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Task Force on Climate-related Financial Disclosures ("TCFD")

E.ON aims for its business to become continually more sustainable. This includes making steady progress toward our climate targets, effectively managing climate-related risks, seizing climate-related opportunities that fit with our corporate strategy, and reporting transparently on all these matters. To ensure that we do so, we have put in place a highly effective governance structure.

The TCFD's recommendations provide important guidance for reporting. Established in 2015, the TCFD aims to develop consistent, comparable, and accurate climate-related financial risk disclosures that companies can use to provide information to investors, lenders, insurers, and other stakeholders. E.ON became an official TCFD supporter in 2019, which marks the start of our TCFD reporting below. Going forward, we will continue to expand our TCFD reporting. One consequence of TCFD reporting is that we have developed a qualitative scenario analysis to assess how our businesses might be affected under different climate scenarios.

› In addition, the TCFD reporting is supported by additional information in the publication "[On course for net zero—Supporting paper for E.ON's decarbonization strategy and climate-related disclosures](#)." ‹

Governance

The importance of climate change for E.ON is reflected in our governance. The Management Board has overall responsibility for the sustainability strategy, including the climate targets. It is informed on a quarterly basis by the Chief Sustainability Officer ("CSO") about important initiatives and developments as well as KPIs. The CSO manages and monitors all of the Company's sustainability activities and chairs the Sustainability Council. The council is E.ON's most important forum for discussing

sustainability issues, establishing a sustainable mindset, and embedding it in business processes. The Supervisory Board is regularly informed about material sustainability topics by its Audit and Risk Committee, by its Innovation and Sustainability Committee, and by the Management Board. As part of the carbon management plan introduced in 2022, emission reduction paths were defined for the business units to implement the Group's climate targets at the local level. Our units conduct annual controls to ensure that we are on track to meet our targets.

Strategy

E.ON's business operations cause carbon emissions. Yet our two core businesses—Energy Networks and Customer Solutions—also help millions of customers avoid emissions. They make the energy system more efficient and increase the proportion of renewables in the energy mix.

E.ON's current climate strategy includes emission-reduction targets for 2030, 2040 and 2050. In 2020 E.ON set new climate targets and intends to be climate-neutral by 2040 (Scope 1 and 2).

Both climate change and the energy transition aimed at slowing it could create risks as well as opportunities for E.ON's business. A scenario analysis models how the key value drivers of E.ON and five of our business units might be affected under different scenarios through 2050. The analysis consisted of three different climate scenarios: a conservative, ambitious, and fully committed climate policy. Subject experts analyzed the implications, which were used to conduct a risk-and-opportunity assessment. It shows that we have a robust business model and great opportunities for decarbonization for every scenario. E.ON's high proportion of regulated business makes it robust, while massive electrification and decarbonization offer major opportunities for the Company's business model. In view of these important findings, we intend to review of the scenario analysis on an annual basis. We again began a qualitative scenario analysis at the end of 2023.

Risk Management

E.ON regularly monitors and assesses its non-financial, climate, and other sustainability risks and opportunities and their potential impact in the short, medium, and long term. In 2020 we integrated climate related risks into our Enterprise Risk Management system. In 2021 human rights risks in the supply chain, employee matters, social matters, and anti-corruption were integrated as well. Risk and sustainability managers at the units were actively involved in this process. The status of this process is presented to the E.ON Group Risk Committee on a regular basis. 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, the regulatory environment, and carbon pricing). The [Risks and Chances Report](#) contains additional information.

Metrics and Targets

E.ON's current climate metrics consist mainly of the emission figures for its carbon footprint categories (Scope 1, 2, and 3) and the measurement of progress toward its climate targets (see above). The climate targets defined in 2020 remain valid (see [Climate Protection](#) chapter). We monitor progress toward these targets on an annual basis for all relevant GHG categories. The aforementioned carbon management plan apportions our emission-reduction targets to the business units, while giving them the operational decision-making authority on how to achieve them.

In addition, E.ON discloses avoided emissions. This applies to the annual reporting for its green bonds, which includes disclosures on the metric tons of CO₂e avoided by the projects funded. A green bond is a fixed-interest security whose issuance proceeds are used to fund infrastructure and energy-efficiency projects that yield measurable carbon savings. In 2023 E.ON issued three green bonds totaling €2.5 billion.

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ESG Figures

We assess the effectiveness of our sustainability strategy and initiatives by monitoring key performance indicators ("KPIs"). Capital markets in particular want standardized ESG KPIs. Consequently, this report discloses KPIs on our ESG performance over three years.

In addition, since 2010 we have reported our KPIs in accordance with standards of the German Association for Financial Analysis and Asset Management (German abbreviation: "DVFA") and the European Federation of Financial Analysts Societies ("EFFAS"). KPIs that reflect these standards are indicated by the DVFA/EFFAS ID. KPIs that are particularly important to us are highlighted.

The audit levels of the KPIs that were part of the independent Sustainability Assurance or the audit of the consolidated financial statements can be found in the Combined Group Management Report as well as the Annexes to the Combined Group Management Report. The [About This Report](#) chapter explains how the respective KPIs are marked and with which audit level they were audited.

Environment

Climate protection¹

	DVFA/EFFAS	2023	2022	2021
Greenhouse gas emissions (total CO ₂ equivalents in million metric tons, location-based)	E03-01	76.17	86.81	107.99
Greenhouse gas emissions (total CO ₂ equivalents in million metric tons, market-based)	E03-01	73.41	91.29	113.02 ⁸
Scope 1 ^{2, 3}	E02-01	2.01	2.88	3.71
Scope 2 (location-based) ⁴	E02-01	3.46	3.38	3.90
Scope 2 (market-based) ⁵	E02-01	6.17	5.83	5.73
Scope 3 (location-based) ^{3, 6, 7}	E02-01	70.69	80.55	100.38
Scope 3 (market-based)	E02-01	65.23	82.58	103.58

¹For reasons of materiality, this figure includes all subsidiaries and generation facilities that are fully consolidated in E.ON's financial statement. Companies with fewer than ten employees do not have to be included if their activities have no material impact on the various Scope 1 to Scope 3 categories.

²The external global warming potential ("GWP") sources used are the Department for Business, Energy & Industrial Strategy ("BEIS", formerly DEFRA), the Naturvårdsverkets, the Greenhouse Gas Protocol, the Överenskommelse Värmevarmkommittén 2021, and the IPCC AR5 report.

³Emissions from power and heat generation are divided into emissions from plants owned and operated by E.ON (Scope 1) and emissions from plants leased to, and operated by, customers (Scope 3). This improves E.ON's ability to manage its emissions and makes progress toward its targets more transparent.

⁴The external global warming potential ("GWP") sources used is the International Energy Agency ("IEA").

⁵The external global warming potential ("GWP") sources used are the International Energy Agency ("IEA") and the Association of Issuing Bodies ("AIB").

⁶The external global warming potential ("GWP") sources used include the International Energy Agency ("IEA"), the IPCC AR5 report, Department for Business, Energy & Industrial Strategy ("BEIS", formerly DEFRA), the Naturvårdsverkets, the Greenhouse Gas Protocol, and the Överenskommelse Värmevarmkommittén 2021. Furthermore, primary data from external travel service providers was used for the calculation.

⁷Scope 3 emissions from purchased power and the combustion of natural gas sold to end users (energy sold to our residential 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.

⁸Prior-year figures have been adjusted to reflect the market-based figure for Scope 3 emissions.

The [Climate Protection](#) chapter contains more information.

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Environmental Management

	DVFA/EFFAS	2023	2022	2021
Energy consumption within the organization (million GJ)	E01-01	49	53 ¹	59 ¹
Share of employees working at business units certified to ISO-14001 (percentages) ¹	E33-01	85	75	78
Share of employees working at business units with ISO 50001 certification (percentages) ²		73	67	86
Number of environmental incidents				
4 (major)		0	0	0
3 (serious)		0	0	0
2 (moderate)		16	22	21
1 (minor)		353	287	305
0 (low)		506	480	576
Incidents on the seven-step International Nuclear Event Scale ("INES")		0	0	0
Provisions for environmental remediation and similar obligations (€ in millions) ²	E12-05	402	435	519
Short term		79	84	66
Long term		323	351	453
Fresh water consumption - PEL (million cubic meters) ³	E28-01	12.6	28.9	52.5
Fresh water withdrawal - water utilities (million cubic meters) ⁴	E28-01	83.2	n.a.	n.a.
Groundwater		36.6	n.a.	n.a.
Surface Water / Bank filtrate		46.4	n.a.	n.a.
Spring Water Sources		0.2	n.a.	n.a.

¹Prior year figures were adjusted.

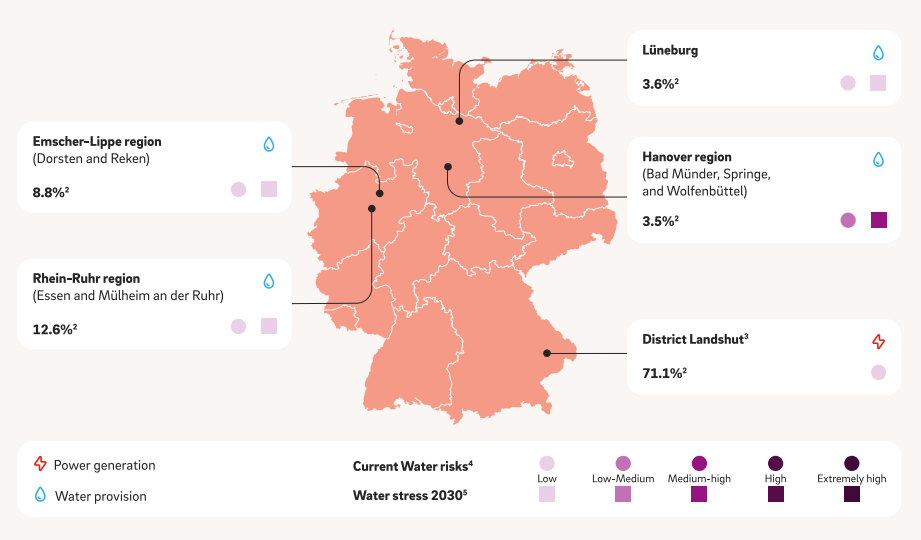
²Funds set aside for potential redevelopment, water protection, and the remediation of contaminated sites.

³For reasons of materiality, includes PreussenElektra (PEL) only.

⁴For reasons of materiality, only the withdrawals of the companies Rheinisch-Westfälische Wasserwerksgesellschaft (RWW) and Avacon Wasser are taken into account here.

The [Environmental Management](#) contains more information.

E.ON's Water Withdrawal and Water Risk Areas¹



¹Areas accounting for less than 1 percent of total withdrawal are not displayed.

²Proportion of E.ON's total water withdrawal.

³PreussenElektra's Isar 2 NPP operated until April 15, 2023, due to political decisions made in 2022, after which it ceased power production.

⁴Based on the current overall water risks (baseline) of the Aqueduct 4.0 Water Risk Atlas from the World Resource Institute (WRI), query in November 2023.

⁵Based on the pessimistic scenario for 2030 of the Aqueduct 4.0 Water Risk Atlas from the WRI.

The [Environmental Management](#) chapter contains more information.

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Waste

	DVFA/EFFAS	2023	2022	2021
Non-hazardous waste (metric kilotons)		496.1	381.3	428.0
<i>Recovered</i>		467.0	364.1	410.1
<i>Disposed</i>		29.1	17.3	17.9
Hazardous waste (metric kilotons)	E06-01	205.4	162.2	141.3
<i>Recovered</i>		170.7	107.5	106.7
<i>Disposed</i>		34.7	54.7	34.5
Total waste (metric kilotons) ¹	E04-01	701.5	543.5	569.2
Total amount of waste recycled (percentages) ²	E05-01	91.0	87.0	90.8
Low and intermediate-level radioactive waste (metric tons)	E08-01/ E08-02	1,374.1	1,105.7	1,420.2
High-level radioactive waste (metric tons)	E08-03	0.0	0.0	65.0

¹Increase compared to 2022 due to expansion of reporting companies.

²Hazardous and non-hazardous waste.

³Percentage of recycled hazardous and non-hazardous waste.

The Environmental Management chapter contains more information.

Power generation

	DVFA/ EFFAS	2023	2022	2021
Owned generation by energy source (percentages)	E26-01			
<i>Natural gas/oil¹</i>		15.0	8.0	4.8
<i>Nuclear²</i>		42.0	74.0	87.1
<i>Coal¹</i>		1.0	0.0	0.1
<i>Other (includes biomass, wind and solar)</i>		42.0	18.0	8.0

¹Attributable share of electricity from combined heat and power plants for E.ON's district heating networks.

²E.ON's nuclear generation ended in 2023 due to Germany's phaseout of nuclear power.

The Climate Protection and Sustainable Products and Services chapters contain more information.

Social

Employee Matters

	DVFA/EFFAS	2023	2022	2021
Group employees (FTE) ¹		72,242	69,378	69,733
New hires ²				
<i>Full-time equivalent (FTE)</i>		10,546	8,499	7,871
<i>Headcounts</i>		11,308	9,128	8,590
<i>Permanent employment contracts (percentages)</i>		70	68	63
Employees with full-time contracts (percentages) ²		88	89	88
Employees with permanent employment contracts (percentages) ²		94	94	93
Employees with collective bargaining agreements (percentages) ²		82	83	81
Employees with part-time contracts ²		9,092	8,378	8,814
Average length of service (years) ²		13	13	14
Voluntary turnover rate (percentages) ²	S01-01	4.6	6.1	4.5
Apprentices in Germany (headcount)		2,365	2,213	2,308
Apprentice ratio in Germany (percentages)		5.6	5.6	5.8
Female workforce (percentages) ²	S10-01	32	31	32
Female executives (percentages) ³	S10-01	24	23	21
Severely disabled employees in Germany (percentages) ²		4.5	5.0	5.3
Severely disabled employees in Germany (headcount) ²		1,775	1,782	1,948
Nationalities (number) ²		115	110	119
Average age (in years) ²		42	42	42
Age distribution (percentages) ²	S03-01			
<i>< 30 years</i>		22	21	20
<i>31–50 years</i>		49	49	49
<i>> 50 years</i>		29	30	31

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

²Total workforce; includes board members, managing directors, apprentices, interns and working students.

³Compared to the total number of executives.

The Working Conditions and Employee Development chapter contains more information.

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Occupational Health and Safety

	DVFA/ EFFAS	2023	2022	2021
Combined TRIF ¹		2.4	2.6	2.5
Employee TRIF		2.8	2.9	2.6
Contractor TRIF		2.0	2.3	2.3
Employee LTIF ²		2.2	2.1	2.1
Contractor LTIF ²		1.6	2.0	2.0
Share of employees working at business units certified by ISO 45001 (percentages) ³		83.0	85.0	94.0
Employee and contractor fatal accidents		1	3	4
Employee health rate (percentages) ⁴		96.3	96.0	96.5

¹Total recordable injury frequency 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 work station.

²Lost-time injury frequency measures work-related accidents resulting in lost time per million hours of work.

³In previous year's coverage rate reported the share of business units with ISO 45001 certification in percentage. Therefore, comparability with 2021 figures is limited.

⁴Includes board members, managing directors, and apprentices.

The [Occupational Health and Safety](#) contains more information.

Community involvement

	DVFA/EFFAS	2023	2022	2021
Corporate giving (€ in millions)		12.2	16.0	8.6
Strategic community involvement (€ in millions)		10.2	2.3	3.8
Total community investments (€ in millions)		22.3	18.3	12.3
Volunteer activities of E.ON employees (number of volunteer hours)		22,129	13,340	8,506

The [Community Involvement](#) chapter contains more information.

Customers

	DVFA/EFFAS	2023	2022	2021
Number of power and gas customers (millions)		34.7	35.9	38.8 ¹
Installed smart energy meters (millions)	V11-02	13.8	12.2	9.7
Installed smart heat meters (thousands)		94.4	n.a.	n.a.
Customer loyalty development	V06-01	Visit the Customer Satisfaction chapter.		
Reduction of CO ₂ e emissions at commercial and industrial customers in Germany (metric tonnes of CO ₂ e)		375,879	242,402	284,256

¹Prior-year figures have been adjusted due to the harmonization of npower in the United Kingdom.

The [Customer Satisfaction](#) and [Sustainable Products and Services](#) chapters contain more information.

Energy networks

	DVFA/EFFAS	2023	2022	2021
Power system length (thousand kilometers)		1,110	1,107	1,115
Gas system length (thousand kilometers)		147	146	148
Power distribution losses (percentage)		3.5	3.5 ¹	3.6

¹Prior-year figure was adjusted.

The [Energy Networks](#) chapter contains more information.

CAIDI Power¹

	2023		
	Scheduled	Un-scheduled	Total
Interruptions per minute			
Germany	73.8	46.9	52.4
Sweden ^{2, 3}	69.6	102.8	93.4
Hungary	285.5	71.6	134.4
Czech Republic ²	262.2	84.2	143.4
Romania	310.0	78.0	183.8
Poland ³	51.4	70.2	67.7

¹Totals may deviate due to rounding.

²Including influence of force majeure.

³Increase in 2023 (2022 data) due to several days of extreme weather conditions and storms.

The [Security of Supply](#) chapter contains more information.

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Governance

Compliance

	DVFA/EFFAS	2023	2022	2021
Procurement volume in countries with corruption risks (percentages) ¹		17,76	19,11	15,98
Number of compliance notices ²		292	137	160
Contributions to political parties (percentages) ³		0	0	0

¹Countries with less than 60 points in Transparency International's Corruption Perception Index.

²Cases recorded at Corporate Functions that resulted in investigations and were not subsequently found to be false reports.

³The E.ON Code of Conduct forbids donations to political parties, candidates, and incumbents.

The [Compliance and Anticorruption](#) chapter contains more information.

Supplier Management

	DVFA/ EFFAS	2023	2022	2021
Supply chain: key performance narrative	V28-04	Visit the Human Rights and Supply Chain Management chapter		

The [Human Rights and Supply Chain Management](#) chapter contains more information.

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Annexes to the Management Report

EU Taxonomy

EU Taxonomy Investments

Financial year 2023

Financial year 2023		2023		Significant contribution criteria								DNSH criteria ('Does not significantly harm')				Proportion of Taxonomy aligned (A.1) or eligible (A.2) CapEx, year 2022		Category "enabling activity"	Category "transitional activity"
Economic Activities	Code ¹	CapEx in millions	Proportion of CapEx, year 2023 %	Climate change mitigation ² Y;N;N/EL	Climate change adaptation ² Y;N;N/EL	Water ² Y;N;N/EL	Pollution ² Y;N;N/EL	Circular Economy ² Y;N;N/EL	Biodiversity ² Y;N;N/EL	Climate change mitigation ² Y;N	Climate change adaptation ² Y;N	Water ² Y;N	Pollution ² Y;N	Circular Economy ² Y;N	Biodiversity ² Y;N	Minimum safeguards ³ Y;N	%	E/-	T/+
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Electricity generation using solar photovoltaic technology	CCM 4.1	41	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	-	-
Electricity generation from wind power	CCM 4.3	14	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Electricity generation from hydropower	CCM 4.5	4	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Electricity generation from geothermal energy	CCM 4.6	4	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Transmission and distribution of electricity	CCM 4.9	4,548	57%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	62%	E	-
Storage of electricity	CCM 4.10	50	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	382	5%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	6%	-	-
District heating/cooling distribution	CCM 4.15	59	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	-	-
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	CCM 4.19	3	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Cogeneration of heat/cool and power from bioenergy	CCM 4.20	34	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	-	-
Production of heat/cool from geothermal energy	CCM 4.22	1	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	CCM 4.23	19	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Production of heat/cool from bioenergy	CCM 4.24	18	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Construction, extension and operation of water collection, treatment and supply systems / Water supply	CCM 5.1 / WTR 2.1	43	1%	Y	N/EL	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Construction, extension and operation of water collection, treatment and supply systems / Water supply	CCM 5.1 / WTR 2.1	34	0%	Y	N/EL	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	-	-
Infrastructure for personal mobility, cycle logistics	CCM 6.13	26	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	7	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	9	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and contr. energy performance of buildings	CCM 7.5	136	2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2%	E	-
Data processing, hosting and related activities	CCM 8.1	8	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	T
Data-driven solutions for GHG emissions reductions	CCM 8.2	289	4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	6%	E	-
Professional services related to energy performance of buildings	CCM 9.3	3	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		5,734	71%	71%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	80%		
Of which Enabling		5,067	63%	63%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	70%	E	
Of which Transitional		8	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Electricity generation from hydropower	CCM 4.5	1	0%	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵								0%		
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	18	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2%		
District heating/cooling distribution	CCM 4.15	6	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Installation and operation of electric heat pumps	CCM 4.16	9	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	CCM 4.19	12	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Production of heat/cool from geothermal energy	CCM 4.22	7	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	CCM 4.23	8	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from bioenergy	CCM 4.24	6	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	27	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	20	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	15	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Installation, maintenance and repair of instruments and devices for measuring, regulation and contr. energy performance of buildings	CCM 7.5	1	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		129	2%	2%	0%	0%	0%	0%	0%								2%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		5,863	73%	73%	0%	0%	0%	0%	0%								82%		
B. Not taxonomy-eligible activities																			
CapEx of Taxonomy-non eligible activities		2,187	27%																
TOTAL		8,049	100%																

¹Climate Change Mitigation: CCM; Climate Change Adaptation: CCA; Water: WTR; Circular Economy: CE; Pollution Prevention and Control: PPC; Biodiversity and ecosystems: BIO.

²Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; N/EL - not eligible, Taxonomy non-eligible activity for the relevant environmental objective.

³Y - Yes; N - No.

⁴E - Enabling activity; T - Transitional activity.

⁵EL - Taxonomy eligible activity for the relevant objective; N/EL - taxonomy non-eligible activity for the relevant objective

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EU Taxonomy Operating Expenses

Financial year 2023		2023		Significant contribution criteria								DNSH criteria (Does not significantly harm ¹)				Proportion of Taxonomy aligned (A.1) or eligible (A.2) OpEx, year 2022		Category "enabling activity" ⁴	Category "transitional activity" ⁴
Economic Activities	Code ¹	OpEx in millions	Proportion of OpEx, year 2023	Climate change mitigation ²	Climate change adaptation ²	Water ²	Pollution ²	Circular Economy ²	Biodiversity ²	Climate change mitigation ²	Climate change adaptation ²	Water ²	Pollution ²	Circular Economy ²	Biodiversity ²	Minimum safeguards ³	%	E/-	T/-
			%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	Y;N	%		
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Electricity generation using solar photovoltaic technology	CCM 4.1	1	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Electricity generation from wind power	CCM 4.3	7	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Electricity generation from hydropower	CCM 4.5	1	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Electricity generation from bioenergy	CCM 4.8	2	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Transmission and distribution of electricity	CCM 4.9	754	59%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	63%	E	-
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	28	2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2%	-	-
District heating/cooling distribution	CCM 4.15	3	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Cogeneration of heat/cool and power from bioenergy	CCM 4.20	5	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Production of heat/cool from bioenergy	CCM 4.24	7	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	-	-
Construction, extension and operation of water collection, treatment and supply systems / Water supply	CCM 5.1 / WTR 2.1	5	0%	Y	N/EL	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Infrastructure for personal mobility, cycle logistics	CCM 6.13	9	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	E	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and contr. energy performance of buildings	CCM 7.5	2	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	30	2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	4%	E	-
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		855	67%	67%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	71%		
Of which Enabling		797	63%	63%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	68%	E	
Of which Transitional		-	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵	EL;N/EL ⁵										
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	1	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
District heating/cooling distribution	CCM 4.15	3	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Installation and operation of electric heat pumps	CCM 4.16	2	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	CCM 4.23	2	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%		
Production of heat/cool from bioenergy	CCM 4.24	5	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	7	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	6	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		26	2%	2%	0%	0%	0%	0%	0%								2%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		881	69%	69%	0%	0%	0%	0%	0%								73%		
B. Not taxonomy-eligible activities																			
OpEx of Taxonomy-non eligible activities		393	31%																
TOTAL		1,274	100%																

¹Climate Change Mitigation: CCM; Climate Change Adaptation: CCA; Water: WTR; Circular Economy: CE; Pollution Prevention and Control: PPC; Biodiversity and ecosystems: BIO.

²Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; N/EL - not eligible, Taxonomy non-eligible activity for the relevant environmental objective.

³Y - Yes; N - No.

⁴E - Enabling activity; T - Transitional activity.

⁵EL - Taxonomy eligible activity for the relevant objective; N/EL - taxonomy non-eligible activity for the relevant objective.

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EU Taxonomy Revenues

Financial year 2023

Financial year 2023		2023		Significant contribution criteria								DNSH criteria ('Does not significantly harm')				Proportion of Taxonomy aligned (A.1) or eligible (A.2) revenues, year 2022		Category "enabling activity" ⁴	Category "transitional activity" ⁴
Economic Activities	Code ¹	Revenues in millions	Proportion of Revenues, year 2023	Climate change mitigation ²	Climate change adaptation ²	Water ²	Pollution ²	Circular Economy ²	Biodiversity ²	Climate change mitigation ²	Climate change adaptation ²	Water ²	Pollution ²	Circular Economy ²	Biodiversity ²	Minimum safeguards ³	%	E/-	T/-
			%	Y:N/N/EL	Y:N/N/EL	Y:N/N/EL	Y:N/N/EL	Y:N/N/EL	Y:N/N/EL	Y:N	Y:N	Y:N	Y:N	Y:N	Y:N	Y:N	%		
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (taxonomy-aligned)																			
Electricity generation using solar photovoltaic technology	CCM 4.1	4	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Electricity generation from hydropower	CCM 4.5	1	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Transmission and distribution of electricity	CCM 4.9	16,214	17%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	13%	E	-
District heating/cooling distribution	CCM 4.15	67	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	CCM 4.19	44	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Cogeneration of heat/cool and power from bioenergy	CCM 4.20	46	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Production of heat/cool from solar thermal heating	CCM 4.21	4	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	-	-	-
Production of heat/cool from bioenergy	CCM 4.24	45	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Renewal of water collection, treatment and supply systems / Water supply	CCM 5.2 / WTR 2.1	15	0%	Y	N/EL	N	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Construction, extension and operation of waste water collection and treatment / Urban waste water treatment	CCM 5.3 / WTR 2.2	24	0%	Y	N/EL	Y	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	-	-
Infrastructure for personal mobility, cycle logistics	CCM 6.13	64	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	37	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	11	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and contr. energy performance of buildings	CCM 7.5	470	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	368	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Data-driven solutions for GHG emissions reductions	CCM 8.2	148	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Professional services related to energy performance of buildings	CCM 9.3	93	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%	E	-
Revenues of environmentally sustainable activities (Taxonomy-aligned) (A.1)		17,655	19%	19%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	13%		
Of which Enabling		17,406	19%	18%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	13%	E	
Of which Transitional		-	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Electricity generation using solar photovoltaic technology	CCM 4.1	46	0%	EL:N/EL ⁵	EL:N/EL ⁵	EL:N/EL ⁵	EL:N/EL ⁵	EL:N/EL ⁵	EL:N/EL ⁵								-		
Electricity generation from hydropower	CCM 4.5	13	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Electricity generation from renewable non-fossil gaseous and liquid fuels	CCM 4.7	1	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Transmission and distribution of electricity	CCM 4.9	188	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	112	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Installation and operation of electric heat pumps	CCM 4.16	36	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	CCM 4.19	6	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	31	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system	CCM 4.31	40	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Infrastructure for personal mobility, cycle logistics	CCM 6.13	1	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Revenues of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		473	1%	1%	0%	0%	0%	0%	0%								0%		
A. Revenues of Taxonomy-eligible activities (A.1+A.2)		18,128	19%	19%	0%	0%	0%	0%	0%								13%		
B. Not taxonomy-eligible activities																			
Revenues of Taxonomy-non eligible activities		75,558	81%																
TOTAL		93,686	100%																

¹Climate Change Mitigation: CCM; Climate Change Adaptation: CCA; Water: WTR; Circular Economy: CE; Pollution Prevention and Control: PPC; Biodiversity and ecosystems: BIO.

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³Y - Yes; N - No.

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2023	Proportion of CapEx/Total CapEx		Proportion of OpEx/Total OpEx		Proportion of revenue/Total revenue	
	Aligned per objective	Eligible per objective	Aligned per objective	Eligible per objective	Aligned per objective	Eligible per objective
CCM ¹	71%	73%	67%	69%	19%	19%
CCA ²	0%	0%	0%	0%	0%	0%
WTR ³	1%	1%	0%	0%	0%	0%
CE ⁴	0%	0%	0%	0%	0%	0%
PPC ⁵	0%	0%	0%	0%	0%	0%
BIO ⁶	0%	0%	0%	0%	0%	0%

¹Climate Change Mitigation: CCM.
²Climate Change Adaptation: CCA.
³Water: WTR.
⁴Circular Economy: CE.
⁵Pollution Prevention and Control: PPC.
⁶Biodiversity and ecosystems: BIO.

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CapEx Template 1: Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	Yes ¹
Row	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

¹E.ON's nuclear generation ended in April 2023 due to Germany's phaseout of nuclear power.

CapEx Template 2: Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	5,734	71	5,734	71	-	-
8	Total applicable KPI	8,049	-	8,049	-	-	-

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CapEx Template 3: Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	5,734	100	5,734	100	-	-
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	5,734	100	5,734	100	-	-

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CapEx Template 4: Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	27	21	27	21	-	-
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	20	15	20	15	-	-
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	82	64	82	64	-	-
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	129	100	129	100	-	-

CapEx Template 5: Taxonomy non-eligible economic activities

Row	Economic activities	€ in millions	in %
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	2,187	100
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	2,187	100

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OpEx Template 1: Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	Yes ¹
Row	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

¹E.ON's nuclear generation ended in April 2023 due to Germany's phaseout of nuclear power.

OpEx Template 2: Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	855	67	855	67	-	-
8	Total applicable KPI	1,274	-	1,274	-	-	-

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OpEx Template 3: Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	855	100	855	100	-	-
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	855	100	855	100	-	-

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OpEx Template 4: Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	7	27	7	27	-	-
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	6	23	6	23	-	-
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	13	50	13	50	-	-
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	26	100	26	100	-	-

OpEx Template 5: Taxonomy non-eligible economic activities

Row	Economic activities	€ in millions	in %
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	393	100
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	393	100

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Revenue Template 1: Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	Yes ¹
Row	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	Yes

¹E.ON's nuclear generation ended in April 2023 due to Germany's phaseout of nuclear power.

Revenue Template 2: Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	17,655	19	17,655	19	-	-
8	Total applicable KPI	93,686	-	93,686	-	-	-

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Revenue Template 3: Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	-	-	-	-	-
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	17,655	100	17,655	100	-	-
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	17,655	100	17,655	100	-	-

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Revenue Template 4: Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount and proportion (in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		€ in millions	in %	€ in millions	in %	€ in millions	in %
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-	-	-	-	-
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	31	7	31	7	-	-
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	40	8	40	8	-	-
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	402	85	402	85	-	-
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	473	100	473	100	-	-

Revenue Template 5: Taxonomy non-eligible economic activities

Row	Economic activities	€ in millions	in %
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	-
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	75,558	100
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	75,558	100

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Global Reporting Initiative ("GRI") Index

E.ON has based its sustainability reporting on the Global Reporting Initiative ("GRI") guidelines since 2005.

E.ON SE has reported the information cited in this GRI content index for the period 01-01-2023–12-31-2023 with reference to the GRI Standards. GRI 1: Fundamentals 2021 was used.

GRI Disclosure	References and Comments
<i>GRI 2: General Disclosures (2021)</i>	
The organization and its reporting practices	
2-1: Organizational details	→ Business Model
2-2: Entities included in the organization's sustainability reporting	→ About This Report
2-3: Reporting period, frequency and contact point	→ About This Report → Financial Calendar and Imprint
2-4: Restatements of information	→ About This Report
2-5: External assurance	→ About This Report
Activities and workers	
2-6: Activities, value chain and other business relationships	→ About This Report → Business Model → Sustainable Products and Services → Security of Supply → Human Rights and Supply Chain Management
2-7: Employees	→ Working Conditions and Employee Development → ESG Figures
Governance	
2-9: Governance structure and composition	→ Strategy → Risks and Chances Report → Corporate Governance Declaration
2-19: Remuneration policies	→ Compensation Report
2-20: Process to determine remuneration	→ Compensation Report
Strategy, policies, and practices	
2-22: Statement on sustainable development strategy	→ Strategy

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GRI Disclosure

2-23: Policy commitments
2-24: Embedding policy commitments
2-25: Processes to remediate negative impacts
2-26: Mechanisms for seeking advice and raising concerns
2-28: Memberships of associations
Stakeholder Engagement
2-29: Approach to stakeholder engagement
2-30: Collective bargaining agreements
<i>GRI 3: Material Topics (2021)</i>
Disclosures on material topics
3-1: Process to determine material topics
3-2: List of material topics

References and Comments

→ Compliance and Anticorruption → Human Rights and Supply Chain Management The "E.ON's Approach" section in each ESG chapter of this report provides information on the sustainability strategies and policies relevant to the chapter's topic. The Sustainability Channel on our corporate website contains a number of relevant employee and functional policies as well as our Code of Conduct. [> E.ON's Sustainability Policies]
→ Compliance and Anticorruption → Human Rights and Supply Chain Management
→ Compliance and Anticorruption → Human Rights and Supply Chain Management
→ Compliance and Anticorruption → Human Rights and Supply Chain Management
→ ESG Materiality and Stakeholder Engagement
→ ESG Materiality and Stakeholder Engagement
→ Working Conditions and Employee Development → ESG Figures
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GRI Disclosure

References and Comments

3-3: Management of material topics	→ Climate Protection → Environmental Management → Occupational Health and Safety → Working Conditions and Employee Development → Customer Satisfaction → Security of Supply → Sustainable Products and Services → Community Involvement → Data Protection, Cybersecurity and Product Safety → Business Resilience Management → Compliance and Anticorruption → Energy Affordability → Diversity and Inclusion → Human Rights and Supply Chain Management → Tax As with the topics identified as material, reporting on the other topics listed is based on the requirements of GRI 3-3.
GRI 200: Economic	
<i>GRI 205: Anti-corruption (2016)</i>	
205-2: Communication and training about anti-corruption policies and procedures	→ Compliance and Anticorruption → Human Rights and Supply Chain Management
GRI 300: Environmental	
<i>GRI 302: Energy (2016)</i>	
302-1: Energy consumption within the organization	→ Environmental Management → Sustainable Products and Services Our disclosures include the following parameters: <ul style="list-style-type: none">• Fuel consumed for energy generation (fossil, nuclear, and renewable fuel) for Company purposes• Power and district heat consumption• Fuel combustion for heating• Vehicle fuel consumption• Power distribution losses (resold power and gas are excluded)

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GRI Disclosure

GRI 305: Emissions (2016)

305-1: Direct (Scope 1) GHG emissions

References and Comments

[→ Climate Protection](#)

Our disclosures are based on CO₂ equivalents, which measure greenhouse gases in accordance with the Greenhouse Gas Protocol Community Accounting and Reporting Standard ("GHG Protocol").

In line with the Kyoto Protocol, the baseline year is 1990. Global warming potential 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 fewer than ten employees do not need to be included if their activities do not have a material impact on the various Scope 1–3 categories.

305-2: Energy indirect (Scope 2) GHG emissions

[→ Climate Protection](#)

Our disclosures are based on CO₂ equivalents, which include CH₄, N₂O, and CO₂ emissions.

For baseline year and consolidation approach, see 305-1.

305-3: Other indirect (Scope 3) GHG emissions

[→ Climate Protection](#)

We do not record emissions from the combustion or biodegradation of biomass that occur in our upstream value chain.

Our disclosures are based on CO₂ equivalents, which include CH₄, N₂O, and CO₂ emissions.

For baseline year and consolidation approach, see 305-1.

GRI 400: Social

GRI 401: Employment (2016)

401-1: New employee hires and employee turnover

[→ Working Conditions and Employee Development](#)
[→ ESG Figures](#)

Our disclosures on new employee hires and employee turnover include numbers for the entire Group. More detailed disclosures are not relevant.

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GRI Disclosure

GRI 403: Occupational health and safety (2018)

403-1: Occupational health and safety management system

403-2: Hazard identification, risk assessment, and incident investigation

403-3: Occupational health services

403-4: Worker participation, consultation, and communication on occupational health and safety

403-5: Worker training on occupational health and safety

403-6: Promotion of worker health

403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

403-8: Workers covered by an occupational health and safety management system

403-9: Work-related injuries

403-10: Work-related ill health

References and Comments

[→ Occupational Health and Safety](#)

Our occupational health and safety management system was not implemented to comply with legal requirements. It is part of our commitment as a responsible Company and is based entirely on ISO standards.

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E.ON uses the following KPIs to monitor and report accidents:

- Serious incident and fatality frequency ("SIF"): accidents and incidents that cause serious or fatal injuries.
- Total recordable injury frequency ("TRIF"): work-related accidents and illnesses.
- Lost-time injury frequency ("LTIF"): work-related accidents that result in lost time.
- Near-miss frequency rate ("NMFR"): unplanned events that had the potential to result in an accident but did not.

All indicators are reported for both E.ON employees and contractors' employees.

A breakdown by gender is not applicable as we believe this would not provide useful information. Instead of breaking TRIF down by country, we do so by segment.

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GRI Disclosure

<i>GRI 404: Training and education (2016)</i>
404-2: Programs for upgrading employee skills and transition assistance programmes
<i>GRI 405: Diversity and equal opportunity (2016)</i>
405-1: Diversity of governance bodies and employees
<i>GRI 412: Human rights assessment (2016)</i>
412-2: Employee training on human rights policies or procedures
<i>GRI 418: Customer privacy (2016)</i>
418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data
<i>GRI G4 Sector disclosures electric utilities: access (2013)</i>
G4-EU28: Power outage frequency (SAIFI)
G4-EU29: Average power outage duration (SAIDI)

References and Comments

→ Working Conditions and Employee Development
→ Working Conditions and Employee Development → Diversity and Inclusion → ESG Figures
→ Human Rights and Supply Chain Management Our disclosures include the total number of procurement personnel who attended live online training sessions as well as the percentage of employees that used our Group-wide self-paced eLearning module on human rights and data and cyber security.
→ Data Protection, Cybersecurity, and Product Safety Due to confidentiality constraints and the sensitivity of such data, we are unable to provide information about substantiated complaints concerning data breaches.
→ Security of Supply
→ Security of Supply

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Non-Financial Statement ("NFS") Index

The NFS Index shows where in the Integrated Annual Report 2023 the required content of the German CSR Directive Implementation Act (Section 315b, 315c in conjunction with Sections 289b to 289e of the German Commercial Code (German abbreviation: "HGB")) are disclosed.

In addition, E.ON reports in line with reporting requirements of Regulation 2020/852 of the European Parliament and of the Council ("EU Taxonomy") in the chapter entitled EU Taxonomy as well as in the EU Taxonomy section in the chapter Other Information.

Aspects Subject to Reporting Requirements

Integrated Annual Report 2023

Business model	→ <u>Business Model</u>
Risks	→ <u>Risks and Chances Report</u>
Environmental matters	→ <u>Climate Protection</u> → <u>Sustainable Products and Services*</u>
Employee matters	→ <u>Occupational Health and Safety*</u> → <u>Working Conditions and Employee Development*</u> → <u>Diversity and Inclusion*</u>
Social matters	→ <u>Security of Supply</u> → <u>Energy Affordability</u> → <u>Customer Satisfaction*</u> → <u>Data Protection, Cybersecurity, and Product Safety*</u> → <u>Business Resilience Management*</u>
Human rights	→ <u>Human Rights and Supply Chain Management*</u>
Combating corruption and bribery	→ <u>Compliance and Anticorruption*</u>

*Topics identified as not material in E.ON's 2023 materiality analysis but reported due to their relevance for various stakeholders and for environmental, social, and governance ("ESG") rankings and ratings.

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Sustainable Development Goals ("SDG")-Index

The following index presents the reported sustainability activities of E.ON in the context of the United Nations Sustainable Development Goals ("SDGs").



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Sustainable Accounting Standards Board ("SASB") Index

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	<p>Scope 1: 2.01 million metric tons of CO₂e. E.ON discloses its Scope 1, 2, and 3 GHG emissions. Our disclosures are based on CO₂ equivalents, which include GHG in correspondence with the GHG Protocol.</p> <p>In line with the Kyoto Protocol, the baseline year is 1990. GWP is relative to a 100-year time horizon.</p> <p>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.</p> <p>The percentage of Scope 1 GHG emissions covered under emissions-limiting regulation or emissions reporting-based regulations (EU-ETS allowances and the Swedish Carbon Tax) is approximately 56 percent.</p> <p>→ Climate Protection</p>
Greenhouse gas ("GHG") emissions associated with power deliveries	Quantitative	IF-EU-110a.2	<p>Purchased power sold to end-customers (location-based)¹: 35.95 million metric tons of CO₂e² Purchased power sold to end-customers (market-based)¹: 30.48 million metric tons of CO₂e² Power distribution losses (location-based)³: 3.19 million metric tons of CO₂e Power distribution losses (market-based)⁴: 5.85 million metric tons of CO₂e⁵</p> <p>→ Climate Protection</p>

¹Scope 3 emissions from purchased power and the combustion of natural gas sold to end users (energy sold to our residential 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.

²Includes purchased power at EV charging points owned by E.ON and accessible by the public.

³Based on the emission factors of the national electricity mixes for specific geographic regions (source: IEA).

⁴Based 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: EPA).

⁵Power distribution losses in Sweden were completely offset by the purchase of green electricity.

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Accounting Metric	Category	Code	Response
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	<p>A discussion and/or analysis of the following topics can be found in the linked sources below:</p> <ul style="list-style-type: none"> • 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 <p> → Climate Protection → Sustainable Products and Services → ESG Figures </p> <p> → On course for net-zero—Supporting paper for E.ON's decarbonization strategy and climate-related disclosures </p>
(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	Quantitative	IF-EU-110a.4	<p>Data are not available.</p> <p>RPS mechanisms are commonly used in the United States. As E.ON operates in European countries, where the standards are not widely adopted, it is not applicable for E.ON. E.ON supplies more than 50 percent of its customers with green electricity products.</p>
Air Quality			
Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Quantitative	IF-EU-120a.1	<p>NO_x emissions: 2,501 metric tons⁶ SO₂ emissions: 828 metric tons⁶ Dust emissions: 53 metric tons⁶</p> <p>Fossil-fueled power plants emit nitric oxide ("NO_x"), sulfur dioxide ("SO₂"), 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, SO₂, and dust emissions are mostly attributable to small-scale gas-fired combined-heat-and-power (CHP) plants and larger district heat networks.</p> <p>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.</p> <p> → Environmental Management </p>

⁶For generation assets over 20 MW.

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Accounting Metric	Category	Code	Response
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	<p>E.ON's water consumption from decentralized energy generation (Core business): <1 million cubic meters Fresh water withdrawal (PreussenElektra): 203.1 million cubic meters Fresh water consumption (PreussenElektra): 12.6 million cubic meters</p> <p>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 chapter ESG Figures.</p> <p>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.</p> <p>→ Environmental Management → ESG Figures</p>
Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	IF-EU-140a.2	<p>Number of environmental incidents of non-compliance associated with water: Two.</p> <p>Both incidents occurred in the United Kingdom. The severity of both incidents was low.</p>
Description of water management risks and discussion of strategies and practices to mitigate those risks	Quantitative	IF-EU-140a.3	<p>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.</p> <p>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.</p> <p>Descriptions of strategies and actions to minimize residual risks can be found under the following chapters:</p> <p>→ Environmental Management → ESG Figures</p>

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Accounting Metric	Category	Code	Response
Coal Ash Management			
Amount of coal combustion residuals ("CCR") generated, percentage recycled	Quantitative	IF-EU-150a.1	Not applicable.
Total number of coal combustion residual ("CCR") impoundments, broken down by hazard potential classification and structural integrity assessment	Quantitative	IF-EU-150a.2	Not applicable.
Energy Affordability			
Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Quantitative	IF-EU-240a.1	Data are not available.
Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	Quantitative	IF-EU-240a.2	Data are not available.
Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Quantitative	IF-EU-240a.3	<p>In 2023 around 23,900 electricity customers and 2,400 gas customers were disconnected. These figures refer only to customers of E.ON Energie Deutschland GmbH. Data from other entities are not available at the time of publication.</p> <p>Data on the number of customers reconnected within 30 days are not available. Of roughly 26,3000 total disconnections, about 14,600, or 55.6 percent, were carried out regardless of time in 2023.</p> <p>→ Energy Affordability</p>
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.

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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	<p>E.ON uses the following key performance indicators to monitor and report incidents: Total recordable injury frequency (employee "TRIF"): 2.77 per million hours of work⁷ Serious incident and fatality rate (employee "SIF"): 0.03 per million hours of work⁸ Lost-time injury frequency (employee "LTIF"): 2.17 per million hours of work⁹ Near miss frequency rate ("NMFR"): 40.32 per million hours of work¹⁰ Fatal accidents: 1</p> <p>TRIF, SIF, LTIF, and fatal accidents are reported for both E.ON employees and contractors' employees, the latter are disclosed in the chapter Occupational Health and Safety. NMFR is only reported for E.ON employees. Data on the total recordable incident rate ("TRIR") are not available.</p> <p> → Occupational Health and Safety → ESG Figures </p>
End-Use Efficiency and Demand			
Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	IF-EU-420a.1	Data are not available.
Percentage of electric load served by smart grid technology	Quantitative	IF-EU-420a.2	<p>Data are not available as E.ON's control system does not differentiate between conventional and smart grids.</p> <p>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.</p> <p>Green power sales: 67,832,212 MWh</p>
Customer electricity savings from efficiency measures, by market	Quantitative	IF-EU-420a.3	Data on customer electricity savings from efficiency measures are not available.
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	<p>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.</p> <p>A breakdown of our nuclear power units by U.S. Nuclear Regulatory Commission Action Matrix is not applicable.</p>
Description of efforts to manage nuclear safety and emergency preparedness	Discussion and Analysis	IF-EU-540a.2	<p>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.</p> <p> → Occupational Health and Safety → Business Resilience Management </p>

⁷TRIF 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.

⁸Serious 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.

⁹Lost time injury frequency measures work-related accidents resulting in lost time per million hours of work.

¹⁰Near-miss frequency rate measures unplanned incidents that had the potential to result in an accident (but did not) per million hours of work.

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Accounting Metric	Category	Code	Response
Grid Resiliency			
Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Quantitative	IF-EU-550a.1	Data are 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	<p>The System Average Interruption Duration Index (SAIDI) and the System Average Interruption Frequency Index (SAIFI) can be found in the chapter Security of Supply.</p> <p>The Customer Average Interruption Duration Index (CAIDI) can be found in the chapter ESG Figures.</p> <p>→ Security of Supply</p> <p>→ ESG Figures</p>
Number of: (1) residential, (2) commercial, and (3) industrial customers served mechanism (LRAM)	Quantitative	IF-EU-000.A	<p>Number of power and gas customers in Europe: 34.7 million</p> <p>A more detailed breakdown of our customer groups cannot be provided.</p> <p>→ ESG Figures</p>
Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Quantitative	IF-EU-000.B	<p>→ Sustainable Products and Services</p>
Length of transmission and distribution lines	Quantitative	IF-EU-000.C	<p>Total length of power networks: 1,110 thousand kilometers</p> <p>Total length of gas networks: 147 thousand kilometers</p> <p>→ ESG Figures</p>
Total electricity generated, percentage by major energy source, percentage in regulated markets	Quantitative	IF-EU-000.D	<p>Owned generation by energy source in percentages</p> <p>Natural gas/oil¹¹: 15.0</p> <p>Nuclear¹²: 42.0</p> <p>Coal¹¹: 1.0</p> <p>Other (includes biomass, wind, and solar): 42.0</p> <p>→ ESG Figures</p>
Total wholesale electricity purchased	Quantitative	IF-EU-000.E	Data are not available.

¹¹Attributable share of electricity from combined heat and power plants for E.ON's district heating networks.

¹²E.ON's nuclear generation ended in 2023 due to Germany's phaseout of nuclear power.