

# Non-Financial Key Figures

## ESG-Factsheet – Fiscal year 2025

### Background information

The ESG-Factsheet provides an overview of non-financial key figures of HOWOGE for the fiscal years 2024 and 2025 (January 1 to December 31).

For the sustainability statement, non-financial key figures are determined in accordance with European regulations based on the **Corporate Sustainability Reporting Directive (CSRD)** and published as part of the IFRS Consolidated Financial Statements. In doing so, HOWOGE applies the **European Sustainability Reporting Standards (ESRS)**. The sustainability statement also includes reporting in accordance with the EU Taxonomy Regulation.

In addition, HOWOGE records **stakeholder key figures** as part of its non-financial reporting. These include indicators from the Association of German Housing and Real Estate Companies (GdW), the Global Reporting Initiative (GRI), and other HOWOGE-specific key figures. The GdW key figures are determined in accordance with the guidelines of GdW (Leitfaden Nachhaltigkeitsberichterstattung in der Wohnungswirtschaft, Arbeitshilfe 73).

The sustainability statement for the financial year 2025 was subjected to a limited assurance engagement by Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft. Detailed explanations of the key figures and information on the scope of the audit can be found in the IFRS Consolidated Financial Statements 2025. The stakeholder key figures are not part of the limited assurance engagement.

The ESG-Factsheet is divided into the following topics:



#### Environmental



#### Governance



#### Social



#### Real estate-specific disclosures

The **Environment** section contains information on ESRS E1 and E5 as well as on the EU Taxonomy regulation. **Social** includes information on ESRS S1, S3 and S4. **Governance** covers the key figures for ESRS 2 and G1. No ESRS information is provided in the **real estate-specific disclosures**.



## Environmental

	Einheit	2025	2024
E1-4-32   Intensity values on the basis of the GHG balance sheet according to Federal Climate Action Act (Bundes-Klimaschutzgesetz, KSG)*			
* Includes emissions from energy consumption for space heating/cooling, hot water and shared electricity. The increase in 2025 is mainly due to emissions from electricity consumption for a portfolio acquisition effective from 1 January 2025. No green electricity certificate was available for these electricity contracts. Improved data basis due to more precise methodology for collecting energy consumption data leads to a retrospective restatement of the 2024 figure (2024 before adjustment): 15.50 kg CO <sub>2</sub> eq/sqm).			
	CO <sub>2</sub> e/sqm	15.08	14.07 <sup>1</sup>
E1-4-34   GHG emission reduction targets			
2023 base year according to KSG	t CO <sub>2</sub> e	72,000.69	81,028.09
Target for 2030	t CO <sub>2</sub> e	53,623.30	53,623.30
Target for 2040	t CO <sub>2</sub> e	18,719.19	18,719.19
Target for 2045	t CO <sub>2</sub> e	7,542.83	7,542.83
E1-5-37a   Total energy consumption from fossil sources			
Proportion of fossil energy consumption	%	95.96	95.44 <sup>1</sup>
E1-5-37b   Total energy consumption from nuclear sources			
Proportion of nuclear energy consumption	%	0.00	2.17 <sup>1</sup>
E1-5-37c   Total energy consumption from renewable sources			
Proportion of renewable energy consumption	%	4.04	4.56 <sup>1</sup>
Fuel consumption for renewable sources including biomass and waste of biologic origin	MWh	0.00	0.00
Consumption of purchased and acquired electricity, heat, steam, and cooling from renewable source*	MWh	21,069.59	21,069.59 <sup>1</sup>
* Subsequent collection of consumption data from purchased district cooling. Retrospective restatement until 2023.			
Consumption of self-generated non-fuel renewable energy	MWh	0.00	0.00
E1-5-38   Total energy consumption from fossil sources disaggregated by			
Fuel consumption from coal and coal products	MWh	0.00	0.00
Fuel consumption from crude oil and petroleum products	MWh	717.20	526.28
Fuel consumption from natural gas	MWh	101,223.64	88,757.24 <sup>1</sup>
Fuel consumption from other fossil sources	MWh	0.00	0.00
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	398,485.80	351,257.47 <sup>1</sup>

<sup>1</sup> Improved data basis due to more precise methodology for collecting energy consumption data. Retrospective restatement until 2023. For further details, see sustainability statement included in the 2025 group management report.

	Einheit	2025	2024
E1-5-40   Energy intensity in high climate impact sectors (L68 and F41 in accordance with Annex I (9) of Delegated Regulation (EU) 2022/1288)	MWh/Euro	0.000635	0.000623
E1-6-48   Scope 1 GHG emissions			
Gross Scope 1 GHG emissions	t CO <sub>2</sub> e	20,663.97	18,085.68 <sup>2</sup>
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00	0.00
E1-6-49   Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions	t CO <sub>2</sub> e	87,422.55	77,616.66 <sup>2</sup>
Gross marked-based Scope 2 GHG emissions	t CO <sub>2</sub> e	59,268.73	51,718.66 <sup>2</sup>
E1-6-51   Significant Scope 3 GHG emissions	t CO <sub>2</sub> e	270,348.01	209,054.14
3.1 Purchased goods and services	t CO <sub>2</sub> e	172,489.45	123,937.81
3.2 Capital goods	t CO <sub>2</sub> e	19,049.17	9,069.34
3.3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	t CO <sub>2</sub> e	17,730.11	19,292.91
3.13 Downstream leased assets	t CO <sub>2</sub> e	61,079.28	56,754.08
E1-6-52   Total GHG emissions			
Total GHG emissions (location-based)	t CO <sub>2</sub> e	378,434.53	318,620.60
Total GHG emissions (market-based)	t CO <sub>2</sub> e	350,280.72	285,914.15
E1-6-53   GHG emissions intensity			
Total GHG emissions (location-based) per net revenue	t CO <sub>2</sub> e/ Euro	0.000461	0.000435
Total GHG emissions (market-based) per net revenue	t CO <sub>2</sub> e/ Euro	0.000426	0.000390
EU Taxonomy   Proportion of Taxonomy-eligible activities			
Turnover	%	98.1	98.1
CapEx	%	99.8	98.9
OpEx	%	98.0	99.3
EU Taxonomy   Proportion of Taxonomy-aligned activities			
Turnover	%	23.1	20.6
CapEx	%	76.1	14.6
OpEx	%	31.1	27.1
GdW BM 2   Modernization intensity*	in Euro/sqm	5.40	9.01
* Expenses for modernization measures per total area incurred during the reporting period.			
GdW BM 3   Proportion of residential units whose energy performance has been fully or partially modernized since 1990	%	89.14	88.37

<sup>2</sup> Improved data basis due to more precise methodology for collecting energy consumption data. Retrospective restatement until 2023. For further details, see sustainability statement included in the 2025 group management report. The emission factors were adjusted retrospectively for 2024 and 2023 in accordance with the AfS BB (Amt für Statistik Berlin Brandenburg) updates.

	Einheit	2025	2024
<b>GdW BM 4   Maintenance intensity*</b>			
<i>* Expenses for maintenance and repair measures per total area incurred during the reporting period.</i>	Euro/sqm	13.69	14.89
<b>GdW BM 5/6   Energy intensity of the building portfolio*</b>			
<i>* The data includes energy consumption for rented residential and commercial units as well as units in personal use. The figures reflect climate-adjusted data. The non-climate-adjusted energy intensity amounts to 90,31 kWh/m<sup>2</sup> (2024: 87,52 kWh/m<sup>2</sup>).</i>	kWh/m <sup>2</sup>	106.94	112.69
<b>GRI 306-3   Waste generated</b>			
Total weight of waste generated*	t	3,694.60	4,541.28
of which hazardous waste			
<i>* The total weight consists of waste from new construction projects according to the Commercial Waste Ordinance (Gewerbeabfallverordnung), hazardous waste and commercial municipal waste from areas in the company's use (offices, janitorial offices, concierges). The reporting method for hazardous waste has been refined for the 2025 fiscal year and is now corresponding to the recorded quantities in the electronic tracking system.</i>	t	1,630.16	6.41
Generation of CO <sub>2</sub> -free electricity (photovoltaic units) in the reporting year	MWh	5,066	2,348
CO <sub>2</sub> -savings through photovoltaic units	t	1,839	847.6
Total output of photovoltaic units installed in the reporting year	kWp	4,018	2,500
Total output of installed photovoltaic units	kWp	9,408	5,390
Households benefitting from landlord-to-tenant electricity	Number	4,209	4,035
Households benefitting from landlord-to-tenant electricity for the first time in the reporting year	Number	196	87
'Electricity-only house' projects being planned	Number	16	15
'Electricity-only house' projects under construction	Number	8	7

	Einheit	2025	2024
S1-6-50a   Employees by head count and breakdown by gender*			
<i>* The data for "other" and "not reported" are zero for both 2024 and 2025 and are therefore not shown.</i>	Number	1,389	1,352
Female	Number	601	585
Male	Number	788	767
S1-6-50b   Permanent employees by head count and breakdown by gender*			
<i>* The data for "other" and "not reported" are zero for both 2024 and 2025 and are therefore not shown.</i>	Number	1,323	1,255
Female	Number	568	544
Male	Number	755	711
S1-6-50b   Temporary employees by head count and breakdown by gender*			
<i>* The data for "other" and "not reported" are zero for both 2024 and 2025 and are therefore not shown.</i>	Number	66	97
Female	Number	33	41
Male	Number	33	56
S1-6-50b   Non-guaranteed hours employees	Number	0	0
S1-6-50c   Employees who have left the HOWOGE during the reporting period	Number	289	218
	%	21	16.4
S1-8-60   Employees covered by collective bargaining agreements	%	79	74
S1-9-66a   Gender distribution at top management level*			
<i>* A breakdown of the first, second and third top management level can be found in the respective IFRS Consolidated Financial Statements of 2025 and 2024.</i>			
Female	Number	40	29
Male	Number	27	23
S1-9-66b   Distribution of employees by age group			
Under 30 years old	Number	156	153
30 – 50 years old	Number	719	670
Over 50 years old	Number	514	529
S1-16-97a   Gender pay gap*			
<i>* In 2025, the gender pay gap at HOWOGE was 20 % in favor of women. This results from the fact that an above-average number of men are employed in technical roles for which the customary payment differs from that for commercial and engineering roles.</i>	%	20	19.1
S1-16-97b   Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees	Factor	8.84	7.8
S1-17-103a   Incidents of discrimination, including harassment	Number	1	1

	Einheit	2025	2024
S1-17-103b   Complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms)	Number	0	0
S1-17-103c   Fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	Euro	0	0
S1-17-104a   Severe human rights incidents connected to the workforce of HOWOGE	Number	0	0
S1-17-104b   Fines, penalties and compensation for damages for severe human rights incidents connected to the workforce	Euro	0	0
S3-ESRS-2-17e   Investment in social engagement	Million Euros/year	1.3	2.8
S3-ESRS-2-17e   Cooperations and contributions	Number	162	141
In education	Number	26	20
In research	Number	10	10
In culture	Number	26	25
In ecology	Number	14	10
In social affairs	Number	50	54
In sport	Number	36	22
GdW PE 4   Proportion of employees with disabilities	Number	62	67
	%	4.59	5.34
GdW PE 7   Part-time rate	Number	136	128
	%	9.34	10.21
GdW PE 8   Apprenticeship rate	Number	39	33
	%	2.88	2.63
GRI 403-9   Work-related injuries			
Absences from work with sick leave	Number	54	43
Absence days related to work-related injuries	Days	832	702
Rate of work-related injuries	Rate	4.39	3.59
GRI 403-10   Work-related ill health			
Work-related fatalities	Number	0	0
Occupational illnesses	Number	0	0
GRI 404-1   Average hours of training per year per employee			
Per employee (total)	Number	9.96	10.46
Per female employee	Number	12.42	15.47



## Governance

	Einheit	2025	2024
ESRS 2 GOV-1-21a   Executive and non-executive members			
Members of the management board	Number	2	2
Members of the supervisory board	Number	9	9
Employee representatives on the supervisory board	Number	3	3
ESRS 2 GOV-1-21d   Diversity by gender of the management and supervisory board			
Women in the management board*	%	50	50
* From 1 <sup>st</sup> June 2025: 0 %			
Women in the supervisory board*	%	33.33	33.33
* From 12 <sup>th</sup> May 2025: 44.4 %			
ESRS 2 GOV-1-21e   Independent supervisory board members	%	100	100
ESRS 2 GOV-3-29d   Proportion of variable remuneration of the management board dependent on sustainability-related targets	%	25	20
E1-GOV-3-13   Remuneration recognised that is linked to climate related considerations	%	100	100
G1-3-21b   Functions-at-risk covered by training programmes	%	85	99
G1-4-24a   Convictions for violation of anti-corruption and anti-bribery laws	Number	0	0
G1-4-24a   Amount of fines for violation of anti-corruption and anti-bribery laws	Euro	0	0
G1-6-33a   Average time the undertaking takes to pay an invoice from the date when the contractual or statutory term of payments starts to be calculated	Days	23	27
G1-6-33c   Legal proceedings currently outstanding for late payments	Number	0	0
GRI 205-3   Confirmed incidents* of corruption <i>* by third parties</i>	Number	0	7
GRI 205-3   Public legal cases regarding corruption	Number	0	0
GRI 415-1   Political contributions	Euro	0	0
GRI 419-1   Non-compliance with laws and regulations	Number	0	0
GRI 419-1   Fines and non-monetary sanctions for non-compliance with laws and regulations	Euro	0	0
New employees trained on the topic of compliance and the values of HOWOGE on their first day of work*	Number	452	171
* Employees of HOWOGE Reinigung GmbH and ATOZ excluded in 2024.	%	100	100
Managers and employees trained using 'Integrity Now'*	Number	118	74
* Group-wide (including service centers and ATOZ).			



## Real estate-specific disclosures

	Einheit	2025	2024
GdW MB 1   Residential units	Number	80,875	75,861
GdW MB 3   Letting rate	%	97.7	98.4
GdW MB 4   Average rent in residential real estate portfolio* <i>* Calculation according to GdW definition without new construction.</i>	Euro/sqm/ month	6.65	6.40
GdW MB 5   Average rent for first-time rentals* <i>* in new construction</i>	Euro/sqm/ month	10.63	11.15
GdW MB 8   Average duration of rental agreement / membership contract* <i>* In the case of purchased properties, the date of transfer of ownership is generally considered to be the contract start date.</i>	Years	14.17	13.71
GdW MB 9   Tenant turnover rate* <i>* Termination of rental agreements / total number of rented residential units.</i>	%	4.39	4.1
GdW BM 1   Rate of new construction* <i>* New buildings within the reporting year / total number of residential units.</i>	%	1.43	0.86
GdW BM 10   Proportion of barrier-free / accessible residential units in the portfolio	Number	5,195	5,192
	%	7.1	7.5
GdW BM 11   Proportion of barrier-free / accessible residential units in new construction	Number	1,182	667
	%	100	100
Customer service centers* <i>* and 11 service points in 2025.</i>	Number	3	3
Tenants' advisory boards	Number	14	13
Number of works council meetings	Number	2	2

The current Sustainability Statement can be found here:

[www.howoge.de/nachhaltigkeit](http://www.howoge.de/nachhaltigkeit)

Last updated on April 28, 2026.