

D-EITI

Extractive Industries Transparency Initiative

Germany



Extractive Industries Transparency Initiative – Germany

8TH D-EITI REPORTING 2025

(Information on the reporting year 2023/2024)

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Overview D-EITI Reporting 2025

This document summarises the results of the annual reporting on the domestic extractive sector as part of the implementation of the “Extractive Industries Transparency Initiative” (EITI) in Germany (D-EITI), explains the background and the working process of the multi-stakeholder partnership and provides information on the most important information from the reporting (“Overview of the topics of the 8th D-EITI reporting”). All details and the full details of the eighth D-EITI reporting will be published on the D-EITI reporting portal (www.d-eiti.de/reporting-portal/).

D-EITI is committed to greater financial transparency and accountability in the recording and disclosure of revenues and payments to government agencies in the extractive industry in Germany. This information will be made available to the public online and updated regularly.

In the eighth D-EITI reporting, the D-EITI Multi-Stakeholder Group would like to focus on the following topics:

- In this year’s reporting on the extraction of natural resources in Germany, information on the history, economic significance, extraction and use of **deep geothermal energy** was included for the first time. Deep geothermal energy refers to the use of geothermal energy from depths of over 400 metres.

The geothermal energy generated in Germany is primarily used to supply local and district heating networks in nearby municipalities or regions. State funding pro-programmes aim to accelerate expansion and increase the contribution of deep geothermal energy to the heat transition (cf. [Deep geothermal energy](#)).

- Against the backdrop of security of supply and growing import dependencies, especially for critical and strategic natural resources, this year’s reporting provides greater depth to presentations on **domestic exploration projects**. In addition to other deposits, domestic lithium deposits and projects are of strategic importance, as they can contribute to the transformation towards a more sustainable energy economy. The most important deposits are in the Zinnwald solid rock deposit, as well as those in geothermal springs and thermal waters in the Upper Rhine Graben, the North German Basin, and in Altmark. The reporting also presents the implementation of the EU Regulation on Critical Raw Materials (CRMA) and the importance of “Strategic Projects” and the newly created Raw Materials Fund as a financing instrument for extractive projects (cf. [Contribution of the domestic extraction of natural resources to supply security considering Germany’s role in the international natural resource market](#)).

In addition to the above, the eighth D-EITI reporting once again contains essential data on the extractive sector:

Main revenues from extracting natural resources

The most important revenues on the state side from the extractive industry are the taxes of general company taxation (corporate tax and income tax together with solidarity surcharge and trade tax). These are supplemented by the natural-resource-specific mining site and extraction royalties. Together, these revenues generated by the extractive industry amounted to approximately EUR 578 million in 2023. This represents 0.03% of total Federal Government revenue. Compared to the previous year (around EUR 814 million), revenues have fallen by around 29% (cf. [Contribution to government revenue](#)).

Disclosed payment flows from the extractive industry

In 2023, the payments made to government agencies by the companies participating in the D-EITI process for the payment flows of corporation tax, trade tax, mining site and extraction royalties, lease payments, and payments for infrastructure improvement amounted to EUR 650 million. Compared to the previous year (EUR 803 million), revenues increased by 19% (cf. [Disclosed payment flows](#)).¹

Granting of mining licenses

In 2023, 59 new mining licenses were granted nationwide in the sectors monitored by the D-EITI. According to the Federal Office of Statistics, on the last key date of 31 December 2023, approx. 1,285 km², i.e. approx. 0.36% of the area of the Federal Republic of Germany, was being used as mining land (mining operations, opencast mining, pits, quarries). Compared to the previous year, the use of land as mining land has thus fallen minimally (cf. [Managing human intervention into natural environments and landscapes](#)).

Most important energy sources in Germany

In 2023 (2024), the share of primary energy consumption in Germany accounted for by the natural resources included in the D-EITI reporting was around 36.4% (36.5%) for crude oil, 24.6% (25.9%) for natural gas and around 8.4% (7.6%) for lignite. Consumption of hard coal was lower than in the previous year, covering about 8.1% (7.3%) of primary energy consumption. The share of primary energy consumption of oil and natural gas, on the other hand, increased compared to the same period in 2022. (cf. [The extractive industry in Germany](#)).

¹ The difference between the figures on the revenue side and those on the payment side is due to differences in presentation methods and statistical assignments to company classification systems. For more information, see Remarks on the reporting » [D-EITI](#)

Exports

In 2023 (2024), Germany exported goods worth a total of around EUR 1.58 trillion (EUR 1.57 trillion). Products of the extractive industries accounted for some EUR 5.2 billion of this amount (EUR 4.7 billion), according to the primary raw materials considered by D-EITI – equivalent to 0.33% (0.30%) of total exports. At around EUR 2.9 billion (EUR 2.5 billion), crude oil and natural gas accounted for the largest share of exports. However, these are predominantly re-exports of natural gas (cf. [Economic importance of the extractive industry](#)).

Employment and Social Affairs

At the end of 2023 (2024), around 58,000 people (56,000 people) were employed in the extractive industry. This corresponds to around 0.17% (0.16%) of all employees in Germany who are subject to social security contributions. Compared to the reporting period 2016 (1st D-EITI report), the number of employees in the sector fell by around 13,300 in 2023 (approx. 14,800 in 2024) (cf. [Employment and Social Affairs](#)).

Extraction of natural resources in Germany in 2023

Natural resource	Value (2023) in millions of €	Quantity (2023)
Lignite	2,025	102.2 million tons
Crude oil	781	1.6 million tons
Natural gas*	1,950	4.6 billion m ³
Potash salt	n. a.**	33.9 million tons
Potash and potash salt products	2,063	5.8 million tons
Clay (fine and coarse ceramic clay)	176	9.1 million tons
Rock salt and industrial brine	417	12.5 million t NaCl Content
Kaolin	50	0.6 million tons
Quartz gravel and sand	194	9.1 million tons
Gravel and sand	2,821	232.0 million tons
Broken natural stone	1,936	203.0 million tons
Ashlar	36	0.3 million tons
Limestone/marl/dolomite	928	44.7 million tons

* incl. petroleum gas

** These values can only be reported for potash and potash salt products

Source: 8th D-EITI reporting

General information about EITI

The global “Extractive Industries Transparency Initiative” (EITI) is committed to greater financial transparency and accountability in the extractive sector. 55 countries are implementing EITI (as of 2025), and

are disclosing information on tax payments, production volumes and other important data relating to the extraction of natural resources.

EITI implementation in Germany

The Federal Government has been supporting the Extractive Industries Transparency Initiative (EITI) politically, technically and financially since its inception in 2003, and also supports 13 states in implementing the EITI standard at a national level. The expansion of the EITI implementation to cover Germany (D-EITI), which was achieved in 2015, is intended to strengthen the political significance of the initiative on the international stage. At national level, joining the EITI helps to promote dialogue and transparency in the extractive sector, thereby increasing understanding of domestic extractive activities.

The implementation of EITI requires that information on the domestic extractive sector and payments by extractive industries be made transparent and publicly

available. This information includes licencing, the legal framework for the extraction of raw materials and other contextual information. The core of the implementation is therefore the annual EITI reporting, which is jointly prepared and/or processed by the members of a Multi-Stakeholder Group and updated for the respective reporting year. An external validation in 2019 found that Germany had already met all the requirements of the EITI standard with the first report. In 2023/2024, the German implementation of the EITI was successfully validated for the second time.

From candidacy to EITI-compliant country

2015	Foundation of the D-EITI Multi-Stakeholder Group
2016	Candidacy at EITI
2017	Publication of the first D-EITI report and report portal
2019	First validation of D-EITI and determination of EITI compliance
since 2020	Implementation of the risk-based approach for quality assurance of payment flows in Germany
2023/2024	Second D-EITI validation
2025	Publication of the eighth D-EITI reporting

Special topics



Circular economy, and recycling in particular, is an important special topic for the eighth D-EITI reporting, as is supply security considering Germany's role in the international natural resource market.

These topics were chosen by the Multi-Stakeholder Group to complement the other relevant topics covered in the reporting. The special topics go beyond the mandatory requirements of the international EITI standard and thus increase the relevance of EITI in Germany.

Eighth D-EITI reporting



The EITI standard provides an obligation for annual reporting. In 2025, the MSG published the eighth D-EITI reporting. The reporting process combines two approaches to information provision: the context reporting contains information that provides the general public with an overview of the national extractive sector. In addition, an Independent Administrator collects the most important payments from extractive companies and checks the quality of the data.

The Multi-Stakeholder Group

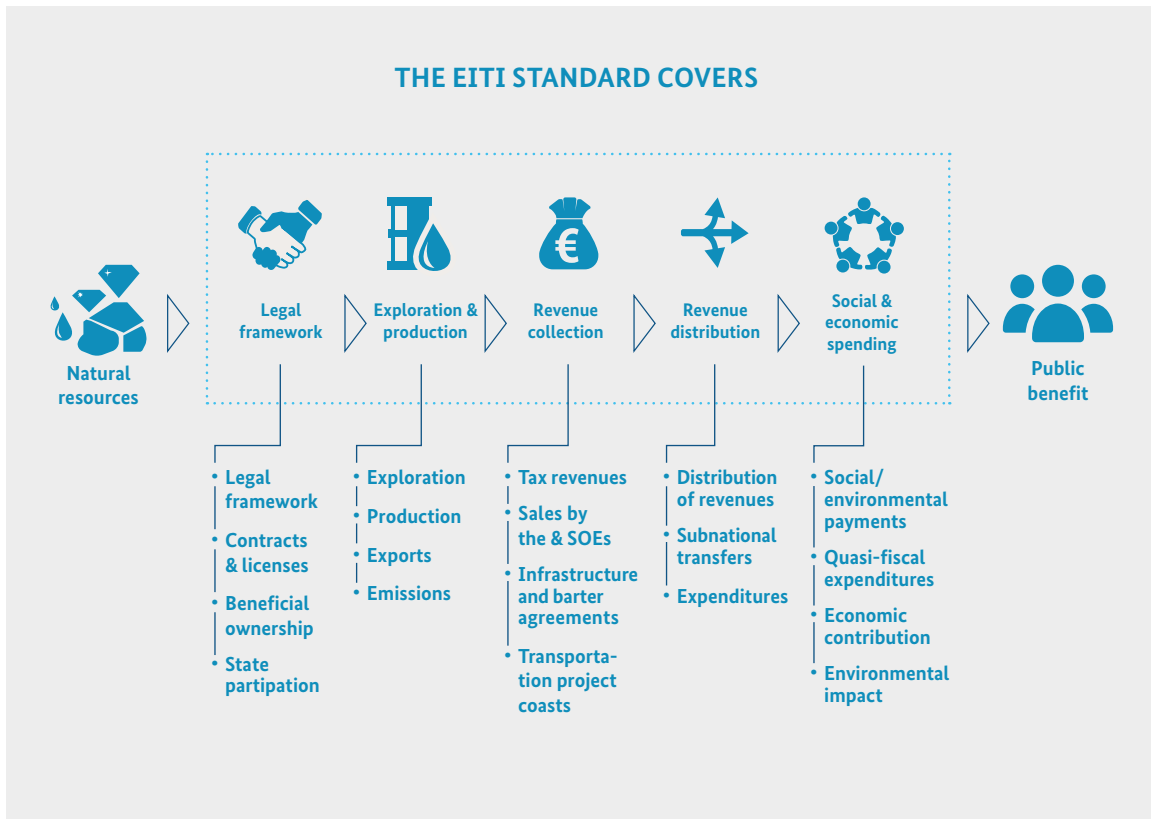


For the implementation of the EITI standard at national level, a Multi-Stakeholder Group (MSG) with equal representation was established.

High-ranking representatives from government, the private sector and civil society implement the reporting process together, acting as equal partners.

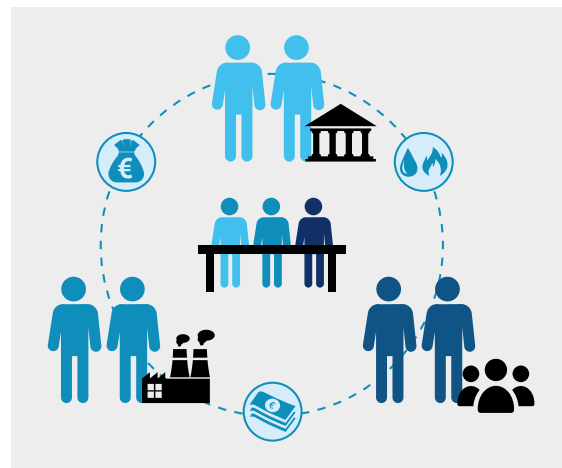
Risk-based approach for quality assurance of payment data

On the initiative of the international EITI board, Germany has developed a risk-based approach in recent years to ensure the quality of the regularity of payment flows. The approach developed by D-EITI verifies the regularity of the payment flows disclosed by the companies using a risk-based, two-step process. For the eighth reporting, the risk-based approach was applied for the sixth time. In October 2024, the international EITI board recognised the approach as an EITI standard procedure for the quality assurance of payment data.



D-EITI is a dialogue platform for relevant topics in the extractive sector

The content and structure of the D-EITI reporting is managed by a Multi-Stakeholder Group (MSG) with equal representation from government, private industry and civil society in an equal partnership. In addition to implementing the international EITI standard, the MSG deals with other important topics that can be included in the reporting and create more transparency. The EITI countries are free to work on topics beyond the EITI standard in the MSG. In this way, they contribute to the development of the international EITI and provide new food for thought for other EITI countries.



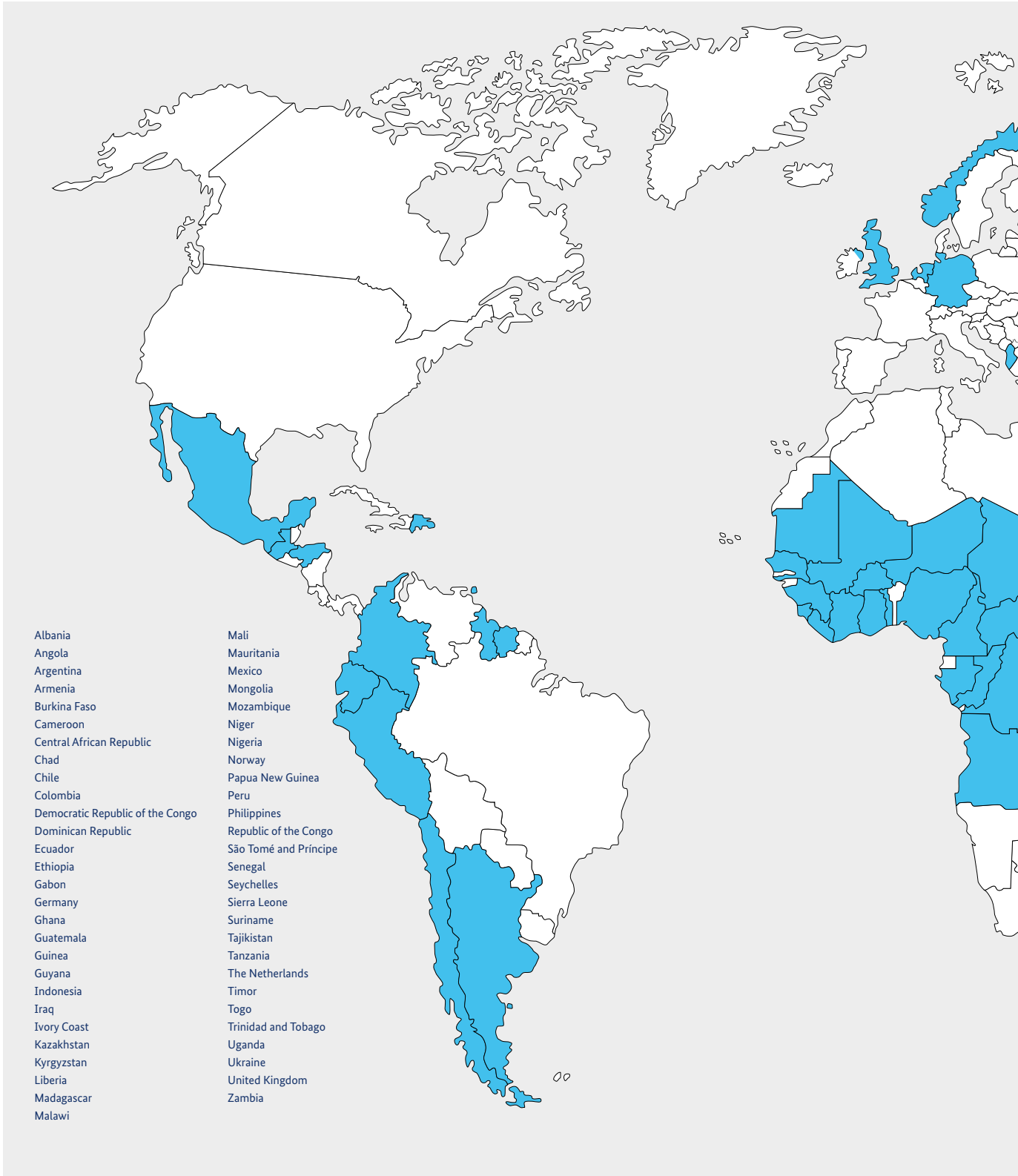
Targets of the D-EITI

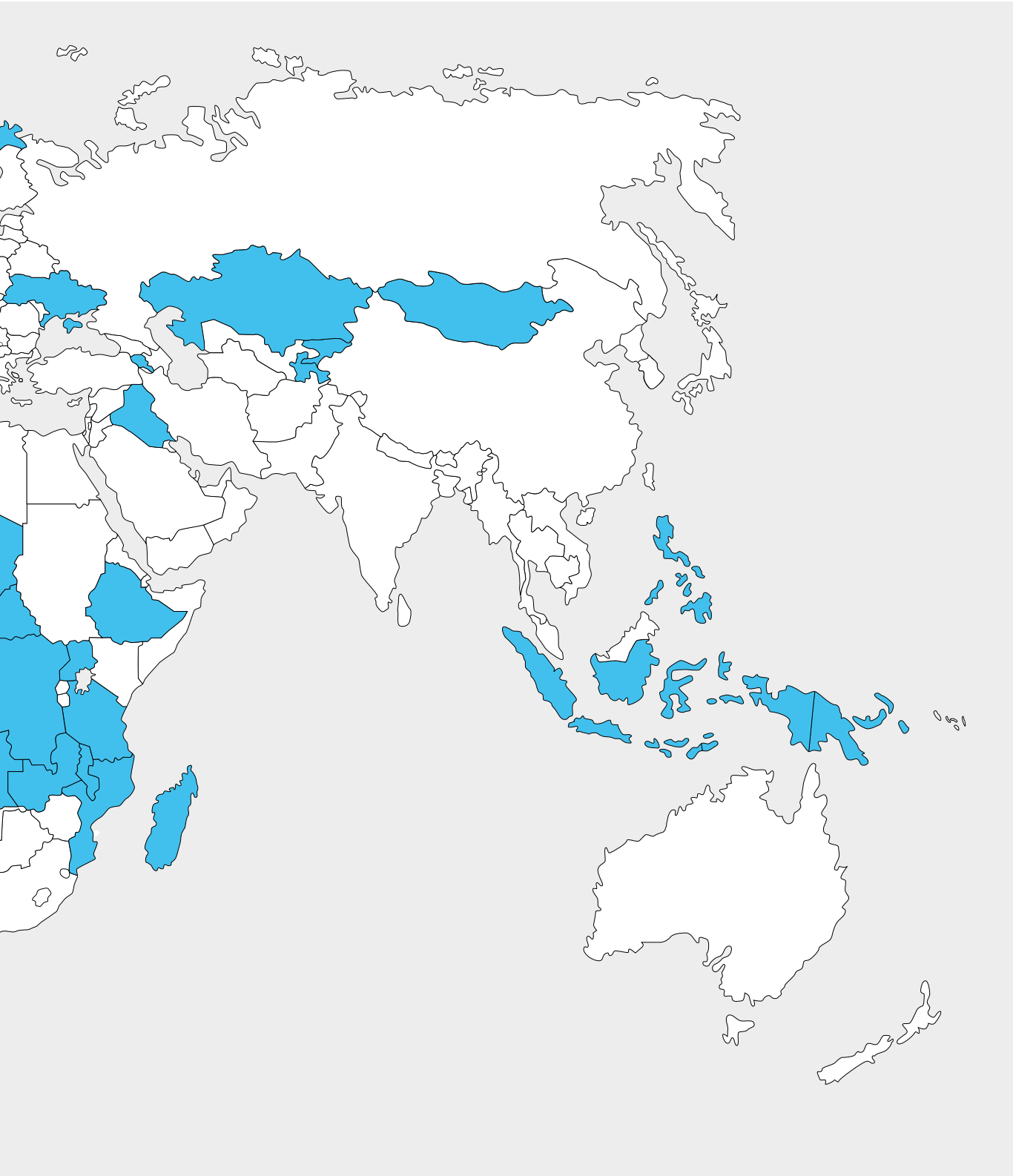
In order to do justice to the particularities of each national extractive sector, each country has the opportunity to determine its own targets and priorities for national EITI implementation. The mandatory EITI standard is always used as the basis for this. The

Multi-Stakeholder Group (MSG) defines the national targets and defines a work plan for their implementation. The MSG of the D-EITI has adopted **targets for the implementation of the EITI in Germany**. They can be divided into three subject areas:

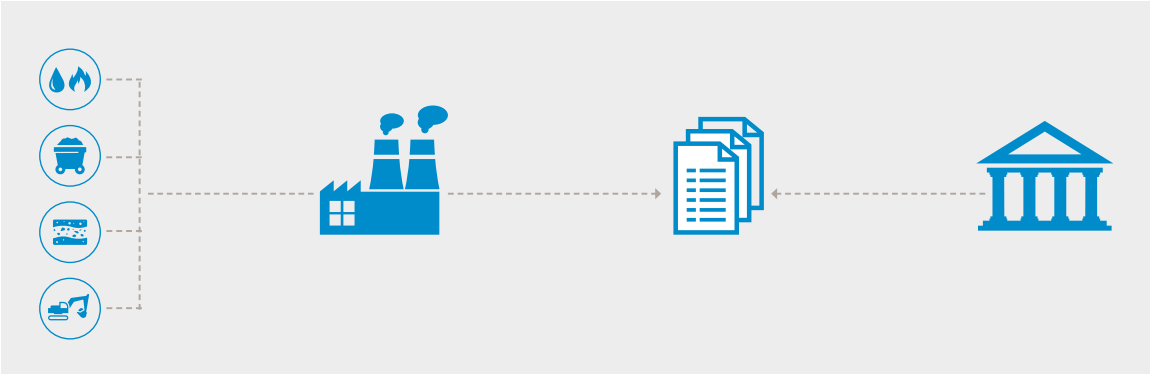


The EITI standard is implemented by 55 countries worldwide





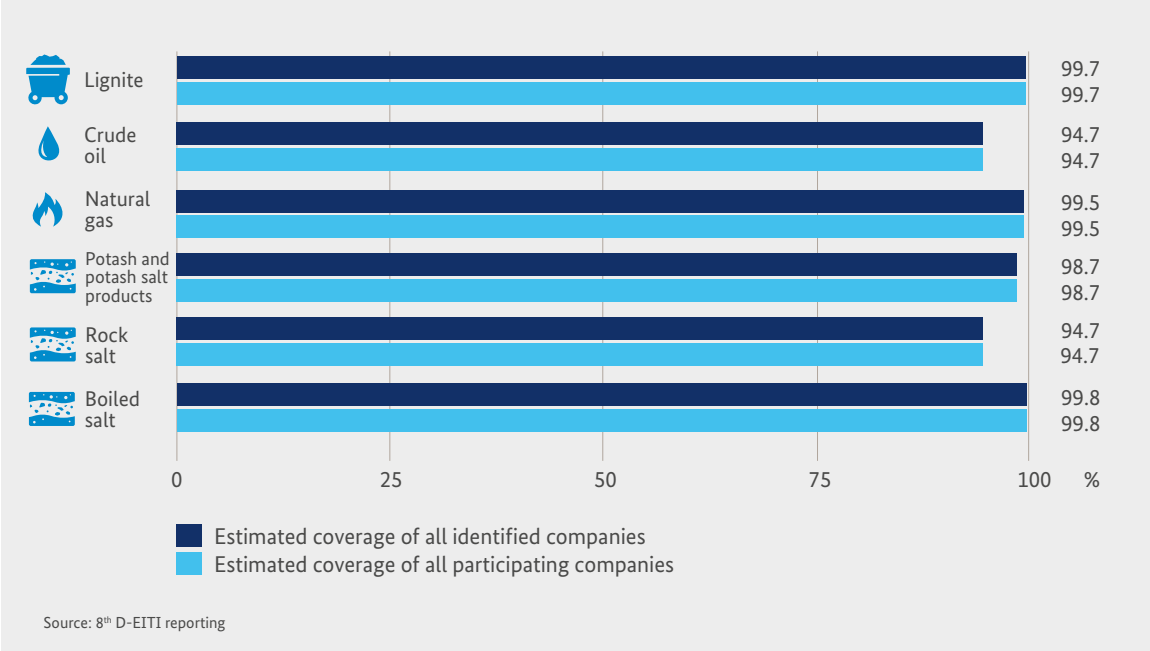
Risk-based approach for quality assurance of payment data



For the eighth D-EITI reporting, the Multi-Stakeholder Group (MSG) has again decided to use the risk-based approach for quality assurance of payment data, as was piloted in 2020 and further developed over the course of the following years. The procedure discloses the payments made by the extractive companies while also describing in detail the structure of the payment system, the legal framework, and the hedging mechanisms and safeguards. In addition, the current

results of actual audits of the public funds to which payments are made at federal, state and municipal level are taken into account. The risk of irregular payment flows is then assessed and the payment data is checked for plausibility or (partially) reconciled, depending on the risk. The risk-based procedure is implemented with the assistance of an Independent Administrator.

Sector coverage by the companies participating in D-EITI



No double reporting burdens for companies

The Balance Sheet Directive Implementation Act (BilRUG) introduced into the German Commercial Code (HGB) EU rules on the transparency of certain companies in the extractive sector regarding their payments to government agencies. By closely linking

D-EITI reporting with legal reporting and disclosure obligations, double burdens for companies were avoided. This is also shown by a comparison between D-EITI and HGB:

	D-EITI	German Commercial Code (HGB)
Materiality threshold	€100,000 per payment	€100,000 per payment
Criteria on the size of companies*	Balance sheet total: €20 million Sales revenue €40 million 250 employees	Balance sheet total: €20 million Sales revenue €40 million 250 employees
Overview of the functioning of the extractive sector	Through context reporting	./.
Cross-interest dialog on the contribution of the extractive sector in Germany	Through Multi-Stakeholder Group	./.
Is reporting mandatory	No, no sanctions for companies; the EITI status of the implementing country may be jeopardised	Yes, disclosure can be enforced by a fine

* "Large" in the legal sense refers to companies that exceed at least two of the three criteria mentioned in two consecutive reporting dates (Section 267, subsection 3, p. 1, subsection 4, p. 1 HGB).

D-EITI contributes to an international level playing field

EITI aims to implement a global standard for transparency and accountability in the extractive sector, thus creating a level international playing field for extractive companies. The implementation of the initiative in OECD and European countries (so far Germany, the United Kingdom, Norway, the

Netherlands, Ukraine, Albania, Mexico, Chile and Colombia) is intended to encourage resource-rich emerging countries (such as South Africa and Brazil) to also implement the EITI standard and thus further align international competitive conditions.

Overview of the topics of the 8th D-EITI reporting



The extractive industry in Germany

The D-EITI reporting provides comprehensive information on the extractive industry in Germany. In addition to crude oil and natural gas, lignite, salts, quarried natural resources as well as industrial minerals are mainly extracted in Germany. For the first time, the eighth reporting will also focus on deep geothermal energy.

[Link to Extraction of natural resources in Germany](https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=which-natural-resources-are-extracted-in-germany)

https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=which-natural-resources-are-extracted-in-germany



Legal framework for the extractive industry

Approval procedures for mining projects vary in Germany depending on the natural resource and its legal basis. In addition to the presentation of conditions of approval for mining projects, the D-EITI reporting provides information and access to already granted mining licenses. It also presents relevant regulations for the prevention of corruption in public administration and the private sector.

[Link to Legal framework](https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=what-are-the-legal-frameworks)

https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=what-are-the-legal-frameworks



Economic importance of the extractive industry

Extractive companies in Germany pay fees, duties and taxes on their activities. These payments are based on various legal regulations, and are distributed among the respective federal and state authorities.

At the same time, the extractive sector generates revenue for the state at the various federal levels. The reporting presents the most important tax revenues from the extractive sector, as well as revenues from natural-resource-specific duties. It also examines the sector's contribution to GDP and exports.

As part of the manufacturing sector, the extractive sector is also granted subsidies and tax concessions, e.g. electricity and energy tax concessions for energy-intensive companies. In addition to this, the granting of adaptation payments facilitates the socially responsible phase-out of coal production.

[Link to Economic importance](https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=economic-importance)

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Sustainability in the extraction of natural resources

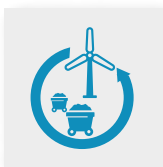
Every mining operation requires interventions into natural environments, some of which can be serious. The D-EITI reporting provides comprehensive information on the topic of sustainability in the extraction of natural resources, including environmental, social and economic aspects.

The focus is on the responsible use of nature and landscape, in particular through environmental and nature conservation regulations, water use, renaturation and recultivation, as well as corporate financial precautionary instruments such as provisions and guarantees. Social aspects such as employment, working conditions, training, gender, diversity and corporate due diligence are also addressed.

The role, legal basis and future challenges of the **circular economy**, in particular recycling in Germany, will also be examined. With the implementation of the National Circular Economy Strategy (NCES), the federal government aims to strengthen the circular economy in Germany. The goal is to make better use of economic, social and environmental potential, to increase natural resource sovereignty, and to reduce natural resource consumption.

[Link to Sustainability in the extraction of natural resources](https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=sustainability-in-raw-material-extraction)

https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=sustainability-in-raw-material-extraction



Effects of the energy transition and structural change on the extraction of natural resources in Germany

Climate change poses major challenges for players in politics, industry and civil society worldwide. This topic covers some of the laws in force in Germany for improved climate protection and provides information on the state of renewable energies.

[Link to Effects of the energy transition and structural change on the extraction of natural resources](https://d-eiti.de/en/report/effects-of-energy-transition-and-the-structural-change-on-the-extraction-of-natural-resources-in-germany/)

<https://d-eiti.de/en/report/effects-of-energy-transition-and-the-structural-change-on-the-extraction-of-natural-resources-in-germany/>





Contribution of the domestic extraction of natural resources to supply security considering Germany's role in the international natural resource market

As an industrial and technology location, Germany is dependent on a secure supply of energy and non-energy (mineral) natural resources. For important future technologies – for renewable energies (RES), in particular for digitalisation and electromobility – even more mineral natural resources will be needed in the future than before. The three pillars that are relevant with regard to the security of supply for natural resource requirements in Germany are considered: domestic primary natural resources, secondary natural resources and natural resource imports.

[Link to Contribution of the domestic extraction of natural resources to supply security](https://d-eiti.de/en/report/securityofsupply/)

<https://d-eiti.de/en/report/securityofsupply/>



Disclosed payment flows and quality assurance

An important part of EITI reporting is the disclosure and risk-based quality assurance of data on payments made by companies to public authorities.

[Link to Payment flows and quality assurance](https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=payment-flows-of-the-raw-material-sector)

https://d-eiti.de/en/reporting-portal/?brx_syofix%5B%5D=payment-flows-of-the-raw-material-sector



The eighth D-EITI reporting, which covers the reporting year 2023/2024, was prepared by the German MSG in cooperation with the Independent Administrator Deloitte GmbH, auditing company.

Any and all information and data on the German extractive sector can also be found online on the D-EITI reporting portal www.d-eiti.de/en.

The work report of the Independent Administrator and other D-EITI documents can be downloaded here: <https://d-eiti.de/en/documents/>.

The Multi-Stakeholder Group

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