

A photograph of an offshore wind farm with several white wind turbines on yellow foundations in a blue sea under a clear sky. The text is overlaid on the bottom left.

Ørsted

Water and pollution data
2024

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Basis of reporting

Purpose of the report

This report contains selected data which all relate to the two sustainability topics "water" and "pollution" as defined by the European Sustainability Reporting Standards. Both of these topics were, according to the outcome of our Double Materiality Assessment 2024, assessed to be below our materiality level for our CSRD reporting in the Annual report 2024. However, this data is requested by some of the ESG rating agencies that we work with, which is why we now make the additional data available in this separate report.

General basis for preparation of the ESG data

The ESG data is prepared in accordance with the accounting practices described next to the ESG data table.

Consolidation

The ESG data has been prepared on a consolidated basis. The data is consolidated according to the same principles as the financial statements and thus comprises the parent company Ørsted A/S and subsidiaries controlled by Ørsted A/S. Joint operations are included with Ørsted's proportionate share. Associates and joint ventures are not included in the consolidated data.

Measurement basis

The accounting policies have been applied consistently in the financial year and for comparative figures.

External review

Our auditor PwC has performed limited assurance of the ESG data.

Water and pollution data

Indicator	Unit	2024	2023	Δ
Water withdrawal				
Total volume of water withdrawn	Thousand m ³	868,043	767,643	13 %
– Surface water	Thousand m ³	792	753	5 %
– Ground water	Thousand m ³	242	285	(15 %)
– Seawater	Thousand m ³	865,894	765,226	13 %
– Produced water	Thousand m ³	504	467	8 %
– Third-party water	Thousand m ³	611	912	(33 %)
Freshwater withdrawal intensity	m³/GWh	36	46	(22 %)
Water withdrawal from water-stressed areas				
From areas with low stress level	%	4	2	2 %p
From areas with low to medium stress level	%	42	45	(3 %p)
From areas with medium to high stress level	%	54	49	5 %p
From areas with high stress level	%	-	-	0 %p
From areas with extremely high stress level	%	-	4	(4 %p)
Water discharge by destination				
Total volume of water discharge	Thousand m ³	867,542	766,920	13 %
– Surface water	Thousand m ³	254	226	12 %
– Ground water	Thousand m ³	-	-	-
– Seawater	Thousand m ³	866,180	765,425	13 %
– Third-party water	Thousand m ³	1,108	1,269	(13 %)
– – Third-party water sent for use in other organisations (sold water)	Thousand m ³	312	496	(37 %)
Water consumption	Thousand m³	501	723	(31 %)
Other air emissions: nitrogen oxides (NOx), and sulphur dioxide (SO₂)				
Nitrogen oxides emissions	Tonnes	1,558	1,572	(1 %)
Sulphur dioxide emissions	Tonnes	737	576	28 %
Nitrogen oxides emissions intensity	gNOx/kWh	0.14	0.14	0 %
Sulphur dioxide emissions intensity	gSO ₂ /kWh	0.06	0.05	20 %
Environmental incidents				
Massive environmental incidents	Number	0	0	-
Major environmental incidents	Number	3	3	0 %

Accounting policies

The water category definitions are based on GRI 303: water and effluents (2018).

Water withdrawal

This includes all water resources that Ørsted either withdraws directly from ground water or consumes from waterworks. This includes:

- withdrawal for process use (boilers, flue gas cleaning, fly ash management, etc.)
- withdrawal for conversion to steam or hot water and resale to business partners
- withdrawal for offices and other buildings.

The total volume of water withdrawal is measured based on meter readings or invoices from suppliers. Surface water and seawater are used for cooling at our combined heat and power (CHP) plants. Produced water is water extracted as part of the processing of wood chips and used instead of third-party water.

Freshwater withdrawal intensity

Freshwater withdrawal intensity is calculated as freshwater withdrawal (surface water, ground water, and third-party water) per unit heat and power generation.

Water withdrawal from water-stressed areas

Water stress is measured at site level. The methodology used to assess water stress is WRI's Aqueduct Water Risk Atlas. The calculated output is Ørsted's total withdrawal of water from water-stressed areas. Only ground water and third-party water are included.

Wastewater discharge by destination

Wastewater includes all discharges of water from Ørsted. For operating facilities in general,

wastewater discharges are recorded based on meter readings. Where wastewater is removed by road tanker, discharges are based on invoices. For offices and warehouses, wastewater discharges are presumed to be equivalent to water consumption.

Water consumption

Water consumption is calculated as water withdrawal minus wastewater discharges

Other air emissions: nitrogen oxides (NOx) and sulphur dioxide (SO₂)

NOx and SO₂ emissions are only reported for Power Stations. NOx and SO₂ are primarily measured by continuous measurement, but may also be based on plant-specific emission factors.

Environmental incidents

An environmental incident is an unintended incident which has a negative impact on the environment. We report environmental incidents using operational scopes, such as safety incidents. We register all environmental incidents at facilities where we are responsible for operations in terms of environmental management.

The materiality of an incident is determined on the basis of an assessment of the extent of, the dispersion to, and the impact on the environment. On this basis, all environmental incidents are categorised on a scale from 1 (slight impact) to 5 (massive impact). Actual incidents in categories 4 (major impact) and 5 (massive impact) are included in the reported environmental incidents.

Statement by the CFO

The report 'Water and pollution data 2024' represents a reasonable, fair, and balanced representation of the data for water and pollution, and is prepared in accordance with Ørsted's ESG reporting framework.

Gentofte, 2 May 2025



Trond Westlie
CFO

Independent limited assurance report on additional ESG data

To the stakeholders of Ørsted A/S

Ørsted A/S engaged us to provide limited assurance on additional ESG data as described below for the period 1 January - 31 December 2024 as stated on page 3 in the table with Water and pollution data (the "Water and pollution data").

Our conclusion

Based on the procedures we performed and the evidence we obtained, nothing came to our attention that causes us not to believe that the Water and pollution data in the table for the period 1 January - 31 December 2024 for Ørsted A/S are prepared, in all material respects, in accordance with the applied accounting policies developed by Ørsted A/S as stated on page 3 (the 'Accounting policies').

This conclusion is to be read in the context of what we state in the remainder of our report.

What we are assuring

The scope of our work was limited to assurance over the Water and pollution data as defined in the first paragraph of our report.

We express limited assurance in our conclusion.

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits and Reviews of Historical Financial Information'.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our independence and quality control

We have complied with the independence requirements and other ethical requirements in the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, and ethical requirements applicable in Denmark.

PricewaterhouseCoopers applies International Standard on Quality Management 1, ISQM 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our work was carried out by an independent multidisciplinary team with experience in sustainability reporting and assurance.

Understanding reportign and measurement methodologies

The Water and pollution data needs to be read and understood together with the accounting policies. The accounting policies used for the preparation of the Water and pollution data are the applied accounting policies developed by Ørsted A/S which Management is solely responsible for selecting and applying.

The absence of a significant body of established practice on which to draw to evaluate and measure ESG data allows for different, but acceptable, measurement techniques and can affect comparability between entities, and over time.

Work performed

We are required to plan and perform our work in order to consider the risk of material misstatement of the Water and pollution data. In doing so and based on our professional judgement, we:

- evaluated the appropriateness of the accounting policies used, their consistent application and related disclosures
- made inquiries and conducted interviews with Group functions with responsibility for management and reporting of the Water and pollution data to assess reporting and consolidation processes, use of company-wide systems, and controls performed•
- checked the Water and pollution data on a sample basis to underlying documentation and evaluated the appropriateness of quantification methods and compliance with the accounting policies for preparing the Water and pollution data
- performed analytical review and trend explanation of the Water and pollution data as submitted by all business units for consolidation at Group level
- considered the disclosure and presentation of the Water and pollution data
- evaluated the obtained evidence.

Management’s responsibilities

Management of Ørsted A/S is responsible for:

- designing, implementing, and maintaining internal control over information relevant to the preparation of Water and pollution data that are free from material misstatement, whether due to fraud or error
- establishing objective accounting policies for preparing the Water and pollution data
- measuring and reporting the information in the Water and pollution data based on the accounting policies; and
- the content of the Water and pollution data.

Our responsibility

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Water and pollution data for the period 1 January – 31 December 2024 are prepared, in all material respects, in accordance with the accounting policies
- forming an independent conclusion, based on the procedures performed and the evidence obtained
- reporting our conclusion to the stakeholders of Ørsted A/S.

Hellerup, 2 May 2025

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