. With this target in mind, we have gained valuable experience, both technically and from a regulatory perspective. We are working diligently to actively shape the certification, availability, and distribution of green hydrogen in the market.

In parallel, we have further developed our operational strategy. We are focusing on high-performance locations with strong utilisation and clearly defined customer segments, particularly in fleet and heavy-duty transport. From a technical and procedural perspective, we rely on economies of scale, modular systems, and high maintainability. This approach is not only efficient but also sustainable.

Martin Jüngel
Managing Director & CFO

Frank Fronzke
Managing Director & COO

We firmly believe that credible sustainability requires deep integration – both structurally and operationally. This is the path we have chosen, in close cooperation with our partners, shareholders, and our entire team. We are grateful for their commitment as we move forward together.

Martin Jüngel,
Managing Director & CFO

Company profile

Headquarters // Berlin

Founded // 2015

Employees // 67

Business model // Planning, construction, and operation of hydrogen refuelling stations

H2 MOBILITY is the central player in the development and operation of a hydrogen infrastructure for zero-emission mobility in Germany.

H2 MOBILITY Deutschland GmbH & Co. KG was founded in 2015 to advance hydrogen as a climate-friendly energy carrier in transport. Originally set up as a project company, we are a commercially operating enterprise with a clear focus on the development and operation of high-performance hydrogen refuelling stations. Since 2022, we have been making targeted investments in large, scalable stations for buses and trucks. This is underpinned by a strategic growth financing, which enables us to further strengthen our role as a key provider of infrastructure for zero-emission mobility in Germany.

Shareholders, mobility providers, authorities, partner companies, and our employees – together we are working towards a clean future for mobility.

Facts for 2024

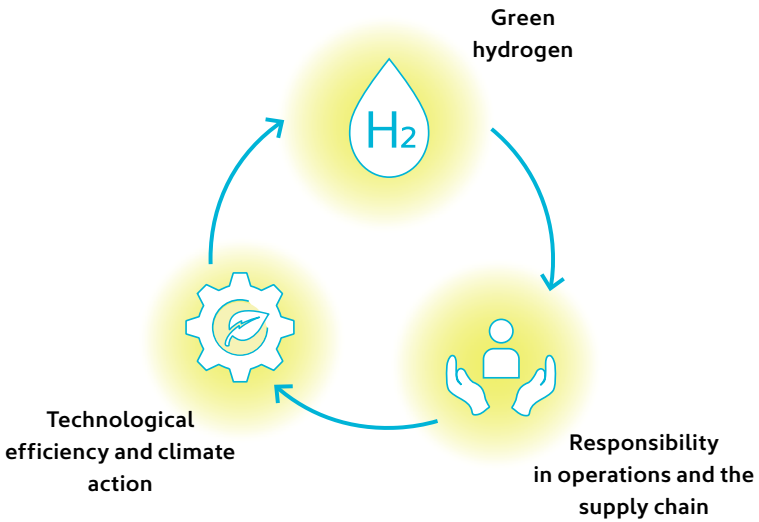
- Around **156,000 refuelling operations**, including **16,000 for buses and trucks**
- Around **40 customer enquiries per day** via the 24/7 hotline
- Average **3.9 kg of hydrogen** dispensed per refuelling (**light vehicles**)
- Average **19 kg of hydrogen** dispensed per refuel ling (**heavy-duty vehicles**)
- New hydrogen refuelling stations opened in **Berlin, Heidelberg, Frankenthal**, and **Mannheim**
- **18 smart 350-bar dispensers commissioned**, for refuelling heavy-duty commercial vehicles

Stakeholders in focus

Our group of investors and shareholders brings together key players from the energy, gas, and automotive industries – including Shell, TotalEnergies, Air Liquide, Linde, Daimler Truck, Hyundai, and EG Group. The largest strategic investor is the Clean H2 Infra Fund, managed by Hy24. Together, we pursue the goal of making hydrogen mobility market-ready, reliable and sustainable.

Strategy

Sustainability as a business principle



At H2 MOBILITY, we view sustainability not as an add-on, but as a guiding principle for our operational and strategic decisions.

Our infrastructure is intended not only to function, but also to make a tangible impact by promoting climate-friendly mobility, reliable technology, and fair partnerships. We combine ecological responsibility with technical scalability and market-relevant solutions for commercial vehicle transport.

Green hydrogen: We are steadily expanding the proportion of renewable hydrogen at our refuelling stations. Our target: 100 % green hydrogen by 2028.

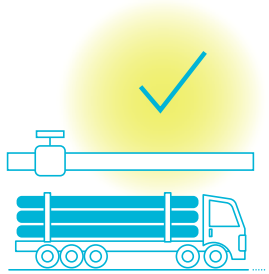
Technological efficiency and climate action: Our proprietary technology reduces emissions and operating costs while increasing availability.

Responsibility in operations and the supply chain: We prioritise durable components, fair procurement, and good working conditions both within and beyond our company.

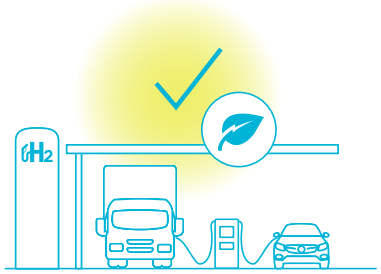
Our focus – and why

Our current sustainability strategy is articulated into three strategic action areas that guide both our day-to-day decisions and our medium-term planning. These areas build a bridge between regulatory requirements, corporate objectives, and stakeholder expectations. A structured materiality assessment is planned for 2025.

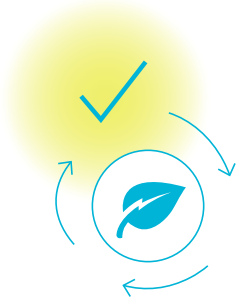
Focus on:



Reliability and safety of the hydrogen infrastructure



Energy efficiency and consumption at our stations



Emissions along the hydrogen value chain

These priorities form the core of our ESG strategy, linking technological progress with corporate responsibility.

Our contribution to the Sustainable Development Goals (SDG)

Our key action areas – reliability, energy efficiency, and emissions reduction – are aligned with our internal sustainability objectives and also contribute to broader global goals, in particular the United Nations Sustainable Development Goals (SDG).

These 17 goals set global benchmarks for sustainable development across ecological, social, and economic dimensions. Through our infrastructure, technology, and daily operations, we contribute especially to the goals related to **energy**, **climate**, and **innovation**.

Our measures to decarbonise transport, operate our infrastructure resource-efficiently, and develop proprietary efficient technologies make a direct contribution to achieving these key SDG.

The following overview highlights the goals to which we actively contribute through our work.

SDG Goal	Our contribution
	**Advancement of green hydrogen and infrastructure for clean mobility. Participation in the GHG quota trading scheme creates additional economic incentives for clean energy carriers**
	**In-house technology development (dispenser, reference measurement system), development of hydrogen refuelling stations**
	**Zero-emission mobility for urban and regional areas**
	**CO_2 reduction in the transport sector Target: 100 % green hydrogen by 2028**
	**Cooperation with authorities, industry, associations, and H_2 partners for a sustainable transport transition**

Principles as the foundation for sustainable business conduct

Our sustainability strategy is shaped not only by targets, metrics, and standards but also by a clearly defined internal ethos.

We have translated this ethos into five principles that guide our daily actions – within our teams, in dialogue with partners, and in every strategic decision.

These principles provide orientation in a dynamic environment. They connect our technological, economic, and societal responsibilities with the commitment to act responsibly over the long term.

They apply across all areas – from the development of technical systems and the operation of our infrastructure to the way we collaborate internally.

Highlights 2024

Innovations for greater sustainability

At H2 MOBILITY, sustainability is reflected not only in our strategic principles but above all in concrete projects and innovations. In 2024, we reached key milestones that actively bring our sustainability strategy to life.

Our efforts centred on sustainable energy supply, improvements in technological efficiency, and the targeted expansion of scalable hydrogen infrastructure.

The highlights of 2024 (see right) illustrate how we are driving the transition to zero-emission mobility in tangible ways.

Highlights	Contributions to sustainability	
Green hydrogen supply	Transition to green hydrogen **Target: 100 % by 2028**	S. 17
Prepared for GHG quota eligibility	Established the **economic foundation for green hydrogen**	S. 17
In-house dispenser and compressor technology	**Efficient,** low-maintenance, and **manufacturer-agnostic**	S. 19
Large-scale station in Düsseldorf (2025)	**High-performance HRS as a blueprint** for scalable **heavy-duty transport** infrastructure	S. 20
Best practice hylane	**Hydrogen trucks in regular operation** delivering measurable climate benefits	S. 21
Reference measurement system (Coriolis)	**Resource-efficient, cost-effective, certified**, and deployable without downtime	S. 22

Green hydrogen at our stations: Marking the start of a new era

An important milestone on the path towards zero-emission mobility is the availability of green hydrogen. In 2024, we were able to offer certified green hydrogen at four of our stations for the first time. This hydrogen is from renewable sources and documented seamlessly through guarantees of origin.

We have already taken significant steps to reach this milestone. With Tyczka Hydrogen and Lhyfe as strategic partners, we concluded supply agreements this year that enable the continuous expansion of green hydrogen provision at our sites. Further partnerships and expansion measures are already in preparation.

In parallel, we are actively shaping the political framework for standardised certification of green hydrogen. Drawing on our operational experience, we contribute to discussions with authorities, organisations, and decision-makers to help develop robust and practical solutions.

Another important step forward: GHG quota trading is gaining momentum, and we are preparing internally to participate actively in the trading of greenhouse gas reduction quotas as early as 2025. In doing so, we are not only contributing to decarbonisation but also establishing a sustainable economic foundation for the further expansion of our infrastructure.

Expanding the supply of green hydrogen is not only an ambitious project for us, but a central element of our sustainability strategy.

Our long-term goal: we are committed to making our entire hydrogen portfolio **100 % green** by 2028.

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Eike Diercks
H_2 Sourcing & Logistics Manager

Technology for large HRS: Scaling for sustainable operations

A key focus of our innovation efforts in 2024 has been the technological optimisation of our refuelling station infrastructure to meet high performance demands.

With our in-house-developed dispenser – featuring a new layout, enhanced functionalities, and a high-capacity compressor system – we are laying the foundation for efficient, scalable, and sustainable hydrogen refuelling, particularly at high-traffic stations.

Our new developments offer decisive advantages:

- ✓ **Efficiency:** The high-performance compressor package enables a refuelling rate of up to 250 kg of hydrogen per hour. This makes it around ten times more powerful than conventional market systems, which typically achieve 25 to 60 kg per hour.
- ✓ **Modularity and maintainability:** The dispenser and compressor are designed in a modular way, significantly simplifying repairs, maintenance, and upgrades. In addition, the new overall system helps extend component lifetimes by a factor of ten and substantially reduces maintenance costs.
- ✓ **Technological openness:** Our dispensers are compatible with all common pressure generation systems – without proprietary interfaces.
- ✓ **Operational safety:** The clear separation of technical functions and the integrated control intelligence of the equipment ensure smooth operations.
- ✓ **Redundancy and parallel operation:** The system is designed to allow refuelling at all times. Complete shutdowns, in which no refuelling can take place, no longer occur from a technical perspective. Multiple dispensers can be operated simultaneously and redundantly.

High-performance station → Düsseldorf Höherweg

Our strategic focus is on large hydrogen refuelling stations (HRS with a capacity of more than 200 kg/h), through which we aim to achieve two core objectives:

Realising economies of scale: More efficient use of resources and lower specific operating costs per kilogram of hydrogen.

Enhancing environmental impact: Reduction of specific emissions and improvement of economic efficiency for fleet and heavy-duty applications.

The opening of our first large HRS of this new generation in Düsseldorf in May 2025 is a key milestone in implementing this strategy.

With this station, we are laying the foundation for a new era of high-performance hydrogen infrastructure in Germany – optimised for the demands of heavy-duty transport and a growing hydrogen economy.

Through targeted investments in capacity and scalability, we are optimising our infrastructure sustainably: technically, ecologically, and economically.

hylane: Hydrogen trucks in operational use

BEST PRACTICE

A central element of our infrastructure strategy is the focus on heavy-duty transport. We are pursuing this through high-performance hydrogen refuelling stations, high availability, and user-oriented service. The fact that this infrastructure is not only future-proof but already operational is demonstrated by our partner hylane.

hylane GmbH, based in Cologne, leases hydrogen trucks to commercial customers under a 'pay-per-use' model. The vehicles are deployed in daily logistics operations with clients such as DB Schenker, Rhenus, and REWE. Refuelling takes place, among other locations, at H2 MOBILITY hydrogen refuelling stations specifically designed to meet the requirements of commercial vehicles.

This collaboration illustrates how the expansion of hydrogen mobility in the heavy-duty sector works: with concrete applications, clear business models, and measurable climate benefits.

Why hylane is a good example:

Scalability: From pilot operation to full fleet solutions – zero-emission transport becomes viable for daily use.

Partnership-oriented approach: Infrastructure, vehicles, and users interact seamlessly.

Climate benefits realised: Hydrogen trucks produce zero local CO_2 emissions. With green hydrogen, their entire carbon footprint is sustainable.

System solution for greater efficiency and sustainability

Reference measurement system for hydrogen refuelling stations

The physical properties of hydrogen place particular demands on measurement technology. As an extremely light gas, hydrogen has only a minimal effect on the vibrations within the Coriolis system, requiring a high level of precision.

Precise and reliable measurement of the hydrogen dispensed is essential for the legally compliant operation of hydrogen refuelling stations. The reference measurement system we employ is specifically designed to address the physical challenges associated with measuring hydrogen.

Rather than using conventional gravimetric testing methods, which rely on costly weighing procedures and can lead to extended downtimes at stations, the system uses a highly accurate Coriolis flow meter combined with a proprietary cooling process.

This innovation not only enhances the operational safety of our infrastructure but also underscores our commitment to making hydrogen mobility efficient, resource-efficient, and future-ready.

The advantages of our solution are:

- ✓ **Efficiency:** The testing process takes only three to four hours and can be carried out during normal station operations. This ensures that the hydrogen refuelling station generally remains available to customers without downtime. The system is compact enough to fit into a standard car boot and can be quickly transported to other locations without additional effort.
- ✓ **Resource efficiency:** The hydrogen used during measurement (approx. 5 kg per procedure) is directly dispensed into vehicles rather than released unused into the atmosphere, as is common with gravimetric systems.
- ✓ **Safety:** By clearly separating gas-carrying and electrical components and using infrared interfaces, we ensure maximum operational safety during the measurement process.
- ✓ **Cost advantages:** Our solution is significantly more cost-effective than any conventional system currently available on the market.

ESG
Focus Areas

Taking responsibility, shaping the future

The projects and developments outlined in the previous chapter illustrate how we advance sustainability from both a technical and strategic perspective. At H2 MOBILITY, sustainability encompasses not only technological innovation but also a conscious approach to the environment, people, and responsible corporate governance. It is about making our daily actions measurable and transparent in terms of environmental, social, and corporate responsibility.

In the following section, we provide a structured account of our performance and progress across **Environmental**, **Social**, and **Governance** (ESG) areas, aligned with key indicators, targets, and measures.

For us, sustainability means not only measuring ecological impact but actively shaping it. Whether in energy use, emissions, or hydrogen quality – we are driving **tangible change** because we are convinced that infrastructure must be planned with long-term viability at its core.

Eva Maier
Sustainability & Compliance Manager

E Environmental

Our greenhouse gas emissions for the reporting year are composed as follows:

- **Scope 1:**
  25.4 t CO_2e – primarily from our own vehicle fleet
- **Scope 2:**
  768.6 t CO_2e – mostly electricity consumption at the stations
- **Scope 3:**
  7,250.9 t CO_2e – emissions along the supply chain

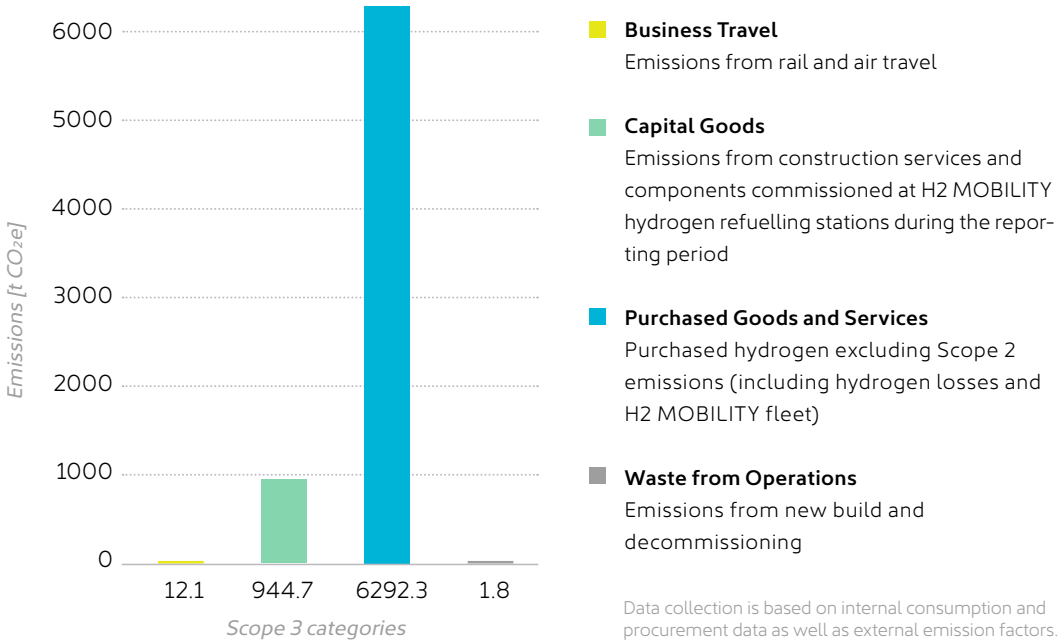
Scope 1: Our direct emissions mainly result from the use of our own vehicle fleet and the operation of technical components at our hydrogen refuelling stations.

Scope 2: As the operator of hydrogen infrastructure in Germany, we bear a particular responsibility for the environmental impact of our activities. The majority of our energy consumption arises from operating hydrogen refuelling stations, especially during hydrogen compression. It is therefore especially important for us to make this area as sustainable as possible.

Energy consumption and green electricity: In 2024, our total energy consumption amounted to 3.57 GWh. The share of green electricity was 87 % (market-based method), with certified renewable electricity used at the majority of our sites. Our goal is to further increase this share, including through the conclusion of additional supply contracts secured with Guarantees of Origin (GOs).

E Environmental

Scope 3: Our Scope 3 emissions amounted to **7,250.9 t of CO_2 equivalents** in 2024, with the following composition:



Breakdown of Scope 3 emissions at H2 MOBILITY in 2024

Measures to reduce emissions:

› Continuous expansion of the share of green hydrogen at our hydrogen refuelling stations to significantly reduce upstream emissions and sustainably improve the carbon footprint of our infrastructure.

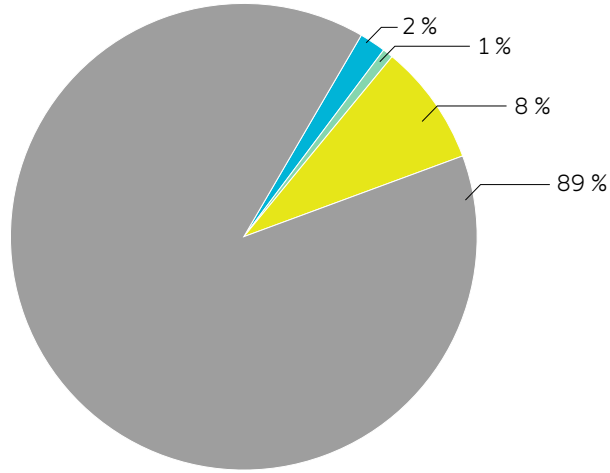
› Long-term transition to exclusively certified renewable electricity to further reduce site-related emissions.

› Use of more energy-efficient components at our hydrogen refuelling stations to lower electricity consumption and optimise plant operations.

E Environmental

Origin of supplied hydrogen and contribution to climate action

The origin of the hydrogen we distribute at our stations has a significant impact on the overall carbon footprint of our company. While the operation of fuel cell vehicles is locally emission-free, CO_2 emissions occur along the value chain, particularly during hydrogen production. For this reason, the transition to renewable sources is a central objective of our sustainability strategy.



Composition of hydrogen sources at H2 MOBILITY 2024

- Green hydrogen certified according to CMS 70 TÜV Süd
- Hydrogen from renewable non-biological sources (unspecified)
- Hydrogen as a by-product of chlor-alkali electrolysis
- Compressed hydrogen from steam reforming of fossil natural gas

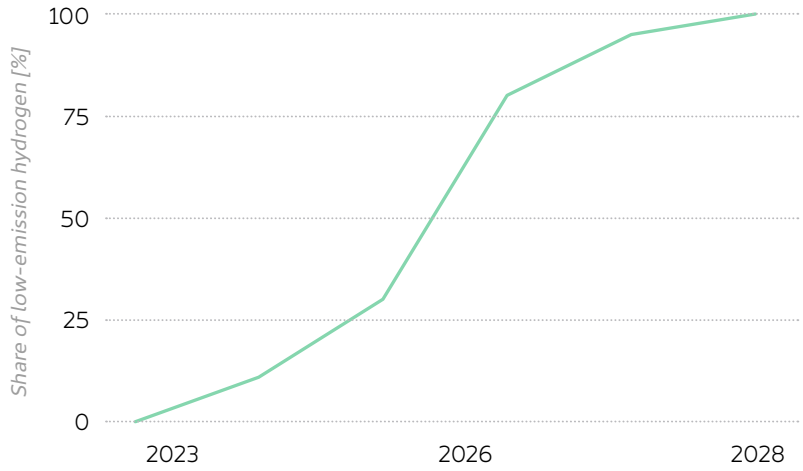
E Environmental

Hydrogen reduces CO_2 emissions

In 2024, the use of hydrogen in road transport enabled a reduction of approximately **6,960 t of CO_2** – despite a still partially fossil-based share. This calculation is based on a life-cycle assessment comparing our hydrogen refuelling stations with a conventional reference scenario under the 37th Federal Immission Control Ordinance (BImSchV).

On average, 12.17 kg of CO_2 were avoided per kilogram of hydrogen sold.

Our target: By 2028 at the latest, 100 % green hydrogen will be available at all our stations (see figure). To achieve this, we are investing in infrastructure, accelerating the expansion of green production capacities, and actively supporting regulatory developments.



Share of low-emission hydrogen at H2 MOBILITY hydrogen refuelling stations by 2028: 100 %

S Social

The people who work with us are the heartbeat of H2 MOBILITY

Their expertise, commitment, and ideas are crucial to the success of our infrastructure and to our ongoing development as an organisation. For this reason, we place great importance on good working conditions, opportunities for personal development, and a respectful corporate culture. At the end of 2024, H2 MOBILITY employed a total of 67 staff members. Women made up 24 % of the workforce, with women in leadership positions accounting for 21 %. These figures clearly show that we have not yet reached the level of diversity and equal opportunity we are striving for. Nevertheless, we are firmly committed to creating a diverse and inclusive working environment and continue to work actively towards this goal. Flexible working hours and the option for remote work are standard, as are targeted training opportunities, which provide all team members with prospects for professional growth.

Annual development meetings give every employee the chance to actively shape their own career path. This is complemented by an internal training programme, including know-how sessions on both technical and cross-functional topics.

S Social

Employee health and safety also have a central place in our organisational structure. In addition to ergonomic workstations and display screen equipment training, our team has access to additional measures designed to promote and maintain health.

Collaboration at H2 MOBILITY is characterised by respect, trust, and openness. Team events – such as after-work gatherings – strengthen cohesion and provide opportunities for informal exchange, even across departmental boundaries.

We firmly believe that a positive working environment is not only a prerequisite for motivation and performance but also a defining element of our sustainable identity.

We understand growth in a holistic sense: we evolve as a team, as individuals, and as part of a company that takes responsibility seriously. For us, this means embracing freedom, seizing opportunities, and shaping the future together.

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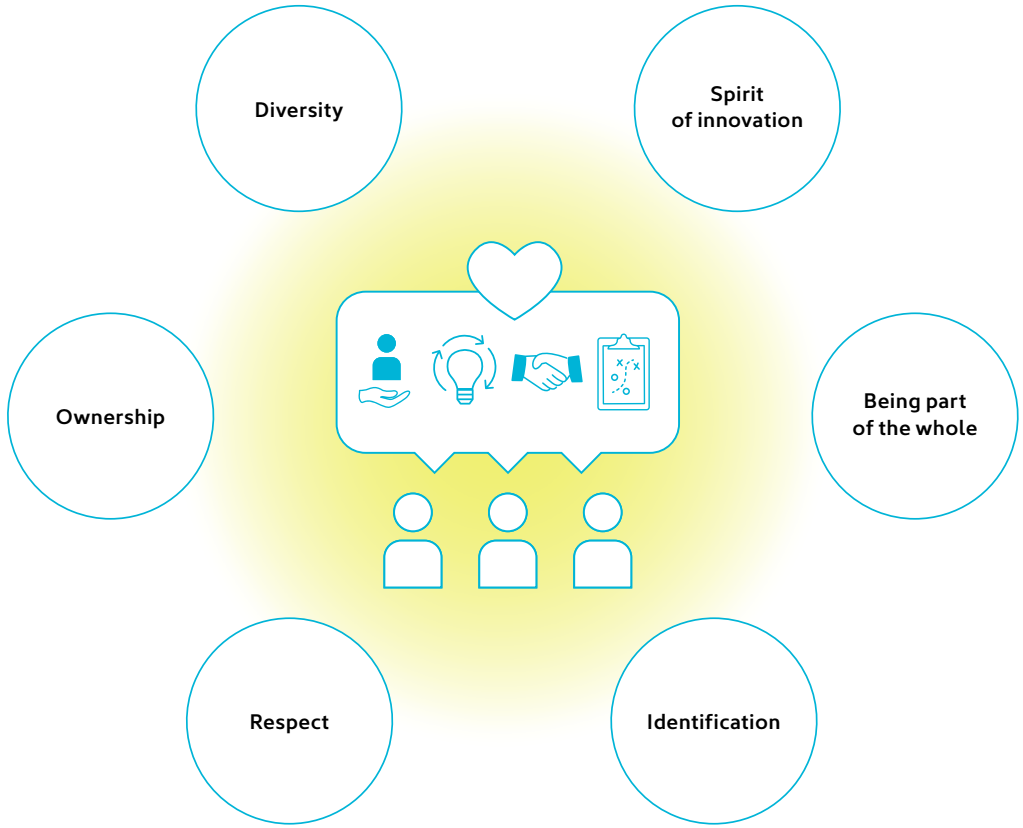
Karin Tröber
Head of HR Management

S Social

Our corporate culture: built on shared values

Our corporate culture is more than a framework – it is the foundation for collaboration, leadership, and growth. We have defined six core values that shape our daily interactions.



G Governance

Responsible corporate governance

We place great importance on clear leadership and decision-making processes. Strategic management is conducted in close alignment with our shareholders, bringing together leading companies from the energy, gas, automotive, and infrastructure sectors alongside our strategic investor.

Key operational decisions are taken by the executive management on the basis of defined targets and priorities – with a particular focus on scaling, technological maturity, safety and cost-effectiveness. Equally important to us are partnership-based, transparent communication with customers, shareholders, and authorities, and reliability in day-to-day operations.

Compliance as lived responsibility

In 2024, we made fundamental progress in advancing our Compliance Management System. The objective is to ensure that all internal processes and partnerships clear, legally secure, and transparent.

An internal Compliance Officer coordinates the ongoing development of the system. Based on interviews with all team leads and the executive management, an initial risk analysis was conducted and is continuously updated.

Our key regulatory frameworks include:

› a company-wide compliance policy,

› rules on whistleblower protection (HinSchG),

› guidelines for remote work and business travel.

These instruments provide guidance and ensure compliant, ethical behaviour both internally and externally. Our principles are aligned with international standards such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines, and ILO conventions.

For us, compliance is not a control instrument, but a matter of attitude. When rules are understood and embraced, **genuine integrity** emerges – creating the foundation for **long-term sustainability.**

Dr. Ben Becker,
Compliance Officer

G Governance

Responsibility in the supply chain

For us, sustainability does not end at our office door. Our **Supplier Code of Conduct** sets out clear requirements for environmental, social, and compliance standards. In 2024, we introduced a structured approach to sustainability audits at our suppliers. The aim is to identify risks at an early stage, enhance the quality of cooperation, and actively promote sustainable procurement. Initial audits – including at manufacturers of hydrogen trailers – were already in preparation.

G Governance

ESG indicators at a glance

This table provides an overview of the most important environmental, social, and governance (ESG) indicators for the reporting year 2024.

The structured presentation is aligned with common market standards for voluntary sustainability reporting by small and medium-sized enterprises (EU VSME standard).

	Indicator	2024 value
E Environmental	Total energy consumption of our hydrogen refuelling stations	3.57 GWh
	Share of green electricity (market-based)	87 %
	Scope 1 CO_2 emissions	25.4 t CO_2e
	Scope 2 CO_2 emissions (market-based)	768.6 t CO_2e
	Scope 3 CO_2 emissions	7,250.9 t CO_2e
	Share of green hydrogen	3 %
S Social	Total employees	67 persons, including 6 working students
	Share of women	24 %
	Share of women in management positions	21 %
	Training sessions conducted (in-house / external)	3 know-how sessions for all employees 4 team lead training sessions 1 annual occupational safety briefing 2 individual team training sessions
G Governance	Compliance training	16 compliance interviews conducted
	Implementation of Compliance Management System	initiated
	Supplier sustainability audits	First audits prepared for 2025

EU Taxonomy Reporting

Clarity in numbers

In line with the requirements of Article 8 of the EU Taxonomy Regulation (EU 2020/852) and the related delegated acts, we report on our economic activities and their contribution to environmentally sustainable objectives.

Although H2 MOBILITY is currently not legally obliged to provide such reporting, we have chosen to do so voluntarily in order to enhance transparency for our shareholders, partners, and customers.

Our material taxonomy-eligible and taxonomy-aligned economic activities correspond to category 6.15 of the EU Taxonomy: 'Infrastructure enabling low-carbon road transport and public transport'.

This category covers the construction and operation of infrastructure that enables climate-friendly mobility. This is precisely the core of our business: we build and operate hydrogen refuelling stations that enable the deployment of zero-emission vehicles and thereby make a direct contribution to the environmental objective of climate change mitigation.

Our material taxonomy-eligible and taxonomy-aligned economic activities correspond to category 6.15 of the EU Taxonomy: 'Infrastructure enabling low-carbon road transport and public transport'.

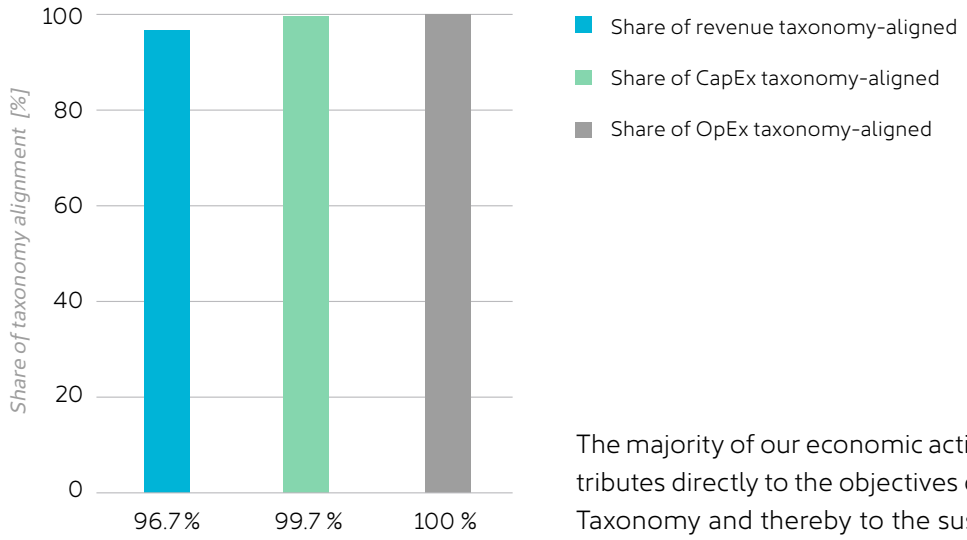
Methodology and boundaries

The assessment of taxonomy eligibility and alignment was carried out on the basis of our internal data on site structure, construction and operating costs, as well as our contractual and permitting documentation.

We had already outlined our fundamental methodology for EU Taxonomy disclosure in the 2023 Sustainability Report. Building on this, we further developed and continuously updated the evaluation in the reporting year 2024. Existing boundaries, assessment approaches, and internal documentation processes were maintained and further systematised.

- The indicators were determined in accordance with the economic classification defined by the EU Taxonomy.
- The technical screening criteria of the EU Taxonomy were reviewed – including the DNSH criteria (Do No Significant Harm) in the areas of water, biodiversity, circular economy, pollution prevention, and climate change adaptation.
- Minimum safeguards (e.g. social and human rights standards) were also taken into account and documented internally.
- Compared with the previous year, no significant changes were made to the methodology.
- The entire field of hydrogen infrastructure was allocated to activity 6.15, as it directly contributes to zero-emission mobility.

EU Taxonomy indicators 2024



Taxonomy alignment of revenue, CapEx and OpEx (2024)

The majority of our economic activity contributes directly to the objectives of the EU Taxonomy and thereby to the sustainable transformation of the mobility sector. In particular, the near-total share of investments (CapEx) and operating expenditure (OpEx) underscores that our infrastructure is geared towards zero-emission mobility.

We regard the EU Taxonomy not merely as a reporting obligation, but as an opportunity to present the ecological quality of our business model in a measurable and transparent way. The indicators are based on our internal methodology in accordance with Article 8 of the EU Taxonomy Regulation. Detailed documentation, including verification of alignment, is available internally.

The requirements for sustainability reporting continue to evolve. H2 MOBILITY will closely monitor these developments and integrate them into our reporting where necessary. Our goal remains to provide a transparent and readily understandable presentation of our contribution to sustainable mobility.

Outlook 2025

Focus on 2025

In the year ahead, we will pursue targeted measures to further strengthen our sustainability strategy and ensure future readiness – in both regulatory and operational terms. Transparency, quality, and a clear commitment to green hydrogen remain at the centre of our efforts.

Key initiatives for 2025:

- Open two additional hydrogen refuelling stations in Düsseldorf and Ludwigshafen
- Implement and certify a quality management system in accordance with ISO 9001
- Continually increase the share of green hydrogen, with the goal of 100 % by 2028
- Implement VSME-compliant non-financial reporting

Thinking ahead together

The transformation towards climate-friendly mobility is both a challenge and a significant opportunity. We are actively shaping this future with technological expertise, reliable infrastructure, and committed partners.

We firmly believe that sustainability requires clarity in action, a spirit of innovation, and collaboration. This conviction drives us – in our daily work as well as in our long-term goals.

H2 MOBILITY stands for impactful solutions, responsible implementation, and zero-emission mobility that starts today.

Glossary

37. BImSchV – Comparison Scenario | Ordinance on the Limitation of Emissions during Refuelling. Serves as a fossil reference for emissions in the transport sector in life-cycle analyses.

CMS 70 – TÜV SÜD Standard for Hydrogen Certification | Certification standard of TÜV SÜD for documenting the origin and mass balancing of hydrogen from renewable energy sources. CMS 70 certifies that the hydrogen was produced from renewable electricity and achieves at least a 70 % reduction in greenhouse gas emissions compared to a fossil reference value.

Coriolis Measurement System | Measurement method for precise determination of hydrogen flow based on flow-induced oscillation changes in a measuring tube. Independent of pressure and temperature, it delivers reliable results. H2 MOBILITY uses this system for legally verifiable monitoring of hydrogen dispensed at stations.

CSRD – Corporate Sustainability Reporting Directive | EU directive mandating sustainability reporting for large companies and capital market-oriented SMEs. Applies gradually from 2024 onwards.

Dispenser | Hydrogen refuelling pump

DNSH – Do No Significant Harm | Central requirement of the EU Taxonomy. An activity must not cause significant harm to any of the other environmental objectives.

ESG – Environment, Social, Governance | Three central areas of sustainability: Environment (E), Social (S), and corporate Governance (G).

EU Taxonomy | EU classification system for assessing the environmental sustainability of economic activities in accordance with the EU Taxonomy Regulation (Art. 8).

GHG Quota Trading – Greenhouse Gas Reduction Quotas | Instrument for accounting and trading CO_2 reductions in the transport sector. H2 MOBILITY plans to participate from 2025.

GO – Guarantee of Origin | Certificate documenting the renewable origin of electricity or hydrogen. Required for the recognition of hydrogen produced from renewable energy sources.

HinSchG – Whistleblower Protection Act | German law protecting individuals who report misconduct or legal violations within a company ('whistleblowing').

Glossary

HRS – Hydrogen Refuelling Station | Hydrogen refuelling station for vehicles using compressed hydrogen.

Minimum Safeguards | Social minimum requirements that must be met under the EU Taxonomy – e.g., respect for human rights and labour rights.

RFNBO – Renewable Fuels of Non-Biological Origin | Renewable fuels of non-biological origin, particularly hydrogen produced using renewable energy. RFNBOs are defined in the EU RED II Directive and are subject to the requirements of the related delegated regulations (EU) 2023/1184 and 2023/1185.

Scope 1–3 (GHG Protocol) | Three emissions categories:
- Scope 1: direct emissions from owned sources
- Scope 2: indirect emissions from purchased energy
- Scope 3: other indirect emissions (e.g., supply chain, travel)

SDG – Sustainable Development Goals | United Nations Sustainable Development Goals. Adopted in 2015 as part of the UN 2030 Agenda, they provide a global framework for ecological, social and economic sustainability.

Substantial Contribution | EU Taxonomy criterion describing that an activity makes a significant contribution to at least one environmental objective – e.g., climate protection.

Taxonomy-eligible / Taxonomy-aligned | "Eligible" means that an activity fundamentally falls under the EU Taxonomy. "Aligned" means it meets all technical criteria as well as DNSH and minimum safeguard requirements.

VSME – Voluntary Small and Medium Enterprises Sustainability Reporting Standard | Planned voluntary EU standard for sustainability reporting by small and medium-sized enterprises (SMEs).

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