
e·on
Sustainability Factbook
2025

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Purpose

Purpose of the Sustainability Factbook

The Sustainability Factbook, published for the first time in 2026 for the reporting year 2025, provides additional transparency of our sustainability reporting beyond regulatory requirements.

While the Sustainability Statement of the **Annual Report 2025 ↗** is fully aligned with the European Sustainability Reporting Standards (ESRS) and the Combined Management Report also reports in accordance with the EU Sustainable Finance Taxonomy Regulation, the Sustainability Factbook provides additional content and KPIs to offer interested stakeholders—particularly capital market participants, ESG analysts, and rating agencies—deeper insights. The focus is on complementary information; topics already covered in detail in the Annual Report are not repeated here.

To create a comprehensive resource in one document, the previously separate climate publication *"On Course for Net Zero – Supporting Paper for E.ON's Decarbonization Strategy and Climate-Related Disclosures"* has been integrated into the Sustainability Factbook and continues to provide in-depth, TCFD-aligned information. The **Climate →** section also continues the existing approach of offering a detailed overview of E.ON's transition towards a climate neutral future. Furthermore, the two scorecards previously reported separately—the SASB disclosures and the PAI indicators—have now also been integrated into the Factbook.

Beyond additional content, the Factbook aims to provide readers with a structured overview in particular of E.ON's annual climate- and nature-related data, to contextualize this information, and to illustrate impacts and measures with concrete examples. By doing so, it supports informed analysis and decision-making for stakeholders who require a deeper view of E.ON's sustainability performance.

At appropriate places, the **Sustainability Factbook →** makes references to other chapters within the Factbook in order to enhance the connectivity between the various sustainability topics. In addition, the Sustainability Factbook provides references or links to the **Annual Report ↗** as well as websites on **eon.com ↗** that offer additional information beyond the Sustainability Factbook.

Links

Internal → or **external ↗** Link
Links to additional information from inside or outside the Sustainability Factbook

E.ON at a glance

Strategy and Targets

E.ON—one of the largest players in Europe's energy sector—is actively propelling the energy transition. Growth, sustainability, and digitalization have been our corporate strategy's three key elements since 2021. They enable E.ON to be a playmaker of the energy transition and to help make this transition economically viable. We aim for growth, climate protection, and social responsibility to go hand in hand. Our strategy focuses on the goal of generating value-enhancing growth, securing the energy supply for the long term, and shaping the transformation to keep energy affordable for users and society as a whole. Investments to digitalize and modernize our network infrastructure help us achieve this goal. Sustainable growth is the guiding principle shaping our strategic orientation and is at the heart of our long term corporate objectives. It aims to make our business model in our three core business divisions—Energy Networks, Energy Infrastructure Solutions, and Energy Retail—resilient and future-proof and to enable us to achieve our strategic targets.

Our Identity is rooted in Responsibility

We take responsibility: for people, for the environment, and for our energy supply—not only through our power grid, but by delivering integrated solutions for cities, industry, and the retail sector, such as smart building management, optimized charging infrastructure, and digitally monitored energy systems.

At the same time, we are committed to full transparency and to a clear, reliable, and traceable approach. This mindset is deeply embedded in our **organization** ↗ and shapes the way we work. It's reflected in clearly defined roles and processes, as well as in **corporate governance** ↗ that treats sustainability as a binding strategic benchmark for all our actions.

This is how E.ON's sustainability strategy takes shape: an approach that goes beyond setting targets but delivers real impact rooted in who we are.

Sector-Leading Position

E.ON's strong sustainability performance continues to be reflected in assessments by leading international ESG rating agencies, with results consistently placing the company at a sector-leader level across major frameworks. In the 2025 financial year, E.ON again achieved positive outcomes: MSCI confirmed its AA rating, ISS ESG once more awarded Prime status, and Sustainalytics classified E.ON as "Low Risk." In addition, CDP awarded E.ON an A rating for its 2025 environmental disclosure, placing the company within the global leadership band. At the beginning of 2026, E.ON was also recognized by the World Benchmark Alliance (WBA) as an ACT Core top performer among the world's 2,000 most influential companies. In February 2026, E.ON was also recognized as an Industry ESG Leader based on its strong ESG Risk Rating performance within the Sustainalytics universe, reflecting the company's continued outperformance relative to its direct industry peers.

E.ON aims to maintain this strong performance through ongoing improvement and transparency.

Our Nature Strategy

Our Approach

E.ON strives to assume responsibility for preserving the natural environment and to minimize its business activities' environmental impact. The Nature Strategy that E.ON adopted in 2024 gives a strategic roadmap alongside climate protection, with implementation beginning in 2025.

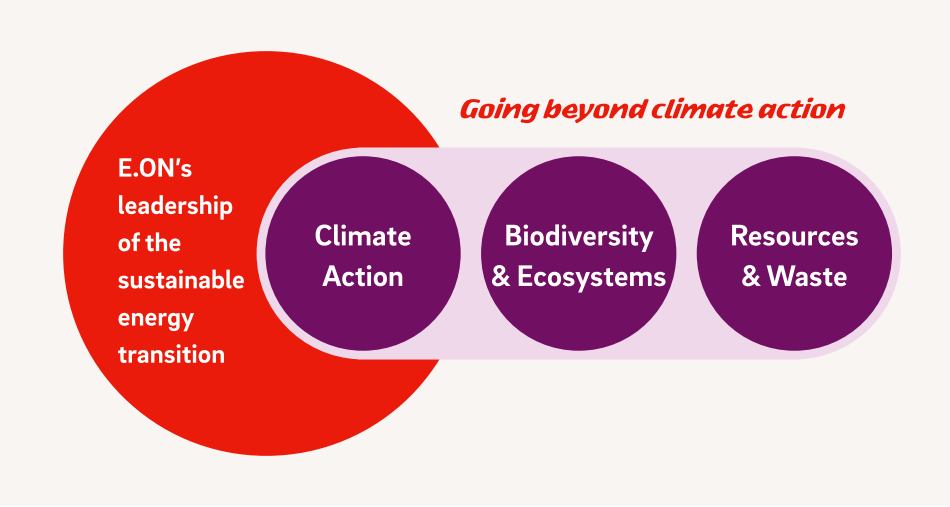
The introduction of E.ON's Nature Strategy establishes a holistic approach to the climate, ecosystems, biodiversity, resources, and waste and integrates our objectives of having a net-positive impact on nature.

Consequently, E.ON aims not only to reduce carbon emissions (the **Climate →** chapter provides details) but plans to implement measures to reduce negative impacts on nature and to support nature-positive outcomes over time. Our Nature Strategy will place our focus on three core areas: **Climate**, **Ecosystems & Biodiversity**, and **Resources & Waste**. In addition, we plan to implement projects for each core area that demonstrate our commitment by means of specific measures.

Our Nature Strategy is based on the issues and criteria defined by frameworks such as the Science Based Targets Network ("SBTN") and the Taskforce on Nature-related Financial Disclosures ("TNFD"). We conducted a gap analysis to assess our business activities' impacts, dependencies, risks, and opportunities in relation to water and marine resources, biodiversity, ecosystems, and resource use. It included insights from existing processes—such as environmental management systems—used to analyze site-related environmental aspects across the life cycle and to engage with affected communities, as well as insights from our risk management system and projects relating to identification and assessment.

Environmental management is a central component in supporting objectives related to ecosystem protection and waste management. For more information on climate, please refer to the **Climate →** chapter in this Factbook or in the **Annual Report ↗**.

All E.ON units—except for units with non-material environmental risks—aim to operate with an environmental management system that is certified to ISO 14001 or validated by means of the Eco-Management and Audit Scheme ("EMAS"), which provide a framework for identifying and evaluating relevant environmental aspects of our business activities across the life cycle. By the end of 2025, 78 percent of E.ON employees were working in business units that met this requirement.



E.ON uses the environmental management system to identify relevant facility-specific environmental aspects along the life cycle and to evaluate the resulting local opportunities and risks. In this context, E.ON uses consultation processes to exchange information with affected communities when required. The Group objective is to reduce environmental impacts and associated effects on communities. E.ON employees and managers are required to report environmental incidents. They use an IT application called PRISMA (Platform for Reporting on Incident and Sustainability Management and Audits) for this purpose.

We use our energy management system to identify opportunities to improve the Group's energy consumption and the energy efficiency of our processes. ISO 50001 is an international standard that provides a framework for improving organizational energy efficiency. In accordance with the German Energy Services Act (German abbreviation: "EDL-G"), E.ON has also introduced ISO 50001 certification in units that already have an HSE management system. At year-end 2025, 62 percent of E.ON employees worked in business units with ISO 50001 certification.

E.ON measures and analyzes the energy use of facilities, vehicle fleets, and buildings at all of these units. The data helps us identify opportunities for energy conservation and to assess potential cost-effective measures to improve energy efficiency. All units in Germany without ISO 50001 certification conduct energy audits in accordance with DIN EN 16247 under the EDL-G.

Organization and Responsibilities

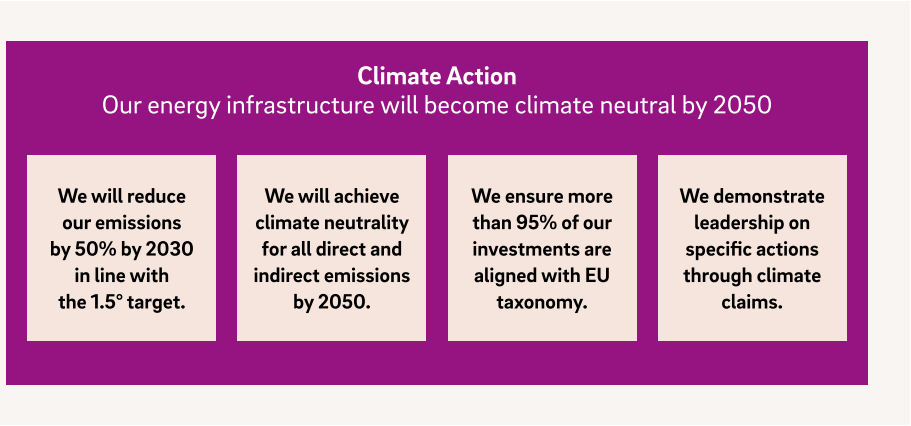
- The Group's central Sustainability department was responsible for developing company-wide climate protection targets and has since then monitored progress toward them. E.ON's units are responsible for implementing measures to reduce emissions from their business activities and other environmental impacts. The central Sustainability department is responsible for the environmental issues (biodiversity, environmental management, waste, and energy management) that were previously part of the Health, Safety, and Environment ("HSE") division. The business units are supported in their efforts by local sustainability and HSE teams, which, for example, support regional energy-efficiency initiatives and facilitate the exchange of relevant practices. The **Climate →** chapter provides details about E.ON's carbon management plan.

- The E.ON Environmental Network ("EEN") is a forum for sharing information about business-related environmental issues, environmental management, sustainability, and related law. The EEN brings together experts from the Energy Networks and Customer Solutions segments and the HSE and Sustainability teams. They collaborate within the EEN, which meets on a quarterly basis, usually virtually. Since the EEN was founded, its participation within the Group has increased over time. Its existing working groups—commercial waste, ISO 14001 environmental assessment, and coordination of biodiversity and environmental protection projects—were supplemented in 2024 by the launch of a circular economy working group. Besides the German EEN, E.ON also has an international EEN, which includes participants from E.ON units outside Germany. Both forums met several times in 2025

Goals and Performance Review

The E.ON Management Board is kept informed of serious environmental incidents (category 3 in our Standard on Incident Management) through monthly reports from Group level and periodic consultations with the Senior Vice President. In the case of a major incident (category 4), the unit in which the incident occurred reports it directly to the E.ON Management Board member responsible for the relevant unit and to Group H&S and Sustainability within 24 hours.

Climate



Driving the Transition to a Digital, Decentralized, and Decarbonized Energy System

E.ON focuses on the new, low-carbon energy system characterized by sustainability, clean technologies, distributed energy generation, and empowered customers. This makes E.ON a company with a broad European presence in energy infrastructure and customer solutions. Our downstream position enables us to do even more to make Europe's energy systems cleaner, smarter, and more sustainable. We provide customers with options to support their decarbonization efforts. E.ON supports Europe's transition to a more distributed, digital, and decarbonized energy system.

E.ON's Business Transformation

The evolving role of power generation at E.ON

E.ON exited the field of large-scale conventional power generation in 2016. As part of the takeover of Innogy, it transferred substantially all of its renewable energy business by the end of 2019. Isar 2, E.ON's last operational nuclear power plant, closed in mid-April 2023. Our remaining generation capacity consists primarily of smaller combined heat and power plants fueled by gas or biogenic fuels, as well as heat-led facilities dedicated to district heating. Hydropower plants and E.ON's other small renewable energy facilities are not part of its core business and are operated solely by local subsidiary business units to supply local demand. We also install and operate onsite renewable energy facilities—primarily solar—for B2B customers and municipalities to support their decarbonization. Depending on the contract type or financing option, a rooftop solar system we install on a factory roof may be owned by us or the customer. It is often part of a package that includes additional energy solutions like an embedded cogeneration unit or electric vehicle charging stations.

As a result of these developments, our decarbonization path is no longer affected primarily by large-scale generation business but by the power we procure and then sell to customers. Nearly all of these emissions are upstream of us. We aim for the power we buy to be increasingly green. Green power as a proportion of our total power sales is therefore a key sustainability figure. Therefore, the comparability of E.ON's generation-related GHG data with those of typical power generation companies is limited. In 2025, emissions from our own and self-operated power and heat generation assets accounted for just 2.8 percent of our total emissions.

For heat, 58 percent of emissions come from owned generation plants and 42 percent from leased plants. For power, 42 percent of emissions come from owned power plants and 58 percent from leased plants.

Digitalization and AI

The rapid growth of renewables and the accelerating electrification of the mobility and heat sectors are making Europe's energy system much more decentralized and complex. In addition, Europe's energy sector is evolving at an unprecedented pace. Therefore, digitalization is one of the cornerstones of the energy landscape of the future.

The system cannot be managed—or achieve its full climate-protection potential—without digital solutions. Accordingly, digitalization plays a crucial role at E.ON in achieving both national and Company-specific climate goals. E.ON aims to become a fully digital energy company, transforming its products, processes, and services into data-driven and highly interconnected solutions. Through digitalization, E.ON aims to enhance operational efficiency.

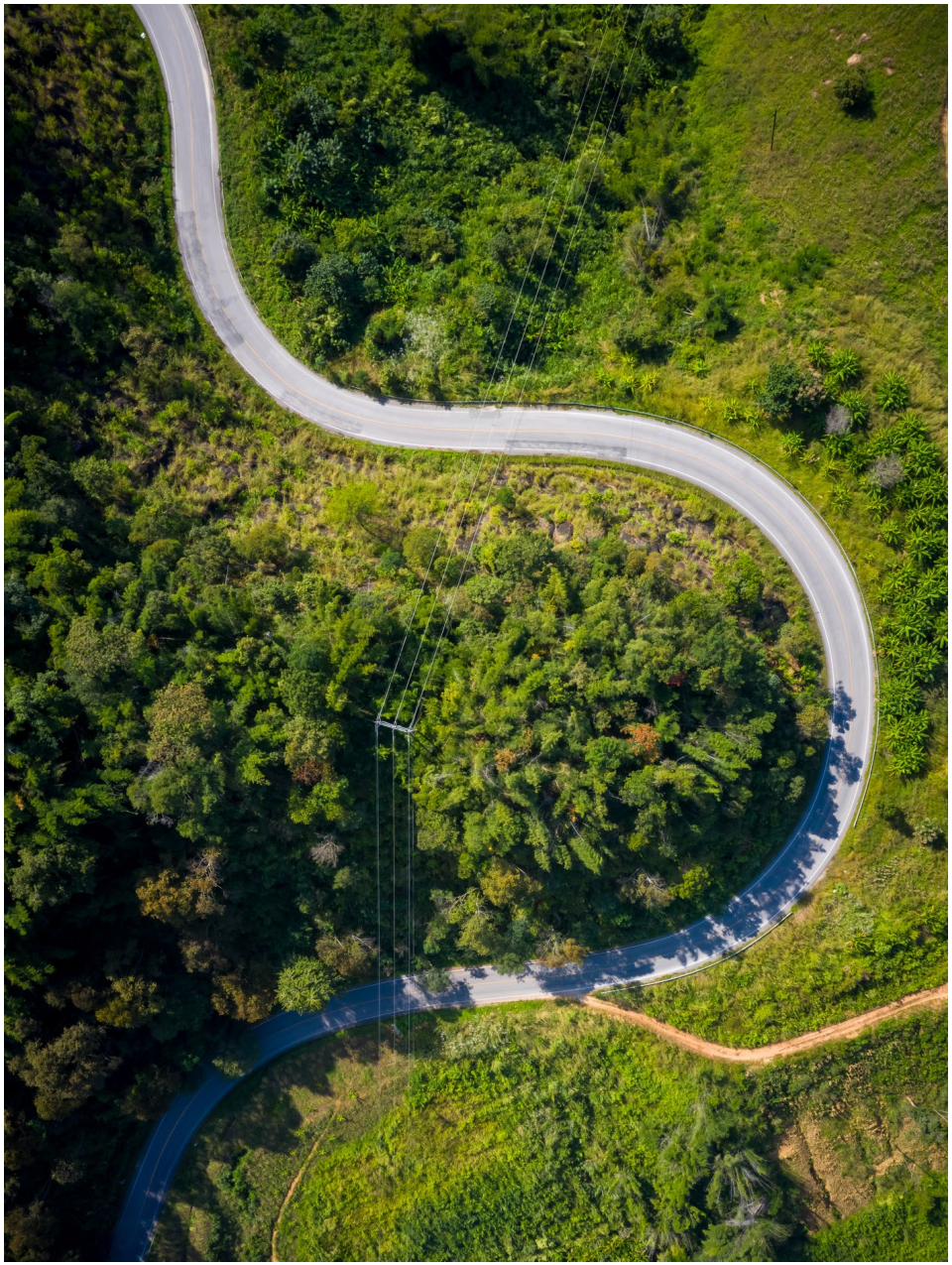
Joint industry partnerships, global research programs, and start-ups define our collaborative approach to developing new energy innovations, and artificial intelligence (AI) is accelerating this work in various ways. Artificial intelligence plays a crucial role in future energy systems. E.ON utilizes various applications of artificial intelligence in the areas of energy infrastructure and customer solutions and also uses drones for high-resolution imaging to support AI applications in damage detection and network inspection. We are convinced that AI will play an important role in future energy systems.

In addition, E.ON has a well-established cybersecurity organization whose goal is to effectively protect systems and data. Cyber Security aims to reduce risks to business operations and data confidentiality. Their tasks include developing a company-wide cybersecurity strategy, monitoring its implementation, and coordinating the cybersecurity organization at E.ON. For further details, please refer to the **Data Protection →** chapter and Cybersecurity chapter in the **Annual Report ↗**.

E.ON's Business Segmentation

E.ON's businesses are focused entirely on the new energy world: Our core segments contribute to a more sustainable energy system. The Group's core business is divided into three business segments: Energy Networks, Energy Infrastructure Solutions, and Energy Retail. Corporate functions, equity interests managed directly by E.ON SE, and non-strategic operations are reported under Corporate Functions/Other.

Business Segment	Opportunities	Challenges
Energy Networks	• Electrification of all sectors on the basis of decentral renewable sources leads to growth in power networks • Increasing demand for intelligent infrastructure and smartification to respond to increasing system complexity as well as need for flexible energy management • Higher portion of regulated asset base	• Increasing system complexity through number of connected RES and increasing share of volatile green power requires higher effort for grid stabilization • Efficiency threats from necessary network expansion and increasingly volatile electricity flows (e.g. absolute increase in power network losses) • Regulatory frameworks limiting ability to compensate for power grid losses
Energy Infrastructure Solutions ("EIS")	• Partnering with industries and cities to provide tailored energy solutions • Supporting companies and communities in reducing their carbon emissions • Expanding eMobility charging infrastructure • Regulatory action plans for heating transition in Germany	• Major energy supply challenges faced by industries and cities on their path to climate neutrality (especially heat transition) • Transition in certain industry sectors threatened by availability of affordable solutions. • Natural gas as transition fuel will continue to be used in Eastern Europe as a replacement for coal and oil
Energy Retail	• Helping private households and enterprises on their decarbonization journey • Enhancing customers' comfort and efficiency while reducing their GHG emissions • New products and services around demand flexibility and energy storage • Aligning the business model with global trends towards climate-friendly energy generation and energy efficiency (e.g. PV, heat pump, and smart home solutions)	• Uncertainty due to delayed regulations to facilitate switch towards green energy solutions, specifically in heating • Market variations and designs in different countries • Affordability of energy • Dealing with customers dependent on the natural gas network



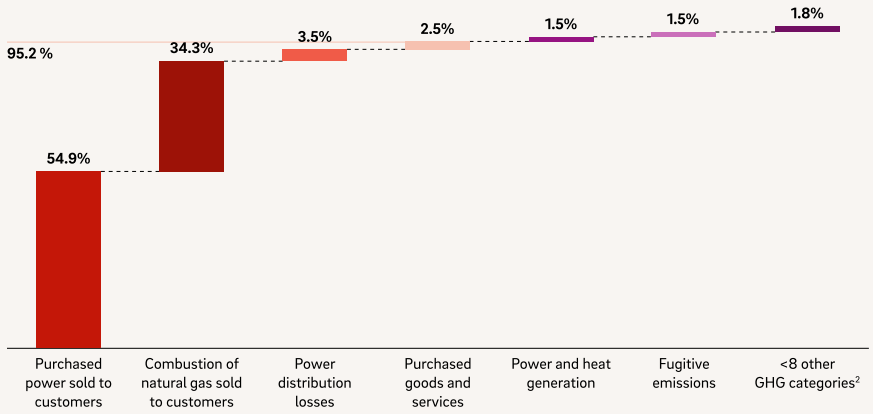
Climate Strategy

Carbon Emissions

The baseline year for our Group-wide climate targets is 2019. It thus includes the businesses we acquired that year. Understanding the amount and sources of our emissions supports the identification of reduction opportunities. We therefore broke down our carbon emissions for 2019 by the main drivers. This shows the significance of individual GHG sources and their share of the E.ON Group's total carbon emissions across all three scopes.

Since 2019, Scope 3 emissions from purchased power resold to end-customers have accounted for the majority of E.ON's Scope 3 emissions. We intend to progressively reduce these emissions, too.

Breakdown of CO_2 emissions by main drivers in 2019 (base year)[1]



[1] Includes Scope 1, Scope 2, and Scope 3.
[2] Thereof: Scope 1 (3.5 percent), Scope 2 (13 percent), Scope 3 (83 percent).

Just four GHG categories were responsible for about 95 percent of E.ON's total emissions (Scopes 1 to 3) in 2019: purchased power sold to customers, combustion of natural gas sold to customers, power distribution losses, and purchased goods and services. These are indirect Scope 3 emissions and partly Scope 2 emissions. The main drivers of our total emissions are therefore the power and natural gas we sell to customers. Two GHG categories accounted for 98 percent of our direct emissions (Scope 1): power and heat generation and fugitive emissions. Achieving E.ON's climate targets requires measures related to these main drivers.

Our GHG emissions and targets represent an aggregation of individual business unit advancements and initiatives. The E.ON business is characterized by its distinctiveness, with each business segment having its own set of technological capabilities, regulation framework, and future emission trends. These differences are not reflected in the consolidated reporting. Accordingly, the following list outlines more specific details about each segment to emphasize their unique characteristics regarding decarbonization efforts.

Alongside segment-specific considerations, there are also significant differences in the decarbonization levels of energy systems across regions and countries, which can materially influence the emissions balance associated with our Scope 2 power network losses. To more accurately reflect these local disparities, E.ON supplements the standard location-based method with a regional location-based approach, which considers the grid-specific electricity mix with at minimum hourly granularity, along with the associated consumption (specifically for power network losses in the following). As a result, region-specific CO_2 intensities are derived, which are often lower than national averages due to the high share of renewable energy sources connected to E.ON's grids. Based on this complementary methodology, emissions from power network losses amount to 1.42 million tons CO_2e under the regional location-based approach, meaning that actual emissions are approximately 50 percent lower than the corresponding location-based figures.[1]

As detailed in the climate-related scenarios, our analysis shows that the advantages to E.ON's business opportunities outweigh the associated challenges.

Climate Targets

To be climate-neutral means producing close to zero emissions and offsetting remaining residual emissions that cannot be eliminated. As stated above, in 2022 the SBTi validated that E.ON's climate targets are in line with the Paris Climate Agreement's 1.5 degree target. This means that E.ON's planned emissions reductions are consistent with a pathway that limits global warming to 1.5 degrees compared with pre-industrial levels. To this end, we plan to reduce our Scope 1, 2, and 3 emissions by at least 50 percent by 2030 compared with a 2019 baseline (absolute target). Despite having limited control over our total wheeling volume, which also includes volume for non-E.ON customers, we aim to reduce the emissions related to energy we distribute to any consumer by 42 percent. In addition, we intend to reduce the Scope 3 emissions from purchased power resold to end-customers by 75 percent per kWh (intensity target). These targets are likewise by 2030 compared with a 2019 baseline.

E.ON's climate targets go beyond the SBTi requirements for the 1.5 degree target. We aim for the E.ON Group's Scope 1 and 2 emissions to be climate-neutral by 2040 and its Scope 3 emissions by 2050:

- We will reduce our Scope 1 and 2 emissions by 50 percent by 2030 and by 100 percent by 2040 (versus 2019)
- We aim to reduce our Scope 3 emissions by 50 percent by 2030 and by 100 percent by 2050 (versus 2019)

The next section describes our various measures to reduce our Scope 1, 2, and 3 emissions and thus to make progress toward our targets.

[1] Hungary and the Czechia are not included in this figure due to limited data availability.

GHG category	Measures to Achieve Climate Targets
Scope 1	
E.ON targets: we will reduce emissions by 50 percent by 2030 and by 100 percent by 2040 (versus 2019)	
Fuel Combustion	• Design a roadmap to make all E.ON buildings climate-neutral • Replacing diesel generators for maintenance on energy networks • Integrate emissions into our energy management system's (EMS) activities to promote energy efficiency
Company-owned Vehicles	• Participate in EV100 Initiative and convert vehicle fleet to electric • Expand charging infrastructure at our facilities • Pilot tests for the use of electric vans • Integrate emissions into our energy management system's (EMS) activities to promote energy efficiency
Power and Heat Generation	• Invest in and expand our green portfolio • Double our share of renewable energy • Use surplus and residual heat as an energy source • Provide customers with solutions for carbon capture and storage (2030+) • Phasing out remaining coal heat generation by 2030
Fugitive Emissions	• Continuously improve and upgrade our gas networks • Avoidance of sulfur hexafluoride (SF6) emissions at our operations and piloting of SF6-free switchgear • Upgrade grids and transformer stations • Optimization of operating pressure and construction measures • Use of mobile flares and shortened maintenance and repair cycles • Use of modern condensing boilers with high efficiency and intelligent preheating

GHG Category	Measures to Achieve Climate Targets
Scope 2	
E.ON targets: we intend to reduce emissions by 50 percent by 2030 and by 100 percent by 2040 (versus 2019)	
Power Distribution Losses	• Increasing renewable feed-in to our grids and invest €400 to €500 million per year on average • Enhance technical efficiency • Adopt new approaches to network planning • Engagement in the improvement of emission accounting standards and compensation mechanisms for power distribution grid losses • Benefit from the progressive decarbonization of national power generation mixes (external effect)
Purchased Power (used in operations and administrative buildings	• Design a roadmap to make all E.ON buildings climate-neutral • Supply green electricity and green gas • Increase the amount of renewable energy generated at our facilities • Upgrade building insulation and optimization of heat supply and cooling • Reduce energy consumption • Integrate emissions into our energy management system's (EMS) activities to promote energy efficiency

GHG Category	Measures to Achieve Climate Targets
Scope 3	
E.ON targets: we aim to reduce emissions by 50 percent by 2030 and by 100 percent by 2050 (versus 2019)	
Business Travel	• Increase use of online meetings and digital workspaces • Implement our ambitious guidelines: Group Business Travel Policy, which promotes transport options with a smaller carbon footprint • Benefit from the progressive decarbonization of transport systems (external effect)
Upstream Processes of Leased Assets (Leased Vehicles)	• Participate in EV Initiatives and convert leased vehicle fleet to electric • Implement our ambitious guidelines: Group Car Policy, which promotes options with smaller and zero-carbon-footprint vehicles • Pilot tests for the use of electric vans • Expand charging infrastructure at our facilities
Employee Commuting	• Selectively utilize the flexibility of home offices • Offer employees electric vehicle charging at our facilities • Lease bikes to employees at attractive prices • Benefit from the progressive decarbonization of transport systems and employees' vehicles (external effect)
Power and Heat Generation	• Double our share of renewable energy • Use surplus and residual heat as an energy source • Provide innovative energy solutions (heat and cooling, power generation, efficiency) that help cities, municipalities, and industrial customers achieve climate targets cost-effectively
Purchased Goods and Services	• Engage with suppliers • Design decarbonization roadmaps for high-spend categories • Benefit from the progressive decarbonization of goods and services procured (external effect)
Purchased Power Sold to End-Customers	• Expand our green retail portfolio • Switch existing and new customers to green power solutions like heat pumps and solar panels • Benefit from the progressive decarbonization of national energy mixes (external effect)
Combustion of Natural Gas Sold to End-Customers	• Help customers to reduce or end their consumption of natural gas by providing them with green energy, efficiency solutions, and ways to switch from fossil fuels to electricity (e.g. heat pumps) • Shift from natural to green gases • General shift from natural gas to electrified solutions in the heating sector • Assist B2B customers in hard-to-abate industries with their hydrogen projects

In 2021, E.ON adopted an ESG Reporting Manual, which provides detailed descriptions and requirements for the units on how to compile and report ESG key performance indicators (KPIs). E.ON then used the manual's climate-related core KPIs to develop a Group-wide carbon management plan that breaks down the Group-wide climate targets for its business units. The purpose is to measure progress toward these targets separately for each of E.ON's business units while also factoring in the characteristics of their particular business, their strategic ambitions, and the climate policies of the country or countries where they operate.

The plan is aligned with E.ON's general management approach, in which Corporate Functions defines the Group-wide governance framework, while the units have broad operational decision-making authority. The carbon management plan took effect in the third quarter of 2022.

Avoided Carbon Emissions

E.ON continually makes its grids smarter and more flexible to increase the proportion of clean energy they can carry. We provide innovative solutions that enable households, businesses, and entire cities to increase their energy efficiency and produce their own clean energy. As our solutions business grows, the associated carbon emissions change accordingly. However, these emissions take place at our customers' premises and are therefore beyond our GHG accounting boundary. Measuring the emissions avoided by our solutions is a way to quantify their contribution to emissions reductions. We therefore adopted carbon emissions avoided with clients as a core KPI in 2021. This KPI measures how the equipment, products, and services provided to clients support increased energy efficiency, on-site renewable energy production, and related emissions reductions. We define "avoided emissions" as GHG reductions at our clients' premises caused by the enabling effect of the equipment, products, and/or services we have provided to them. These emissions are not covered under GHG Protocol Scopes 1 to 3 reporting. The KPI includes the mitigating effects of our downstream clients as well as the feed-in and distribution of renewable electricity in our grids. It also includes emissions savings that third parties achieve through the use of our climate-friendly solutions.

Through its investments, E.ON actively contributes to societal efforts to combat climate change and achieve climate goals. The impact of GHG reduction is primarily seen in customers—for example, through a reduction in their Scope 1 emissions—and at the societal level. This differentiates E.ON from traditional energy suppliers, whose investments typically focus on direct emissions reduction in their own assets. In contrast, the positive effects at E.ON are reflected mainly in avoided emissions at customer sites and hence have a more indirect decarbonization impact on E.ON's upstream and downstream value chain emissions, or increased flows of green electricity within our distribution network.

TCFD Disclosures

The Task Force on Climate-related Financial Disclosures (TCFD) widely adopted recommendations on climate-related financial disclosures are applicable to organizations across sectors and jurisdictions. They center around four thematic areas that represent core elements of how organizations operate: governance, strategy, risk management, and metrics and targets. The following sections address all four. E.ON became an official TCFD supporter in 2019, which initiated our TCFD reporting.

Governance

(a) Describe the Board's oversight of climate-related risks and opportunities

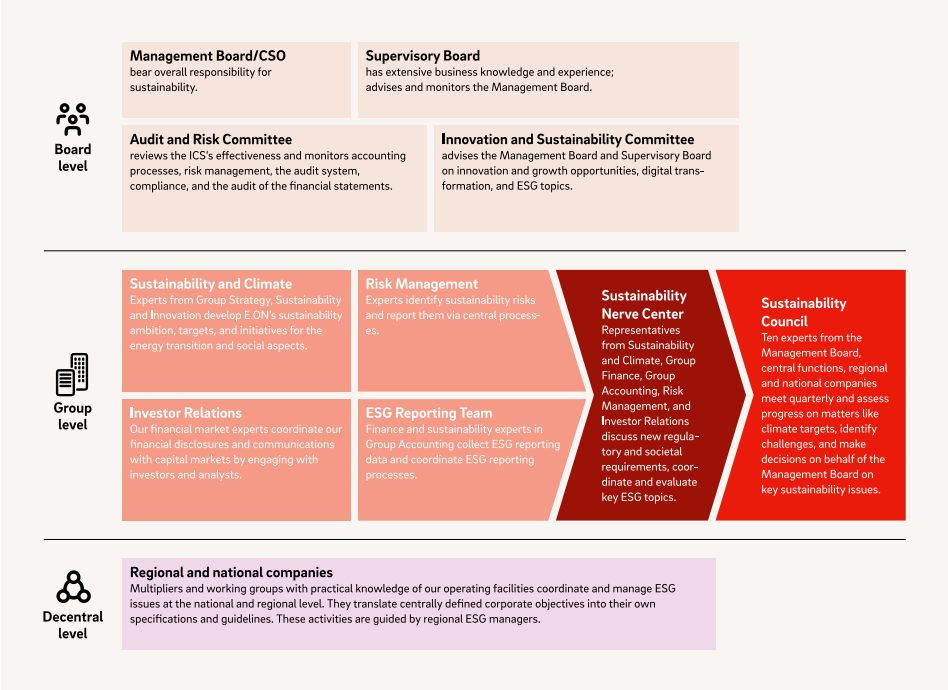
E.ON views good corporate governance as a central foundation of responsible and value-oriented management, efficient collaboration between the Management Board and the Supervisory Board, transparent disclosures, and appropriate risk management. The clear organization of our sustainability and climate-related activities ensures that we work together efficiently and improve continually. Information about our carbon footprint, progress toward our climate targets, and the measures we are taking is first presented to our Chief Sustainability Officer and Sustainability Council. The Chief Sustainability Officer, who chairs the council, reports this information along with the council's findings to the E.ON Management Board and the Supervisory Board on a regular basis.

(b) Describe management's role in assessing and managing risks and opportunities

The clear organization of our sustainability activities and management roles for climate-related issues ensures efficient collaboration and continual improvement:

- The E.ON SE Management Board and Supervisory Board are responsible for managing and supervising key sustainability issues. They also monitor climate-related issues, including in the context of the European CSR directive.

- The Chief Sustainability Officer (CSO), who is currently the Chairman of the Management Board (CEO), informs both Boards on a regular basis about key sustainability initiatives, events, and



indicators. He is responsible for our Group-wide sustainability activities and receives support from the Sustainability Council. His role as CSO covers all aspects of ESG, including climate-related issues. The CSO's responsibility for climate-related issues underscores their importance for E.ON.

- The Sustainability Council is E.ON's formal policy-setting, decision-making, coordinating, and advisory forum for sustainability and acts on behalf of the E.ON SE Management Board. It decides on ongoing developments in climate strategy and adopts appropriate guidelines, measures, and initiatives to integrate climate-related issues into E.ON's corporate strategy and business. It also sets and periodically reviews corporate policies and minimum standards relevant for sustainability and monitors E.ON's progress toward its climate targets.

- Group Risk Management and its internal management information system identify risks early to enable timely risk-related measures. From 2021 onward the new standard enterprise risk management (ERM) process fully integrates the assessment and management of climate-related risks into our overall risk management. The Head of Strategy and Sustainability is responsible for communicating strategic climate-related issues to the CSO and relevant

committees, such as the Sustainability Council and the Risk Committee. He also serves as the interface to other central functions and units as well as to processes related to climate risk management. The Sustainability team is responsible for monitoring progress

- E.ON has integrated the E.ON Sustainability Index into its long term incentive system, making sustainability performance a core component of Management Board compensation. Since 2022, one quarter of the Management Board's long term variable pay has been linked to progress toward key sustainability goals, including Scope 1 and 2 carbon-emissions reduction. This strengthens the company's alignment with ESG priorities and further embeds climate ambition into its business management.

Strategy

(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term

E.ON has identified the following areas to be generally relevant to our organization in the context of climate-related risks and opportunities in the electricity utilities sector (infrastructure and energy retail): current regulation, emerging regulation, technology, legal affairs, reputation, acute physical risks, chronic physical risks, and markets.

Our core businesses reflect relevant developments in the energy sector. E.ON's strategy is structured to support the transition toward a low-carbon energy system characterized by:

- empowered customers
- renewables expansion
- greater energy efficiency
- distributed energy and local energy systems
- increasing electrification of energy consumption
- ongoing digitalization

Regulatory regimes and market designs vary by country, as do risks and opportunities. E.ON, which operates in numerous EU countries and the United Kingdom, therefore takes these different developments into account. Our strategy and financial planning reflect the fundamental climate-related developments and corresponding growth opportunities.

E.ON's operations directly contribute to avoiding carbon emissions. In particular, our two businesses—energy networks and Energy Infrastructure Solutions—make the energy system more efficient, increase the proportion of renewables in the energy mix, and therefore help prevent GHG emissions.

We operate robust, efficient, and increasingly digital energy networks that are designed to support reliable energy supply to our customers, while serving as the platform for connecting low-carbon devices. Our network supports the broader transition toward a low-carbon energy system. Our customer solutions are designed to improve energy efficiency and support customers in reducing GHG emissions.

Moreover, our climate strategy sets ambitious emissions reduction targets for 2030, 2040, and 2050.

(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning

The following table provides climate-related risks and opportunities that E.ON has identified for its organization in the short, medium, and long term:

Time Horizon	Risks	Opportunities
Short	• Decreased revenues due to reduced demand for products and services (primarily electricity) as more households, companies, and municipalities produce their own • Increased frequency and severity of extreme weather events, including in Europe, which can damage network components	• Increased diversification of financial assets (such as green bonds and infrastructure) • The EU's recovery program and Green Deal enhance our growth potential • E.ON's ongoing digitalization will create opportunities to add value
Medium	• Decreased revenues due to reduced demand for products and services, such as natural gas, due to carbon pricing	• Expansion of distributed infrastructure solutions • Build-out of eMobility infrastructure • Industrial and energy infrastructure solutions • Regulated asset base (RAB) growth: accelerated integration of renewables leads to extension of distribution networks
Long	• Decreased revenues due to reduced demand for products and services (such as electricity and heat) amid warmer winters and continued growth in the number of households and organizations that produce their own electricity	• Conversion of gas grid (to low-carbon hydrogen and synthetic methane) • Deep electrification of different sectors and distributed generation creates the need for substantial grid investments and thus a further increase in our RAB • Decarbonization targets like the EU's create opportunities for energy-efficient products and services

Financial planning: we will invest about €48 billion in the energy transition through 2030

E.ON intends to increase its underlying earnings before interest, taxes, depreciation, and amortization (EBITDA) by about 6 percent annually to about €13.0 billion by 2030. To achieve this planned growth, we plan to invest a total of roughly €48 billion through 2030. This investment program supports the energy transition by expanding and digitalizing energy infrastructure and by developing solutions for decarbonization and eMobility charging infrastructure. Broken down by segment, about €40 billion investments will go toward Energy Networks, €5 billion toward Energy Infrastructure Solutions (EIS), and €2.5 billion toward Energy Retail.

- We plan to increase investments in our power distribution networks by roughly €1 billion annually through 2030. This will increase our regulated asset base (RAB) by about nine percent per year. As of 12.31.2025, our network companies in Germany and Europe together operate networks with an aggregate RAB of around €48 billion. In Germany, we are home to almost two million renewable generating facilities, which translates into about 50 percent of total renewable capacities being connected to E.ON grids.

- E.ON also plans to expand its business of providing distributed energy infrastructure solutions that support decarbonization by investing about €1 billion per year in order to increase this business's EBITDA contribution by an average of 12 percent annually through to 2030.

- In our energy retail business, we will focus on offerings for sustainable homes, lifestyles, and work for our about 47 million customers. New, innovative solutions and services for residential energy systems—like self-generated green electricity, heating, and cooling as well as energy management—support the integration of low-carbon technologies in the residential segment. We are building a strong connected asset base while providing affordable energy solutions and shaping the emerging flexibility market by continuously delivering innovative customer propositions, launching >10 new Flex propositions in 2025. We expect a continued shift away from internal-combustion technologies and therefore plan to further focus on the expansion of efficient charging infrastructure.

Our investment program is aligned with sustainability criteria: In 2025, 79 percent of E.ON Group's investments were EU taxonomy-eligible. Taxonomy-aligned activities accounted for 100 percent of taxonomy-eligible investments. E.ON's strategy is consistent with the growing market relevance of sustainable investments.

(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario

Climate Scenarios Applied: Climate change—as well as the energy transition aimed at slowing this change—could create risks as well as opportunities for our business. We therefore continually review a range of climate scenarios to assess transition and physical risks. Our baseline is RCP2.6/SSP1, an optimistic pathway aligned with sustainable development and the Paris Agreement, reflecting E.ON's strategic focus on electrification and renewable energy. RCP4.5/SSP2 assumes delayed but determined climate action (+2°C), used to stress-test resilience under uneven policy environments. RCP7.0/SSP3 and RCP8.5/SSP5 represent fragmented and high-risk worlds (+3.6°C and +4–5°C), applied to evaluate extreme weather impacts, infrastructure strain, and adaptation needs. In addition, the IEA Net Zero Emissions (NZE) scenario serves as a benchmark for transition risk analysis, providing a 1.5°C-aligned framework consistent with E.ON's investment strategy and long term growth plans. We use these scenarios

to analyze the factors that could influence E.ON's enterprise value and its ability to achieve long term profitability by capturing business opportunities created by the transition to a low-carbon future.

Scenario Outcomes: Our annual review confirms that electrification and decarbonization remain key influencing factors across all scenarios. Power networks demonstrate resilience and are positively affected by increased electrification, while gas networks face higher transition risks but may gain opportunities through hydrogen integration. Commodity business risks from volatility persist, yet are outweighed by opportunities in clean energy solutions. Growth in solar and eMobility offers potential for further expansion, although raw material constraints may emerge. Updated scenarios reinforce a positive outlook for E.ON's strategy: accelerating digitalization, expanding infrastructure, and integrating sustainability targets into Group-wide planning. These findings shape investment priorities, risk management, and climate adaptation measures across all business units.

The key value drivers of E.ON's business remain unchanged. We identified minor changes to the updated underlying scenarios. These result in an even more positive outlook for electrification and decarbonization, which offer significant opportunities for E.ON. The outlook for gas and hydrogen, by contrast, is less favorable. However, (regulated) power networks and decarbonization solutions together account for a large portion of our business. Consequently, the updated analysis indicates that the advantages for E.ON's business opportunities outweigh the disadvantages. The findings of the analysis resonate with E.ON's strategy and investment planning.

E.ON's Core Climate Action

Risk Management

(a) Describe the organization's processes for identifying and assessing climate-related risks

E.ON uses a multistep process to identify, evaluate, simulate, and classify risks and chances and their potential impact in the short, medium, and long term. Our analyses of climate risks encompass physical risks (such as extreme weather and rising temperatures) as well as transitional risks (such as changes in consumer preferences, our regulatory environment, and carbon prices). Risks and chances are generally reported on the basis of objective evaluations. If this is not possible, we use estimates by in-house experts. The evaluation measures a risk's/chance's financial impact on our current earnings plan while factoring in risk-reducing countermeasures. We then evaluate the likelihood of occurrence of all quantifiable risks and chances. For example, energy passthrough in our networks may be affected by unseasonably warm or cold weather. Risk types are modeled with a normal distribution. Modeling is supported by a Group-wide IT-based system. This statistical distribution enables a simulation of quantifiable risks/chances. This yields an aggregated risk distribution that is quantified as the deviation from our current earnings plan for adjusted EBITDA.

(b) Describe the organization's processes for managing climate-related risks

E.ON's management information system identifies risks early so that steps can be taken to manage them. The following examples show in more detail how E.ON manages climate-related risks and embeds them into its operating processes.

Smart data: We operate critical infrastructure and take numerous precautions to ensure its reliability. This includes continually looking for solutions to further minimize the risks posed by climate change. For example, data-driven applications can foresee potential future climate risks and suggest countermeasures. Smart data improves our ability to identify and mitigate climate risks to our energy networks and other assets. The **Digitalization and AI →** and **Climate adaptation→** sections contain more information.

Risk Type and Primary Climate-related Risk Driver	Description of Response (Examples)
Regulation carbon pricing Mechanisms	The regulatory environment in which E.ON does business is characterized by uncertainty, such as decreased revenues and/or narrower margins from natural gas sales due to carbon pricing. A carbon price can come in the form of a tax or a cap-and-trade system for the heating and building sectors, respectively. The steps we take to manage these risks include: 1. Increasing the proportion of biomethane to decarbonize natural gas; 2. Selling more heat pumps to offset lower gas sales and enable the transition to lower-carbon heating; 3. Introducing zero-emissions alternatives to natural gas, such as a nationwide initiative we launched in Germany in 2020 to use surplus wind and solar power to run electrolysis equipment that transforms water into hydrogen, which is then methanized. The resulting green methane can be fed into the gas system where it can help decarbonize heating, mobility, and industrial processes
Market changing customer behavior	Increasingly, households, municipalities, and companies produce their own green energy and are becoming more energy autonomous, which disrupts traditional value-creation mechanisms in the energy supply business. Nevertheless, our strategy is to propel this trend in ways that benefit our customers and increase our revenues. For example, we offer residential customers heat pumps, solar panels, battery storage systems, and charging points for electric vehicles. We also offer a solution that connects these devices to a central control platform, enabling homeowners to control all of them with a single, easy-to-use app. Making home energy production and management easier will encourage even more households to join this trend.
Chronic physical rising mean temperatures	The demand for electric power and natural gas is seasonal, with our operations generally experiencing higher demand during the cold-weather months of October through March and lower demand during the warm-weather months of April through September. As a result of these seasonal patterns, our sales and results of operations are higher in the first and fourth quarters and lower in the second and third quarters. Sales and results of operations for all our energy operations can be negatively affected by periods of unseasonably warm weather during the autumn and winter months. We expect seasonal and weather-related fluctuations in sales and results of operations to continue. We address this risk by scaling up new businesses, such as the businesses that provide the aforementioned low-carbon household devices and apps. We also offer a solution called ectogrid™, which we developed in-house, that makes buildings' heating and cooling systems more efficient and thus less carbon-intensive. By connecting customers with different thermal needs and utilizing waste heating/cooling between buildings, ectogrid™ optimizes thermal energy flows. The result is a dramatic reduction—typically well over 50 percent—in the need to generate new energy for heating and cooling. This conserves resources and protects the climate. Moreover, unlike conventional district energy solutions, ectogrid™ has zero distribution losses.

(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management

E.ON regularly monitors and assesses its sustainability, climate, and other non-financial risks and opportunities and their potential impact in the short, medium, and long term. In 2020, E.ON integrated climate-related and human rights risks into its ERM system. Our ERM process provides the management of all units as well as the E.ON Group with a fair and realistic view of all relevant risks and chances resulting from their planned business activities. The GHG reductions achieved under our climate strategy contribute significantly to the successful management of climate-related risks and opportunities. The clear organization of our sustainability activities and management roles for climate-related issues ensures that we work together efficiently and improve continually.

E.ON's exposure to extreme weather risks is considered as low due to robust climate adaptation measures and a diversified network portfolio. Our grids span multiple European countries, reducing the likelihood of widespread disruption from localized events. We continuously invest in strengthening infrastructure, deploying battery systems and microgrids, and leveraging advanced digital technologies for real-time monitoring and rapid response. These measures significantly enhance resilience and minimize outage durations. Combined with our proactive climate risk assessments and adaptation programs, these factors position E.ON as a leader in building a resilient, future-proof energy system.

Joint interaction between Risk Management and Sustainability functions
Our Risk Management and Sustainability functions work together closely to address stakeholders' expectations regarding non-financial risks. This includes ensuring that tasks are clearly delegated. For example, the Sustainability function is responsible for identifying non-financial risks that affect E.ON's business and for analyzing the quantitative relationship between cause and effect in the long term. Risk Management analyzes how E.ON is already addressing these effects and provides a breakdown of the effects for the next three years, which is our medium term planning (MTP) period. It circulates this information to senior management in a periodic ERM Report.

Furthermore, E.ON developed an in-house strategy paper on climate-related risks. It evaluates currently prevailing risks and opportunities, identifies those relevant for E.ON, and recommends actions and measures to mitigate risks and pursue opportunities. The paper draws on insights from a wide range of experts both in and outside E.ON.

Organization's frequency and time
Significant risks at the company level are reported quarterly. We assess the potential effects of risks and opportunities for different time horizons: for the MTP period and beyond this period.

Metrics and Targets

(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process

E.ON's current climate metrics consist mainly of the emissions figures for its carbon footprint categories (Scope 1, 2, and 3) and the measurement of progress toward its climate targets. E.ON's business operations support the avoidance of CO_2e. Our three core businesses—Energy Networks, Energy Infrastructure Solutions, and Energy Retail—enhance energy system efficiency, increase the share of renewables in the energy mix, and thereby contribute to reducing GHG emissions. Consequently, we also disclose avoided emissions, including in our annual green bond reporting (measured in metric tons of CO_2e avoided by funded projects). In addition to GHG-related metrics, we measure risks and opportunities using financial key performance indicators. Examples include carbon prices (cap and trade), financial performance, operating costs, and impact on revenues. We also disclose the ratio of our capital expenditures for taxonomy-aligned economic activities to our total capital expenditures.

(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks

We have been publishing our GHG emissions annually since 2004. The following three tables show E.ON's current GHG footprint relative to 2019 (the baseline for our climate targets), aggregated by GHG categories and business segments, and broken down by country.

CO_2 Emissions

Total CO_2 equivalents in million metric tons	2025	2019	Reduction relative to baseline year (in percent)
Greenhouse gas emissions Total (Scope 2 and 3, location-based)	64.14	129.07	50.31%
Greenhouse gas emissions Total (Scope 2 and 3, market-based)	66.78	-	-
Scope 1[1]	*1.86*	*3.98*	
Scope 2 (location-based)[2]	*3.35*	*4.82*	*30.50%*
Scope 2 (market-based)[3,4]	*6.54*	-	-
Scope 3 (location-based)[1,2,5]	*58.93*	*120.27*	*51.00%*
Scope 3 (market-based)[1,3,5,6]	*58.38*	-	-

[1]The external GWP sources used are the Department for Energy Security and Net Zero (DESNZ, formerly DEFRA/BEIS), the Greenhouse Gas Protocol, the Överenskommelse Värmemarknadskommittén and the IPCC AR6 report.

[2]The external global warming potential (GWP) source used is the International Energy Agency (IEA).

[3]The external global warming potential (GWP) sources used are the International Energy Agency (IEA) and the Association of Issuing Bodies (AIB).

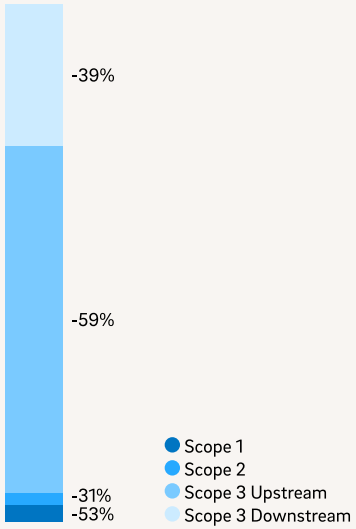
[4]First-time reporting of market-based Scope 2 emissions in 2020.

[5]Scope 3 emissions from purchased power and the combustion of natural gas sold to end-customers (energy sold to our B2C and B2B customers) in accordance with the GHG Scope 3 Protocol. The emissions from the distribution losses of energy sold to distribution partners and the wholesale market are recorded accordingly under our Scope 1 and Scope 2 emissions.

[6]In 2021, we started to record market-based values for purchased power sold to end-customers.

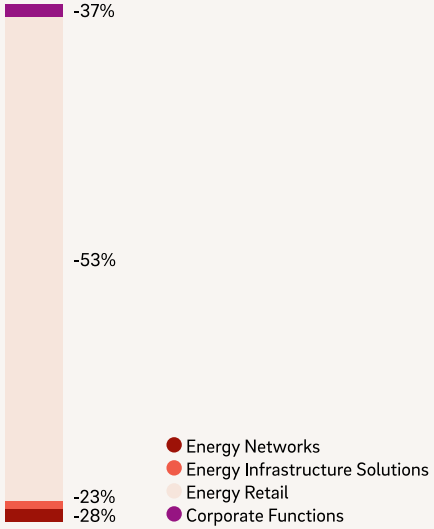
Aggregated GHG categories

Breakdown of total CO_2 equivalents
by GHG category in the year 2025

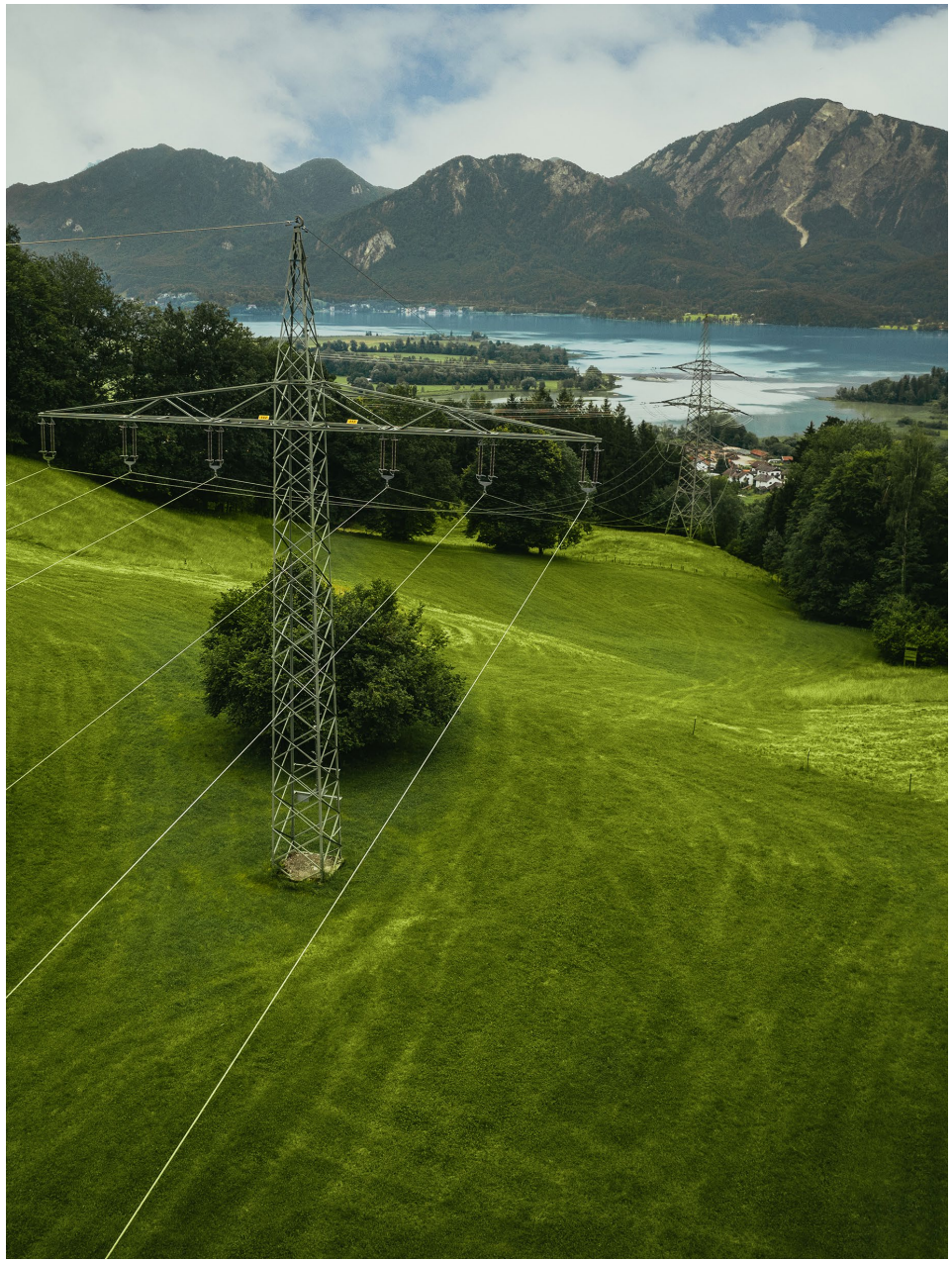


Aggregated business segments

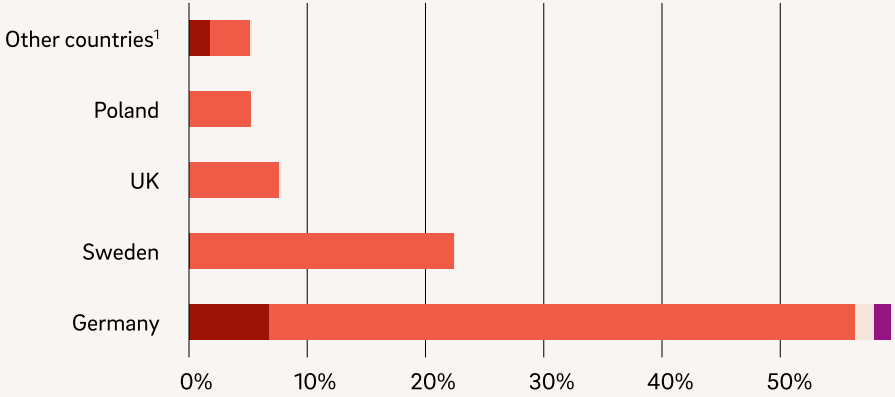
Breakdown of total CO_2 equivalents
by business segment in the year 2025



The percentages indicate the change in emissions for each category in 2025 compared to the baseline year 2019

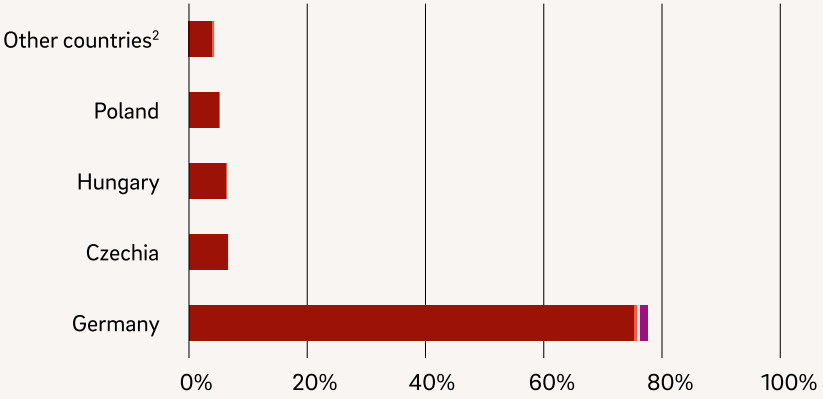


Breakdown of our direct Scope 1 emissions by region



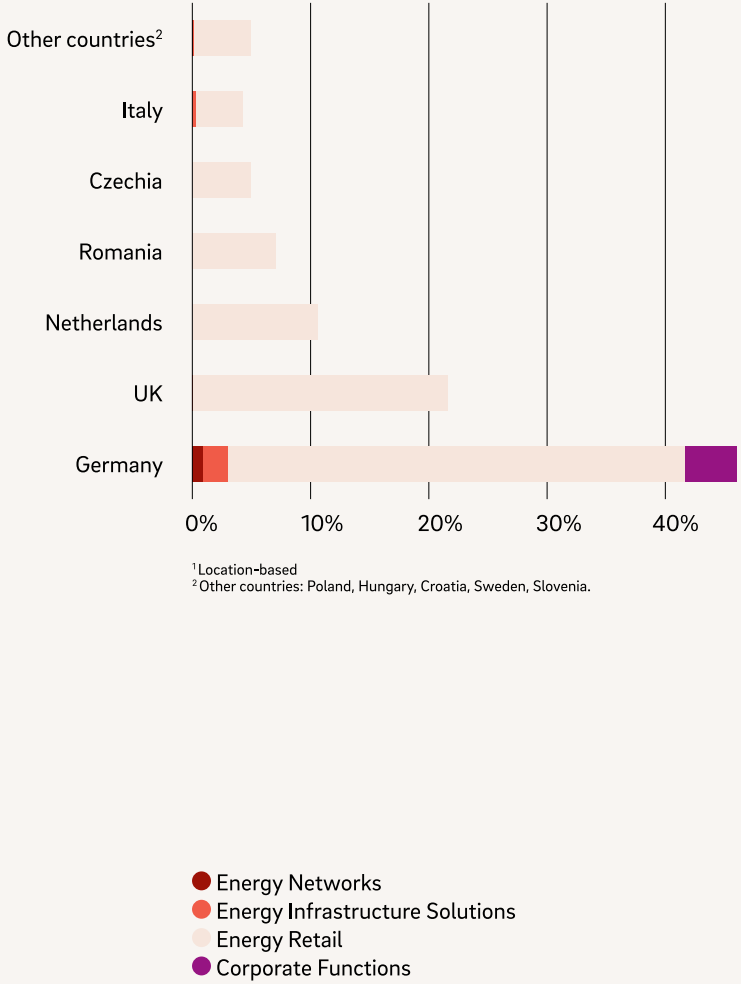
[1] Other countries: Croatia, Czechia, Hungary, Romania, Benelux, Italy.

Breakdown of our direct Scope 2 emissions by region[1]



[1] Location-based
[2] Other countries: Romania, Nordics (Norway, Denmark, Sweden), UK, Netherlands, Italy, Croatia.

Breakdown of our direct Scope 3 emissions by region[1]



[1] Location-based
[2] Other countries: Poland, Hungary, Croatia, Sweden, Slovenia.

E.ON's business model is aligned with the requirements of the new energy world. As our shift toward a low-carbon future is already well advanced, our risk exposure across all three emissions scopes is comparatively low. However, the EU and a number of member states have taken steps to increase carbon prices. We expect carbon prices to further rise in the years ahead, which could result in higher operating costs for our company (Scope 1 and 2, such as fuel supply). Furthermore, the regulatory environment in which E.ON does business is a source of uncertainty, such as potential decreases in revenues or margins from natural gas sales due to carbon pricing (Scope 3).

E.ON's Scope 1 and 2 emissions as well as the main categories of its Scope 3 emissions originate in EU member states and the United Kingdom. These countries have disparate regulatory regimes, market designs, and carbon re- duction paths. All these factors influence our business in a particular country and can therefore affect our country-specific decarbonization target paths. Nevertheless, all these countries are committed to the Paris climate targets and an ambitious climate strategy. This creates a reliable environment for our planning for each market and also supports the diversification of climate-related risks across markets.

(b) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets

To support the achievement of Europe's climate targets, we intend to dramatically reduce the GHG emissions we can influence directly and to become climate-neutral by 2040, as described above.

In May 2022, the Science Based Targets initiative (SBTi) validated that E.ON's climate targets are in line with the Paris Climate Agreement's 1.5°C target. In 2018, we underscored our commitment to reducing our operations' carbon footprint by setting the target of making all E.ON buildings climate-neutral by 2030. The ways in which E.ON contributes to climate change mitigation are detailed in "Measures to achieve climate neutrality" above.

In line with our climate strategy, we have initiated measures to help achieve our climate protection targets and thus support Europe's energy transition. We systematically monitor our progress along this path. The **Metrics and Targets →** section presents our progress (relative to the baseline year) toward our targets. It is important to remember that year-on-year comparisons of energy consumption can be influenced by temporary fluctuations caused by the weather and other factors. In order to assess whether the measures taken by E.ON are effective and where the company stands in relation to its targets, it is therefore necessary to look at a period of several years. For this reason, we additionally carry out a more in-depth assessment of the development every three years. The carbon management plan we adopted in 2022 refined this process by setting emissions reduction paths for each of our business units. The units now monitor their progress annually. This enables us to ensure that we are moving forward along the path for E.ON as a whole. Each unit can also pursue its reduction targets that go beyond the Group target.

Our decarbonization trajectory must also be seen in the context of our transformed business model. We spun off our fossil-fueled power generation in 2016. This significantly reduced the baseline of our direct emissions. Going forward, our decarbonization trajectory will therefore be more gradual than that of energy companies that start with high direct emissions.

Climate Adaptation

E.ON's need for climate adaptation reflects its commitment to decarbonizing and managing its climate risks. E.ON operations are predominantly aligned with Europe's energy transition and climate objectives.

E.ON is carefully examining the potential impact of climate change on our technical equipment and the adaptation measures we need to implement in response. Electricity grids, particularly overhead lines, can be affected by extreme weather, such as high winds, heavy snow, and lightning strikes. We limit these risks by continually improving our infrastructure, operations, and network management. This also applies to ensuring supply security and conducting repairs. This includes plans for disconnecting and reconnecting load, emergency plans, and emergency supply sources to secure endangered infrastructure. This enhances the reliability of our distribution networks, even under extraordinarily adverse conditions. Our substantial investments in our networks through 2026 will modernize them and make them more resilient to climate impacts. One method of weatherproofing is putting power lines underground.

We also assess how to use intelligent data to better identify and adapt to the climate risks faced by our energy networks and equipment. In early 2022, for example, the Innovation division teamed up with experts from network technology and network services to launch a project as part of the E.ON Grid Startup Challenge. Schleswig-Holstein Netz's service territory in northern Germany serves as a laboratory in which the project is analyzing not only how a rise in sea level could lead to the flooding of technical equipment, but also less extreme but more likely scenarios. For example, how could our equipment be affected by soil erosion or line corrosion caused by factors like heavy rain or damage due to an increasing number of extremely hot and sub-zero days. The extent of the various risks can vary greatly depending on the region and type of equipment.

We also worked with a start-up in a pilot project aimed at developing analyses tailored to our technical systems. The founders of the start-up had several years of experience in data analysis and the impacts of climate adaptation. They began by meeting with colleagues from our network control and planning teams, as well as asset management, to discuss which risks had previously materialized during normal network operations and for which equipment an analysis could be particularly useful. The project's first analysis focused primarily on stationary equipment and power lines. The team shared information with other departments and projects to ensure that the subsequent use of the analysis tool could be effectively integrated into our existing system environment. This approach, which drew on climate research experience, enabled us to use a practice-oriented analysis tool to assess the climate risks of our existing and planned assets, allowing us to initiate suitable climate-adaptation measures. Building on the knowledge gathered from the pilot, E.ON is working on rolling out a company-wide tool-based climate risk assessment, analyzing acute and chronic long term risks in line with the requirements from the EU Taxonomy and CSRD at an asset level.

E.ON views climate adaptation as relevant for employees as well, especially for field technicians exposed to more heat and humidity. Our aims are to safeguard their health, safety, and well-being, maintain productivity, ensure regulatory compliance, and demonstrate our leadership in sustainable practices.

Stakeholder Engagement

Achieving climate targets will require fundamental changes in the energy landscape. These changes will go beyond the energy mix and business models. As more consumers produce their own energy, the energy market will become more decentralized, and relationships between suppliers and consumers will necessarily evolve. New approaches to citizen participation could improve the acceptance of renewables expansion. Comprehensive digitalization will lead to the electrification of almost all aspects of daily life. In addition, renewable electricity will play a significant role in the decarbonization of sectors like heating, mobility, and industry. This will require more engagement with companies and customers along our value chain.

Engagement with our Value Chain

Achieving public acceptance and providing a sufficient supply of clean, affordable energy are enormous challenges that cannot be met by the energy industry alone. All stakeholders—upstream and downstream—will have to do their part. This is necessary to create the appropriate conditions for public acceptance of a low-carbon future. There are opportunities to partner with the communities where we operate. We take the viewpoints, interests, and concerns of the people who live near our assets into account. Their feedback helps us ensure a reliable energy supply and promote the energy transition while having the lowest possible impact on people, communities, and the environment.

E.ON ensures robust community relations through structured processes and long term partnerships. Our regulated network business, which accounts for the majority of our investments and earnings, operates under formal concession agreements with municipalities—often for up to 20 years. These agreements include clear consultation guidelines, grievance mechanisms, and regular reporting obligations. Dedicated Community Affairs Officers ensure ongoing dialog with local stakeholders, supported by digital and on-site contact channels. Successful concession renewals across our network regions demonstrate the effectiveness of these programs and underline our strong commitment to transparency and collaboration.

E.ON also conducts research on the energy transition's effects on communities. For example, a study done by E.ON and Essen's municipal utility shows that using existing gas networks to transport green gases like hydrogen and synthetic methane is the most cost-effective and socially fair way to decarbonize space heating, and would thus have the least impact on low-income households, even before any government assistance programs. The modeling was based on five different scenarios, including a gradual switch to green gas in the existing natural gas grid. Studies like this one can be useful to municipalities, distribution system operators, and real estate companies in Germany and elsewhere. The computer model makes it possible for overarching climate protection goals to be broken down regionally and even to the level of individual buildings. This helps municipalities find the right approach for cutting carbon emissions.

Industries and cities are facing enormous energy supply challenges en route to climate neutrality. We know that this transformation can only succeed with the help of smart solutions that are decentralized, sustainable, future-proof, and, above all, efficient. Our subsidiary E.ON Energy Infrastructure Solutions (EIS) offers companies and cities tailored energy solutions that meet all these requirements. EIS aims to be a key partner for heating, cooling, power generation, and energy efficiency.

E.ON also partners with municipal customers and communities across Europe to design smart, sustainable initiatives that help them achieve their sustainability targets, conserve resources, and thrive economically. For example, Coventry City Council and E.ON have forged a long term 15-year partnership that will make the city cleaner and more sustainable, help people save money,

and boost the local economy. It will also create jobs and build skills for generations to come. Our website has more examples of our engagement.[2]

Engagement with Industry and Research

E.ON works closely with industry—through partnerships, collaborations, and technology transfer—to accelerate the energy transition. Our strategic partnerships with industrial enterprises play a crucial role in decarbonizing energy-intensive sectors.

E.ON's applied energy research in collaboration with leading scientific institutions also promotes climate neutrality. Our long-standing partnership with the E.ON Energy Research Center (ERC) at RWTH Aachen University is a particularly noteworthy example. E.ON also has a research partnership with Stanford University. In addition, we have successfully expanded our collaboration with start-ups.

In 2023, we reached two new milestones: we entered into partnerships with US-based Rondo to use heat storage to help decarbonize industrial processes and with Naked Energy of the United Kingdom, whose solar thermal and hybrid technology we use to develop renewable heat solutions for large-scale industrial and urban decarbonization projects. In 2023, the annual E.ON Grid Startup Challenge yielded six new projects that help make network infrastructure more efficient, sustainable, and resilient. For example, international start-ups Qube and Aeromon will support E.ON subsidiary Westenergie by providing autonomous, compact laser sensors for detecting methane leaks in gas distribution networks. These collaborations and cross-industry initiatives are part of E.ON's growth strategy to support progress toward a zero-carbon Europe.

Engagement with Government, Public Sector, and Civil Society

Policy Engagement

All of our lobbying activities and dialog formats comply with national and European laws and guidelines for the representation of corporate interests and responsible lobbying. We have been registered in the EU Transparency Register since 2011. The register contains a list of the organizations and individuals who engage in lobbying at EU institutions as well as the annual financial budget of each organization. It also includes a code of conduct defining principles for ethical and transparent lobbying. By registering we pledge to abide by this code.

E.ON's lobbying positions and activities regarding climate protection are fully aligned with the Paris Agreement. We have reiterated our clear support for the Paris Agreement in public statements and interviews. In March 2022, we released the **E.ON Climate Advocacy and Associations Report ↗**. It states our own positions on climate-related issues, outlines our climate lobbying expectations toward the trade associations in which we are a member, and discloses them. The document therefore not only provides a list of our memberships but also an assessment of the organizations' alignment with the Paris Agreement and with our own positions on selected issues relating to climate protection and the energy transformation. Our positions on policy issues are also available at **eon.com ↗**.

The impact of national energy policies is limited. Now more than ever Europe needs shared approaches and coordinated regulations. E.ON has long advocated a coordinated European energy strategy. Governments in the EU enacted energy legislation at an unprecedented pace and on an unprecedented scale. E.ON is active in many European markets and has in-depth knowledge of the European context of the energy market. We are actively contributing this know-how to the European energy debate on behalf of our customers.

Public Sector and Civil Society

Being a major European energy company gives E.ON the opportunity to help shape the discussion on social acceptance while keeping its customers' needs in mind. We regularly engage in dialog with our stakeholders, understand their viewpoints, and talk to them transparently about our business. It is part of our daily work at the local, national, and European level. Stakeholder management is a core process of our corporate governance. We factor in the short and long term impacts our business has on stakeholders. The types of dialog we choose vary by stakeholder and issue. They range from information campaigns and discussion forums with trade associations and NGOs to face-to-face discussions and public advocacy. We participate in the policy debates on the issues that affect us—through lobbying, media interviews with our executives, and their appearances as public speakers. We take part in discussions on energy, environmental, and climate policy in a variety of other forums as well.

[2] **Energy Infrastructure Solutions ↗ | E.ON City Energy Solutions: Driving CO2 Reduction ↗ | E.ON Customized energy solutions for your industry | E.ON ↗**

NGO Dialog

NGOs are essential stakeholders for ensuring that the energy transition is both successful and just. E.ON values their commitment and expertise and recognizes the importance of engaging in open dialog with them. With a respectful exchange of knowledge and perspectives, it is possible to increase understanding, social acceptance and therewith ensure meaningful action. E.ON is committed to the energy transition, and its positions therefore overlap with those of NGOs in many areas. We engage with NGOs on a wide range of topics, including circular economy, voluntary carbon market, and biodiversity. Their valuable perspectives are incorporated into the ongoing development of topics and the decision-making process. We further optimize the process and have therefore implemented a CRM system. Going forward, we intend to further expand our engagement with NGOs by deepening our existing relationships and exploring new opportunities for collaboration.

COP Engagement

The UN Climate conferences are one of the last remaining international formats where all countries come together and where results are achieved. COP30 in Belém provided a forum for key stakeholders to engage in global discussions on critical environmental, climate, and energy concerns. E.ON's delegation met with many stakeholders from politics, business, and civil society, discussed the success of the energy transition with them in detail, and gathered additional ideas on how we can work more effectively together in the future to advance the energy transition and combat global warming. In Belém one of the focus topics was the relevance of grid infrastructure in ensuring a successful energy transformation. Demonstrating that a transformation is possible, E.ON's delegation contributed through seven own formats and participation in more than 25 panel discussions. E.ON was also a partner in an event hosted by the German Industries Association (BDI) that brought together ~100 stakeholders from the private and public sectors to discuss the implications of climate change and German companies' mitigation ambitions. Business plays a crucial role in tackling climate change, and our participation in COP30 marked the sixth year we have attended, underlining our long term commitment to a sustainable future. E.ON will continue its efforts in this area.

Climate Commitments

Stronger Together
Europe's climate targets can only be achieved through concerted action. E.ON therefore encourages its customers, suppliers, and business partners to join us in accelerating the transition to a net-zero world. We call on all European countries to put in place ambitious national reduction plans in line with the Paris Agreement's 1.5°C target. Below are our commitments and some of those we have endorsed.

E.ON's Climate Commitments

E.ON Management Board's SDG self-commitment	In September 2015, the United Nations (UN) approved the sustainable development goals (SDGs) that address major social and environmental problems facing humanity. E.ON explicitly supports these goals (2015).
Global companies all for more action to support a strong and predictable carbon price	This declaration reaffirms the signatories' intention for their business activities to proactively and collectively combat climate change (2018).
European CEOs' Call to Action	In partnership with CSREuropeOrg, about 100 CEOs advocate action and collaboration for a new green deal for Europe. We believe collaboration is crucial for Europe to achieve inclusive growth, meaningful climate protection, and sustainable prosperity (2019).
E.ON's Climate Commitment	We set ambitious decarbonization targets and have called on all types of organizations to take measures to protect the climate (2020).
Business leadership for a climate-neutral economy: CEO letter	More than 150 business leaders and investors urge EU heads of state to set higher 2030 emissions reduction targets (2020).
E.ON's Capital Markets Day 2021	Led by its CEO Leonhard Birnbaum, E.ON announced that it will focus entirely on growth, sustainability, and digitalization. It also has a comprehensive growth and investment plan to help establish a zero-carbon energy world. In addition, E.ON extended its forecast timeframe to five years, thereby underscoring the resilience and the strong growth potential of both of its core businesses, which in the decade ahead will benefit substantially from Europe's energy transition (2021).
CEO Alliance Buildings Pledge	E.ON supports the pledge of CEO Alliance members to make their buildings climate-neutral by 2030 and invites other companies to join the effort. E.ON believes the transition to sustainable buildings needs to be accelerated (2022).
The Antwerp Declaration for a European Industrial Deal	The Antwerp Declaration calls for a European Industrial Deal to complement the EU Green Deal and safeguard quality jobs in Europe. The undersigned companies and organizations express their full support (2024).

Contribution to Sustainable Development Goals (SDGs)

The United Nations' Sustainable Development Goals (SDGs) of its 2030 Agenda for Sustainable Development provide a blueprint for a better and more sustainable future. Adopted in 2015, the 17 SDGs and 169 subgoals address a wide range of global challenges. We recognize the SDGs' importance and support them. Our Management Board underscored this support by issuing a self-commitment to the SDGs in June 2018. Our sustainability strategy provides a common framework for the sustainability activities across our company.

Impact of our Core Business
Our core business has the biggest impact on the following climate-related SDGs:

Our ambition is to help create a sustainable energy future by:

- keeping our networks extremely stable and reliable while making them increasingly smart so that they can enable the energy transition

- developing and delivering innovative solutions that help achieve the SDGs and enable our customers to reduce their emissions

Climate Transition Plan Elements

The table below is structured in line with the CDP's recommendations for reporting on a climate transition plan.[3]

Transition plan element	Description	TCFD pillar	E.ON's response
Governance	This demonstrates that an organization has Board-level oversight of the climate transition plan and that there are defined governance mechanisms in place to ensure the plan's implementation.	Governance	Climate → TCFD Governance, p. 13 Annual Report ↗ Climate Protection, p. 94
Scenario Analysis	A climate transition plan should be underpinned by robust scenario analysis to identify potential substantive climate-related risks and opportunities.	Strategy	Climate → TCFD Strategy, p. 15 Annual Report ↗ Climate Protection, p. 93
Financial Planning	As part of its strategy to achieve net zero, an organization should outline time-bound financial planning details of its transition. For example, capital expenditures (CAPEX), operating expenditures (OPEX), revenues, and so forth.		Climate → TCFD Strategy , p. 15 Annual Report ↗ Climate Protection, p. 96 Annual Report ↗ EU Taxonomy, p. 103 Capital Market Story ↗
Value Chain Engagement and Low-Carbon Initiatives	A climate transition plan should include time-bound actions to decarbonize business processes (and those of its value chain), with time-bound KPIs.		Climate → Stakeholder Engagement, p. 22
Policy Engagement	A climate transition plan should demonstrate that an organization's public policy engagement aligns with its climate commitments and strategy.		Climate → Stakeholder Engagement, p. 23 E.ON Climate Advocacy and Associations Report ↗
Risk and Opportunities	A climate transition plan should outline an organization's process for addressing identified climate-related risks and maximizing substantive climate-related opportunities.	Risk Management	Climate → TCFD Risk Management , p. 14 Annual Report ↗ Risks and Opportunities Report, p. 74
Targets	A climate transition plan should contain time-bound, verified science-based targets that are in line with the latest climate science. Organizations should set near term SBTs to halve emissions by 2030 and should also set a net zero long term target—by 2050 at the latest.	Metrics and targets	Climate → Metrics and Targets, p. 18 Annual Report ↗ Climate Protection, p. 97
Scope 1, 2, and 3 Accounting with Verification	A climate transition plan should be accompanied by an annual Scope 1, 2, and 3 emissions inventory that is complete, accurate, transparent, consistent, relevant, and verified by a third party.		Annual Report ↗ Climate Protection, p. 99
Just Transition	A just transition ensures that climate action for businesses supports an inclusive economy and avoids exacerbating existing injustices or creating new ones.	-	Just Transition → p. 40

[3]CDP Technical Note: Reporting on Climate Transition Plans, Version 2.0. February 2023.

Appendix for Additional Energy System and Network Figures

Power Generation

in percent	2025	2024
Bio-Based Solid and Gaseous Fuels	40.1	38.8
Renewable (Onshore Wind, Hydropower, Photovoltaic)	25.1	30.4
Natural Gas	24.1	23.5
Residual Waste, Waste	6.9	6.2
Hard Coal	0.6	0.7
Oil	0.6	0.6
Other	2.6	2.6

Carbon Intensity

	2025	2024
Scope 1 Power Generation[1] (metric tons of CO_2e per GWh)	98	91

[1]Figures relate to the attributable share of electricity from CHP plants that supply heat to our district heating networks and local renewable assets.

Share of Attributable Power Generation from Energy Generation

in percent	2025	2019[1]
Total CO_2e emissions	23	22
Total generation	31	79
Total installed capacity	20	54

1Includes nuclear power

Complementary SBTi Disclosure on Wheeling Volume[1]

Total CO_2 equivalents in million metric tons	2025	2019	Reduction relative to baseline year (in percent)
Scope 3: wheeling volume (location-based)	123.92	165.42	25.09%

[1]Outside Greenhouse Gas Protocol reporting standard, see Climate Targets section.

System Length at Year-end

	Power		Gas	
Thousand kilometers	2025	2024	2025	2024
Germany	686	692	94	98
Sweden	144	143	0	0
Hungary	80	80	18	18
Czechia	68	68	5	5
Romania	83	82	27	26
Slovakia	0	0	0	0
Poland	19	19	0	0
Croatia[1]	–	–	2	2
Total	**1,080**	**1,084**	**145**	**149**

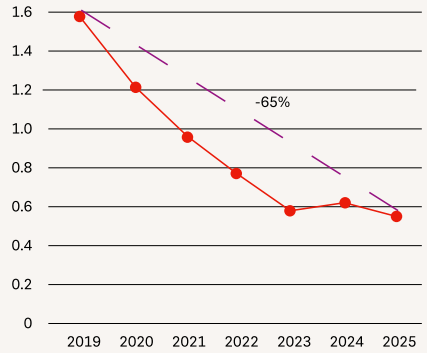
[1]Gas grids only.

Energy Networks

	2025	2024
Power distribution losses (percentage)	3.8	3.6

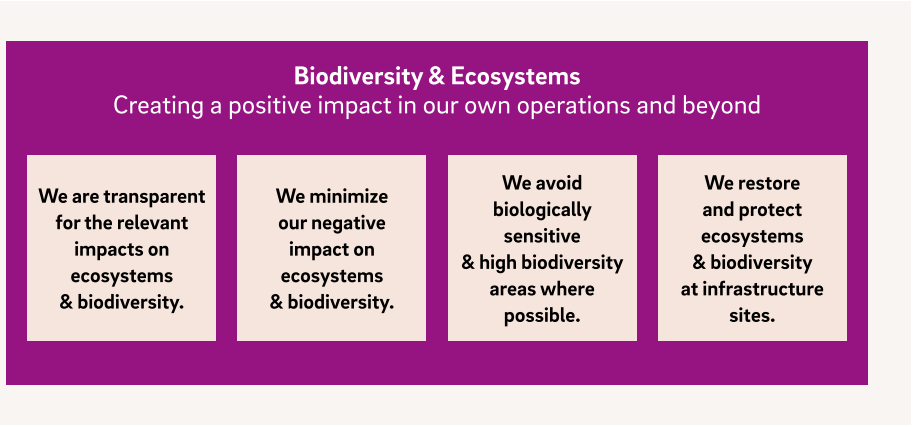
GHG Intensity:
Scope 1 and Scope 2 emissions per adjusted EBITDA

Ensuring that our growth and profitability are aligned with our climate goals is of utmost importance to us. The following graphic illustrates the decoupling of CO_2 emissions from our EBITDA performance throughout the year 2019 (baseline) until 2025. While our adjusted EBITDA has increased by 71 percent since 2019, the intensity has decreased by 65 percent.



This graphic illustrates the intensity of Scope 1 and Scope 2 emissions (location-based), expressed as the ratio of emissions to adjusted EBITDA, highlighting their development over time. Presenting data based on annual revenue values is not meaningful for E.ON, as revenue is not a steering KPI for E.ON and is subject to larger fluctuations due to energy prices. Anyhow, GHG intensity relative to revenue has also significantly decreased from 2019 to 2025: GHG Scope 1 + 2 / total revenue by 69 percent.

Biodiversity and Ecosystems



For E.ON, protecting biodiversity and functioning ecosystems is closely linked to the expansion, operation, and long term resilience of energy infrastructure. As Europe's largest distribution network operator, E.ON is playing a key role in shaping the energy transition and is responsible for planning and operating networks in such a way that interference with nature and the landscape is avoided, reduced, and managed responsibly wherever possible.

Biodiversity

Biodiversity is closely linked to climate change. Decarbonization measures can contribute indirectly to protecting species and habitats. At the same time, the necessary expansion of grids, facilities, and infrastructure requires careful management of land, ecosystems, and local conditions. Against this backdrop, E.ON's Nature Strategy sets out an approach for considering climate, biodiversity, and resource aspects together.

The management of biodiversity is embedded in existing corporate principles and management approaches. When planning, constructing and operating facilities, E.ON is guided by the precautionary principle and the prevention hierarchy. The aim is to reduce interventions where feasible, minimize unavoidable impacts and address remaining adverse effects. This approach is anchored in the environmental management systems and forms a binding framework for biodiversity-related decisions. On this basis, E.ON supports efforts to address biodiversity loss, in particular by managing land use changes and supporting ecological functions on operational sites in line with the Kunming-Montreal Global Biodiversity Framework (GBF).

An important aspect of biodiversity management is the daily operation of energy networks. On the one hand, the maintenance of power lines represents an intrusion into nature and habitats, but on the other hand, it is essential for ensuring a secure supply to customers. At the same time, power line corridors provide linear infrastructure areas that can support certain ecological functions and serve as habitat structures within the landscape.

In the low- and medium-voltage range, the increasing degree of cabling can reduce future interventions through route maintenance measures. In the high-voltage range, where overhead lines continue to play a central role, E.ON has implemented Ecological Corridor Management (ECM) as a Group-wide standard since 2022. Through adapted maintenance concepts, structurally rich transitions, and the avoidance of extensive interventions, overhead line corridors may support habitat structures and certain ecological functions. Further details on the current implementation status of Ecological Corridor Management are reported in the Biodiversity chapter in the **Annual Report ↗**.

In addition to the ECM, E.ON is developing further voluntary measures. These include measures to protect birds on high-voltage and extra-high-voltage power lines and the creation of microhabitats at many sites to support structural diversity and ecological functions. These measures are supported by external expertise and refined internally. Employees from operations, planning, and the environment contribute their experience across locations and coordinate regularly. In addition, implementation involves the participation of expert consultants, authorities, nature conservation organizations and local stakeholders, whose regional knowledge is considered when developing practical, site-specific approaches.

At E.ON, biodiversity is not managed as a separate issue but is integrated into existing structures. Environmental issues are part of corporate management and are implemented in certified management systems. Operational responsibility lies with the companies and sites, which are supported by Group-wide guidelines, minimum requirements, and systematic exchange. This allows local ecological characteristics to be taken into account while maintaining alignment with Group-wide requirements.

Group-wide environmental networks are a component of this exchange. In addition, E.ON has set up a group-wide digital platform for biodiversity and environmental protection projects. It serves to document measures, consolidate experience, and facilitate the exchange of best practice between companies. On this basis, existing approaches are further developed and gradually integrated into an expanded ecological site management system.

E.ON also uses existing instruments along the supply chain to address environmental and biodiversity aspects. The **Supplier Code of Conduct ↗** sets out expectations for business partners to systematically consider their environmental impact and use natural resources responsibly. Biodiversity is thus not limited exclusively to E.ON's own business activities but is understood as part of corporate due diligence along the value chain and communicated transparently.

Measures relevant to biodiversity are predominantly implemented as part of existing investment and operational decisions. Nature-related considerations are especially relevant when infrastructure is planned, built, modernized or maintained. E.ON's **Green Financing Framework ↗** supports this approach by incorporating environmental aspects into the assessment of sustainable investments and helping to integrate ecological criteria into the financing logic.

E.ON's approach to biodiversity is designed to evolve over time. Scientific findings, regulatory developments, and practical experience from operations are taken into account in further development. The aim is to enhance transparency regarding impacts on biodiversity and ecosystems and to support the consideration of nature-related aspects within the broader energy transition.

Environmental Management

	2025	2024
Share of employees working at business units certified to ISO 14001 (percentages)	78	81
Share of employees working at business units with ISO 50001 certification (percentages)	62	61
Number of environmental incidents		
4 (major)	*0*	*0*
3 (serious)	*0*	*0*
2 (moderate)	*44*	*26*
1 (minor)	*362*	*376*
0 (low)	*515*	*575*

Ecosystem Protection–NOx, SO_2, Dust, and PFAS

Fossil-fueled power plants emit nitric oxide (NOx), sulfur dioxide (SO_2), and dust (Particulate Matter, PM). As stated in the **Climate →** chapter, large-scale power generation is no longer an E.ON business. We therefore no longer consider NOx, SO_2, and dust emissions as material environmental KPIs. They occur mostly at small-scale gas-fired CHP plants and some larger plants that supply our district heat networks.

Dust: Filters at our facilities limit dust emissions. Increased use of biomass may result in a slight increase, but overall dust emissions are expected to remain low.

Nitric oxide (NOx): We anticipate that selective catalytic reduction (SCR) equipment could reduce NOx emissions in our larger plants by 50 to 75 percent by 2030 (versus 2019).

Sulfur dioxide (SO_2): SO_2 emissions are expected to decline further over time. Where feasible, our sustainable city solutions use heat pumps, which when powered by green electricity do not generate SO_2 emissions in operation.

E.ON's Health, Safety, and Environment (HSE) and Climate Protection Policy sets out principles for continuous improvement in HSE, including other atmospheric emissions. Our general targets are aligned with EU thresholds and are implemented through permits issued by regional environmental offices (such as Scope of 13. BImSchV).

Data for NOx, SO_2, and PM are collected in aggregated form for power and heat, as the respective facilities are predominantly heat-led combined heat and power (CHP) plants. Therefore, no specific values can be attributed solely to power generation.

Other Atmospheric Emissions[1]

Metric tons	2025	2024
NO_x emissions	1,558	1,654
SO_2 emissions	461	519
Dust emissions	31	26
Power and Heat Generation Intensity (metric tons/GWh)		
NO_x emissions	0.131	0.136
SO_2 emissions	0.039	0.043
Dust emissions	0.003	0.002

[1]For generation assets over 20 MW, Scope 1 Power and Heat Generation

E.ON is systematically analysing the use of PFAS in its network assets to increase transparency around material risks and understand the implications of upcoming EU restrictions. Initial findings show that PFAS are present in key grid components such as transformers, switchgear, cables, and circuit breakers, where they are often not yet replaceable. Through an ongoing PFAS study with RWTH Aachen University, E.ON is proactively preparing to minimize risks and develop solutions that ensure a safe, sustainable, and future-proof energy infrastructure.

Resources and Waste

Resources & Waste
We will lead the energy sector towards maximized circularity

We manage our resources to use materials and water more efficiently.	We continuously increase the volume of materials brought back into the resource cycle.	We extend the lifetime of components and materials.	We are working toward becoming a zero-waste company.

With our Nature Strategy, resource and waste management become an important role on how we want to drive the energy transition. The new strategy includes an ambition to enhance circularity within the energy sector. We aim to achieve this by increasing the proportion of recycled content in newly purchased components, extending the average lifespan of existing assets, and reusing and refurbishing key components in the network business. In addition, E.ON has participated in the BDI's Circular Economy Initiative since the beginning of 2024 and is also a member. Our commitments are aligned with the waste hierarchy: prioritizing waste avoidance and, where this is not feasible, recovery. If neither avoidance nor recovery is possible, we ensure, in accordance with legal requirements, that waste is appropriately disposed of. E.ON's operating business generates hazardous and non-hazardous waste, as does the retirement of some assets, such as the dismantling of the Company's nuclear power plants ("NPPs") in Germany.

E.ON periodically compiles environmental key performance indicators for waste. At the beginning of 2023, we started cataloging our circular economy activities in a structured way and developing a circular economy strategy. This strategy was further implemented in 2025 as part of our Nature Strategy. In this context, we identified the relevant levers (R-Strategies[1]) for circular economy in the energy sector which are reflected in the commitments outlined in the Nature Strategy. As part of this strategy, a cross-disciplinary team of employees drawn from the Strategy and Purchasing departments launched in 2025 an in-house marketplace "Circular Place" to establish a Group-wide secondhand market. This digital platform facilitates the exchange of used or reconditioned

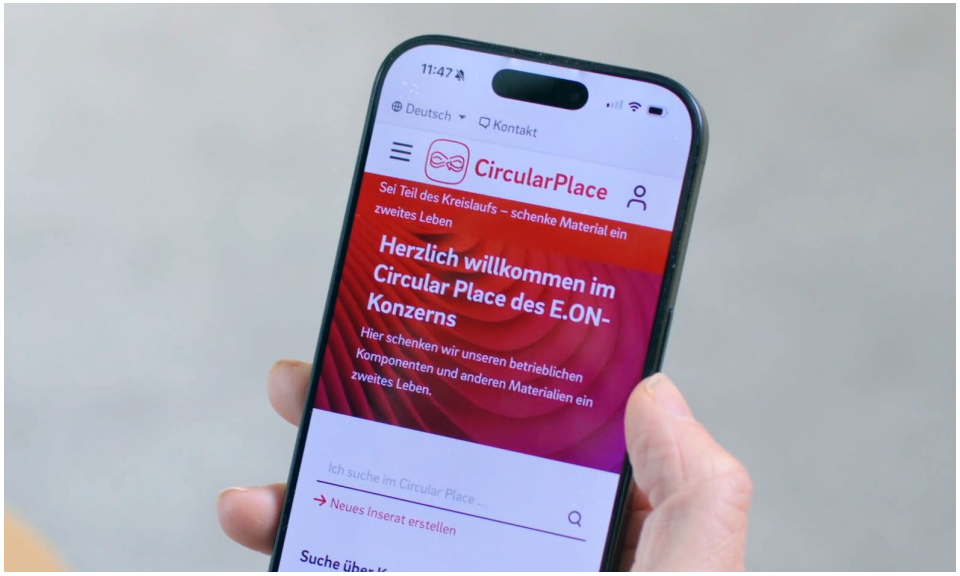
[1]Reuse, Recycling, Refurbishment, Remanufacturing, Rethink etc.

Waste

	2025	2024
Non-hazardous waste (metric kilotons)	998	653
Recovered	*950*	*592*
Disposed	*48*	*61*
Hazardous waste (metric kilotons)	170	196
Recovered	*122*	*156*
Disposed	*47*	*40*
Total waste (metric kilotons)[1]	1,168	849
Total amount of waste recycled (percentages)[2]	92	88
Low- and intermediate-level radioactive waste (metric tons)	1,753	1,527
High-level radioactive waste (metric tons)	0	0

[1]Hazardous and non-hazardous waste.

[2]Percentage of recycled hazardous and non-hazardous waste.



parts within the Group and is intended to reduce waste. This new application enables our business units to trade used or reconditioned parts with other teams for use in maintaining grid infrastructure.

Furthermore, we continue to refurbish power transformers. Around 10 percent of power transformers are annually refurbished and returned to operation where technically feasible. This approach can extend the service life of transformers by an estimated 20–30 years, depending on their condition.

We are also investing in different research activities around PV panel recycling–as shown in the study with the Cambridge Leadership Institute (more information can be found on **eon.com** ↗.) Potential approaches include improving the recyclability of PV panels and extending their life cycle through reuse, repair, and remanufacturing.

Responsible Water Management

Water Supply Operations

To ensure responsible water use, E.ON implements measures to identify and manage water resources. E.ON's water-withdrawal and use activities currently relate to the withdrawal of fresh water by E.ON's water utility subsidiaries, Rheinisch-Westfälische Wasserwerkgesellschaft ("RWW") and Avacon Wasser, as well as a few smaller, non-material units, which supply about 1.1 million people, industrial enterprises, and businesses in Lower Saxony, North Rhine-Westphalia, and Saxony-Anhalt. Accordingly, this business involves the extraction of water as a resource and its treatment as well as final distribution to end users. It also includes the reuse of wastewater and thus the closing of the water cycle. Although water operations account for only a small proportion of the Group's total sales, we pay particular attention to the associated consequences from the perspective of resource conservation and supply security. We use two KPIs to evaluate risks in the water utility business: total withdrawal and distribution losses. Withdrawal refers to the amount of water supplied to end users, excluding water in our own operations. The basis for a permanent supply of water is a climate with sufficient precipitation to allow surface and groundwater to reform. This is typically observed in RWW's and Avacon Wasser's service regions. The regions' available surface water and groundwater reserves are expected to support drinking and process water requirements.

The purpose of recording total water withdrawal is to identify and assess water risks using WRI's Water Risk Atlas. E.ON consults with affected communities in Germany as part of the granting of rights to withdraw water for water suppliers on the basis of the Water Resources Act (German abbreviation: "WHG") and the respective state water laws. We measure the infrastructure leakage index ("ILI") by monitoring our pipeline network on a regular basis and conducting leakage tests in accordance with international standards.

Based on available data, E.ON assesses current and potential future water-scarcity risks in the regions in which fresh water is used for its activities as generally low.

E.ON's water-utility operations address water-and climate-related aspects in a coordinated manner. We conduct a variety of projects to address both issues and assess options for environmentally appropriate approaches for wastewater disposal, sewage sludge recycling, as well as service water and rainwater utilization. For example, we develop concepts for efficient water use in new residential areas and working on flood-protection systems in municipalities. Conducting research and development projects allows us to examine innovative solutions for qualitative and quantitative water protection, such as identifying potential supplementary water sources for irrigation.

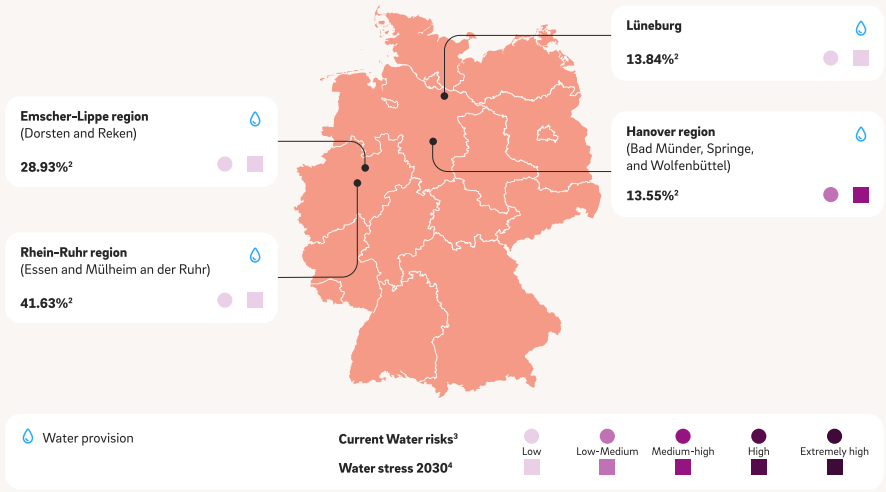
In addition, RWW and Avacon Wasser provide information on the appropriate use of water as a resource. Important channels are the company websites and press releases. For example, during the summer months RWW provides guidance to customers on the appropriate use of fresh water. In addition, RWW has operated educational facilities—Aquarius and Haus Ruhrnatur—since 1992, which cover topics related to water supply and aspects of preventive water protection. Museum educators at the two educational facilities provide educational programs on water and environmental protection to schools in RWW's service territory.

ILI enables water utilities to measure and compare water losses. ILI is a KPI for assessing water losses that is widely used and recognized internationally. ILI factors in not only the amount of water loss, but also the relevant parameters (such as pipeline system length and pressure). Unlike the KPI commonly used in Germany (specific actual water loss, or QVR), ILI provides comparability with structurally similar companies and supports internal water-management assessments.

By international standards, E.ON's ILI of less than 1.5 puts it in the best leakage performance category of A (ILI ≤2).

Drinking water reduction targets in our water utility business have to do with reducing leakages at water utility facilities. Pursuant to Technical Annex 5.1 of the EU taxonomy, E.ON has set a target of reaching and consistently maintaining an ILI of less than 1.5 (very efficient performance, target figure of low leakage). As in the prior year, we met this target for 2025. Targeted maintenance measures are implemented to reduce damage rates at water-distribution facilities. In addition, ongoing network monitoring and water leakage analyses support the early identification and remediation of issues at water-distribution facilities. We measure the amount of water delivered to our customers using high-accuracy water meters, thereby reducing metering errors.

E.ON's Water Withdrawal and Water Risk Areas[1]



[1] Areas accounting for less than 2 percent of total withdrawal are not displayed.
[2] Proportion of E.ON's total water withdrawal.
[3] Based on the current overall water risks (baseline) of the Aqueduct 4.0 Water Risk Atlas from the World Resource Institute (WRI), query in November 2024.
[4] Based on the pessimistic scenario for 2030 of the Aqueduct 4.0 Water Risk Atlas from the WRI.

Water Utility Withdrawal and Infrastructure Leakage Index

	2025	2024
Water consumption from Power Generation (million cubic meters)	0	0
Infrastructure Leakage Index (ILI)	**≤ 1,5**[1]	**≤ 1,5**
Fresh water withdrawal from Water Utilities (million cubic meters)[2]	101.5	97.1
Groundwater	49.1	45.8
Surface Water/Bank filtrate	52.1	51.2
Spring Water Sources	0.3	0.2
Number of customers supplied with drinking and process water (in million)	1.11	1.02

[1] Figures for 2025 are based on a preliminary estimate based on prior-year figures.
[2] For reasons of materiality, only the withdrawals of the companies Rheinisch-Westfälische Wasserwerksgesellschaft (RWW) and Avacon Wasser are taken into account here.

Hydropower

In addition to water supply business, some of our business units, such as LEW operate a number of small- and medium-sized run-of-river power plants in Germany with an installed capacity of 0.5 to 12 MW per system, which only accounts for a small share of E.ON's electricity generation. These hydropower plants are operated in accordance with relevant ecological, technical, and regulatory requirements, including engagement with stakeholders along the river where appropriate. Environmental considerations are integrated in permitting, modernization, and maintenance activities, with particular attention to aquatic ecology, water quality, sediment dynamics, and biodiversity.

Environmental impact aspects are addressed through applied research and ongoing operational initiatives. Projects such as the EU LIFE ISOBEL program explore approaches for sediment transport and river morphology in alpine river systems, including measures to improve connectivity by combining fish passage requirements with additional key habitats such as gravel spawning grounds. Sediment management is an integral part of plant operations and includes measures intended to support transport and reduce impacts on river structures. Maintaining river continuity is a core focus. LEW implements fish passage solutions adapted to local conditions and accompanies these measures with monitoring as well as additional fish-protection measures. To safeguard downstream ecosystems, ecological minimum flows are maintained to preserve aquatic habitats and ecosystem functionality.

Dam and weir safety is an established operational focus. LEW conducts regular inspections, maintenance, and in-depth technical reviews of its assets. In response to changing flood risk patterns, LEW has implemented significant investments related to flood protection measures. Research projects such as INADAR explore approaches that integrate flood-protection requirements with ecological considerations. In addition, LEW works closely with local water authorities, municipalities, and emergency services and conducts joint flood-response exercises as part of preparedness efforts.

Further information on LEW's sustainable operation of hydropower plants is available on the **LEW website ↗**.

Safe Management of Radioactive Waste from Decommissioning Activities

After the final shutdown of nuclear generation in 2023, Preussen Elektra is responsible for the regulated post-operation and dismantling of its nuclear power plants ("NPPs"). Both activities result in radioactive waste. E.ON recognizes the associated regulatory and operational responsibilities.

The handling of radioactive waste is regulated by the Atomic Energy Act, the Radiation Protection Act, and various ordinances (e.g., the AtEV). Preussen Elektra follows the applicable federal guidelines, directives, and recommendations. In addition, internal processes have been established and documented to limit the generation of radioactive waste and to reduce its volume where feasible. Radioactive waste is transferred to the federal government upon the production of "proper packaging" in accordance with the Waste Disposal Transfer Act. All radioactive waste is digitally recorded and monitored from its generation through to its transfer to the federal government (low-level, intermediate/medium-level und high-level radioactive waste).

The Law on the Reorganization of Responsibility in Nuclear Waste Disposal (Entsorgungsübergangsgesetz, or "EntsÜG") and the contract to finance the costs of the nuclear energy phaseout between the German federal government and German NPP operators stipulate the division of responsibility for radioactive waste interim storage and final disposal and its financing.

E.ON seeks to limit the amount and volume of radioactive waste where feasible. This includes separating radioactive waste from non-contaminated materials and applying waste-treatment processes intended to reduce its volume. The nuclear industry distinguishes between radioactive waste that generates negligible heat—low-level waste ("LLW") and intermediate-level waste ("ILW")—and waste that generates heat: high-level waste ("HLW"):

- LLW and ILW account for the largest amount of radioactive waste in terms of both weight and volume. Examples of LLW include protective clothing, cleaning equipment, tools, and building rubble from plant control areas. ILW includes, in particular, the reactor pressure vessel's near-core components. Together, the two waste categories contain less than 1 percent of an NPP's total radioactivity.

- HLW contains more than 99 percent of an NPP's total radioactivity and consists primarily of the fission products of uranium in the irradiated fuel assemblies.

NPP operators are obligated to package LLW and ILW safely and according to officially approved procedures. After conditioning and documentation are completed, official confirmation of "proper packaging" transfers ownership to the German federal government. The German federal government is then responsible for the interim and subsequent final disposal of LLW and ILW. The Law on the Reorganization of Responsibility in Nuclear Waste Disposal likewise transferred the responsibility for operating defined interim storage facilities for LLW and ILW. Pursuant to this law, the German federal government is the owner and therefore pursuant to nuclear law responsible for the following former PreussenElektra storage facilities effective January 1, 2020.

The approved Konrad repository for LLW and ILW is currently being built by BGE, the German Federal Company for Radioactive Waste Disposal. BGE expects Konrad to be commissioned in 2029.

People and Society

Working Conditions and Employee Development

E.ON's strategic ambition to be a playmaker in shaping and leading the energy transition defines our HR work. This ambition provides the framework for all HR activities. As E.ON's People Function, HR supports the implementation of the company's strategy through our five People Priorities (see Our Success Factors chapter in the **Annual Report ↗**).

Employer Attractiveness and Engagement

We strive to be an attractive employer by offering meaningful work that contributes to shaping the energy future, combined with competitive working conditions and development opportunities. Apprenticeship programs remain a key pillar in securing skilled talent, supported by training locations across Germany and offering technical, commercial, IT, and other vocational tracks, along with dual-study programs.

Employee Matters

	2025	2024
Group employees (FTE)[1]	78,270	76,566
Employees with permanent employment contracts (percentages)	93	94
Employees with collective bargaining agreements (percentages)	81	82
Employees with part-time contracts	9,797	9,480
Voluntary turnover rate (percentages)	3.0	3.7
Apprentices in Germany (headcount)	2,611	2,582
Female workforce (percentages)	32	32
Female executives (percentages)	27	26
Average age (in years)	41	41

[1]Core workforce; includes board members, and managing directors but excludes apprentices, interns, and working students.

Diversity, Equity and Inclusion are integral to our approach and are supported by targeted initiatives (see **Diversity, Equity and Inclusion →** chapter for details).

Internally, we foster employee engagement through our feedback processes. The weekly YourVoice@E.ON surveys provide continuous, anonymous feedback and real-time insights that managers can act upon. In 2025, we achieved an engagement score of 8.1, placing E.ON in the upper range of the external benchmark of our system provider. The score reflects how employees feel about various aspects such as their job, their supervisor, and the work atmosphere in their unit. In addition to the engagement score, we also calculate the Employee Net Promoter Score (eNPS), which measures employees' willingness to recommend E.ON as an employer. In 2025, our eNPS increased by 2 points to 45 (2024: 43), enabling us to meet our goal of being among the leading companies in our external benchmark.

Employer attractiveness also includes health and safety, as sustainable working conditions and physical, and psychological well-being are fundamental prerequisites for employees' ability to perform and remain with the company. E.ON is committed to providing a healthy and safe work environment that supports, values, and fosters its employees and contractors. This is firmly anchored in our corporate strategy and guided by clear standards and preventive measures, as detailed in the Occupational Health and Safety chapter in the **Annual Report ↗.** These efforts contribute to a high and stable employee health rate at E.ON.

Occupational Health and Safety

	2025	2024
NMFR[1] Employee	20.42	36.57
Share of employees working at business units certified by ISO 45001 (percentages)	81	80
Employee health rate (percentages)[2]	96	96

[1]Near-miss frequency rate measures unplanned incidents that had the potential to result in an accident (but did not) per million hours of work.

[2]Includes board members, managing directors, and apprentices.

Learning and Development Opportunities

To meet future challenges, E.ON aims to become a learning organization that promotes lifelong learning, a strong feedback culture, and continuous skills development. Our 70-20-10 learning model emphasizes experiential learning and job rotation (70%), social learning (20%), and formal training (10%). This model is supported by our Group-wide learning platform MyGenius as well as My Career Hub, which provides access to project opportunities and mentoring programs.
(Note: More than 31,000 employees were registered on My Career Hub in 2025.)

Employees also benefit from coaching and skills assessments to identify development needs and support individual development plans. Our Group-wide Learning Weeks further strengthen our learning culture, attracting more than 12,000 participants in 2025. The average training time per employee was 21.2 hours (2024: 20.6). Our talent strategy supports development opportunities for all employees, enabling targeted growth and systematic succession planning.

Employee Representation and Collective Rights

We respect employees' rights to join trade unions or establish works councils, enabling structured cooperation between employee representatives and management. We uphold principles of collective bargaining, organizational autonomy, and transparent practices. Employees who are active in unions or representative bodies are protected from discrimination-reflecting our commitment to an inclusive workplace where employee voices are consistently valued.

HR Organization and Responsibilities

E.ON's HR management is committed to building an efficient, flexible, and competitive organization that can thrive in a complex international environment. With our HR operating model and governance structure, we enable impactful decision-making, foster innovation, and ensure clear and transparent communication to achieve our shared vision and bring our People Priorities to life.

This operating model for the People Function distinguishes responsibilities and ensures that we focus our efforts where we can create the most value. For topics with strategic implications or where global consistency and scale are required (e.g., executive reward schemes), decision-making and execution lie within the central HR function. Where local operational needs are predominant (e.g., apprenticeship programs), our local units determine their own approaches and implementation methods. For areas in between, we apply binding global frameworks with room for local customization (e.g., talent management).

Diversity, Equity, and Inclusion

Our Commitment to Diversity, Equity and Inclusion

Society is diverse. This is also reflected in our workforce. At E.ON, people work together who are diverse in many ways, including nationality, generation, gender, culture, religion, physical and mental abilities, sexual orientation and identity, as well as ethnic and social background. To support effective leadership, our E.ON People Function supports employees through our five People Priorities-one of those priorities is Diversity, Equity and Inclusion and Well-being. This means we promote inclusivity, collaboration, and safety, because when everyone is valued, respected, and healthy, we support innovation, ownership and productivity.

Our commitments include the German Diversity Charter (signed 2008 as well as an active membership since 2020) and E.ON's Diversity & Inclusion Declaration (2016) signed by E.ON's Management Board and SE Works Council.

Our Targets and Measures

Our goal is to ensure a fair, inclusive workplace and meet ambitious diversity targets while promoting equity across all dimensions. Key measures include:

- Governance and responsibility: Board-level oversight by the E.ON SE Management Board, supported by Group HR, which sets diversity targets and supports networks.

- Monitoring and audits: Annual progress reviews of group-wide target (see Our Success Factors chapter in the **Annual Report ↗**); DEI survey pilot launched in 2024 with evaluation of results in 2025; UHLALA Pride Index Silver Seal (E.ON was once again awarded the Silver Pride Champion seal in the UHLALA Pride Index.[1] For the second year in a row, our commitment to an inclusive working environment for LGBTIQ+ employees was recognized.)

- Employee Networks: Overall, more than ten internal, active people networks, e. g. Women@E.ON, Pride Network, and adaptABILITY (raises awareness of visible or invisible disabilities and chronic or long term conditions), all three sponsored by Management Board members.

- Mentorship and Talent Development: e. g. active member of IWiL-Initiative Women into Leadership for leadership pipelines and supporting member of FidAR ("Frauen in die Aufsichtsräte").

- Training: Conceptualization of Inclusive Leadership Training for executives with introduction planned for 2026.

- Awareness, visibility and inclusion: CEO Award for Diversity, Equity & Inclusion; German Diversity Day activations and CEO Listening Tour (e. g. 2025 focus: parental leave); first E.ON Network Conference for internal people networks; LGBT+ Roadmap (action plan to create a more inclusive workplace launched January 2024) and second Pride Conference.

Performance Review and Progress

E.ON SE and E.ON companies in Germany must comply with the German law for Equal Participation of Women and Men in Leadership Positions in the Private Sector and the Public Sector (effective since May 2015). In February 2022, the Management Board adopted new quotas for E.ON SE for the period starting July 1, 2022: 36 percent women at both first and second management levels below the E.ON SE Management Board by June 30, 2027. At year-end 2025, women represented 20.8 percent at the first level and 28.7 percent at the second level below the E.ON SE Management Board.

Further information on our activities in DEI can be found on **eon.com ↗**.

[1] **UHLALA Pride Index ↗**

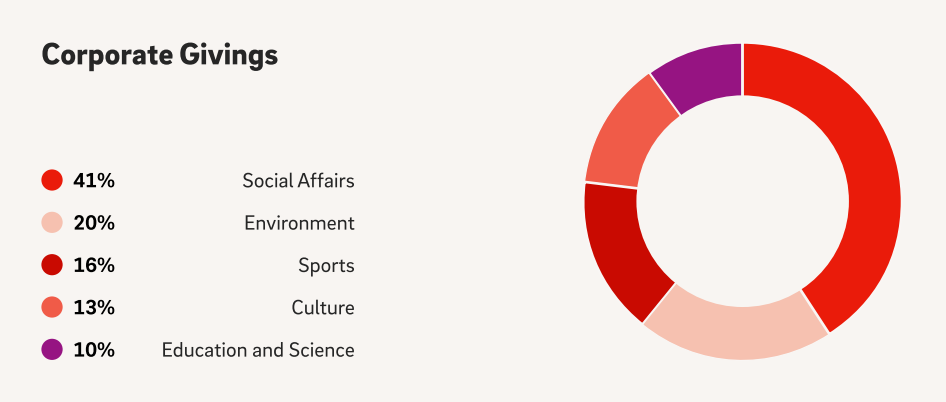
Community Involvement

E.ON is part of the countries and regions where it does business and therefore aims to contribute to their prosperity, economic development, sustainability, and quality of life. We do this primarily by creating jobs and by offering energy solutions that support customers in improving energy efficiency and implementing sustainability measures. In addition, E.ON engages in community involvement and supports employee volunteering in all regions where it operates.

E.ON local representatives are responsible for selecting projects and organizations to support based on local conditions and priorities. So E.ON lets them decide which projects and organizations to support. E.ON is convinced that local decision-making is more suitable than central directives for giving its community involvement activities a societal impact.

Our Community Investments

E.ON reports its corporate giving by the categories below.



Alongside corporate giving, E.ON makes strategic investments in community involvement, which are typically more long term in nature. In 2025 the financial resources for sponsorships went toward three focus areas: climate protection, access to energy, and support for the next generation.

E.ON's corporate giving and strategic community involvement totaled more than €21 million in 2025 (prior year: €17 million).

E.ON Foundation

The E.ON Foundation aims to promote a sustainable transformation of the energy system that reflects people and their social practices. Guided by the conviction that a purely government-mandated, over-regulated energy transition will not succeed, it supports projects, events, and practical formats relating to energy and society in line with its funding priorities. In 2025 the foundation provided about €2 million in funding to the projects it supports. Because the foundation is independent, this funding is not included in E.ON's community investments.

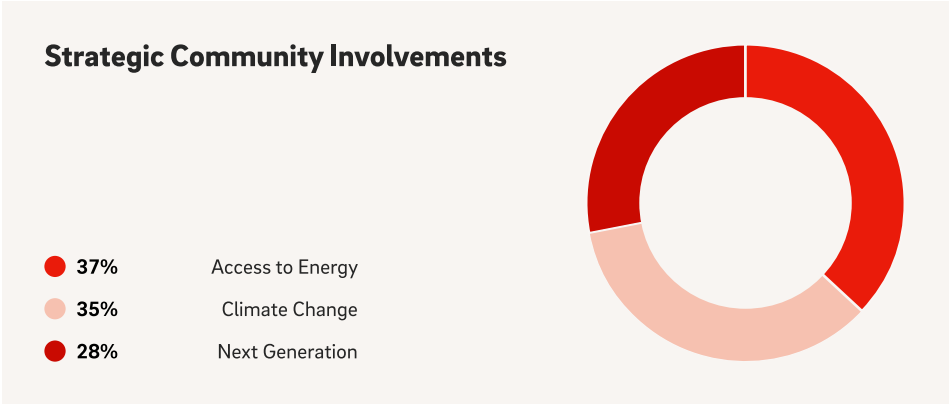
In order to better coordinate Group-wide and regional activities as well as the E.ON Foundation's engagement and to increase its social impact, we bundled E.ON SE's and the E.ON Foundation's activities and linked them more closely. The aim is to ensure that responsibility for content coordination, decisions on projects, and process design is centrally coordinated.

Corporate Volunteering

In 2025 employees were again involved in non-profit projects in all regions in which E.ON operates. In total, 8.321 E.ON employees performed 40.166 hours of volunteer work in 2025. This figure may include double counting of employees who volunteer more than once.

Community Involvement

	2025	2024
Corporate giving (€ in millions)	13.4	12.7
Strategic community involvement (€ in millions)	7.2	4.2
Total community investments (€ in millions)	20.7	16.9
Volunteer activities of E.ON employees (number of volunteer hours)	32,166	25,514



Just Transition

A just transition ensures that climate action supports an inclusive economy and avoids exacerbating existing injustices or creating new ones. The International Labour Organization (ILO) defines it as "greening the economy in a way that is as fair and inclusive as possible to everyone concerned, creating decent work opportunities and leaving no one behind." For E.ON, this principle is an important consideration to achieving net zero while maintaining social cohesion and public trust.[1]

Affordability, Fairness, and Public Acceptance in the Energy Transition

Climate protection requires investment. However, the cost of inaction is significantly higher, particularly for future generations. The challenge is twofold:

- Encouraging climate-friendly choices, while
- keeping energy affordable.

The **EU's Social Climate Fund ↗** is one example of mechanisms designed to combine decarbonization with social fairness. Multiple complementary measures are needed to ensure that the transition is implemented in a socially balanced manner.

Public acceptance plays an important role. While awareness of the energy transition has grown, willingness to bear higher costs varies widely. Although most people support climate action, many worry about rising energy prices. Local resistance to infrastructure projects, such as new overhead power lines, continues to occur. These dynamics underline the relevance of social aspects such as affordability, fairness, and participation in shaping decarbonization processes.

Our Approach

E.ON's approach to a just transition reflects the specific nature of our business model and the social responsibilities embedded in our role as a major European energy infrastructure operator. E.ON exited large-scale conventional power generation in 2016. Our remaining generating capacity mainly consists of smaller gas- or biofuel-fired cogeneration plants that supply our district heating networks or that are embedded at customers' premises, typically under lease arrangements. Since 2018, E.ON's installed generating capacity has declined by 95 percent. This has significantly affected our carbon intensity and other generation-related KPIs to the degree that they're no longer material for our ESG reporting. Because E.ON is not a traditional power generation company, our just transition priorities differ significantly from those of utilities transitioning away from coal or large thermal assets. Indirect (Scope 3) emissions account for around 90 percent of E.ON's total emissions. As a result, our remaining decarbonization takes place predominantly **upstream and downstream** of our operations, and our social impact relates primarily to our workforce, customers, and the municipal partners who rely on our power networks:

- **Employee Transition and Skills Development:**
  E.ON completed its transformation away from conventional generation with a social plan that supported employees through redeployment and training. Our current focus is therefore not on managing workforce exits from fossil generation but on providing employees with skills required for a digital, decentralized energy world. Digitalization training has become an important element of a just transition at E.ON. Employees receive onboarding and functional training relevant to their roles, as well as opportunities for leadership and talent development. Self-directed eLearning and standardized Group-wide modules provide ongoing access to learning, allowing employees to build new capabilities in an energy system that is becoming increasingly smart, connected, and data-driven.

[1] Definition based on the **UNDP Climate Promise ↗** understanding of "just transition."

- **Customer Focus:**
  We priorities climate protection, supply security, and affordability. E.ON provides energy to more than 20 percent of the people in the European Union and the United Kingdom and supports households and businesses in reducing emissions while considering cost efficiency. Our portfolio includes heat pumps, solar panels, batteries, and digital tools that enable customers to manage energy use. For businesses and municipalities, we provide integrated solutions for efficient heating, cooling, waste heat recovery, and embedded power systems. These offerings support customers in implementing their decarbonization measures and in applying energy-efficient and cost-effective technologies.

- **Support for Vulnerable Customers:**
  Support for vulnerable households varies by country but is integrated into regional processes. Regional units help customers navigate government support schemes, access available subsidies, or—together with partners—pre-finance measures such as insulation. These efforts aim to support low-income households in accessing relevant measures during the ongoing development of the energy system.

- **Advocacy for Fair Pricing:**
  Affordability is a central social dimension of the energy transition. While surveys show broad support for climate action, willingness and ability to bear higher energy costs are limited. E.ON therefore advocates for fair and balanced pricing structures, including the reduction of electricity taxes and levies in Germany.[2] Lower prices can support consumer protection and contribute to electrification, which becomes more climate-friendly as national power mixes decarbonize. We regularly engage with policymakers to ensure that climate policy remains socially fair, economically viable, and broadly supported.

- **Community Engagement through Concession Business**
  Over 80 percent of E.ON's adjusted EBITDA and investments relate to the regulated power network business. This business operates entirely under long term municipal concession contracts, with durations of up to 20 years. Community engagement is therefore not optional. It is a contractual requirement. Engagement, consultation, grievance mechanisms, and cooperation processes are defined individually with each municipality.

Looking Ahead

E.ON has taken significant steps to make the energy transition socially fair - through customer solutions, employee support, and advocacy for affordability. Furthermore, E.ON actively contributes to cross-cutting initiatives in this area, including a just transition working group of the UN Global Compact Germany. Building on this foundation, just transition will stay in E.ONs focus in the future, reinforcing our commitment to inclusive climate action and stakeholder trust.

[2]More information can be found in **E.ON's Position paper "Affordable Energy for the Energy Transition" ↗**

Good Governance

Compliance

Complying with laws and company rules as well as preventing, uncovering, and immediately remedying violations of rules within the company are of crucial importance to E.ON and are understood as an indispensable basis for good corporate governance.

The E.ON Management Board holds ultimate responsibility for ensuring legal and ethical business conduct. To support this, E.ON has established different measures, such as a Compliance Management System (CMS) to mitigate the risk of compliance violations, definitions of expected behavior in E.ON's **Code of Conduct** ↗ and **Supplier Code of Conduct** ↗, and the possibility to anonymously report misbehavior through **Whistleblowing Channels** ↗. In addition, an annual web-based training on human rights, compliance, antitrust law, and cyber and data security is conducted for all employees.

You will find more information in the Compliance section in the Corporate Governance Declaration on **eon.com** ↗.

Human Rights and Supply Chain Management

E.ON is focused on respecting human rights across all business activities and its supply chain. We expect suppliers to meet defined environmental, social, and governance (ESG) requirements and have processes in place to ensure compliance. To support this approach, E.ON engages in dialogues with stakeholders and participates in industry initiatives such as econsense, Solar Power Europe, and the German Energy Sector Dialog. These collaborations support the identification and mitigation of human rights and environmental risks in global supply chains and connect with local communities.

Framework and Policies

E.ON's **Human Rights Statement** ↗ acknowledges international standards, including the International Bill of Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization ("ILO") of the United Nations and its fundamental conventions, the European Convention for the Protection of Human Rights, and the principles of the United Nations Global Compact ("UNGC"). It outlines risks, measures, and references internal policies such as the Code of Conduct, which requires employees to contribute to a safe, non-discriminatory workplace and respect human rights. Additional guidelines support preventive measures in areas like environmental management, health and safety, and compliance. The statement is published on **eon.com** ↗.

The **Code of Conduct** ↗ focuses on our guiding principle, "Doing the right thing." and provides easy-to-understand guidance for all areas that are relevant to E.ON, including human rights, anticorruption, fair competition, and legally compliant relationships with business partners. All employees are obligated under their employment contract to act in accordance with the Code of Conduct's rules. Additionally, all executives are required to confirm their compliance with the Code of Conduct on an annual basis.

The **Supplier Code of Conduct** ↗ defines standards for human rights, working conditions, environmental protection, and ethical business practices which need to be met by E.ON's suppliers and their supply chains. The E.ON Supply Chain Function Policy defines the mandate and organizational structure of Supply Chain function. Together with the Supply Chain Handbook it covers the management of the non-fuel procurement policies, processes, tools, and supplier relationships for all applicable units. Energy and fuel procurement as well as banking and insurance services are managed through dedicated measures outside of the Supply Chain Function Policy to ensure E.ON's expectations regarding Human Rights are met, e.g. Know-Your-Counterparty check.

Governance and Risk Management

E.ON's Chief Human Rights Officer, who is also General Counsel and Chief Compliance Officer, oversees the human rights risk management system and reports regularly to the Management Board. The Human Rights Center of Expertise within the Strategy and Sustainability division ensures compliance with legal requirements, conducts risk analyses for E.ON's operations, and engages with external stakeholders. Group Compliance and Data Protection oversees E.ON's group-wide complaint management, including the whistleblowing system, and ensures its operability. Employees and relevant functions contribute to meeting human rights and compliance requirements, while the Supply Chain (non-fuel) function assesses risks and addresses ESG aspects across our supply chain.

E.ON performs regular and ad hoc risk assessments to identify human rights and environmental risks at an early stage. In addition, a digital risk monitoring solution is used to continuously assess and manage risks within our operations and across our suppliers.

Within E.ON's own operations, occupational health and safety is considered an inherent gross risk in our industry. With regard to E.ON's suppliers and the broader value chain, fair working conditions represent a gross risk due to the complexity of global supply chains. Preventive measures are implemented to mitigate potential high net risks that could arise across our operations and the supply chain.

Supply Chain Management and Human Rights Due Diligence

E.ON's upstream value chain includes goods and services for network operations, customer solutions, and generation units, as well as energy procurement from wholesale markets. Non-fuel supply chain management is based on preventive measures throughout the procurement process, starting with supplier onboarding.

In 2025, we updated our human rights due diligence process which is now fully integrated into our new onboarding platform and supported by an AI-driven risk monitoring solution, shifting the focus from general risk assumptions to concrete supplier specific risks. This targeted and automated approach significantly increases efficiency while reducing effort for E.ON and its suppliers. The human rights due diligence process applies for all E.ON procured products and services.

Supplier onboarding takes place before contracts are signed, to assess whether our suppliers meet our minimum requirements. The full onboarding process includes registration, acceptance of the Supplier Code of Conduct, compliance check, human rights, and health and safety checks. In addition, suppliers with a higher risk exposure regarding human rights and health and safety are subject to targeted screening and must complete additional measures like specific supplier questionnaires, if required. Every non-fuel supplier with a transaction volume above €25,000 is required to complete the full onboarding process. Non-fuel suppliers that are not subject to full supplier onboarding must adhere to E.ON's General Terms and Conditions for Purchase Contracts, which are legally binding and enforce minimum Supplier Code of Conduct standards. As of year-end 2025, 99.7 percent of non-fuel suppliers had successfully completed the onboarding process.

Suppliers that participate in tenders as part of a public procurement act do not use the above-described process but instead follow the qualification procedures required under their country's laws.

Suppliers with a high-risk exposure are continuously monitored through a digital risk monitoring solution for emerging risks, alerts, or allegations. If such risks are identified, appropriate follow-up measures are initiated with the suppliers. Over 7,100 non-fuel suppliers have been monitored on an ongoing basis, thereby covering 79 percent of E.ON's annual spend.

Decarbonization

E.ON conducts an annual heatmap analysis of the greenhouse gas emissions in its supply chains based on third-party emission factors and cost-based data to identify and estimate CO_2 emissions associated with purchased goods and services.

Furthermore, E.ON is collaborating with suppliers in different areas to reduce greenhouse gas emissions in its supply chains. As an example, in the area of cable production, we use lower-emission materials such as recycled polyethylene and CO_2-reduced aluminum.

Training and Reporting

E.ON aims to prevent violations of human rights, environmental standards, and corporate principles by supporting early risk identification and providing appropriate employee training. Therefore E.ON conducts an annual web-based training on human rights, compliance, antitrust law, and cyber and data security for all employees. About 89 percent of employees had completed the module by the end of 2025. In addition, function-specific trainings for dedicated roles are offered with regard to human rights in their business areas, e.g. for Supply Chain employees.

Employees, business partners, and third parties can and are encouraged to report potential violations through E.ON's whistleblowing channels, including an online system, hotline, and email address, which are available in multiple languages and allow anonymous reporting. The procedure outlined in the "Complaints and reporting procedure at E.ON," provides mechanisms for whistleblower protection. Effectiveness is monitored through internal KPIs, such as the number of complaints received, and an annual employee survey assessing familiarity, trust, and satisfaction with the process. In the last year, a low double-digit number of complaints were received in accordance with the LkSG, but no confirmed violations were identified.

Excursus: Biomass

E.ON applies requirements for sourcing biomass in line with regulatory and internal sustainability criteria. Suppliers of solid biomass must comply with our Supplier Code of Conduct and the **Biomass Procurement Guideline ↗**, which ensures adherence to EU regulations and E.ON's sustainability standards. All biomass suppliers are required to respect human rights, consider impacts on living conditions, and safeguard biodiversity and the environment.

Data Protection

E.ON processes personal data of a variety of stakeholders, primarily customers, employees, suppliers, and enterprise partners. Protecting the rights of data subjects and ensuring lawful and transparent processing are essential to maintaining trust, complying with the General Data Protection Regulation (GDPR), and supporting the secure digitalization of our customer solutions and internal processes.

Data protection is fundamental to safeguarding the rights of natural persons and ensuring responsible handling of their personal data when processing them in an increasingly data-driven energy infrastructure. It helps to prevent misuse of personal data, reduces legal and reputational risks, and strengthens customer trust—especially as E.ON expands digital offerings and customer interactions.

Our objective is to maintain a Group-wide, risk-based data protection program that complies with the GDPR, protects data subjects' rights, and embeds privacy into all processing activities.

Measures (Data Protection Program and Policy):

- **Group-wide Data Protection Management System (DPMS):**
  Established as the minimum standard across the E.ON Group, aligned with IDW PS 980, an audit standard for compliance management systems, and supported by Group policies and guidelines. The DPMS is regularly improved via the PDCA (Plan, Do, Check, Act) cycle. These improvement activities continued in 2025 and included the revision of guidelines and handouts.

- **Continuous Risk-based Assessment:**
  The Group Data Protection Officer (DPO) has designed a Data Protection Roadmap that sets specific measures and tasks for each unit to implement. These are derived from the Data Protection risk landscape (e.g. Data Protection risk assessments, impact assessments, and quarterly reportings), the nature of operations, and legal requirements as well as regulatory updates.

- **Governance and Reporting:**
  Each unit is responsible for complying with data protection requirements—above all the GDPR—and for implementing the DPMS. E.ON has established Group-wide processes for meeting data protection requirements, for example for reporting data breaches. The units use these as a framework when implementing their required processes. The units handle all data-subject requests (access, rectification, erasure, portability), ensuring lawfulness of processing, and fulfilling notification requirements in case of data breaches. Where legally required, the units appoint Data Protection Officers (DPOs) who work closely with the Group DPO. The Group DPO reports regularly to the Cyber Security and Data Protection Council (including Management Board members) and the Supervisory Board's Audit and Risk Committee. Group Audit performs periodic reviews in the area of data protection. Units implement recommendations promptly.

- **Training and Awareness:**
  To the degree possible, all new employees receive data protection training during onboarding. Units and departments with substantial personal-data processing or special requirements—such as call centers and sales organizations—are provided with role-specific training. Employees' knowledge of data protection is refreshed through annual eLearning, with a completion rate of 89 percent in 2025

Data Protection Policy Coverage and Content:

The Group-wide policy covers the essential rules for handling personal data of employees, customers, suppliers, and other third parties and includes:

- types of personal data collected,
- purposes of processing,
- commitments to adequate security safeguards,
- data-retention rules,
- obligations for service providers to meet GDPR-level protections,
- data-subject rights (access, correction, erasure),
- clear mechanisms for raising privacy concerns,
- defined update cycle of policies, processes and documents.

Several policy components and guidelines were updated in 2025 and rolled out through internal channels.

How do we measure the effectiveness of the DPMS?

Training and Awareness:

- Annual eLearning completion rate
- Coverage of onboarding and role-specific trainings

Program Effectiveness:

- Quarterly GDPR compliance reporting by units
- Regular assessments by Group Audit; Implementation rate of Group Audit recommendations
- Continuously improve with the PDCA cycle and implementation of improvement measures where necessary

Governance and Oversight:

- Frequency and quality of reports to the Cyber Security and Data Protection Council and the Supervisory Board's Audit and Risk Committee
- Effective operation of data-subject request processes, and timely breach notifications

Risk-based Data Protection Management:

- Execution of roadmap actions derived from privacy risk assessments
- Evidence of systematic identification and mitigation of potential blind spots

Business Resilience and Security Management

E.ON's ability to provide a reliable and secure energy supply is central to its mandate as a critical infrastructure provider. Heightened geopolitical tensions—especially the ongoing repercussions of the war in Ukraine—underscore the importance of resilience against natural hazards, human or technical failure, cyberattacks, and hybrid threats. Effective crisis preparedness supports the protection of customers, employees, assets, and reputation, and helps ensure business continuity in unpredictable conditions.

E.ON aims to maintain robust operational resilience and safeguard its infrastructure, customer solutions, and employees. To achieve this, we operate a Group-wide business resilience and security framework built on four pillars: physical security, emergency and crisis management, business continuity management, and travel security.

Key Measures include:

- **Group-wide Governance and Policies:** The Management Board approves the **Business Resilience and Security policy**, which sets binding minimum requirements for all business units.
- **Decentral Implementation with Central Oversight:** The **Business Resilience and Security function**, part of the Legal, Compliance and Security department, implements strategic measures. Local resilience teams ensure adherence to Group standards.
- **Crisis Readiness:** A comprehensive crisis organization and a central reporting office coordinate responses. Local, national, and international **crisis exercises and simulations** are conducted regularly.
- **Continuous Improvement:** In 2024, focus areas included updating guidelines (especially at the cybersecurity interface), expanding business continuity activities, strengthening security culture through awareness and **eLearning**, deploying new digital tools, and adjusting processes to the evolving regulatory and threat environment.

E.ON evaluates resilience performance through measurable objectives, including:

- **Proactive Crisis Management:** Timely identification and effective handling of crises. Regular trainings and lessons-learned integration.
- **Business Continuity:** Completion of business impact analyses, up-to-date continuity plans, and tested emergency procedures.
- **Travel Security:** Reduced risk exposure and effective use of digital safety tools.
- **Physical Security:** Current threat analyses, robust security plans, and coordinated protective measures.
- **Engagement and Culture:** Employee awareness, cross-functional participation, and strengthened visibility of resilience topics.

To enhance long term preparedness, E.ON assesses the resilience of its business resilience and security strategy also against multiple climate-related scenarios, including quantitative analyses of physical and transition risks previously disclosed under our climate-risk reporting framework.

In 2025, E.ON strengthened security awareness across the organization.

Reporting Standard Indices

Sustainable Accounting Standards Board ("SASB") Index

This index refers to information in this **Sustainability Factbook →** and in the **Annual Report ↗** (in particular to the Sustainability Statement).

Accounting Metric	Category	Code	Response
Greenhouse Gas Emissions & Energy Resource Planning			
(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Quantitative	IF-EU-110a.1	Scope 1: 1.86 million metric tons of CO_2e. E.ON discloses its Scope 1, 2, and 3 GHG emissions. Our disclosures are based on CO_2 equivalents, which include GHG in correspondence with ESRS E1 as well as the GHG Protocol. In line with the Kyoto Protocol, the baseline year is 1990. GWP is relative to a 100-year time horizon. Our GHG emissions disclosures encompass all subsidiaries and generation assets that are fully consolidated in E.ON's financial statements. Subsidiaries with less than ten employees are not included if their activities do not have a material impact on the different Scope 1–3 categories. Proportion of Scope 1 GHG emissions resulting from regulated emissions-trading schemes ("ETS") is 81 percent (2024: 84 percent). Emissions-trading systems encompass all emissions from facilities subject to ETS, including the EU ETS, national ETS, and non-EU ETS. **Annual Report ↗** Climate Protection **Sustainability Factbook →** Climate
Greenhouse gas ("GHG") emissions associated with power deliveries	Quantitative	IF-EU-110a.2	Purchased power sold to end-customers (location-based)[1]: 28.03 million metric tons of CO_2e Purchased power sold to end-customers (market-based)[1]: 27.49 million metric tons of CO_2e Power distribution losses (location-based)[2]: 3.10 million metric tons of CO_2e Power distribution losses (market-based)[3]: 6.33 million metric tons of CO_2e[4] **Annual Report ↗** Climate Protection
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	IF-EU-110a.3	A discussion and/or analysis of the following topics can be found in the linked sources below: • our long and short term strategy to manage our emissions • our emissions reduction targets • our performance against our reduction targets • our strategy to manage risks and opportunities associated with GHG emissions • our activities and investments required to achieve targets and related risks • the scope of our strategies, plans, and targets • our reduction strategies that are not related to any emissions limiting and/or emissions reporting-based program **Annual Report ↗** Climate Protection **Sustainability Factbook →** Climate

[1]Scope 3 emissions from purchased power and the combustion of natural gas sold to end users (energy sold to our B2C and B2B customers), according to the GHG Scope 3 protocol. The emissions from distribution losses from energy sold to sales partners and the wholesale market are accounted for under our Scope 1 and Scope 2 emissions accordingly.
[2]Based on the emission factors of the national electricity mixes for specific geographic regions (source: IEA).
[3]Based on the emission factors of the national residual mixes for specific geographic regions. A country's residual mix emission factor represents the emissions and generation that remain after certificates, contracts, and supplier-specific factors have been claimed and removed from the calculation (source: AIB).
[4]Power distribution losses in Sweden were almost completely offset by the purchase of green electricity.

Accounting Metric	Category	Code	Response
Air Quality			
Air emissions of the following pollutants: (1) NO_X (excluding N_2O), (2) SO_X, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Quantitative	IF-EU-120a.1	NO_X emissions: 1,558 metric tons[5] SO_2 emissions: 461 metric tons[5] Dust emissions: 31 metric tons[5] Fossil-fueled power plants emit nitric oxide ("NO_X"), sulfur dioxide ("SO_2"), and dust. This type of power generation is no longer a core E.ON business. We therefore no longer consider it a key indicator. We now focus on small-scale, embedded generation units. Our NO_X, SO_2, and dust emissions are mostly attributable to small-scale gas-fired combined-heat-and-power (CHP) plants and larger district heat networks. Data on lead (Pb), mercury (Hg), and the percentage of each indicator in or near areas of dense population are not available as they are not relevant for E.ON. **Sustainability Factbook →** Biodiversity and Ecosystems
Water Management			
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	IF-EU-140a.1	Water consumption from Power Generation: 0 million cubic meters Fresh water withdrawal from Water Utilities: 101.5 million cubic meters E.ON operates in European countries where the overall water risk is low to intermediate which leads at present to 0 percent for water withdrawal in regions with high or extremely high baseline water stress. See Water Risk Map in the "Responsible Water Management" section in the Resources and Waste chapter. With the end of electricity production at the Isar 2 NPP in April 2023, E.ON no longer uses cooling water to operate its plants. **Sustainability Factbook →** Resources and Waste
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	IF-EU-140a.2	Number of environmental incidents of non-compliance associated with water: Three. The three incidents occurred in Germany. The severity of the incidents was low in all cases. **Sustainability Factbook →** Biodiversity and Ecosystems
Description of water management risks and discussion of strategies and practices to mitigate those risks	Quantitative	IF-EU-140a.3	E.ON's water-related activities involve the withdrawal of cooling water for the NPP operated by PreussenElektra (until the decommissioning of Isar 2 on April 15, 2023), the withdrawal of fresh water by E.ON's water supply subsidiaries (such as RWW and Avacon Wasser), and smaller amounts relating to our distributed energy business. In addition, LEW operates a number of small and medium-sized run-of-river power plants in Germany with an installed capacity of 0.5 to 12 MW per plant. Based on available data, E.ON estimates the current and the possibility of future water scarcity in the relevant regions where E.ON uses freshwater for its operations to be low to medium. Descriptions of strategies and actions to minimize residual risks can be found under the following chapter: **Sustainability Factbook →** Resources and Waste
Coal Ash Management			
Coal combustion products ("CCPs") generated, percentage recycled	Quantitative	IF-EU-150a.1	Not applicable.

[5]For generation assets over 20 MW.

Accounting Metric	Category	Code	Response
Coal Ash Management			
Coal combustion products ("CCPs") generated, percentage recycled	Quantitative	IF-EU-150a.1	Not applicable.
Description of coal combustion products ("CCPs"), management strategies, and process for active and inactive operations	Discussion and analysis	IF-EU-150a.3	Not applicable.
Energy Affordability			
Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Quantitative	IF-EU-240a.1	Data is not available.
Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Quantitative	IF-EU-240a.3	In 2025, around 26,000 electricity customers and 3,000 gas customers were disconnected. These figures refer only to customers of E.ON Energie Deutschland GmbH. Data from other entities is not available at the time of publication. Data on the number of customers reconnected within 30 days is not available. Of roughly 29,000 total disconnections, about 15,400, or 53.1 percent, were carried out regardless of time in 2025.
Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Discussion and Analysis	IF-EU-240a.4	Information is not available.
Workforce Health and Safety			
(1) Total recordable incident rate ("TRIR"), (2) fatality rate, and (3) near miss frequency rate ("NMFR")	Quantitative	IF-EU-320a.1	E.ON uses the following key performance indicators to monitor and report incidents: Total recordable injury frequency (employee "TRIF"): 3.10 per million hours of work[6] Serious incident and fatality rate (employee "SIF"): 0.02 per million hours of work[7] Lost-time injury frequency (employee "LTIF"): 2.16 per million hours of work[8] Near miss frequency rate ("NMFR"): 20.42 per million hours of work[9] Fatal accidents (contractors): 2 TRIF, SIF, LTIF, and fatal accidents are reported for both E.ON employees and contractors' employees. The latter are disclosed in the Occupational Health and Safety chapter in the Annual Report. NMFR is only reported for E.ON employees. Data on the total recordable incident rate ("TRIR") is not available. Annual Report ↗ Occupational Health and Safety
End-Use Efficiency and Demand			
Percentage of electric load served by smart grid technology	Quantitative	IF-EU-420a.2	Data are not available as E.ON's control system does not differentiate between conventional and smart grids. Our distribution grids are getting progressively smarter, which enables them to integrate more renewable energy and manage increasingly complicated energy flows in real time while remaining reliable. Green power sales: 51,073,663 MWh
Customer electricity savings from efficiency measures, by market	Quantitative	IF-EU-420a.3	Data on customer electricity savings from efficiency measures is not available.

[6]TRIF measures the number of reported fatalities and occupational injuries and illnesses per million hours of work. It includes injuries that occur during work-related travel that result in lost time or no lost time and/or that lead to medical treatment, restricted work, or work at a substitute workstation.
[7]Serious incidents and fatalities measures accidents and incidents that have caused serious or fatal injuries and that surpass a predefined severity threshold per million hours of work.
[8]Lost time injury frequency measures work-related accidents resulting in lost time per million hours of work.
[9]Near-miss frequency rate measures unplanned incidents that had the potential to result in an accident (but did not) per million hours of work.

Accounting Metric	Category	Code	Response
Nuclear Safety & Emergency Management			
Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Quantitative	IF-EU-540a.1	PreussenElektra is responsible for eight nuclear power plants (NPPs) in Germany. Isar 2 was the last NPP to end power operation on April 15, 2023. Since then, all eight NPPs have been decommissioned and are in various stages of dismantling.
Description of efforts to manage nuclear safety and emergency preparedness	Discussion and Analysis	IF-EU-540a.2	PreussenElektra is fully integrated into our safety organization and embraces our high standards. Its extensive experience in plant operations and decommissioning helps it to further optimize its health and safety processes and procedures. **Sustainability Factbook →** Resources and Waste
Grid Resiliency			
Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Quantitative	IF-EU-550a.1	Data is not available.
(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Quantitative	IF-EU-550a.2	The System Average Interruption Duration Index (SAIDI) can be found in the Security of Supply chapter in the Annual Report. The System Average Interruption Frequency Index (SAIFI) and the Customer Average Interruption Duration Index (CAIDI) have not been reported externally since 2025. **Annual Report ↗** Security of Supply
Number of: (1) residential, (2) commercial, and (3) industrial customers served mechanism (LRAM)	Quantitative	IF-EU-000.A	Number of power and gas customers in Europe: 33.3 million A more detailed breakdown of our customer groups cannot be provided. **Annual Report ↗** Business Report
Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Quantitative	IF-EU-000.B	Power sales 2025: Residential and SME: 71 billion kWh I&C/Sales partners: 48 billion kWh Wholesale market: 63 billion kWh **Annual Report ↗** Business Report
Length of transmission and distribution lines	Quantitative	IF-EU-000.C	Total length of power networks: 1,080 thousand kilometers Total length of gas networks: 145 thousand kilometers **Annual Report ↗** Business Report **Sustainability Factbook →** Climate
Total electricity generated, percentage by major energy source, percentage in regulated markets	Quantitative	IF-EU-000.D	Owned power generation by energy source Bio-Based Solid and Gaseous Fuels: 40 percent Renewable (Onshore Wind, Hydropower, Photovoltaic): 25 percent Natural Gas: 24 percent Residual Waste, Waste: 7 percent Other: 4 percent **Sustainability Factbook →** Climate
Total wholesale electricity purchased	Quantitative	IF-EU-000.E	Data is not available.

[10] Attributable share of electricity from combined heat and power plants for E.ON's district heating networks.
[11] E.ON's nuclear generation ended in 2023 due to Germany's phaseout of nuclear power.

Principal Adverse Impact ("PAI") Scorecard

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Greenhouse Gas Emissions				
1. GHG Emissions				
Scope 1 GHG Emissions	1.86	1.98	million metric tCO_2e	E.ON has a comprehensive strategy in place to reduce greenhouse gas (GHG) emissions. Below are the key points: • E.ON aims to reduce its Scope 1 and 2 emissions by ~50 percent by 2030 and 100 percent by 2040, compared to a 2019 baseline. • E.ON targets ~50 percent reduction in Scope 3 emissions by 2030 and 100 percent by 2050, compared to a 2019 baseline. • E.ONs climate targets are aligned with the Paris Climate Agreements 1.5°C target, as validated by the Science Based Targets Initiative (SBTi). More information on the company's emission reduction efforts can be found in the Annual Report and in the Sustainability Factbook.
Scope 2 GHG Emissions (location-based)	3.35	3.66	million metric tCO_2e	
Scope 3 GHG Emissions (market-based)	58.38	60.06	million metric tCO_2e	**Annual Report** ↗ Climate Protection **Sustainability Factbook** → Climate
2. Carbon Footprint	63.59	65.71	million metric tCO_2e	In line with ESRS E1 requirements, E.ON calculates its emissions using the globally recognized WRI/WBCSD Greenhouse Gas Protocol Corporate Accounting and Reporting Standard ("GHG Protocol") for the now seven GHGs covered by the Kyoto Protocol: carbon dioxide ("CO_2"), methane ("CH_4"), nitrous oxide ("N_2O"), hydrofluorocarbons ("HFCs"), perfluorocarbons ("PFCs"), sulfur hexafluoride ("SF_6") and also nitrogen trifluoride ("NF_3"). CO_2 is by far our biggest GHG. Other GHGs like SF_6 and CH_4 contribute to E.ON's climate impact. But they account for a much smaller share of our GHG emissions than CO_2. Global warming potential ("GWP") indicates how much GHGs affect global warming over a period of time compared with CO_2. All GHG emissions can be expressed as CO_2 equivalents ("CO_2e") and therefore be accounted together. **Annual Report** ↗ Climate Protection
3. GHG intensity of investee companies	0.85	0.85	metric tons of CO_2e per thousand EUR	The ratio of location-based emissions intensity to net revenues is 0.82 metric tons of CO_2e per thousand €. The ratio of market-based emissions intensity is 0,85 metric tons of CO_2e per thousand €. Revenues are equal to net sales excluding electricity and energy taxes as shown in the Consolidated Statement of Income in the **Annual Report** ↗. **Annual Report** ↗ Climate Protection
4. Exposure to companies active in the fossil fuel sector				E.ON consumed 16 million MWh of energy in 2025, of which renewable energy accounted for 45 percent. E.ON produced a total of 13 million MWh of energy in its own generating units in 2025, 6 million MWh of which was renewable energy. The ESRS classify E.ONs activities in energy supply and water supply as sectors with high climate impact due to its involvement in energy distribution, sales, generation, and water supply. E.ON's business activities relating to gas distribution networks and gas sales generated total revenues of around €20.3 billion in 2025. E.ON does not report taxonomy-aligned revenues from fossil gas.
Active in fossil fuel sector? (y/n)	Y	Y	Y/N	**Annual Report** ↗ Climate Protection
5. Share of non-renewable energy consumption and production				E.ON has a clear strategy to reduce its share of non-renewable energy consumption and production as part of its commitment to sustainability and environmental responsibility. The company aims to transition towards a

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Non-renewable energy consumption	55	57	percent	more sustainable energy mix by increasing the share of renewable energy sources in its portfolio. This includes investing in renewable energy projects such as wind and solar power, as well as exploring innovative technologies to reduce carbon emissions. E.ON also focuses on energy efficiency measures to optimize its operations and minimize the environmental impact of its activities. Overall, E.ONs policies and strategy prioritize the shift towards cleaner and more sustainable energy sources to contribute to a greener future. The transition plan foresees gradually replacing power and heat output from gas-fired power plants owned and controlled by us with output from renewable energy sources. Existing plants will therefore require significant conversion. E.ON will shut down its remaining coal-fired heat generation plants by 2030 and, at the same time, decarbonize other types of fossil-fueled generation. E.ON closed all its coal-fired power plants in Germany in 2025 or converted them to alternative fuels. Furthermore, moving forward no investments in coal- and oil-based activities are planned and only limited funds will be invested in transitional technology for natural gas. **Annual Report** ↗ Climate Protection **Sustainability Factbook** → Climate
Non-renewable energy production	47	43	percent	
6. Energy consumption intensity per high impact climate sector	0.20	0.21	GWh per million EUR	E.ON consumed 16 million MWh of energy in 2025, of which renewable energy accounted for 45 percent. In line with E.ON's business model, all Group activities are assigned to the energy supply sector, which the ESRS define as a sector with a high climate impact, because E.ON's three business divisions make it active in energy distribution, sales, and generation. In addition, E.ON has water-supply activities, which is also defined as a sector with a high climate impact. The ratio of E.ON's energy intensity to net revenues is 0.20 MWh per thousand €. **Annual Report** ↗ Climate Protection
Biodiversity				
7. Site/operations located in or near to biodiversity-sensitive areas where activities negatively affect those areas? (y/n)	Y	Y	Y/N	E.ON conducted a biodiversity impact assessment. We used standardized industry data from the ENCORE platform and geodata to assess more than 100 facilities and suppliers. The findings are divided into the dependencies of E.ON's business activities on ecosystem services and these activities' impacts on ecosystem services. Energy infrastructure unavoidably impacts surrounding ecosystems, particularly at facilities in or near areas whose biodiversity needs protection. This therefore also applies to the facilities of E.ON, Europe's largest distribution network operator. In addition, as part of our commitment to environmental responsibility, all site operations undergo legally mandated environmental impact assessments (EIAs). These assessments identify potential impacts on biodiversity-sensitive areas and ensure that appropriate mitigation measures are implemented in accordance with regulatory requirements. **Annual Report** ↗ Biodiversity **Sustainability Factbook** → Biodiversity and Ecosystems
Water				
8. Emissions to water	n/a	n/a	metric tons	E.ON has a commitment to environmental responsibility and sustainability, which includes managing its impact on water resources. The company likely has measures in place to minimize any potential negative impacts on water quality and ecosystems. This may involve implementing best practices for water management, complying with relevant regulations, and continuously monitoring and reducing any emissions or discharges that could affect water resources.
Social and employee matters				

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
9. Violations of UNGC principles or OECD Guidelines for Multinational Enterprises (y/n)	N	N	Y/N	E.ON expressly endorses the Ten Principles of the United Nations (UN) Global Compact and has been a participant of the **UN Global Compact ↗** since 2005.
10. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises				E.ON SE reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption. In the annual Communication on Progress to **UN Global Compact ↗**, we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly the Sustainable Development Goals.
Policies to monitor compliance with UNGC principles or OECD Guidelines? (y/n)	Y	Y	Y/N	**Sustainability Factbook →** Human Rights and Supply Chain Management
11. Unadjusted gender pay gap	-	-	ratio	E.ON aims to provide equal pay to women and men for comparable jobs at all Group companies. Due to its decentralized management approach, E.ON does not collect data at the Group level or assess the pay gap. The gender pay gap is not significant according to the CSRD
12. Board's gender diversity				E.ON is committed to promoting the participation of women in leadership positions. When appointing members of the Management Board, the candidates' outstanding professional qualifications, long-term leadership experience and past performance, as well as value-driven management are of paramount importance. Members are to be capable of taking forward-looking strategic decisions. Attention is paid to diversity when appointing members of the Management Board. For the Supervisory Board, diversity means, in particular, different complementary academic profiles, professional and personal experience, personalities, as well as internationality and a reasonable age and gender structure. To ensure sustainable corporate governance, the selection process also takes into account sustainability aspects that enable candidates to make strategic and operational business decisions. Additionally, E.ON aims to increase the proportion of female managers to 32 percent. This corresponds to the overall share of female employees at E.ON.
Share of female board members	40	40	percent	
Share of female supervisory board members	38	38	percent	**Annual Report ↗** General Information
13. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons, and biological weapons)				E.ON is not involved in activities related to controversial weapons.
Involved in controversial weapons? (y/n)	N	N	Y/N	**Annual Report ↗** General Information
22. Investments in companies without carbon emission reduction initiatives				Climate protection is one of the key drivers of E.ON's future growth. In 2022, the Science Based Targets initiative ("SBTi") confirmed that E.ON's near-term climate targets for 2030 are compatible with the Paris climate agreement's 1.5 degree target. This means that E.ON's planned Scope 1 and 2 emission reductions are in line with a global emission reduction pathway that limits global warming to 1.5 degrees Celsius above preindustrial levels. E.ON is eligible for inclusion in indices and investment funds that meet the requirements of Article 12 of EU Regulation 2020/1818 with regard to minimum standards for EU climate transition benchmarks and Paris-aligned EU benchmarks.
Carbon emission reduction initiatives in line with Paris agreement (y/n)?	Y	Y	Y/N	**Annual Report ↗** Climate Protection **Sustainability Factbook →** Climate
Energy Performance				
23. Breakdown of energy consumption by type of non-renewable sources of energy				E.ON has a clear strategy to reduce its share of non-renewable energy consumption and production as part of its commitment to sustainability and environmental responsibility. The company aims to transition towards a more sustainable energy mix by increasing the share of renewable energy sources in its portfolio. This includes investing in renewable energy projects such as wind and solar power, as well as exploring innovative
Fuel consumption from coal and coal products	4	5	percent	

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Fuel consumption from crude oil and petroleum products	2	2	percent	technologies to reduce carbon emissions. E.ON also focuses on energy efficiency measures to optimize its operations and minimize the environmental impact of its activities. Overall, E.ONs policies and strategy prioritize the shift towards cleaner and more sustainable energy sources to contribute to a greener future.
Fuel consumption from natural gas	63	63	percent	
Fuel consumption from other fossil sources	25	25	percent	The transition plan foresees gradually replacing power and heat output from gas-fired power plants owned and controlled by us with output from renewable energy sources. Existing plants will therefore require significant conversion. E.ON will shut down its remaining coal-fired heat generation plants by 2030 and, at the same time, decarbonize other types of fossil-fueled generation. E.ON closed all its coal-fired power plants in Germany in 2025 or converted them to alternative fuels. Furthermore, moving forward no investments in coal- and oil-based activities are planned and only limited funds will be invested in transitional technology for natural gas.
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	5	5	percent	**Annual Report** ↗ Climate Protection
Water, waste, and material emissions				
24. Water usage and recycling				
Water consumption from Power Generation	0	0	million cubic meters	Water and marine resources were not identified as material. Disclosures on ESRS E3-1 are therefore not reported. Nevertheless, E.ON reports various water indicators in the **Sustainability Factbook** →.
Fresh water withdrawal from Water Utilities	101.5	97.1	million cubic meters	**Sustainability Factbook** → Resources and Waste
25. Investments in companies without water management policies				Regarding CSRD requirements, water and marine resources were not identified as material. Disclosures on ESRS E3-1 are therefore not reported. E.ON does not have a standalone water policy in place. However, there is an "E.ON Environmental Protection Guideline" that covers, among other things, the topic of water balance.
Water management policy (y/n)?	Y	Y	Y/N	**Environmental Protection Guideline** ↗ **Sustainability Factbook** → Resources and Waste
26. Exposure to areas of high water stress				Regarding CSRD requirements, water and marine resources were not identified as material. Disclosures on ESRS E3-1 are therefore not reported. Nevertheless, the **Sustainability Factbook** → contains information on water stress areas. E.ON has no sites located in areas of high water stress.
Sites located in areas of high water stress without a water management policy? (y/n)	N	N	Y/N	**Sustainability Factbook** → Resources and Waste
27. Investments in companies producing chemicals?	N	N	Y/N	E.ON is not involved in activities related to the production of chemicals. **Annual Report** ↗ General Information
28. Investments in companies without sustainable land/agriculture practices or policies?	N	N	Y/N	Regarding CSRD requirements, sustainable land and agriculture practices aspects were not identified as material. Disclosures on ESRS E4-2 are therefore not reported. Nevertheless, the **Environmental Protection Guideline** ↗ covers all environmental issues relevant to E.ON on which we have an impact.
31. Non-recycled waste ratio	95	101	metric kilotons	Regarding CSRD requirements, non-recycled waste aspects were not identified as material. Disclosures on E5-5 are therefore not reported. Nevertheless, E.ON reports various waste indicators. Non-recycled waste consists of the categories of hazardous and non-hazardous waste **Sustainability Factbook** → Resources and Waste
32. Natural species and protected areas				

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Do operations affect threatened species? (y/n)	N	N	Y/N	Regarding CSRD requirements, biodiversity aspects were not identified as material for the first time in 2025, but E.ON is reporting in accordance with the Quick Fix Amendment. E.ON has developed a concept for ecological corridor management ("ECM") and has been implementing it across the Group since 2023 as the standard for vegetation management in all areas with fundamental ECM potential under and near 110 kV high-voltage overhead lines. ECM was already applied to 28 percent of relevant areas in 2025. **Sustainability Factbook →** Biodiversity and Ecosystems
Biodiversity protection policy? (y/n)	Y	Y	Y/N	Regarding CSRD requirements, biodiversity aspects were not identified as material for the first time in 2025, but E.ON is reporting in accordance with the Quick Fix Amendment. E.ON's nature strategy is supported by its **Environmental Protection Guideline ↗**, which defines five commitments: protect ecosystems, manage the organization for ecosystems' benefit, maximize positive impact, set clear targets, and enhance environmental protection efforts. We further advanced these developments in 2025. **Environmental Protection Guideline ↗** **Sustainability Factbook →** Biodiversity and Ecosystems
33. Deforestation policy? (y/n)	Y	Y	Y/N	Regarding CSRD requirements, deforestation aspects were not identified as material. Disclosures on ESRS E4-2 (d) are therefore not reported. Nevertheless, the **Environmental Protection Guideline ↗** covers all environmental issues relevant to E.ON on which we have an impact. Furthermore, E.ON joined the LEAF coalition in 2021. LEAF stands for "Lowering Emissions by Accelerating Forest Finance." The initiative brings together governments and leading companies to pursue ambitious climate protection and work together to combat the loss of tropical and subtropical rainforests. **Environmental Protection Guideline ↗**
Green securities				
34. Share of securities not issued under Union legislation on environmentally sustainable bonds				E.ON has established a Green Financing Framework for investments in sustainability which can be found on our website: **Green Financing Report ↗**
Green bonds with proceeds aligned with the EU Taxonomy/total debt issuance	44	42	percent	**Annual Report ↗** EU Taxonomy **Green Financing Report ↗**
Social and employee matters				
41. Investments in companies without workplace accident prevention policies				E.ON has had a Group Company Agreement on Health for all employees in Germany since 2015. Its purpose is to foster a healthy work environment and promote the health of all employees. The E.ON Health, Safety, Environment & Climate Protection Policy Statement, which was originally published in 2018, reflects E.ON's Vision 0 for safety targets as well as its climate and environmental targets in the context of the EU Taxonomy.
Workplace accident prevention policy? (y/n)	Y	Y	Y/N	
42. Rate of accidents				
SIF[2]—employee	0.02	0.03	number	E.ON is committed to a Group-wide culture of prevention. We reaffirmed this in 2009 by signing the Düsseldorf Statement on the Seoul Declaration on Safety and Health at Work as well as the Luxembourg Declaration on Workplace Health Promotion. E.ON's **Human Rights Statement ↗** unambiguously acknowledges the International Bill of Human Rights and the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization ("ILO") of the United Nations ("UN") and its fundamental conventions. It also refers to E.ON's own guidelines and policies, which are the responsibility of the individual departments and support the implementation of suitable preventive measures, including the H&S division.
LTIF[3]—employee	2.16	2.46	number	
TRIF[4]—employee	3.10	3.24	number	**Annual Report ↗** Occupational Health and Safety

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
43. Number of days lost to injuries, accidents, fatalities, or illness—employee	6,711	7,061	number	First report in 2025. Days lost due to workplace accidents (6,711) and work-related illnesses (0). Annual Report ↗ Occupational Health and Safety
44. Lack of a supplier code of conduct				The E.ON Supplier Code of Conduct ↗ is based on the ten principles of the United Nations Global Compact and is a mandatory part of all contracts between E.ON and its suppliers. Upon acceptance of the Supplier Code of Conduct, our suppliers undertake to comply with the requirements described therein and to document them by means of appropriate evidence and records. Our suppliers (including their agents, employees, representatives, subcontractors, and distributors) must comply with all applicable domestic and foreign laws. They will avoid any action that could result in E.ON or an E.ON affiliate violating applicable laws or becoming liable to be punished under applicable laws. Furthermore, we expect our suppliers to comply with the following standards based on the UN Global Compact.
Supplier code of conduct? (y/n)	Y	Y	Y/N	Sustainability Factbook → Compliance Sustainability Factbook → Human Rights and Supply Chain Management Supplier Code of Conduct ↗ Biomass Procurement Guideline ↗
45. Lack of grievance/complaints handling mechanism related to employee matters				The E.ON Whistleblower Policy allows employees, business partners, their employees, and other third parties to report suspicions of misconduct, violations of laws, or company policies through internal reporting channels or an IT-based Whistleblower system. Reports can be submitted anonymously if preferred, and the system meets the requirements of Germany's Whistleblower Protection Act. The Whistleblowing Channels ↗ are open to information about various violations, including corruption, fraud, human rights violations, and violations of the E.ON Code of Conduct. Reports are processed confidentially, and whistleblowers are protected against repercussions for reporting. The information is forwarded to the responsible department at Corporate Functions, and appropriate actions are taken based on the severity of the potential violation.
Grievance/complaints handling mechanism? (y/n)	Y	Y	Y/N	
46. Insufficient whistleblower protection				
Whistleblower policy? (y/n)	Y	Y	Y/N	Sustainability Factbook → Compliance Whistleblowing Channels ↗
48. Excessive CEO pay ratio				ESRS S1 was identified as material only in relation to occupational health and safety. Disclosures on ESRS S1-16 are therefore not reported.
Ratio of highest compensation to median compensation (excl. highest compensation)?	-	-	ratio	
Human Rights				
49. Lack of a human rights policy				

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Human rights policy (y/n)?	Y	Y	Y/N	Our commitment to sustainable corporate governance includes upholding human rights and meeting environmental obligations in accordance with Germany's Act on Corporate Due Diligence Obligations in Supply Chains (German Supply Chain Act). Our **Code of Conduct ↗**, **Supplier Code of Conduct ↗**, and the **Human Rights Statement ↗** describe how we live up to our responsibilities and respect human rights. The Human Rights Statement applies to all employees and managers in all E.ON business units and in companies in which E.ON has a decisive influence. It is also binding on contractors, suppliers, and other parties in our supply chain within our sphere of influence. We have expressly supported the United Nations (UN) Global Compact's ten sustainability principles since 2005. Our commitment to human rights also includes the acknowledgement of the following international standards: 1. The International Bill of Human Rights 2. The International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work and its fundamental convention Regarding CSRD requirements, Human rights aspects were only rated as material with regard to occupational health and safety. Nevertheless, E.ON reports on numerous aspects related to human rights. **Sustainability Factbook →** Compliance **Sustainability Factbook →** Human Rights and Supply Chain Management **Human Rights Statement ↗**
50. Lack of due diligence				Regarding CSRD requirements, human rights aspects were only rated as material with regard to occupational health and safety. Nevertheless, E.ON reports on numerous aspects related to human rights. E.ON conducts periodic and ad hoc risk analyses for our own business and for its supply chain in order to identify human rights and environmental risks at an early stage.
Due diligence process to identify, prevent, mitigate, and address human rights impacts? (y/n)	Y	Y	Y/N	**Sustainability Factbook →** Compliance **Sustainability Factbook →** Human Rights and Supply Chain Management **Human Rights Statement ↗**
51. Lack of processes and measures for preventing trafficking in human beings				E.ON is committed to preventing and combating modern slavery and human trafficking in all its forms. The company acknowledges its responsibility to respect human rights and takes proactive measures to address the risks of modern slavery within its operations and supply chain. E.ON has policies and procedures in place to ensure compliance with the UK Modern Slavery Act 2015 and works closely with its suppliers to promote ethical practices and uphold human rights. The company publishes an annual statement to demonstrate its commitment to combating modern slavery and human trafficking and to provide transparency on its efforts in this area. E.ONs goal is to create a safe and fair working environment for all, free from any form of exploitation or forced labor. With regards to CSRD requirements human rights aspects were only rated as material with regard to occupational health and safety. Nevertheless, E.ON reports on numerous aspects related to human rights.
Policies against trafficking in human beings? (y/n)?	Y	Y	Y/N	**Sustainability Factbook →** Compliance **Sustainability Factbook →** Human Rights and Supply Chain Management **Human Rights Statement ↗** **Slavery and human trafficking statement ↗**
52. Operations and suppliers at significant risk of incidents of child labour				

Principal Adverse Impact[1]	2025	2024	Reporting Metric	High level Summary of E.ON's Policies or Strategy and Reference
Exposure to operations and suppliers at significant risk of child labour (based on geographic areas and/or type of operation)? (y/n)	Y	Y	Y/N	Suppliers must not tolerate child labor, forced labor, illegal labor, or other involuntary labor in their company and supply chain in accordance with the conventions of the International Labour Organisation (ILO). This includes: • Not hiring employees who are under the age of 15. In countries covered by the exception for developing countries in ILO Convention 138, the minimum age is 14. As per ILO Convention 182, only employees who are at least 18 years of age may be hired for hazardous activities. • Not using or contributing to slavery, servitude, forced or compulsory labor, or human trafficking. Human rights were only rated as material with regard to occupational health and safety. Nevertheless, E.ON reports on numerous aspects related to human rights. **Sustainability Factbook →** Compliance **Sustainability Factbook →** Human Rights and Supply Chain Management **Human Rights Statement ↗** **Slavery and human trafficking statement ↗** **Supplier Code of Conduct ↗**
53. Operations and suppliers at significant risk of incidents of forced or compulsory labor				
Exposure to operations and suppliers at significant risk of incidents of forced or compulsory labour (based on geographic areas and/or type of operation)?	N	N	Y/N	
54. Number of identified cases of severe human rights issues and incidents	0	0	number	In the last year, a low double-digit number of complaints were received in accordance with the LkSG, but no confirmed violations were identified. Regarding CSRD requirements, human rights aspects were only rated as material with regard to occupational health and safety. Nevertheless, E.ON reports on numerous aspects related to human rights. **Sustainability Factbook →** Compliance **Sustainability Factbook →** Human Rights and Supply Chain Management
Anti-corruption and anti-bribery				
55. Lack of anti-corruption and anti-bribery policies				Regarding CSRD requirements, anti-corruption and anti-bribery aspects were not identified as material. Disclosures on G1-1 are therefore not reported. Corruption generates decisions for unlawful reasons, prevents progress and innovation, distorts competition and harms companies. Corruption is therefore prohibited under penalty and can hence lead to fines for the company and criminal prosecution for the employee, executives, and Board Members concerned. We are committed to fighting corruption in any form all over the world and thus are a member of the Global Compact. We therefore support national and international efforts to combat corruption and reject any corrupt behavior. This applies, in particular, to granting so-called acceleration payments ("Facilitation Payments"—payments of small amounts directly to the responsible officials). These are unlawful and punishable in most countries and can lead to very significant penalties depending on the region. The Anti-Corruption People Guideline must be adhered to when accepting and granting gratuities in dealing with business partners as well as public officials and mandate holders. **Sustainability Factbook →** Compliance **Code of Conduct ↗** **Supplier Code of Conduct ↗**
Policies on anti-corruption & anti-bribery? (y/n)	Y	Y	Y/N	

[1]In accordance with Annex 1, Table 1 of Commission Delegated Regulation (EU) **2022/1288 ↗**.
Mapped to **WM Datenservice ↗** (WMD) version F07a (column C) as outlined under MiFID II target market data. WMD is applied for the identification of sustainability preferences in category Art. 2 (7) c) **DR MiFID II** (h) **↗**.
[2]Serious incidents and fatalities measures accidents and incidents per million hours of work that have caused serious or fatal injuries and that surpass a predefined severity threshold per million hours of work.
[3]LTIF: Lost-time injury frequency measures work-related accidents resulting in lost time per million hours of work.
[4]TRIF: Total recordable injury frequency ("TRIF") measures the number of recorded work-related injuries and (acute) injuries per million hours of work.

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