



e.on

Sustainability Report 2023

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E.ON Group milestones in Romania

2005

The takeover of **Distrigaz Nord** and **Electrica Moldova** by the German E.ON group of companies

2007

Separation of supply activities from electricity and natural gas distribution

2008

E.ON Servicii, the shared services company of the E.ON Romania group, is founded

2009

Natural gas and electricity holding companies merge into one single holding company – **E.ON România**

2011

Natural gas and electricity supply companies merge into one single company – **E.ON Energie România**

2013

E.ON SERVICII CLIENȚI, the customer relations service company, and **E.ON INSTALAȚII INTERIOARE**, which later became **E.ON Asist Complet**, are founded

2015

Natural gas and electricity distribution companies merge into one single company – **E.ON Distribuție România**, which then changes its name into **Delgaz Grid**

2021

The merger of **E.ON Servicii** and **E.ON România**

2022

The structure of the E.ON Group in Romania was simplified into four companies: **E.ON România** – the holding company, **Delgaz Grid** – the distribution company, **E.ON Energie România** – the supply company, and **E.ON Asist Complet** – the company delivering technical services, solutions, and products.

2023

Celebrating 18 years of involvement in Romania!

About our sustainability report

The E.ON Group in Romania publishes its fifth annual Sustainability Report¹, demonstrating its commitment to sustainability performance and responsibility towards communities, shareholders, employees and other stakeholders. Through this report, we transparently and consistently communicate our achievements, objectives, and commitments² in the economic, environmental and social domains, as well as the performance achieved between January 1, 2023 and December 31, 2023.

¹ This report includes all E.ON Group entities in Romania that are fully consolidated in its consolidated financial statements. The statements in this report always refer to the E.ON entities in Romania and any deviations from this are indicated. The N/A abbreviation indicates that certain requests for information are not applicable, and a dash (-) indicates that certain information is not available.

For ease of reference, we use "E.ON", "E.ON Group", the "Group" or the "Organization" in general when referring to E.ON România S.A. and the other E.ON Group entities based in Romania; when our statements refer to specific entities of the E.ON Group in Romania, this is specifically indicated. Information referring to the E.ON SE Group of companies, of which the E.ON Group in Romania is a part, is distinctly highlighted.

² Statements referring to the future development of entities within the E.ON Group in Romania are estimates based on the information available at the time of reporting; actual results may differ from these statements.

The annual publication of the Sustainability Report confirms the commitment of the E.ON group to monitor and evaluate its sustainability performance, presenting progress and constant improvement efforts.

The Sustainability Report of the E.ON Group in Romania is prepared in accordance with the latest recommendations of the international standards for sustainability reporting – the Global Reporting Initiative (GRI) 2021 edition, Core option, as well as with the requirements of the Order of the Ministry of Public Finance No. 1802/2014 regarding annual financial statements, which partially transposes the provisions of Directive 2014/95/EU concerning the disclosure of non-financial and diversity information. Additionally, the non-binding guidelines of the European Commission on reporting non-financial and climate-related information have been considered. The Sustainability Report of the E.ON Group in Romania presents information in accordance with the requirements of Regulation 2020/852/EU on establishing a framework to facilitate sustainable investments (the EU Taxonomy).

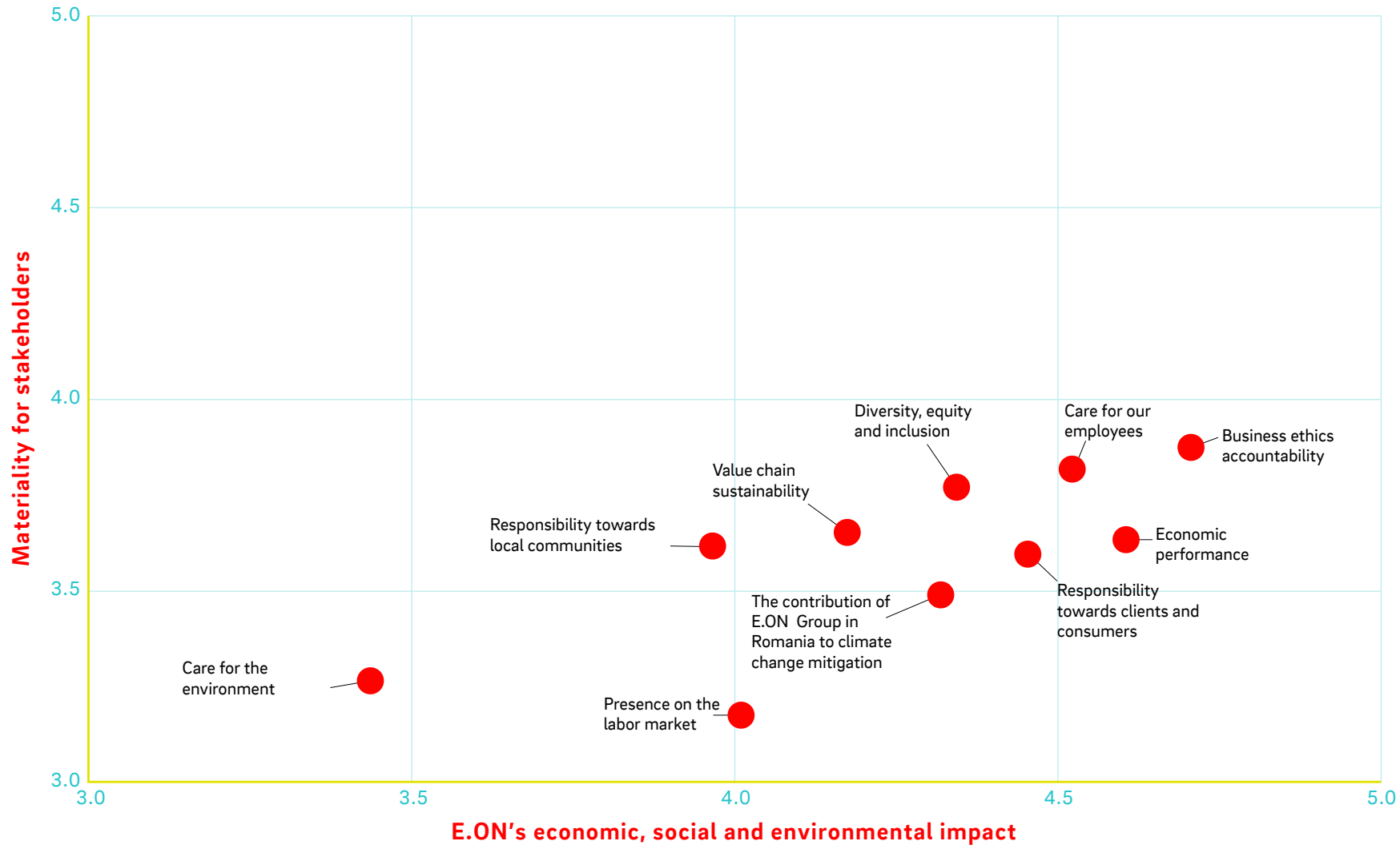
In accordance with GRI standards requirements, the process of identifying material aspects for the E.ON Group significantly contributes to structuring the information presented in the sustainability report and to its development in line with the industry best practices. The process of identifying material aspects includes consulting European and global sustainability initiatives and regulations, as well as reviewing GRI and SASB standards and other relevant documents, information available in the online press and material aspects of other major companies in our sector of activity. Following the processes described above, 37 relevant aspects for the sustainability of the activities we conduct were identified.

Integrating stakeholder feedback into the decision-making processes of the E.ON Group supports our commitment to responsibly address their needs and expectations. The twelve categories of stakeholders identified participated in a comprehensive consultation process to evaluate the relevance of the previously identified aspects. These perspectives have significantly influenced the content of the sustainability report, ensuring that it adequately reflects the concerns and expectations of the stakeholders.

By weighting the 490 responses received from stakeholders with the importance attributed to them and integrating the perspective of the management of the E.ON Group in Romania, we identified 8 topics as material to the sustainability of our business. Additionally, even though they were not initially identified as material, E.ON management decided to include information on two additional topics, "Attention to the Environment" and "Responsibility towards Local Communities" in the report, underlining the company's commitment to these important areas.



Furthermore, the report describes our confirmed material sustainability topics from the materiality analysis and also includes other relevant ESG (environmental, social, and governance) information that has been consolidated at the level of the E.ON Group in Romania³.



³ Limit of material topics, unless specifically indicated otherwise.

Our activities have the potential to contribute to changing traditional practices in the energy sector by focusing on renewable energy sources. The high scores obtained by the E.ON SE Group, of which we are a part, in evaluations and top rankings in the field of sustainability confirm the efforts made and the performance achieved.

ESG assessments and rankings

Ratings and rankings relevant to the E.ON SE Group as a whole

**Grade A**

CDP has once again included E.ON on the 'A List' for environmental reporting. The score we received places us in the exclusive group of nearly 400 companies included in the A List, out of over 15,000 companies assessed in 2023. This represents a recognition by CDP of the quality of the reporting process and the transparency of the data that the E.ON SE Group publishes in the annual CDP report on climate change. The reporting data provided for this purpose have been independently evaluated. The E.ON SE Group has been publishing data about its carbon emissions (CDP Carbon Response) annually since 2004.

**Ranked 4th**

Sustainalytics, based in Amsterdam, is a global leader in ESG and corporate governance research and assessment. It has awarded the E.ON SE Group an overall Sustainalytics ESG Risk Rating of 17.6, which corresponds to a low-risk level. Our relative position in the multi-utilities subsector is 4 out of 101 companies evaluated.

**FTSE Russell – Above industry average**

FTSE Russell – subsidiary owned by the London Stock Exchange Group, assesses the ESG performance of over 4,000 public companies worldwide on a scale from 0 to 5. It has awarded E.ON SE a global ESG score of 3.5, which is higher than the utilities sector average (2.7) and the multi-utilities subsector average (2.9).

**ISS ESG**

The most recent rating by the ESG research and rating agency ISS has upgraded the rating for the E.ON SE group from C+ to B-, granting us Prime status. This means that E.ON SE meets the high standards of ISS ESG for sustainability performance in its industry. The letter ratings range from D- to A+. Additionally, E.ON's decile rank is 3. The decile rank indicates in which decile of its industry (a tenth of the total number) a company's rating falls. Rankings are evaluated on a scale from 1 (the best: a company's rating is in the top decile of its industry) to 10 (the lowest).

**MSCI ESG Research – AA rating**

Based in New York, MSCI ESG Research LLC is an independent provider of information and research-based tools for institutional investors, asset managers, consultants, governments, and NGOs. Its ratings range from CCC to AAA, with the E.ON SE Group being rated AA.

E.ON's commitments

At E.ON SE, promoting sustainability both within the companies and in the broader community is essential; this goal is achieved through various means, including membership in organizations and supporting initiatives focused on sustainability issues.

2020 **Climate Commitment**
 With this commitment, we set ourselves ambitious climate targets and call on societal actors to take measures to protect the climate.

2019 **Call to Action by European CEOs**
 In this declaration, about 100 CEOs call to action and collaboration for a new Deal for Europe, in partnership with CSREuropeOrg. We believe that collaboration across Europe is a crucial part of achieving inclusive growth, climate action and sustainable prosperity.

2018 **SDG (Sustainable Development Goals) Voluntary Commitment by the E.ON Board of Directors**
 It affirms our commitment to good corporate governance and to the United Nations' Sustainable Development Goals.

2018 **Global companies call for a minimum carbon price Support Statement**
 In this declaration, the companies reaffirm their intention to proactively and collectively combat climate change through their activities.

 Global companies call for a minimum carbon price Support Statement.

2016 **Joint "Diversity and Inclusion" declaration**
 Through this declaration, we commit to create a diverse and integrated work environment in which every employee is able to develop their potential. The declaration was jointly signed by the E.ON SE Board of Directors and E.ON SE works council.

2010 **Code of Responsible Business Conduct**
 We and a number of other German companies with global operations commit to develop value-oriented corporate governance and to uphold the principles of a social market economy, such as fair competition, social partnerships, the performance principle, and sustainability.

2009 **The Luxembourg Declaration**
 With this declaration, we commit to comply with European standards for promoting occupational health.

2002 **Declaration of Compliance with the German Corporate Governance Code**
 Annual declaration by the Executive and Supervisory Boards that E.ON SE is complying with the German Corporate Governance Code pursuant to Section 161 of the German Stock Corporation Act

Dear friends, customers, and partners,



I am pleased to present to you the latest sustainability report of E.ON Romania at a significant moment that marks substantial progress in our sustainable development ambitions.

The report provides an overview of our strategic initiatives and achievements during 2023, a year in which we also updated our sustainability strategy.

We remain firmly committed to aligning our operational practices with the key principles of sustainability, which we consistently incorporate into every aspect of our activities. In a context where sustainability and agility are becoming indispensable, the E.ON Romania Group takes an active role, establishing a forward-looking business model, prepared for the energy transition and the achievement of our environmental, social, and corporate governance objectives.

In 2023, we made **total investments** of 857 million lei, an **increase of 31%** compared to 2022. These investments were directed towards **the development of new networks and the modernization of existing infrastructure** for electricity and natural gas, as well as in automation and digitalization projects aimed at improving the quality of services provided. **The modernization of networks and the digitalization of activities** recorded the most significant increases in investments compared to the previous year, with growth rates of 89% and 48%, respectively, reflecting a strong focus on innovation and efficiency in the management of energy resources.

In this context, the distribution company of the E.ON group has contracted a "green" financing package, approved on the basis of the results achieved in the field of sustainability and the plans presented by the company for the coming years. The financing will be used to replace existing loans, for working capital management, but mainly to enable Delgaz Grid to carry out its ambitious investment plans to strengthen and modernize the network for the benefit of our customers and to achieve our sustainability goals – thereby underlining our commitment to grow the network beyond what we can finance from our current cash flows.

All these efforts support the goals of the energy transition, which can only be achieved through substantial investments in networks that enable the integration of renewable energy sources, which are growing exponentially. In this sense, a crucial role is played by the consolidation of a fair, predictable, and investment-stimulating legislative and regulatory framework. Any delays, postponements, or blockages, like those at the end of 2023, will only slow down the speed at which we can achieve these objectives and create risks to the functioning of the system and, in the long run, for the energy transition. I am firmly convinced that a proper framework will help develop the future energy infrastructure at the necessary speed, leading to a future that is more customer-friendly and, at the same time, more sustainable in terms of energy.

Our constant efforts are dedicated to enhancing sustainability performance. We actively support our partners and clients in their process of **decarbonization and energy efficiency improvement**. These initiatives highlight the essential role we undertake in the energy transition. Prosumers are reshaping the way energy ecosystems work, making them more decentralized and dynamic. Our networks receive energy from nearly **14,000 connected prosumers** with an installed capacity of up to 184 kW, and in total, over 1 GW of renewable energy is integrated into our network. In 2023 alone, together with business clients and partner municipalities, we completed over **550 photovoltaic power plant installation projects**, with another 50 under development.

E.ON Romania has taken a **pioneer** role in preparing natural gas distribution networks for the **integration of green gases** into the fuel mix. The exploration of using green gases focuses on reducing carbon emissions, technological innovation, diversifying the energy mix, and supporting energy security. In 2023, the E.ON group implemented the 20HyGrid pilot project, a first in Romania, which tests and validates, at the national level, a solution for introducing a natural gas and hydrogen energy mix, in order to develop a distribution infrastructure for end customers. After seven months of testing, we have demonstrated that the use of a mixture of 80% natural gas and 20% hydrogen in distribution networks is technically possible and without additional risks. This blend can be used in existing installations and appliances without requiring additional modifications or adjustments compared to the use of natural gas.

As part of our strategic vision for achieving sustainability goals, at E.ON we place a strong emphasis on advanced monitoring and management of our infrastructure. Thus, we are constantly progressing towards a smarter energy network that is flexible to the dynamic needs of consumers and the market. Through initiatives such as the widespread installation of smart meters, we facilitate data-driven energy management, improving efficiency and optimizing consumption. At the end of last year we reached over **450,000 installed smart meters** of which almost a quarter were installed in 2023. Thus, by the end of the year, we reached the target of 27% installed smart meters among all customers, and by 2028, our goal is to reach 47% of all customers. In addition, we create IT platforms and software applications that allow us to integrate existing and future command and control equipment within the distribution network, as well as to automate the processes of network malfunctions detection and to schedule maintenance operations with the help of artificial intelligence systems.

All these achievements also contributed to a 9% reduction of the carbon footprint compared to 2022 and are part of the company's plan to reduce **direct carbon emissions** (Scope 1 and 2) by 71% by 2030 compared to 2019, and to significantly reduce indirect carbon emissions (Scope 3) by 21% by the same year.

At the same time, we pay special attention to the working conditions we offer our employees, both in terms of the benefits system and aspects related to **health and safety at work**. Our efforts to improve the organizational culture from the perspective of health and safety at work have been confirmed by the results of an independent audit conducted in the last 2 years, and by the fact that in 2023 no fatalities were recorded.

The E.ON Group's approach to community engagement is centered on **social and cultural well-being**, as well as preparing younger generations for a sustainable future. In 2023, we supported communities through **projects worth 1.8 million euros**. In addition to our traditional projects, in 2023, we supported the creation of the "nZEB Energy Efficiency Guide" series, which provides useful information and recommendations to minimize energy consumption and environmental impact without compromising the comfort of the home.

Due to the impact that the "Give Light" project had in previous years, in 2023 we carried out three editions through which we donated 1.85 million kWh to 10 educational, social, or healthcare institutions.

Furthermore, this report represents both a reflection of our achievements and a commitment to the future, providing insight into how E.ON Romania aims to continue to be a **leader in the energy transition**. I invite you to go through this document to better understand our efforts and to join us in our collective effort to build a more sustainable future for all.

Volker Raffel
CEO, E.ON România



E.ON Group Romania key figures

18 years of E.ON involvement in Romania's sustainable growth

Natural gas network

Upgraded pipes

9,798 km

Expansion

4,022 km



Electricity network

Upgraded lines

14,967 km

Expansion

4,069 km



We supply

Localities with natural gas

1,119

Localities with electricity

2,500



18 years of E.ON involvement in Romania's sustainable growth



6,961
Employees (FTE)



3.4 million Customers - Supply

3.6 million Customers - Distribution



>1,000 MW
RES (renewable energy resources) capacity connected to the grid



13,900
Prosumers connected to grids



615,000
Beneficiaries of CSR projects



1.8 million
Activated electronic invoices



550+
Installed photovoltaic power plants (B2C+B2B)



451,400
Smart meters installed



428
Electric vehicle charging points



Through the activities carried out, the E.ON Romania Group recorded operating revenues of approximately 11.6 billion lei in 2023, showing a decrease of over 23% compared to the result of 2022. Operating expenses, amounting to 11.4 billion lei in 2023, register a decrease of over 25% compared to the result of 2022, and over 1.8 billion lei represent the payments to the state budget made by the E.ON Romania Group in 2023 alone, increasing by over 16% compared to 2022.

In 2023, E.ON Romania received compensation from the Romanian state amounting to 2.914 million lei, an increase of 16% compared to the previous year. The majority of this sum consists of state refunds for the support scheme for electricity and natural gas price capping, an effort backed by E.ON to manage the energy crisis caused by external shocks.

The value of the benefits and retirement plan for our employees has increased by over 40% in the last year, to nearly 109 million lei.

Direct economic value generated and distributed by E.ON Group [mil. RON]

	2022	2023
Operating revenues	15,250	11,609
Operating expenses	15,521	11,445
Of which payments to the government/state budget	1,801	1,834
Economic value retained ⁴	-272	164

⁴ Economic value retained: "direct economic value generated" less "economic value distributed."

Total investments amounting to **RON 857 million** ²⁰²² ²⁰²³ **+31%**

To improve the quality of services and safety in the operation of distribution networks, to reduce the frequency and duration of unplanned interruptions and energy losses, to implement intelligent solutions and to facilitate new consumer connections, we present below some of our main 2023 achievements:

ELECTRICITY

Investments
RON 467 million

- **+634 km** of new networks (**298 km** overhead lines and **335 km** underground lines), including **449 km** of connections
- **482 km** overhead and underground modernized networks, including **50 km** of modernized connections
- **104,500** smart meters
- **337** modernized transformer and supply stations
- **21,294** single-phase and three-phase meters replaced
- **409** new IT equipment and **64** new software developments and acquisitions
- **231** remote controlled equipment integrated in SCADA, in urban and rural areas



40,1% electricity supplied to eligible clients from renewable sources



100% electricity supplied through **Green Home** and **Cool Electric** from renewable source

For 2024, we have planned investments of over 600 million lei.

Length of electricity distribution lines* [km]

	2023	
	Overhead distribution	Underground distribution
HT – high voltage	2,769	3
MT – medium voltage	12,459	2,630
LT – low voltage	24,764	7,845
Connections	23,314	5,447
Total	63,305	15,924

* Lengths of electrical routes

Amount of renewable energy distributed across our networks [MW]

	2021	2022	2023
Total quantity, of which:	1,961,070	1,647,683	1,917,423
wind	190,952	208,403	213,627
solar	31,791	41,879	99,053
hydro (large hydro power plants >10 MW)	1,458,702	1,131,770	1,421,784
hydro (small hydro power plants <10 MW)	53,815	40,213	52,721
biomass	216,716	218,415	121,709
biogas	9,094	7,003	8,529

NATURAL GAS

Investments

RON 390 million

Upgrades/ replacements

- 214 km Pipes and connections replaced
- 7 Stations upgraded
- 40 km Cathodic protection
- 202,872 Meters replaced
- 16,430 Controllers replaced

New installations

- 7 Stations
- 418 km Pipes expansions
- 14,216 Connections, 91 km
- 38 km New distribution networks

Digitalization

- 59 New software developments and acquisitions
- 1,008 New IT equipment

Length of natural gas distribution networks

2023 2022

25,140 km

25,720 km

+580 km

increase in network length
in operation in 2023

Reporting in accordance with the requirements of the EU Taxonomy Regulation

In 2021, across the entire E.ON SE group of companies, a project was launched to ensure the proper assessment of all EU taxonomy requirements related to environmental objectives, particularly "Climate change mitigation" and "Climate change adaptation". Starting in 2023, these requirements are extended to include the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

The economic activities of the E.ON Group in Romania are constantly mapped to the relevant criteria of the taxonomy, considering revenues as the main criterion for the allocation of the economic activities. The E.ON Group conducts a detailed verification of the compliance of its activities with the technical screening criteria.

The E.ON Group in Romania uses processes established at the E.ON SE Group level to assess compliance with the DNSH (Do No Significant Harm) criteria and adherence to minimum social guarantees, ensuring that its economic activities do not cause significant harm to the environment. These assessments include compliance with legal requirements and the implementation of environmental impact assessments to obtain permits for the construction and operation of the infrastructure.

The key reporting indicators of the E.ON Group in Romania according to the EU taxonomy, which include eligible and aligned investments, revenues, and operational expenses, reflect the company's commitment to promoting sustainable economic activities. Taxonomy-aligned activities are relevant for their significant contribution to climate change mitigation, thus strengthening the efforts of the E.ON Group in Romania to support the transition to a green and sustainable economy.

In 2023, turnover recorded from EU Taxonomy-eligible distribution activities was 100% of total turnover, and EU Taxonomy-aligned turnover was 61%. Supply activities do not register revenue from economic activities eligible from the perspective of the EU Taxonomy.

Capital expenditures (CAPEX) for distribution and supply activities are eligible under the EU Taxonomy at 96%, as is the proportion of capital expenditures aligned according to the EU Taxonomy.

Regarding the operational expenses related to the eligible distribution and supply activities according to the EU Taxonomy, they stand at 86%, and 83% are aligned.

[Detailed information can be found in Appendix 1 of this report.](#)



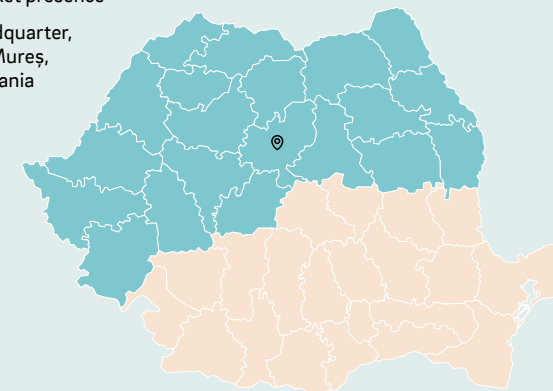
About the E.ON Group in Romania

The E.ON Group mainly carries out its activities in the regions of Transylvania, Moldova, Maramureș, Crișana and Banat, providing reliable, innovative, and sustainable energy distribution and supply services to a large number of communities across 20 counties.

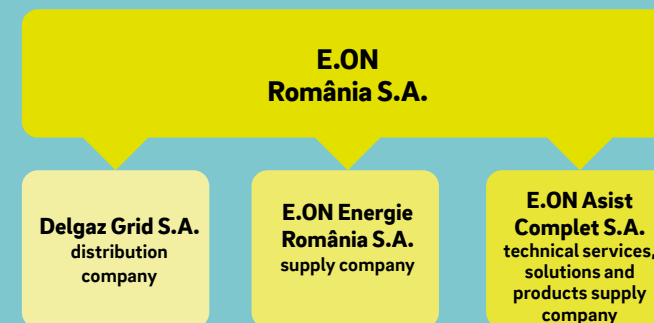
Cluj, Bistrița Năsăud, Maramureș, Satu Mare, Sălaj, Timiș, Arad, Bihor, Caraș-Severin, Hunedoara, Mureș, Sibiu, Alba, Harghita, Iași, Botoșani, Vaslui, Suceava, Neamț și Bacău.

■ Market presence

Ⓧ Headquarter,
Tg. Mureș,
Romania



With a simplified structure that helps us strengthen our position in the energy market, starting from 2022, the E.ON Group in Romania consists of four companies.



E.ON România S.A.

E.ON România S.A. plays a crucial role in managing and coordinating the activities of the E.ON Group in Romania, ensuring the efficient operation of all group's companies and compliance with the quality standards, regulations, and policies of E.ON SE Group.

In 2023, the General Assembly of Shareholders approved the change of E.ON Romania's legal form from a limited liability company to a joint-stock company.

A primary function of E.ON Romania is to maintain strong collaborative relationships with the national energy regulatory authorities in Romania to ensure compliance and fulfill its mission to provide energy services responsibly and sustainably. Also, E.ON Romania updates the company's business model to reflect local economic conditions, promotes this model among E.ON companies in Romania and supports all these companies in achieving their business objectives, including from the perspective of integrating the sustainability strategy into their operations. This ensures uniformity and consistency in E.ON Group's strategy and operations across the country.

Delgaz Grid S.A.

Delgaz Grid S.A. is the first integrated distributor of electricity and natural gas in Romania, the company operates an extensive natural gas distribution network with a total length of over 25,700 km and an electricity distribution network spanning approximately 79,230 km. Through its networks, with a total length of over 100,000 km, Delgaz Grid ensures the distribution of natural gas and electricity to approximately 3.6 million customers in the northern half of Romania.

Due to the investments made in 2023 in the amount of over 857 million lei, with over 200 million lei more than in 2022, the length of distribution networks increased significantly, by approximately 580 km for natural gas and by over 630 km for electricity, including connections.

In 2023, Delgaz Grid distributed 23.8 TWh of natural gas and 4.7 TWh of electricity to its customers from over 3,600 localities in the counties of the northern half of Romania.



RON 857 mil.

Investments in 2023

2022 2023 **RON +200 mil.**
Investments made



25,720 km

Natural Gas network

2022 2023 **+580 km**
natural gas network



79,230 km

Electricity network

2022 2023 **+634 km**
electricity network



>3,600 localities

Distribution in 2023

23.8 TWh | **4.7 TWh**
natural gas | electricity



E.ON Energie România S.A.

E.ON Energie România S.A. provides electricity, natural gas and energy solutions for approximately 3.4 million customers, both in the business segment - B2B, municipalities - B2M and the residential segment - B2C. The innovative energy services and solutions offered by E.ON Energie România contribute to meeting the needs of customers and to the sustainable development of the energy market in Romania.

In 2023, E.ON Energie România supplied approximately 9% of the electricity supplied in our country, i.e. 4.2 TWh, 16% less than in the previous year. Through its activity, E.ON Energie România supplied electricity for 17% of consumers.

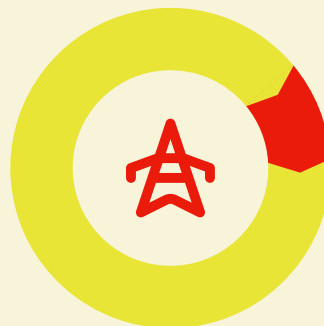
Regarding the supply of natural gas, in 2023 E.ON Energie România supplied 18.7 TWh, 12% less than in the previous year, representing 20% of the total natural gas supplied nationally, serving over 42% of consumers.



≈3.4 mil

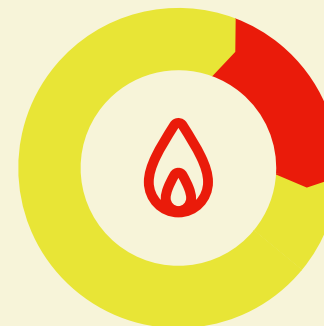
Supply clients

natural gas	electricity	energy solutions
-------------	-------------	------------------



9% / 4.2 TWh

of the electricity used in Romania



20% / 18.7 TWh

of the total natural gas supplied in Romania

E.ON Energie România's services and products

B2B and B2M turnkey solutions and services

Since 2019, we have diversified our product portfolio and focus on providing high-performance solutions.

- **E.ON Photovoltaic PPA** - Access to assets that produce 100% green energy
- **E.ON Photovoltaic** - The path to energy independence for businesses and municipalities
- **E.ON Heat Pump** - Clean energy that produces heating and cooling for businesses
- **E.ON Lighting** - Smart lighting and cost savings of up to 60%
- **E.ON CHP** - Generates own energy and saves 20% on costs
- **E.ON ORC** - Turns waste heat into electricity
- **E.ON Drive – eMobility** - Electric charging stations for vehicle fleet

In 2023, the first Purchased Power Agreement type project, PPA On-Site, was signed, with an installed power of 1.5 MWp. E.ON is actively contributing to the decarbonisation plan through this contract, concluded with a customer that is looking not only for cost savings and predictability, but also to reduce its carbon footprint. This project marks an important step towards energy sustainability and environmental protection.

In November 2023, the measurements for the development of the first heating project were signed. E.ON Energie România has expanded its portfolio of energy efficiency solutions on the thermal side as well, starting the contracting of this project by signing the measurement contract. Among the benefits offered to customers is the optimization of natural gas consumption by modernizing the thermal point with new equipment, including steam boilers, deaerator and water treatment plant by osmosis, as well as the execution of related works for this objective.



B2C energy solutions and services

E.ON Actual Duo

Electricity and natural gas together with variable price

E.ON Actual Electric/ E.ON Actual Gas

Electricity/natural gas with variable price

Green Home

Green electricity from 100% renewable sources (hydro, wind, solar)

E.ON Actual Assist

Electricity and/or natural gas together with emergency technical support services

E.ON Solar Home

Complete solution for purchasing and installing photovoltaic panels, through which customers can independently produce green energy, becoming prosumers

E.ON Life / E.ON Life Plus

The first complete solution for home heating: heating plant installation, maintenance and technical services. Comfort and peace of mind with an all inclusive energy solution.

The condensing boiler reduces natural gas consumption by up to 30% due to its efficiency.

E.ON Cool

The complete home cooling solution with air conditioner, maintenance and technical services. Comfort and peace of mind with an innovative, all-inclusive energy solution.

The complete E.ON Cool solution, with air conditioners with Inverter technology, reduces energy consumption by up to 33%

E.ON ServExpress

Technical support services: packages that include 24/7 technical support for quick interventions, for electrical installation and/or heating system breakdowns

E.ON Drive

E.ON Drive turnkey solution for uninterrupted electric mobility including delivery and installation of charging stations for electric cars, commissioning and maintenance

E.ON Green Life

The sustainable heating solution using air-to-water heat pumps. A complete solution that includes assessment, installation, and post-installation services.

The E.ON Green Life complete solution offers heat pumps that can achieve an energy efficiency of 500% (COP5), meaning they produce five times more energy than they consume and are five times more efficient than gas boilers, with an average annual performance of 3.5 (COP).

E.ON Asist Complet S.A.

E.ON Asist Complet S.A. is the first integrated provider of technical services for natural gas and electricity that offers bidding, engineering, project management, operating and maintenance services for energy efficiency solutions for B2B customers.

Within its extensive portfolio of products and solutions, E.ON Asist Complet offers the following: energy management and energy audit; consulting, technical assistance, design; energy efficiency, distributed energy production, back-up power and e-mobility.



E.ON Asist Complet serves more than 1.3 million customers and is present in 88 locations in the northern half of the country.

Also, E.ON Asist Complet offers B2C customers services of:

- periodic or on-demand maintenance, revisions and checks of internal natural gas installations;
- periodic technical check and service for heating plants;
- installation of gas leak prevention systems;
- installation and maintenance of air conditioners;
- installation of photovoltaic panels.



Governance and compliance

At E.ON, our commitment extends beyond the present. By focusing on creating sustainable value, aligned with our core mission of improving the quality of life and promoting sustainability, we are preparing the energy transition.

Our aim is to positively influence the economy and the communities where we operate, to bring benefits to the overall well-being of society, as well as to our development, by implementing the sustainability strategy of the E.ON Group in Romania, which is based on four fundamental pillars:

1. We are laying the foundations for the future of energy.

In the context of the global shift towards sustainable energy solutions, preparing our infrastructure to support this change is crucial. We focus on adapting our networks for a coherent integration of renewable energy and electric vehicle charging stations. This includes upgrading our electricity and natural gas distribution networks, to facilitate a gradual transition to renewable energy. We also aim to increase the share of investments aligned with the EU taxonomy, demonstrating our commitment to future-oriented financial strategies.

For our partners, we provide sustainable options and innovative solutions such as photovoltaic systems and energy storage, offering them efficient and environmentally friendly options to meet their energy needs. We are ready to adapt the network and meet the challenges with new pilot projects to help decision-makers in creating the primary and secondary legislative framework for an optimal energy transition environment. To achieve this goal, we have a proactive and continuous dialogue with the authorities.

2. Excellence in Customer Services

Aiming for excellence in service delivery to our customers, we focus on providing affordable and highly satisfying solutions. Also, closely observing the climate changes of recent years whose effects can impact the security in the continuous supply of energy to consumers, we understood to intervene accordingly, investing in networks to reduce the impact of interruptions. Thus, we have aimed and succeeded in ensuring reduced connection times and improving the reliability of our network to meet the challenges posed by weather events, thereby reducing the duration and frequency of unplanned outages (SAIDI and SAIFI).

We focus both on customer satisfaction by providing quality products and ensuring security of energy supply, and on cyber security by protecting consumers through strict data protection measures. We aim to strengthen data protection and cyber security response capabilities and adopt best practices in these respects.



3. Employee development and training

The welfare of our employees is essential. We are constantly dedicated to ensuring the well-being of our employees and strengthening our health, safety and continuous development procedures. Thus, we appropriately develop and train our employees to enhance their engagement and prepare them adequately for the future challenges of the energy market (technological development and demographic changes), and we focus on achieving the goal of zero fatalities and serious accidents. This commitment to safety is an integral part of our organizational culture, essential in maintaining a motivated and safe workforce. Additionally, these high standards also apply to third-party contractors, ensuring a safe and healthy working environment for all our collaborators.

4. Commitment to sustainability and social impact

The integrated ESG strategy and sustainable business model will lead to the reduction of our carbon footprint by more than 50% by 2030. The reduction of Scope 1-3 emissions, aligned with international treaties, highlights our strong commitment to combating climate change. In this direction, we focus on expanding access to affordable energy, minimizing generated waste and promoting the circular economy by reducing, reusing and recycling materials. We maintain a zero-tolerance policy towards corruption and unethical behavior, and make continuous efforts to prevent and identify such situations.

In addition, we carefully manage community risks associated with distribution, accidents and natural disasters, ensuring a holistic approach to environmental and community safety, which includes assessing and managing our impact on local communities, implementing accident prevention measures and effective intervention in case of emergency. Additionally, we ensure that our entire network of collaborators and the value chain adhere to the same principles, thus promoting uniform responsibility and compliance throughout the operational process.

These focused efforts reflect our commitment not only to continued progress, but also to ensuring a sustainable, safe and prosperous future for everyone involved in our operations. Through these initiatives, the E.ON Group in Romania contributes to the evolution of standards in the energy industry and adopts an operating model that brings benefits to all stakeholders.

E.ON actively contributes to the achievement of the UN Sustainable Development Goals (SDGs), having a significant impact on the following:



Our values

Our values, which motivate us and with which each of us has, in one way or another, points in common, represent in fact the identity of the E.ON organization.

These values are central to E.ON's mission and shape our daily activities, being deeply integrated into our organizational culture. By living the E.ON values we can live up to our goal of being one of the largest operators of energy networks and energy infrastructure in Europe and a provider of innovative solutions for millions of customers. This goal is what will enable us to effectively drive the energy transition in Europe and use our business to promote sustainability and protect the environment.

Putting our clients first

Together, we continue to offer our clients pleasant and unique experiences. And that's because we continue to listen to them, anticipate their needs, keep our promises and develop smart solutions that help us build a sustainable energy world.

Better together

Together we are stronger, we do things better, because we know how to cooperate and be empathetic, because we are persevering and do our best to be balanced. If we work and act as a team, we have unlimited potential and we get beautiful results.

Delivering on our promises

Keeping a promise is part of our daily conduct as individuals. Keeping a promise means doing what you say and being responsible for your own actions. And, as E.ON employees, we do this, we represent the company and we contribute to its results. We enjoy completing our plans and deliver quality to our clients.

Exploring new paths

We believe that it is always the right time to change things for the better and to always try to inspire those around us, through words or actions. We constantly challenge each other, test ideas, dare and try. Small ideas give rise to further ideas and everything can lead to greatness. We believe that nothing is wrong, and opportunities may lie where we would not even expect, all the more as today we have so many tools at hand that we can use.

Behaving mindfully

We have talented people in our company and we are constantly growing, for the sake of ourselves, to get better and better. This way, we can shape ourselves even more and motivate those around us to want to achieve even more. Thus, we take care of ourselves, but also of others and, together, we enjoy the success achieved through openness, empathy, creativity and transparency.

E.ON leadership

The governance framework of the E.ON Group in Romania is based on a well-defined structure, consisting of the General Meeting of Shareholders, the Board of Directors and the Management Committee.

The **General Meeting of Shareholders** is the body having the highest authority, responsible for taking essential decisions regarding the organization's operations and for overseeing the implementation of business and commercial strategies.

General Meeting of E.ON România S.A. Shareholders is composed of E.ON Beteiligungen GmbH, holding 1,292 shares (99.92% of the share capital), and E.ON Finanzanlagen GmbH, with 1 share (0.08% of the share capital).

E.ON România S.A. has significant holdings in various companies, including 56.4853% of the

share capital of DELGAZ GRID S.A., 68.18% of the share capital of E.ON ENERGIE ROMÂNIA S.A., and 97.9228589203% of the share capital of E.ON ASIST COMPLET S.A.

The **Board of Directors** of E.ON România S.A. consists of: Patrick Lammes, Burkhard Roderich Guido Jurgen Eberhard von Kienitz and Volker Raffel, being appointed during the General Meeting of Shareholders. This board delegates the operational and strategic management of the company to the **Management Committee**, consisting of three men and one woman. The Management Committee, led by the general manager and deputy general managers, manages the technical, financial, commercial and human resources aspects of the company.

The responsibility for managing the organization's impact on the economy, the environment and the community is delegated to the directors of the respective departments, thus ensuring a holistic and responsible approach to company management.

Members of the Management Committee of E.ON România on 31.12.2023



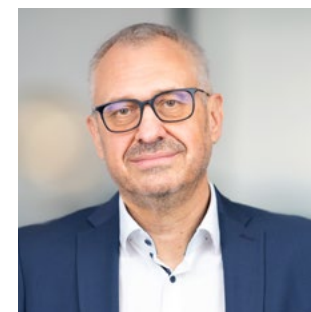
Volker Raffel,
CEO
With mandate until
31.07.2033



Claudia Griech,
Deputy CEO
With mandate until
17.11.2031



Ulrich Henrik Haastert,
Deputy CEO
With mandate until
31.12.2034



Cristian Nicolae Secoșan,
Deputy CEO
With mandate until
31.03.2034

The E.ON Group in Romania is committed to ensuring sustainable business development, underlined by efficient and transparent governance. This standard is strongly supported by all the members of the Board of Directors and the General Manager, Mr. Volker Raffel, who holds the highest level of responsibility within the organization.

Sustainability Strategy Development and Implementation

The process of developing the Group's sustainability strategy included a series of meetings and workshops designed to encourage the active involvement of the management team. The materials and findings from these sessions were distributed and discussed with the management team members, facilitating a better understanding of sustainability topics. Monthly meetings to monitor the implementation of the strategy are crucial for enhancing knowledge in these areas.

Responsibilities in Sustainability Management

Health, safety and environmental protection, in the context of customer solutions, is managed by Ms. Claudia Griech. Mr. Volker Raffel, as Managing Director, is responsible for occupational health and safety, data protection, cyber security & compliance, emergency situations and environmental protection, as well as human resources. Mr. Raffel formally reviews and approves the Group's sustainability report, thus guaranteeing its compliance and relevance. Health, safety and environmental protection, in the context of distribution networks, are managed by Mr. Cristian Secoșan.

As for the responsibilities in the area of financial governance, they belong to Mr. Ulrich Haastert, as Financial Director.

Governance Structure and Authority Delegation

General Meeting of E.ON România S.A. Shareholders and the Boards of Directors of the Group's companies form the management structure, responsible for appointing the members to the Boards of Directors and the Management Committee. These bodies oversee the activities of companies, ensuring transparent and accountable management. Authority for economic, environmental and social matters is delegated by the Boards of Directors to the General Managers, who in turn may delegate powers to other managers or employees, ensuring that decisions are made impartially and with attention to the associated risks.

Communication and Performance Assessment

Important matters are communicated to the leadership of the E.ON Group companies in Romania through semi-annual compliance reports and ad-hoc briefings. During the reporting period, no critical elements were identified that would significantly affect business performance. The annual performance review includes discussions on achieved objectives and setting those for the following year, integrating sustainability objectives into the overall business objectives. These objectives are associated with key performance indicators (KPIs), ensuring the organization's smooth functioning and the fulfillment of its commitments.

Wage Policy

The principles of the salary policy for executives are established at the E.ON SE Group level and implemented coherently within the E.ON Group in Romania, thus ensuring a strategic and operational alignment in all group entities.



E.ON Group's governance system

The principles and policies of corporate governance, along with the Code of Conduct and subsequent directives, form the foundation of the E.ON Group's governance system. This framework ensures compliance with applicable laws, regulations, and standards, promoting transparency and integrity in all operational aspects.

The E.ON governance system is actively communicated to all stakeholders, including employees, shareholders, and partners. Employee directives, an integral part of this system, provide additional guidance, ensuring that all members of the organization understand and apply ethical principles and internal regulations in their daily activities. This holistic approach guarantees that E.ON fulfills its corporate responsibilities and maintains its commitment to high standards of governance and compliance.

Employees & conduct

Code of Conduct

- Defines proper conduct and important values at E.ON
- Indicates where more information can be found

Employee guides

- Supports employees in observing their rights and obligations
- Applies to all employees

Organization & management

Management policy

- Establishes organizational structure and management philosophy for the entire group
- Lists individual tasks and mandatory participation of roles at the group level

Functional policies

- Details individual and mandatory tasks
- Applies to all employees who are subject to the policies

Data Protection, Cybersecurity and Compliance

At the E.ON Group level in Romania, the Data Protection, Cyber Security and Compliance Department plays a crucial role in maintaining compliance and organizational integrity. This department manages vital aspects including data protection, cyber security, anti-corruption, ethics and integrity, ensuring compliance with legal and ethical regulations. By protecting the personal data of customers and employees, the department promotes an organizational culture based on sound ethical values. This department is essential for ensuring continuous compliance with relevant laws and regulations, protecting the interests of the E.ON Group in Romania and its stakeholders. Through its initiatives, it significantly contributes to the sustainability and reputation of the organization in its operational and commercial context.

Considering the increased expectations of investors and other stakeholders, the management of E.ON SE has implemented dedicated management systems across all consolidated entities of the group. These systems focus on essential areas such as:

- **Compliance (A):** Implementing policies and measures to ensure compliance with regulations and ethical standards, including anti-corruption and ethics policies.
- **Data Protection, Cybersecurity (B):** Implementing rigorous measures to protect personal data and sensitive information, in accordance with national and international regulations, such as GDPR and NIS.

This comprehensive approach reflects the E.ON Group's commitment not only to comply with legal regulations but also to set high standards in critical areas for the organization, thereby contributing to a high-performance and integrity-based organizational culture.

(A) Compliance Management System (CMS)

The **Code of Conduct** is the foundation of the Compliance Management System (CMS) within the E.ON Group. It integrates general principles that govern business activities and establishes how top management defines the general operating framework for all employees. The Code sets the ethical and behavioral standards expected from all employees and representatives of E.ON companies, emphasizing a commitment to responsible business practices.

Developed on three important pillars, the Code of Conduct upholds the values of the E.ON Group and promotes a positive and ethical work environment that cultivates trust and mutual respect. It strengthens the reputation of the organization in front of customers and business partners.

The role of the Compliance Department

The **Compliance Department** plays an essential role in maintaining and promoting an organizational culture based on integrity and mutual respect. This department not only ensures compliance with legal regulations and ethical standards, but also creates an environment where company values are encouraged and integrated into the daily activities of employees.

A central aspect of this department's work is the management of confidential reporting channels. These channels allow employees to report any violations of the Code of Conduct or other internal policies without fear of reprisal. This is a vital component in ensuring a safe and transparent work environment where ethics and compliance concerns can be addressed openly and constructively.

To support these efforts, the Compliance Department develops and annually implements a plan of promotion, awareness and control measures, known as the Compliance Management System (CMS). This plan is tailored to the specifics of the business and the local cultural context, reflecting a deep understanding of the unique needs and risks of each entity within the E.ON Group.

The measures included in this plan are designed to promote awareness and understanding of compliance standards among employees, ensuring that all members of the organization are informed about relevant policies and procedures. These measures include training sessions, information campaigns, and internal audits, all aimed at reinforcing the organization's commitment to integrity and rule adherence.

Responsibility for implementing these measures is delegated to local compliance structures, which are better equipped to understand and address the challenges specific to their regions. This decentralization allows for a more efficient and tailored application of compliance policies, while ensuring that the values and standards of the E.ON Group are respected at all levels of the organization.

Topics covered by the Code of Conduct:

We care about people and the environment

- Human rights
- Health, safety and security
- Environment protection

Creating sustainable relationships

- Fair competition and tax compliance
- Conflict of interest
- Anticorruption
- Donations and sponsorships
- Money laundering and trade controls
- Interaction with suppliers of goods and services

Protection of information and assets

- Company assets
- Personal data protection
- Company and business secrets
- Insider information and transactions relying thereon

In conclusion, the Compliance Department not only monitors and ensures regulatory compliance but also actively contributes to cultivating a culture of trust, openness, and accountability within the organization. This is an integral part of the E.ON Group's commitment to maintaining the highest standards of integrity and professionalism in all operational aspects.

(B) Data Protection Management System

The **Data Protection and Information Security Department** of the E.ON Group in Romania plays a crucial role in ensuring compliance with data protection regulations, in particular the General Data Protection Regulation (GDPR). The Department implements and monitors strict policies and procedures to ensure that all personal data is processed lawfully, transparently and securely. This includes providing regular employee training aimed at increasing awareness and understanding of the importance of GDPR compliance and proper handling of personal data.

A crucial aspect of this department's work is conducting **data protection impact assessments**, a process that identifies potential risks and ensures that appropriate measures are implemented to minimize these risks. The department is also responsible for **promptly reporting data breaches** to the relevant authorities and affected individuals, thus guaranteeing transparency and compliance with legal requirements.

At E.ON, particular attention is given to the legal and confidential processing of personal data of customers, partners and employees. To support this commitment, a data protection management system has been adopted and implemented, ensuring a structured and coordinated approach.

This system is designed to ensure a uniform level of data protection across the organization, making transparent the internal data protection rules and GDPR implementation measures, as well as other relevant national regulations.

To underline the importance of compliance, **E.ON's management structures** play an active role in promoting an organizational culture based on compliance with rules and ethical standards. This involves:

- **Initiating dialogues** with new employees, especially those in leadership roles, to ensure integration of compliance values from the start.
- **Evaluating the perceptions of employees** leaving the company to identify and correct any potential deficiencies in compliance.
- **Conducting individual discussions** with employees and managers in areas sensitive from a legal or reputational standpoint, to ensure rule adherence and provide personalized support.
- **Performing risk assessments** at the company and department levels to identify and improve vulnerable areas.
- **Implementing awareness measures** focused on compliance risks and promoting alternative reporting channels, including anonymous ones, to encourage proactive reporting and ensure transparency.





Objectives of the Data Protection and Information Security Management System

Within the E.ON Group, managing data protection and information security is essential for maintaining the trust of customers and partners, as well as for compliance with legal regulations. The specific objectives of this system focus on the following elements:

1. Legality:

- Ensuring that all personal data processing activities are conducted within a legal framework, in accordance with national and international regulations.
- Protecting the rights of the data subjects, ensuring that their data is treated with respect and responsibility.

2. Purpose Limitation:

- Personal data is collected and used exclusively for specific, clearly defined purposes, avoiding their use for other purposes without the explicit consent of the data subjects.

3. Data Minimization:

- Collecting only the essential data necessary to fulfill the stated purposes, thus reducing the risk of exposure and abuse.

4. Data Security:

- Implementing appropriate technical and organizational measures to protect data against unauthorized access, illegal processing, loss, destruction, or damage.
- Using encryption technologies and access control to ensure data integrity and confidentiality.

5. Transparency (External):

- Clearly and accessibly informing data subjects about their personal data, the purposes of processing, and their rights, including how to exercise them.
- Providing information about any security incidents that could affect their personal data.

6. Transparency (Internal):

- Ensuring that E.ON employees are informed about data protection policies and measures, promoting an organizational culture of responsibility and compliance.

7. Accountability and Control:

- Documenting data protection measures and processing procedures in detail, ensuring traceability and accountability.
- Regularly auditing the implementation of security measures to verify their effectiveness and compliance.

8. Improvement:

- Continuously monitoring and reviewing data protection processes and measures, ensuring they are adapted to technological and regulatory changes.
- Committing to constantly improving data protection, learning from experience and industry best practices.

9. Reviewing and Updating Data Protection Policies:

- Ensuring continuous alignment with GDPR and other relevant regulations through periodic updates to data protection policies.
- Adapting policies and protection measures to new risks and challenges to protect the organization against legal risks and to maintain a high level of compliance.

Information Security and Protection of Information Assets

At E.ON, we strive to maintain the confidentiality, availability, and integrity of information assets. This commitment extends to the constant monitoring of IT/OT infrastructure, identifying vulnerabilities and threats, and promptly responding to security events, including cyberattacks.

Monitoring and Incident Response

We use advanced monitoring tools that alert us in real-time to suspicious or unusual activities. These tools enable our security team to intervene quickly to mitigate risks, thereby protecting sensitive information from unauthorized access.

Security Measures

We implement robust security measures, including data encryption both in transit and at rest, to protect information against interception or unauthorized access. We strictly control access to data, ensuring that only authorized personnel have access, in accordance with the need-to-know principle. Our stringent confidentiality policies are reviewed and updated regularly to ensure compliance with current legislation and industry best practices.

Applying Best Security Practices

In our security efforts, we apply best practices to:

- **Protect against internal and external threats:** We ensure that all security measures are designed to protect the organization against various types of threats, including cyber-attacks and unauthorized access.
- **Identify, understand, and manage risks and non-compliance:** We implement risk assessment processes to identify and manage potential vulnerabilities, ensuring compliance with relevant regulations and standards.
- **Educate and support risk-based decisions:** We provide support and training for our business teams, helping them make informed decisions based on security risk assessments.
- **Identify events that could negatively affect key information assets:** We monitor network and infrastructure activity to detect and respond to any events that could jeopardize the security of critical assets.
- **Respond to identified threats:** Our incident response procedures are guided by a well-defined plan, which includes rapid notification of stakeholders, isolation of affected systems to limit damage, and detailed investigations to determine the causes of the incidents and improve prevention measures.



Activities dedicated to support and awareness in the areas of data protection, information security, and compliance undergo rigorous cyclical reviews. These reviews are conducted by internal structures of the E.ON Group, such as control departments and internal auditors, as well as external partners, including specialized auditors. The purpose of these audits is to assess the appropriateness, functionality, and applicability of the implemented measures, ensuring they comply with both general regulatory requirements and the company's internal requirements.

Audits not only validate the effectiveness of existing procedures but also identify areas that require improvement. This ensures that the E.ON Group maintains a high level of compliance with the highest standards of security and data protection, even in a dynamic and challenging environment.

The cyclical evaluation process is essential for the continuous strengthening of the compliance and security culture within the organization. It provides a solid foundation for the continuous improvement of processes and for adapting to new risks and regulations. This commitment to constant evaluation and continuous improvement of protective measures contributes to creating a safe and trustworthy work environment for employees, business partners, and customers.

In 2023, E.ON Romania continued the initiatives started by the **#Right.ON** cultural change project, aiming to increase employee engagement in addressing relevant issues. This project, initiated by E.ON Romania's management, involved close collaboration with various specialized departments such as Culture and Performance, Internal Communication, Procurement, and Investigations. The activities conducted include:

- **Recurring Meetings with Top Management:** These meetings, known as Board Chat, were dedicated to discussing compliance topics. Compliance Cards were used to facilitate discussions on specific topics, providing moments of reflection based on key ideas.
- **Leadership Teaser:** 400 letters were sent to line managers with the topic "What kind of leader are you?" to encourage reflection on their leadership style and its importance in cultivating a compliance culture.
- **Awareness Messages:** These were transmitted to employees via the intranet and email, covering topics such as:
 - Combating workplace violence, highlighting E.ON's zero-tolerance policy.
 - E.ON's policy of political neutrality, which prohibits financing political parties and affiliated organizations.

The additional activities carried out under the annual compliance plan of the E.ON Group included a series of initiatives aimed at strengthening the compliance culture and raising awareness among employees and management. These activities included:

- **Sessions and Messages for Leadership Structures:** These addressed compliance-related topics of interest, such as the "Compliance@DEGR" program, external activities, and management meetings. Special attention was given to developing an open culture of reporting and feedback (Speak-up Culture).
- **Welcome Interviews:** Dialogues with new managers to discuss compliance-related aspects, ensuring they understand and integrate the compliance values and policies from the beginning of their tenure.
- **Exit Interviews:** Interviews with employees leaving the company to understand the reasons for their departure and to identify potential compliance issues or other operational aspects.
- **Compliance Risk Analysis:** Assessing business perspectives in relation to compliance risks stemming from operational activities, using methods such as Pattern Analysis and Business Heat Maps.
- **Promotion of Whistleblower Channels:** Use of posters and other visual materials at E.ON locations to promote integrity reporting channels, encouraging proactive reporting and protecting the confidentiality of whistleblowers.
- **KYC (Know Your Customer) Checks:** Screening contractual partners, especially in the context of international sanctions and other economic-political risks, to ensure compliance with regulations and avoid legal risks.
- **Multiple Trainings:** Organizing 50 training sessions, both in-person and online, involving approximately 1,020 employees. These sessions included:
 - **Specialized Training:** On various topics of compliance and data protection.
 - **Onboarding Sessions:** Aimed at new employees to familiarize them with the company's compliance policies and culture.
 - **Combined E-learning:** Courses covering a wide range of topics, including human rights, compliance, data protection, and information security.

- The **Right.ON** initiative, which encourages employees to reject corruption in all its forms and to maintain integrity in all their actions.
- The importance of reporting waste, fraud, and abuse, highlighted on the International Whistleblower Day.
- **Specialized Training:**
 - **Onboarding Sessions for Data Protection and Information Security:** For new employees, to familiarize them with security policies and procedures.
 - **Combined Data Protection and Cybersecurity Course:** Training employees on data protection and cybersecurity, including aspects such as Operational Technology (OT) security and identifying phishing attacks.
 - **E-learning Programs:** Including Outhink combined e-learning, which addresses data protection and cybersecurity.
 - **HoxHunt Micro-Trainings:** Ongoing sessions for identifying phishing attacks.
 - **Awareness Sessions:** Regarding data protection and information security, including an introduction to using platforms like OneDrive, SharePoint, and information classification.
- **Cybersecurity Month:** Educational events and activities, such as the Cyber Movies Marathon and Privacy Cafe, designed to increase awareness about cybersecurity.
- **Live Sessions:** Information and training sessions offered in real time to ensure clear and effective communication of policies and security measures.

Additionally, the **Human Firewall** campaign continued, highlighting the crucial role of employees in the company's cybersecurity defense system. In this context, penetration tests were conducted on

critical applications with the aim of strengthening the companies' security against cyberattacks. These initiatives demonstrate E.ON's ongoing commitment to protecting sensitive information and maintaining a high level of security and compliance in all its operations.

In the current geopolitical, economic, energy, and climate context, business continuity under extraordinary conditions is a constant concern for our organization. Thus, beyond the governance systems, processes, and procedures implemented and detailed in this report, using the knowledge and best practices developed at the E.ON SE group level, in 2023 we began initiatives to organize the business continuity area and to designate clear responsibilities for managing situations that pose significant risks, even if they are unlikely.

During the year 2023, the **National Authority for the Supervision of Personal Data Processing** imposed a fine of approximately 25,000 lei on E.ON Energie România, as a result of an investigation triggered by the reporting of a data protection incident. This incident highlighted the need for increased attention in managing personal data and compliance with GDPR regulations.

During the same period, both **Delgaz Grid** and **E.ON Energie România** were each penalized with six fines for failing to comply with the legislation regarding the supply of electricity and natural gas. These sanctions totaled approximately 1,330,000 lei, marking a 45% reduction compared to the total amount of fines received by the two companies in 2022.

The E.ON Group has also implemented a series of additional measures to ensure data security and to enhance awareness within the organization, in accordance with GDPR regulations. These measures targeted relationships with business partners, clients, and other relevant parties and included:

- **Amending Commercial Contracts:** Introducing data protection annexes to ensure that all commercial agreements comply with GDPR requirements.
- **Updating the Personal Data Processing Registry:** Continuously reviewing and updating the record of data processing activities to reflect changes in operations and regulations.
- **Revising the Data Security Breach Management Process:** Improving procedures for reporting and managing security incidents, as well as data protection risk assessments.
- **Mapping Data Transfers:** Identifying and evaluating data transfers to countries outside the EU, including reviewing contractual clauses with third-party partners in these regions to ensure GDPR compliance.
- **Support for Data Deletion:** Implementing projects for deleting structured and unstructured data from IT systems, in accordance with data minimization and personal data protection requirements.
- **Assessing Data Protection Safeguards:** Reviewing and, where necessary, implementing additional security measures to protect personal data.
- **Updating the Cybersecurity Strategy:** Developing an action plan for implementing new cybersecurity measures. These included awareness sessions for employees, reviewing the process for managing access to computer applications, and security in the cloud environment.
- **Phishing Simulations and Internal Workshops:** Organizing phishing simulations and workshops, including live hacking demonstrations, to educate employees about cybersecurity risks and the importance of maintaining the confidentiality of company information.
- **Enhancing the Document Classification Tool:** Developing technical functionalities for classifying electronic documents, allowing employees to handle information appropriately and in accordance with internal regulations.

Ethics and compliance

The internal regulatory framework of the E.ON Group is founded on a clear set of commitments that contribute to responsible business conduct. These commitments are formalized through the **Code of Conduct**, **Anti-Corruption Policy**, and **Internal Regulations**.

Respecting Human Rights

For E.ON, respecting human rights is a fundamental priority. The Group has implemented principles and mechanisms for collecting, investigating, and monitoring potential violations, using dedicated channels for whistleblowers. Among these mechanisms are the **Policy for Prevention and Elimination of Workplace Harassment** and the **Reporting Process to Higher-Level Group Entities**, considering regulations such as the German Supply Chain Act (LkSG) and others.

Adoption and Communication of Policies

Policy commitments made at the E.ON SE Group level are integrated at the local level, taking into account local specifics. These policies are communicated through internal promotion, external media campaigns, and industry advocacy initiatives. In business relationships, these commitments are reiterated and conveyed to business partners through the enforcement of the Supplier Code of Conduct, which becomes an integral part of the procurement process.



Managing Conflicts of Interest

The avoidance and management of conflicts of interest are achieved through dedicated functional structures:

- **Prevention:** Managed by the Compliance Structure Department, which handles the implementation and supervision of compliance policies.
- **Investigation:** Administered by the Audit/Investigations Department, responsible for investigating potential conflicts of interest and violations.
- **Sanctioning:** Managed by the Human Resources Department, which handles the application of sanctions in case of policy violations.

Risk Management and Monitoring

The E.ON Group uses multiple tiers for managing risks and monitoring potential conflict of interest situations, including:

- **Specific Contractual Clauses:** Integrating clauses to prevent conflicts of interest in contractual agreements.
- **KYC (Know Your Customer) Checks:** Applied in key segments, especially in the supply chain, to ensure compliance of partners.
- **Declarations Submitted by New Employees:** To identify potential conflicts of interest from the start.
- **Notifications to At-Risk Employees:** Training and warning employees who may be exposed to conflict of interest risks.
- **Subsequent Checks:** Monitoring contracts and employee declarations, investigations following direct or anonymous reports.

Within the E.ON Group in Romania, there is a designated person to serve as the Compliance Officer, whose role is to assist employees in managing complex situations for which they have not identified a clear response. This position is essential for ensuring compliance and integrity within the organization.

Employees can report any potential violations of law or company policy, including in sensitive areas such as antitrust legislation, capital market insider information regulations, corruption, fraud (such as embezzlement or fund diversion), tax evasion, and non-compliance with the Code of Conduct. These reports can be made anonymously through several communication channels, including:

- **Email:** Employees can send their reports to dedicated compliance addresses at compliance@delgaz-grid.ro or compliance@eon-romania.ro.
- **Phone:** A whistleblower hotline, +40371.700.157, is available, offering the option to remain anonymous.
- **Online Platform:** A dedicated whistleblower platform, available 24/7 at <https://eon-wb.compliancesolutions.com>, also offers the option for anonymity.
- **Fraud Reporting:** Reports of fraud against companies in the E.ON Group can be sent to the email address raporteazafrauda@eon-romania.ro.

During the reference period, there was a trend of increased use of these reporting channels. This indicates a heightened awareness among employees about the importance of adhering to regulations and integrity, as well as confidence in the available mechanisms for reporting issues.

All stakeholders and parties related to our companies are informed about the E.ON Group's ethical policies and are encouraged to report any issues or make recommendations in this regard. This is achieved through transparent and accessible communication, ensuring that all business partners, customers, and employees are aware of the group's ethical and compliance standards.

Receipt and Management of Complaints

Complaints made through the reporting channels developed by the E.ON Group are directly received and handled by the organizational structure responsible for compliance, with the support of relevant departments. This includes anonymous complaints, which are managed through the whistleblower platform administered by an external partner. The platform ensures the anonymization of the complaints, which are then directed to the Compliance Structure of E.ON SE Group for an initial assessment.

Subsequently, these complaints are redirected to the local compliance structure. Depending on the nature and severity of the issue, the local structure may request support from other local departments with specific competencies, such as the Legal, Audit/Investigations, or Human Resources Departments.



Independence of the Compliance Function

The architecture of the compliance function, as defined by the management of the E.ON Group, ensures operational independence from the local structures in Romania. This ensures objectivity and impartiality in the handling of complaints, guaranteeing that investigations and corrective measures are applied without inappropriate external or internal influences.

This systematic and independent approach ensures that all compliance issues are addressed seriously and promptly, strengthening the culture of compliance and ethics within the E.ON Group and ensuring that the organization remains in compliance with international standards and regulations.

In 2023, the E.ON Group conducted an extensive assessment of the risks associated with corruption, covering 95% of our companies' operations, equivalent to about 200 operational units. During this assessment, anti-corruption policies and procedures were analyzed to ensure their effective communication to all employees and business partners.

To strengthen this preventive approach, all employees, regardless of their position within the E.ON Group, participated in anti-corruption training sessions. These sessions were designed to provide the knowledge and tools necessary to recognize and appropriately respond to potentially problematic situations, emphasizing the group's commitment to an organizational culture based on integrity and transparency.

In the past year, there have been no confirmed incidents of corruption within the E.ON Group. Additionally, there were no legal actions regarding anti-competitive, antitrust, or monopoly behavior. These results reflect the effectiveness of the preventive measures and compliance policies implemented, as well as the group's ongoing commitment to maintaining high standards of ethics and responsibility in all operational aspects.

Risk and opportunity management

Risk management and opportunity identification are conducted at the E.ON SE Group level through the **Enterprise Risk Management (ERM)** system. The ERM system at E.ON SE provides leadership across all units and the entire Group with a comprehensive and realistic view of the risks and opportunities arising from current and planned business activities. It delivers relevant information to help shape individual and aggregated risk profiles relevant to the medium-term business plan and ensures transparency regarding the risk position of the E.ON SE Group, in compliance with legal standards such as KonTraG, BilMoG, and BilReG.

The ERM operates under a centralized governance model that standardizes the identification, assessment, mitigation, monitoring, and reporting of risks and opportunities.

The E.ON SE risk management framework includes four key components: an internal monitoring system, an information management system, mitigation measures, and ERM as a specific risk management system. The internal monitoring system focuses on ensuring the efficient operation of business processes through preventive organizational measures such as policies and work instructions, and internal controls and audits.

The information management system plays a crucial role in the early detection of risks, facilitated by close collaboration between business area and corporate functions such as Controlling, Finance, Accounting, and Internal Audit. This structure helps not only to effectively manage risks, but also to capitalize on opportunities, ensuring that the E.ON SE Group operates within a safe and legal framework.



In accordance with legal requirements, the effectiveness of the ERM is regularly reviewed by Internal Audit. E.ON has a Risk Committee for the E.ON SE Group and for each of its business units. The mission of the Risk Committee is to obtain a comprehensive view of E.ON's risk exposure at both the group and unit level and to actively manage risk exposure in accordance with the organization's risk strategy.

The E.ON SE Group conducts a quarterly inventory of risks and opportunities. To promote uniform financial reporting across the entire group, E.ON SE has a centralized and standardized system that enables efficient and automated risk reporting. Data are systematically collected, transparently processed, and made available for analysis both centrally and at the decentralized unit level.

The initiatives undertaken at the E.ON Romania Group level include:

- In the centralized risk reporting system (Tagetik) used within the E.ON SE Group, there is a specific field that facilitates the identification of risks with impact or relevance in the environmental, social, and governance (ESG) domain. Implemented in 2021, it is actively used in current reporting processes to ensure that sustainability-related risks are clearly recognized and managed.
- Health, safety, and environmental (HSE) risks are systematically identified, allowing for proactive measures to mitigate potential negative impacts on the organization and stakeholders.
- The effects of climate change are becoming increasingly evident, with deviations from historical average temperatures potentially leading to fluctuations in the consumption patterns of the customer portfolio. These variations, to the extent they are not anticipated in the basic planning model, underscore the need for adaptive strategies to manage the financial risks posed by the impact of climate changes on energy consumption patterns.

In 2020, E.ON SE integrated climate change-related risks into its Enterprise Risk Management (ERM) system. To adapt to climate changes, programs were established and initiatives or projects were identified aimed at reducing methane emissions from gas distribution networks and expanding energy efficiency solutions.

The process of integrating all relevant ESG risks into the ERM system, which began in 2021, was completed in 2022 by incorporating risks associated with human rights in the supply chain, employee-related aspects, social aspects, and anti-corruption measures. All this information is an integral part of the short and medium-term business plans, being evaluated and validated by the Risk Committee convened at the level of each company.

The E.ON Group regularly monitors and evaluates its level of sustainability, climate-related risks, and other non-financial risks and opportunities and their potential impact in the short, medium, and long term. Within the E.ON Group in Romania, all risks and opportunities whose net value exceeds the threshold of 1 million euros are reported.

The E.ON Romania Group promotes transparency and publicly communicates information on how it manages significant sustainability aspects through the publication of the Annual Sustainability Report, as well as through updates provided on the Delgaz Grid and E.ON Energie România websites and via the "Stație de energie" platform, which serves to inform and educate consumers.

Overall, these steps demonstrate the commitment of the E.ON Romania Group to improve its risk management processes by incorporating sustainability aspects and recognizing the evolving nature of risks under the influence of climate changes.



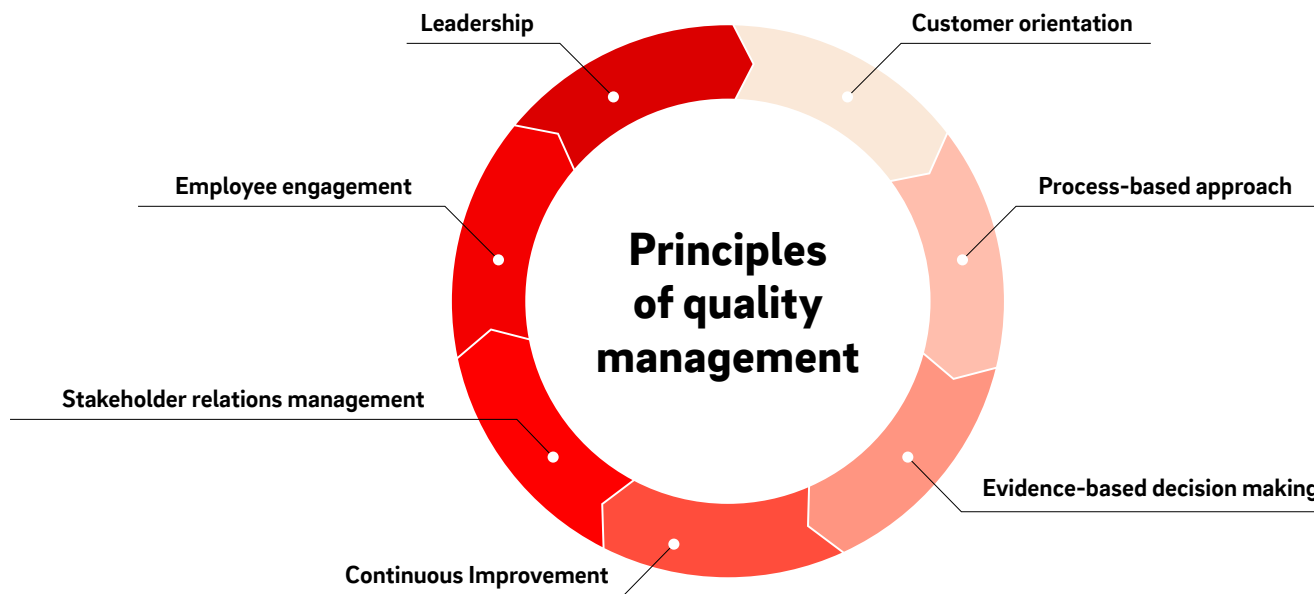
Integrated management system

In the companies of the E.ON Group, an integrated management system for quality, environment, occupational health and safety has been implemented and certified in accordance with the requirements of international standards: SR EN ISO 9001:2015, SR EN ISO 14001:2015, and SR EN ISO 45001:2018/2023. In 2023, the **Integrated Management System for Quality, Environment, Occupational Health and Safety** of the E.ON Group in Romania was recertified following specific audits.

Through the integrated management system, the company manages the interdependent parts of its business to achieve its objectives related to the quality of services provided, the enhancement of customer satisfaction and other stakeholders, operational performance, environmental performance, and health and safety at the workplace.

Through the **integrated management system**, we take into account the context in which we operate, the requirements and expectations of customers, communities, business partners, shareholders, employees, service providers, our partners, authorities, and other stakeholders. We have defined our processes and the necessary governance through which we deliver services to customers, their interactions, and how we measure and monitor them.

The principles underlying the integrated management system:



We set our desired performance annually through specific, measurable, and achievable objectives and how we achieve the desired results. We focus on raising awareness among our employees and have regulated the way our processes and activities are carried out and the associated responsibilities through policies, commitments, specific procedures, and work instructions. Through internal procedures, we have also established and apply methods for identifying, assessing, treating, and monitoring risks that impact our activity and for capitalizing on the opportunities we identify.

Annually, we evaluate the functioning of our processes and activities and the effectiveness of the implemented management system through internal audits. We make corrections when they do not function at the planned level, periodically analyze their operation, allocate necessary resources, ensure the training

and authorization of our personnel, and apply specific methods and tools for improving our processes and activities, and consequently the services we provide.

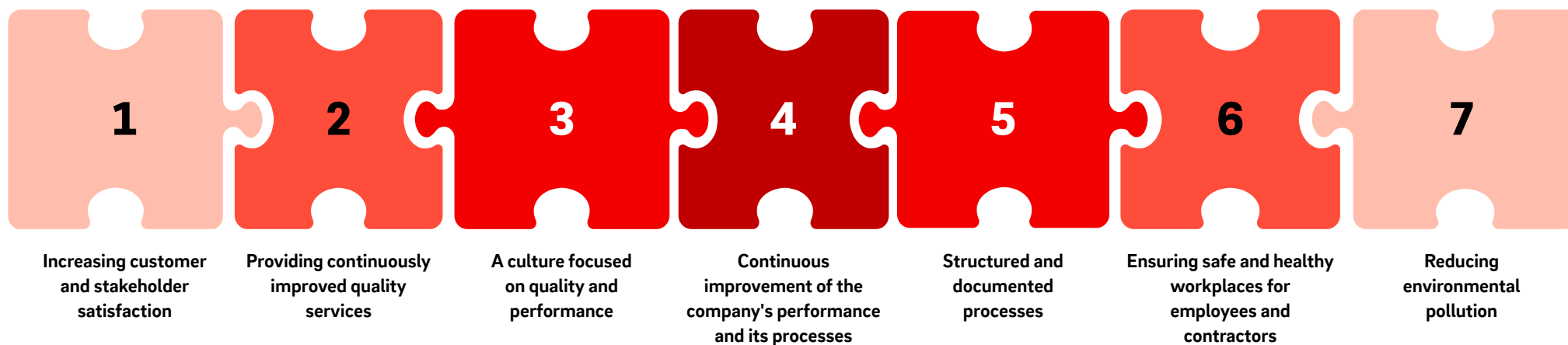
The effectiveness of the integrated management system, its improvement, and the maintenance of granted certifications are evaluated through annual audits by the SRAC CERT certification body, audits that conclude each year with very good results.

The certification of the Quality Management System offers benefits such as improved customer satisfaction, standardization of offered services, enhanced quality of delivered services, increased efficiency and cost reduction, increased economic profitability, and strengthening of the company's positive image, along with increased employee motivation for better results.

The certification of the Environmental Management System provides effective control of resources, savings in water, energy, and other raw materials consumption, improves process efficiency, and reduces the amount of waste generated. It also reduces the risk of environmental accidents, enhances the company's image, and fosters relationships with local administrations.

The Occupational Health and Safety Management System certification attests to our company's commitment to ensuring safe and healthy workplaces, through measures to prevent the illness of our employees and contractors. The implementation of the requirements of this standard enables us to manage our own risks and opportunities related to Occupational Health and Safety and to improve the performance achieved, also contributing to the fulfillment of the legal requirements in force.

Results achieved by implementing the integrated management system



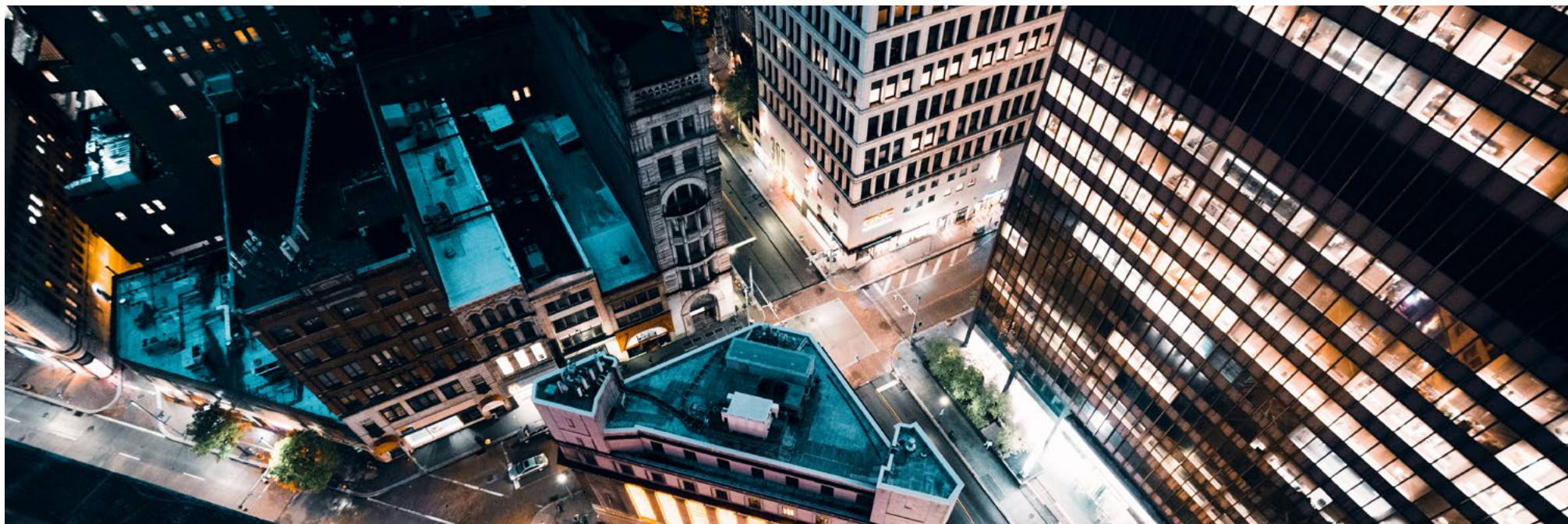
Responsible procurement

Sustainability is integrated into all processes carried out by the companies within the E.ON Group, aimed at preventing human rights violations and adhering to environmental standards and corporate principles throughout the entire value chain. The procurement process at E.ON is structured to identify and properly manage all relevant ESG risks.

To ensure that suppliers meet sustainability standards as expected, the E.ON SE Group has developed a Supply Chain Manual that applies to all companies in the group, including the E.ON Group in Romania. This manual details the procurement process to ensure the transparent and consistent selection of suppliers and to enable the necessary checks before collaboration. E.ON's standards align with the ten principles of the United Nations Global Compact, which E.ON has been a participant in since 2005, and supports the main international conventions on human rights. Additionally, each procurement procedure involves a risk analysis from a health, safety, and environmental perspective. Moreover, suppliers must adhere to the E.ON Supplier Code of Conduct, which, since 2020, is part of all⁵ our contracts and sets the minimum sustainability standards expected from our partners across the three dimensions of sustainability.

E.ON Supplier Code of Conduct

Social standards	Environmental standards	Corporate governance standards
Respect for human rights	Environmental protection	Antitrust legislation and encouraging open competition
Occupational Health and Safety	Handling of hazardous materials	Anticorruption
No child labor and no forced or illegal labor	Reducing resource use, waste, and emissions	Compliance with capital markets regulations
No discrimination or harassment		Money laundering
Work schedule and pay transparency		Data protection
Freedom of association and right to collective bargaining		Conflicts of interest
Respect for local and indigenous communities		
Complaints resolution		



⁵ Not including procurement exceptions such as rents, sponsorships, low-value orders (less than EUR 1,000/ RON 5,000), etc

To uphold the principle of transparency in all our activities, we encourage our employees and suppliers, as well as their employees, to report any violations of the E.ON Code of Conduct, the E.ON Supplier Code of Conduct, or relevant legislation for the activities of the E.ON Group. This can be done through the whistleblower mechanism, available on the E.ON website at www.eon-romania.ro/ro/despre-noi/avertizor-de-integritate.html.

All the suppliers of the E.ON Group companies, with the exception of Delgaz Grid S.A. suppliers which are regulated by Law no. 99 of 2016 on sectoral procurement, go through an onboarding process through an online platform. In this process, suppliers are preliminarily evaluated based on the score obtained in the Supplier Self Registration stage. The onboarding process is not complete until the suppliers accept the conditions stipulated in the E.ON Supplier Code of Conduct.

Delgaz Grid S.A. was the first company in Romania to implement a dynamic procurement system through the SEAP portal, a first since the approval of Law no. 99 of 2016 on sectoral procurement. The system was developed and optimized following the first procurement conducted in this system by Delgaz Grid, identifying and solving specific issues. This system offers contracting authorities much greater flexibility in making procurement contracts, avoiding the risk of being locked into inflexible framework agreements. Additionally, the system allows easier participation of SMEs and less experienced firms in public procurement, thus stimulating the development of small local companies. To date, Delgaz Grid has implemented eight such dynamic procurement systems, creating a best practice example in the market. These procedures bring multiple benefits, from cost reduction to increasing the level of transparency and competitiveness for companies, and also for customers, by ensuring quick and quality services.


In 2023, 97 new suppliers, representing 58% of all new suppliers, were selected including environmental and social criteria. Among these, no suppliers were identified as having a significant impact on the environment, either actual or potential. In the prequalification stage, suppliers are evaluated according to HRDDA (German Human Rights Due Diligence Act, based on European directives).

Estimated monetary value of payments made to suppliers at the level of the E.ON Group in Romania⁶

Year	Amount (millions of lei)
2022	1,170
2023	1,203

In 2023, of the 985 suppliers of products, services and works, 941 are from Romania, and 44 are external. Most of the purchases from external suppliers were made on the basis of the standard contracts of the E.ON SE Group, as they offered more advantageous commercial conditions.

	Suppliers from Romania	External suppliers
2022	774	42
	89.4%	10.6%
2023	941	44
	95.5%	4.5%

 E.ON remains an important partner for the approximately 2,300 suppliers throughout the supply chain.

⁶ Data refer to E.ON România, E.ON Energie România and Delgaz Grid

We invest in the quality of our services

At E.ON, our commitment to contribute to Romania's energy transition is supported by the substantial investments we make year after year, fueling efforts to accelerate the necessary changes for a more sustainable energy infrastructure with a reduced environmental impact. We are dedicated to reducing losses and modernizing networks to support a smoother transition to a sustainable energy system, incorporating cutting-edge technologies that drive increased efficiency and sustainability.

Our initiatives extend beyond infrastructure to generating a strong impetus in the green energy sector, significantly increasing investments in renewable energy sources and related technologies. This strategic move is essential in transforming Romania's energy landscape into one that is cleaner and more sustainable. Alongside these infrastructure developments, we are committed to helping customers on their decarbonisation journey by providing innovative solutions that facilitate substantial reductions in carbon emissions.

E.ON's investments are crucial in ensuring a safe and secure working environment, representing an absolute priority in all our operations. These investments not only enhance the safety of our employees, subcontractors, and network users but also contribute to creating a corporate culture that prioritizes the well-being of all involved.

Through these comprehensive efforts, E.ON is not just a participant in Romania's energy transition but also a leader setting benchmarks for safe and sustainable industrial practices, significantly contributing to the achievement of global goals in this regard.

In 2023, the E.ON Group in Romania continued to direct investments towards the modernization and development of energy networks, which are fundamental in supporting the energy transition and integrating new renewable energy capacities. These networks are essential for the success of the transition, requiring coordinated development with the demand for new connections. Concurrently, there has been an increased demand for decarbonization solutions and smart products, and E.ON has responded by continuously providing services and solutions tailored to its customers' needs. Recent investments have also focused on automation and digitalization, key areas of the business that aim to improve service quality and operational efficiency.

The E.ON Group remains deeply committed to its strategy of sustainability, growth, and digitalization, continuing to strengthen its leadership position in the transition to a new era of energy.

The value of the investments made and the variation compared to the previous year - mil. lei -

	2020	2021	2022	2023			
Electricity	273	336	23%	282	-16%	467	66%
Natural gas	245	308	26%	372	21%	390	5%
Total	518	644	24%	654	2%	857	31%

The value of the investments made and their distribution by activity category - mil. lei -

	2020	2021	2022	2023			
Total	518	644	100%	654	100%	857	31%
New networks	212	259	40%	322	49%	298	-7%
Modernization	224	268	42%	214	33%	404	89%
Automation	30	73	11%	38	6%	37	-3%
Digitization	52	44	7%	80	12%	118	48%

Investments in infrastructure

Strategic investments, primarily focused on modernizing the natural gas and electricity distribution networks in the northern part of the country, have increased safety and operational performance, reduced technical losses, and contribute to adaptation to climate changes. In 2023, we updated our investment guidelines and strategy to respond to current trends, including expanding network capacity and facilitating the connection of new capacities.

These improvements have significantly enhanced the quality and efficiency of our services, meeting the specific needs of each customer. The use of smart metering systems (SMART) and improved access to information have also increased customer satisfaction, providing greater transparency and control over energy usage.

The achievements underscore the E.ON Group's commitment to the sustainable development of the distribution infrastructure and the provision of high-quality services. These accomplishments support the continuation and even acceleration of investments, aligned with our goals for sustainability and energy efficiency.

The E.ON Group's commitment extends to ensuring a robust, modern, and sustainable energy infrastructure in Romania, playing a crucial role in the sustainable progress of the energy sector.

For the period 2021-2030, there are several funding opportunities through European programs, such as the Large Infrastructure Operational Program, the Modernization Fund and the PCI. Through Delgaz Grid, the E.ON Romania Group aims to further capitalize on financing opportunities with the aim of increasing the safety and durability of the services offered to customers in conditions of efficiency, thus consolidating Delgaz Grid's position as a major player in the energy sector in Romania.

From the planning stage of our infrastructure investment projects, we pay special attention to the sustainable development of the targeted regions and ensure that they do not affect biodiversity and comply with environmental protection legislation.



Projects completed in 2023

With the support of European funds secured through the Large Infrastructure Operational Program, Delgaz Grid modernized 5 transformer stations in Vaslui county (110/20kV) - Huși, Stănileşti, Vetrișoia, Fălciu and Murgeni. The modernization works aimed at the complete replacement of the high and medium voltage equipment and the creation of the necessary conditions for the SCADA integration (control and remote data acquisition) of the five transformer stations.

The project was carried out between August 2019 and December 2023 with its main objective to increase the safety of taking over electricity generated from renewable resources by reducing the number of outages, decreasing the amount of undelivered electricity, and reducing the maintenance costs of the distribution network.

"This project can be a case study about the performances achieved when all interested parties, in this case Delgaz Grid - beneficiary, Energotech - provider, Transelectrica - partner, communicate and collaborate effectively. Now, after the works are finished, we will have greater capacity to safely uptake production from renewables, but also better services for customers fed from the five stations. Congratulations to everyone involved in this project!" said Cristian Secoșan, general manager of Delgaz Grid.

The total value of the project was 31.89 million lei (without VAT), of which 27.09 million lei represented the value of non-refundable support.

Projects under implementation in 2023

Accessing European funding sources is a priority for the Delgaz Grid company in order to achieve the objectives of modernization and digitization of the distribution infrastructure. At the end of 2023, five projects worth about 200.4 million lei without VAT, with funding of 153.5 million lei secured through the Large Infrastructure Operational Program, were in various stages of implementation.

Two projects involve the modernization of four transformer stations in order to uptake the electricity produced from renewable resources. The projects aim at the modernization of two transformer stations in Botoșani county and two other stations in Suceava county, which are in different phases of implementation.

Three other projects aimed at modernizing the distribution network and installing smart meters at consumers were underway at the end of 2023, in the municipalities of Iași and Suceava, as well as in Bacău county.

New projects developed in 2023

In 2023, 17 projects with a total non-refundable value of 2.2 billion lei and a total project value of 2.8 billion lei were submitted to obtain financing through the Modernization Fund Program. The projects aim at upgrading stations and substations, including the neutral treatment system, upgrading high and low voltage overhead power lines, expanding the smart metering system.



Of the 17 projects submitted during the year, two were approved, and the financing contracts were signed in November 2023.

The two projects approved for receiving financing in 2023 aim to modernize the Iași Sud and Roman Laminor transformer stations and have a total value of 115.6 million lei, of which 90.17 million lei represent the non-refundable co-financing.

The new projects submitted within the Modernisation Fund Programme are aligned with the goals regarding the energy transition and climate neutrality and will contribute to preparing the network for the safe uptake of energy produced from renewable sources, including prosumers, to the smartification of the network, and to improving the quality indicators of the distribution service for the benefit of consumers.



Common Interest Project (PCI) CARMEN – Carpathian Modernized Energy Network

Common Interest Project⁷ CARMEN, whose total value is approximately 140 million euros in Delgaz Grid investments, aims to develop a smart transport and distribution network to improve the quality of services offered to served customers and to make investments that ensure compliance with

mandatory performance standards, through the modernization and digitalization of the electrical energy infrastructure.

In 2023, CARMEN received confirmation of its status as a Project of Common Interest within the 1st PCI/PMI List adopted at the European level, in an expanded partnership formula through the participation of the transmission and system operator from Bulgaria, Elektroenergien Sistem Operator EAD (BG). The new partnership and investment architecture extends the scope and regional impact of the Project and creates the premises to increase security, flexibility, and integration of renewable sources at the eastern border of the European Union.

In the context of the new partnership, the CARMEN Project was represented at the fourth edition of the PCI Energy Days, which took place in Brussels alongside experts, representatives of European energy companies, as well as representatives of the European Commission. Participation in this event represented an important opportunity to make the CARMEN project known at European level and to explain to stakeholders the benefits and importance of the project.

"We are confident that the CARMEN project will be successfully implemented. Our investments as a distribution operator will focus more on ensuring network connection capacity and on enhanced benefits for our customers, especially in the area with the greatest potential for renewable sources. We will also create a data exchange platform designed to support transport operators in the region share information," stated Mihaela Cazacu, Deputy General Manager of Delgaz Grid, at the event.

The CARMEN Project represents the first Smart Grid PCI project in Romania with cross-border impact, which will bring numerous benefits to the entire Eastern European region (Moldova, Ukraine, Hungary, Bulgaria), from the perspective of energy flow and the digitalization of transport and distribution networks. The project targets investments aimed at transitioning the electricity transport and distribution infrastructure in the concession area of Delgaz Grid S.A. (RO), CNTEE Transelectrica S.A. (RO), and Elektroenergien Sistem Operator EAD (BG), towards the concept of a Smart Grid.

The investment includes works that will be carried out both in the distribution network and in the electricity transmission network on the territory of Romania and Bulgaria. The works will consist of modernizing stations and transformer posts, upgrading and increasing the capacity of high-voltage overhead power lines, developing a digital system for bidirectional communications, and implementing systems for optimizing voltage regulation and electrical energy quality parameters (such as FACTS systems). Additionally, the project aims to improve the communications and network management system through data exchange, including enhancing the level of security and flexibility by implementing Smart Grid functionalities.

⁷ Projects of Common Interest are key cross-border energy infrastructure projects for building a more integrated and resilient EU internal energy market and pursuing energy and climate objectives.

New technologies

The energy market in Romania is constantly evolving, influenced by trends from Western Europe, which contributes to a significant improvement in the quality of the distribution service. This involves adopting modern solutions and technologies and providing related services designed to increase customer satisfaction. In this context, Delgaz Grid maintains its commitment to ensure continuous and safe supply to consumers, while also adapting to their increasingly complex requirements regarding costs, quality, comfort, environmental impact, and social aspects.

Delgaz Grid strengthens its position as a safe and reliable natural gas distributor by implementing advanced technologies, such as: detecting possible gas leaks with equipment that uses laser technology and using balloon and piston sealing equipment to carry out works on the distribution networks, without needing to interrupt customer supply.

Delgaz Grid demonstrates a deep commitment to modernizing the energy infrastructure and adopting innovative solutions to improve the efficiency and security of the network. Through the implementation of numerous pilot projects, such as the use of drones for aerial inspections, smart locking systems in transformer stations, monitoring technologies for humidity and temperature in transformer posts, or replacing wooden or concrete poles with fiberglass poles, Delgaz Grid not only meets the current requirements of the energy sector but also anticipates its future needs. These initiatives underline Delgaz Grid's commitment to integrating innovative solutions that contribute both to operational excellence and to the security and reliability of the energy infrastructure, within a broader strategy of modernizing and expanding the energy distribution network.

Spectrum AERO

The Spectrum AERO pilot project is an innovative initiative of Delgaz Grid, under implementation, which uses drones to improve the efficiency and safety of inspections of high and medium voltage overhead power lines. In the first phase, we will start the project with four drones, each equipped with high-fidelity cameras and thermal imaging, that will be operated by 11 specialized pilots.



These drones will be used to carry out accidental inspections, but also as support in the construction and installation activity, for example for the reception of the works. The project will not only optimize the monitoring and maintenance processes of overhead power lines, but will also explore the applicability of this technology in other areas of Delgaz's activity. The use of drones allows for better visibility and access to hard-to-reach areas, thereby increasing operator safety and reducing the time needed to identify and fix defects.

Spectrum AUTO

The Spectrum AUTO pilot project is an innovative system under implementation, destined for the periodic inspection of low-voltage overhead power lines. The system consists of cameras, a photo processing and storage unit, mounted on a vehicle, thus facilitating the efficient and automated monitoring of the infrastructure. This solution enables defect identification using artificial intelligence (AI), leading to faster and more accurate non-conformities detection.

The benefits of Spectrum AUTO include faster defect identification and a reduction in the number of accidental interventions and costs associated with maintenance. At the same time, it helps improve the company's maintenance and investment strategies.



Digitalization of services



Streamline Operations

increase efficiency



Product Transformation and New Business

first-line growths



Client and partner engagement

top digital experience for customers



Employee empowerment and support

building abilities and digital culture

The E.ON Group is well-positioned to play a key role in shaping the new era of green energy and to play a leading role in the development of a digitized energy world with environmentally friendly technologies. Digitization is one of the three priorities on which E.ON's human and financial resources will be focused in the coming years to achieve this goal. Digitization is the key through which, at the group level, we fulfill both our role as an operator of electricity/gas distribution networks, a supplier of energy and energy efficiency solutions, and as a shaper of tomorrow's sustainable energy world. That's why we're digitizing and standardizing the entire system – networks, products, customer interfaces and internal processes – transforming E.ON into the first "All Digital" energy company.

E.ON's actions on digitization are demonstrated through:

- accelerating the convergence between the OT (Operation Technology) and IT (Information Technology) systems through the smartification of the distribution network;
- development of software platforms/applications and related infrastructure;
- protecting the organization from cyber threats.

Indicator	2022	2023
Myline active accounts	220,770	157,226
Number of payments via Myline	7,030,960	7,638,189
Number of self-read meter through Myline	12,815,538	12,439,991
Number of electronic invoices	1.57 million	1.76 million

With the support of automation technologies, we continued the developments for an extended area of processes, covering contracting, receivables, invoicing, energy purchases, human resources areas.

- The contracting process available at eon.ro platform was expanded with a new digital sales process for the Solar Home product and a process dedicated to the Casa Verde 2023 program. External integrations with a series of banking services were also added, usable for purchasing the Solar Home product;
- The MyLine application, both the one accessible from eon.ro and the mobile version, has received new functionalities, namely the possibility of paying invoices outside of MyLine, the possibility of making divided payments, and adding an alternative email address for situations involving tenants;
- The process of transferring supply activity systems to the cloud, which began in 2021, was completed by the end of 2023, with all systems now cloud-based.

In 2023, we initiated the Digital Ambassador Program aimed at developing a community of Delgaz employees who enhance their digital skills and contribute to the digitalization of their teams. Launched as a pilot, the program aimed to validate its organization and identify opportunities for improvement, and from 2024 it will be available to all Delgaz Grid employees. The first edition involved 26 colleagues who went through two phases: learning PowerBI/ PowerAutomate technologies and developing digital solutions based on the real needs of the

organization. A total of 26 solutions were created, benefiting over 500 colleagues, leading to estimated savings of about 150 hours per week. For example, one of the most relevant solutions is the "Energy Contour Monitoring" Dashboard, which aims to centralize all internal and external data sources under a single interface to analyze the daily flow of natural gas in the distribution network to ensure transparency in energy forecasting, identify potential measurement errors, and detect and repair potential incidents in the network so that network losses are significantly reduced.

Smartification

Delgaz Grid has a "Smartification" strategy, aligned with the objectives of the E.ON Group and the Romanian Energy Strategy, contributing to achieving the targets set by Romania through the National Integrated Plan for Energy and Climate Change (PNIESC). The concept of "smartification" is based on two main parameters: observability (the ability of intelligent elements to communicate parameter values in real time or at preset intervals) and network controllability (the ability of intelligent elements to be operated remotely).

The current state of automation of Delgaz Grid's electrical distribution network and the medium-term targets are presented in the table below:

	Status 2023	Target 2030
High voltage equipment		
Observable	82%	100%
Controllable	72%	100%
Medium voltage equipment		
Observable	11%	45%
Controllable	11%	17%
Low voltage equipment		
Observable	23%	100%
SMART meters installed at subscribers	27%	47%, target 2028

To reach our proposed targets by 2030, we will integrate all operated transformer stations into the SCADA/ADMS systems, install reclosers, separators, and analyzers as planned.

In rural network areas, we continue implementing the SADR program (rural distribution automation system) by installing smart reclosing devices, remote-controlled/automated separators, and integrating them into the SCADA/ADMS platform.

In 2023, 199 reclosers and separators were installed, a 24% increase from 2022.

We are taking action in transformer stations by installing smart meters and analyzers capable of monitoring relevant network parameters, and at the end-consumer level, by implementing the smart metering system on a large scale.

In 2023, over 104,500 meters were installed for Delgaz Grid's end-consumers.

In urban network areas, we continue the SADU program (urban distribution automation system) by integrating transformer stations into SCADA/ADMS, with 32 transformer stations integrated in 2023.

Also, in 2023, two applications, critical for the company and funded through European funds, were under implementation; these applications significantly contribute to cost efficiency through the digitalization of distribution activities: ADMS/ Advanced Distribution Management System and MDM/MDC Meter Data Management System/ Meter Data Collector.

The ADMS platform enables the integration of existing and future command and control equipment from all levels of the distribution network (High Voltage, Medium Voltage, Low Voltage), with the capability of dynamically reconfiguring the network based on real-time status and anticipated network loading. This solution will incorporate the existing functionalities of the SCADA, DMS (Distribution Management System), and OMS (Outage Management System) applications through a unified data model, and will significantly enhance the observability and controllability of the network. The benefits include increasing consumer satisfaction by reducing the time to restore power in the distribution networks during outages, thus improving the continuity indicators for consumer supply, SAIDI, and SAIFI.

With the implementation of the ADMS platform, relevant data are also updated in the GIS (Geographical Information System), a critical source of information in the ADMS architecture.

The GIS system is used for collecting, storing, analyzing, and managing the spatial or geographical data of the technical elements in the distribution network throughout their lifecycle, providing the foundation for consistent and accurate technical records for the daily operations of the distribution company.



The MDM/MDC platform integrates and processes meter reading data for the process "from meter reading to invoicing" and ensures the necessary data for market reporting, in accordance with current regulations, in a standardized, integrated manner at a high level of security.

The benefits of implementing this solution are both for the energy distribution activity (efficiency through automatic data exchange between systems, reduction of commercial losses through the increased accuracy of measured data, reduction of operating expenses and errors due to manual measurements) and for increasing consumer satisfaction (providing easier access to consumption data, involvement in the process of energy efficiency and CO₂ footprint reduction, and enabling quick and accurate invoicing).

Development of software platforms/applications

The development of software platforms and applications is a process that has involved all the companies in the E.ON Group and all activities, distribution, supply and technical services. Below we will describe the most important software applications and platforms we developed in 2023.

Digital platform dedicated to municipalities

During 2023, we began developing a new digital platform, dedicated to municipalities, through which it is possible to analyze and evaluate energy efficiency efforts on the buildings they manage, consumption data and the establishment of consumption limits. It also facilitates annual reporting and comparative analyzes over different periods of time. The platform includes additional functionalities, such as the integration of IoT sensors for temperature, traffic, and carbon emissions, which are useful for identifying the most effective methods to reduce carbon footprint and protect the environment, ensuring a sustainable future with a reduced

CO₂ footprint. The solution allows for the visualization of consumption and local production from renewable sources at the municipal level and will enable the visualization of the energy self-sufficiency level. The information will be available through a web page that is accessible to all to increase community awareness about the importance of local energy production. In the context of an increasing number of prosumers and decentralized production, such solutions aid in decarbonization and enhancing energy independence.

Improving the efficiency of meter reading with digital solutions

In the past, our distribution operators would visit customers' homes to read the meter index, a process complicated to manage in the event of customer unavailability at the location, requiring notifications and rescheduling. To enhance efficiency and customer satisfaction, we introduced digital solutions on the delgaz.ro platform. Customers can now schedule operator visits online according to their availability and that of the distribution teams, or they can directly submit the meter index on our website, including photographs of the meter, eliminating the need for operator visits.

In the first four months since its launch, 10% of targeted customers have adopted these solutions, appreciating the flexibility and convenience offered. These measures have reduced the number of necessary operator visits, decreased operational costs associated with travel, and improved resource allocation. They have also had a positive impact on sustainability by reducing carbon emissions and the consumption of material resources.

The introduction of digital solutions has proven to be a success, enhancing operational efficiency and customer satisfaction. Positive feedback confirms the usefulness of these solutions, and their early adoption indicates promising potential for future expansion.

MatriceCP

In 2023, DelgazGrid implemented the MatriceCP application, marking a significant step in the digitalization of maintenance processes. This application is used for periodic control, non-conformity analysis, and prioritizing maintenance interventions, facilitating predictive maintenance and improving operational performance.

MatriceCP includes three major components:

- the presentation of data collected in the field with mobile equipment;
- the analysis of processed data using the DelgazGrid risk matrix (the application classifies and assesses non-conformities, prioritizing maintenance interventions based on the probability of occurrence and the severity of consequences);
- the export of data via an API to PowerBI, facilitating the visualization of the network status through efficient and accurate periodic control.

In 2023, over 170,000 network elements were checked in this manner, with the application allowing for the classification and prioritization of thousands of non-conformities, contributing to efficient preventive maintenance.

SMARTdetect

SMARTdetect is an innovative big data solution developed for detecting natural gas leaks, integrating advanced technologies to address critical safety and efficiency issues in the natural gas distribution sector.

This solution has the following advantages:

- implementation of a gas leak detection system with five types of equipment and three IT applications (NGS, Securisat, MMTS);
- development of a common data model and smart orchestration solution for granular analysis;
- creation of a cloud-driven platform for centralizing and analyzing data in real time;

- use of PowerBI and GIS tools for detailed visualization of operations;
- implementation of smart filtering functionalities and easy access to data;
- improvement of traceability and standardization of detection processes;
- enhancement of operational efficiency through new parameters and task automation.

SMARTdetect is a successful example of the digitalization and optimization of critical processes in the energy sector, demonstrating how technological innovations can bring significant benefits for both public safety and operational efficiency; notable results in 2023 include:

- 170,000 km detected;
- significant reduction of the time required to analyze collected data, facilitating timely corrective measures;
- provision of clear and reliable data for investments and planning, even in the context of a lack of equipment standardization;
- improved public and environmental safety by enhancing the natural gas leak detection process, thereby helping to prevent accidents and protect the environment and reducing the carbon footprint associated with natural gas leaks into the atmosphere.

Ordin 7

This application is used for the monitoring and interdepartmental processing of the investments coming from the natural gas network connection process. The application has a positive impact on the average connection time within Delgaz Grid and has been continuously improved, through the developments and implementations carried out and the use of MsAccess, Sharepoint, Power Automate, Power Apps and Power BI technologies, with the involvement of over 400 users.

RPA Acces - Roboțescu

The application is used for field data collection in determining the technical solution for connection and for the automatic transfer of this data, enabling the automatic generation of technical connection notices (ATR) and connection offers. The use of this application has reduced the average duration for issuing ATRs for connections from existing pipelines from 14 days to 9 days.

Protecting the organization against cyber threats

Cyber security is a critical aspect for any company these days, and to protect the organization from cyber threats, it is important to have a well-defined strategy that includes technical and organizational elements. E.ON's cyber security strategy is aligned with the requirements of Directive (EU) 2016/1148 and includes the following priority actions:

- Ensuring an effective risk assessment process and security incident response planning;
- Implementation of cyber security policies and procedures aligned with legislative requirements and internal standards;
- Increasing the level of cyber security of networks;
- Ensuring a strict user authentication and authorization process;
- Ensuring the security of applications;
- Ensuring data security;
- Training and awareness of users;
- Periodic monitoring and evaluation of implemented measures;
- Ensuring the management of security incidents;
- Implementation of the necessary measures to ensure the resilience and recovery of critical systems;
- Cooperating with authorities and other organizations in case of security incidents.

The quality of our services

The E.ON Group in Romania has invested significant amounts in both electricity and natural gas distribution infrastructure, maintaining a robust network for the benefit of its customers. In 2023, the company allocated over 170 million euros for the modernization and expansion of networks, the replacement of old equipment and the implementation of advanced monitoring and measurement technologies. Throughout the 18 years of presence on the Romanian market, E.ON has made total investments of over 2 billion euros, thus consolidating its position as a trusted partner for millions of consumers.

To build a CO₂ neutral Europe we are investing heavily both in growing our business and in increasing the quality of our services to enable us to live in a world of green and decentralized energy.

The growth objective for Delgaz Grid's electricity distribution networks is based on two pillars:

- Improving the performance standard indicators for the electricity distribution service;
- Increasing the connection capacity for all our customers: residential, industrial, producers, prosumers, with a focus on connecting renewable energy sources, prosumers, and electric vehicle charging stations;

Regarding the natural gas distribution network, Delgaz Grid is constantly concerned with identifying technical solutions, technologies and products to increase the quality of the distribution service, with an emphasis on reducing methane emissions into the atmosphere. In this case, in 2023, it carried

out a series of actions for this purpose, among which the most important are the following:

- Reducing to a minimum the number of removable joints (threaded) necessary for the interior equipment of the adjustment and adjustment-measurement booths;
- Testing the use of new sealing products for removable threaded joints to ensure a proper and durable seal;
- Using pipe sealing equipment that allow the connection to the existing networks, under pressure, of new execution works, as well as for the works to repair defects or to replace some network elements, executed under pressure.



Using this technology significantly reduces the number of scheduled works that require temporary shutdown of consumers, as well as the elimination into the atmosphere of natural gas quantities resulting from the emptying/filling of the closed network section;

- Using natural gas flare devices for situations where it is necessary to empty/fill the natural gas distribution network;
- Identifying and testing new equipment with laser technology that measures methane concentrations and using high-performance equipment to identify natural gas leaks from the distribution networks as quickly as possible.

E.ON dedicates its efforts to ensuring the safety and efficiency of natural gas and electricity distribution networks through the implementation of state-of-the-art technologies and rigorous monitoring and maintenance procedures. Our mobile labs are equipped with advanced laser spectroscopy equipment, capable of quickly and accurately detecting any gas leaks. These mobile labs process the collected data in real time and generate detailed reports at the end of each day, accurately marking the locations of gas leaks using GPS coordinates.

The precise information provided by these reports allows for efficient planning of maintenance activities, significantly reducing risks and ensuring a steady and safe supply for over 2 million customers. By using these advanced systems, E.ON is able to respond promptly to emergencies, thus demonstrating its commitment to operational excellence.

Regarding the distribution of electricity, E.ON strictly adheres to the quality parameters set by the National Regulatory Authority for Energy (ANRE). Year after year, our company has exceeded the objectives imposed by ANRE, thus highlighting our capacity to provide high-quality services. This is due not only to the advanced technologies used but also to our ongoing dedication to improving processes and operational performance.

E.ON is constantly seeking innovation to enhance the safety and efficiency of distribution networks. Monitoring and data analysis technologies allow us to anticipate and prevent possible breakdowns, contributing to environmental protection and reducing our carbon footprint. Our commitment to sustainability and operational excellence ensures our customers receive reliable and constant services, thereby supporting the development of a sustainable energy community.



System Average Interruption Frequency Index (SAIFI)

SAIFI is one of the continuity indicators for the electricity distribution services and represents the average number of interruptions per customer over a year. We present the evolution of SAIFI, taking into account only accidental interruptions caused by the distribution operator (DO), as interruptions caused by extreme weather conditions and interruptions caused by users and third parties are beyond our control.

The average number of interruptions per customer per year [minutes/year] - Unplanned SAIFI

2020		2021		2022		2023	
Target	Actual	Target	Actual	Target	Actual	Target	Actual
2.2	1.6	1.45	1.23	1.13	0.98	0.94	0.83

The average number of interruptions per customer has decreased each year compared to the previous year. In 2023, SAIFI was only 0.83 interruptions per customer, which is over 50% lower than the national average. The SAIFI achieved in 2023 is almost 12% lower than the target set, 15% lower than in 2022, and nearly half of what it was three years ago.

System Average Interruption Duration Index (SAIDI)

SAIDI is the second continuity indicators for the electricity distribution services. Similar to the presentation of SAIFI results, we present SAIDI considering only accidental interruptions caused by the distribution operator (DO). Interruptions caused by users and third parties, as well as those determined by exceptional weather conditions, are not included, as they cannot be influenced by the company's activities.

Average interruption duration per customer [minutes/year] - Unplanned SAIDI

2020		2021		2022		2023	
Target	Actual	Target	Actual	Target	Actual	Target	Actual
177	121	107	89	84,3	76.4	74	67.93

In 2023, the average annual interruption of electricity distribution services per customer has further decreased, by more than 8% compared to the proposed target, being only 67.93 minutes/year, almost 35% lower than the national average. Compared to the previous year, the SAIDI achieved in 2023 is almost 11% lower and more than 43% lower compared to 2020. This achievement is comparable to SAIDI values recorded in advanced European countries of approximately 20 - 100 minutes per year, and demonstrates the E.ON Group's commitment to providing reliable and stable electricity supply to customers.

The reduction of the unplanned SAIDI indicator from over 1,500 minutes (30 hours), when E.ON took over the former Electrica Moldova, to 67.93 minutes per year over a period of 18 years is remarkable.

E.ON remains the market leader for the third consecutive year for unplanned SAIFI and SAIDI.

Own Technological Consumption (OTC) – electricity

One important indicator of the electricity distribution network's quality is the Own Technological Consumption (OTC). It represents the level of energy losses related to electrical distribution networks and includes both the technological component (technical OTC) as well as commercial electricity losses. Through the measures to reduce this indicator, both through the investments made every year in the modernization of the electricity networks, as well as through the operational measures to streamline the processes impacting this indicator, we managed to reduce the OTC value year after year, surpassing the reduction targets assumed from a regulatory perspective:

Own Technological Consumption

	2020	2021	2022	2023
	Actual (%)	Actual (%)	Actual (%)	Actual (%)
Total	9.73%	9.84%	9.31%	9.39%

Technological Consumption (TC) – natural gas

A quality indicator of the natural gas distribution network is Technological Consumption (TC). This represents the level of natural gas losses related to natural gas distribution networks.

	2021	2022	2023
	1.80%	1.72%	1.66%

Because of the investments made annually in the modernization of the natural gas networks and in gas leak detection equipment, we have successfully managed to permanently reduce the value of technological consumption, reaching 1.66% in 2023.

We are proud of the results achieved in recent years supported by massive investments in electricity and natural gas distribution infrastructure. We are glad that all our efforts have led to exceeding the most important performance indicators for our activity, for some of these performance indicators E.ON is the leader at national level. Through continuous investment in technology and efficient processes, E.ON proves that it can meet the challenges of the future, staying at the forefront of innovation in the energy sector and ensuring a superior quality of service to all its customers.

Communicating with our customers

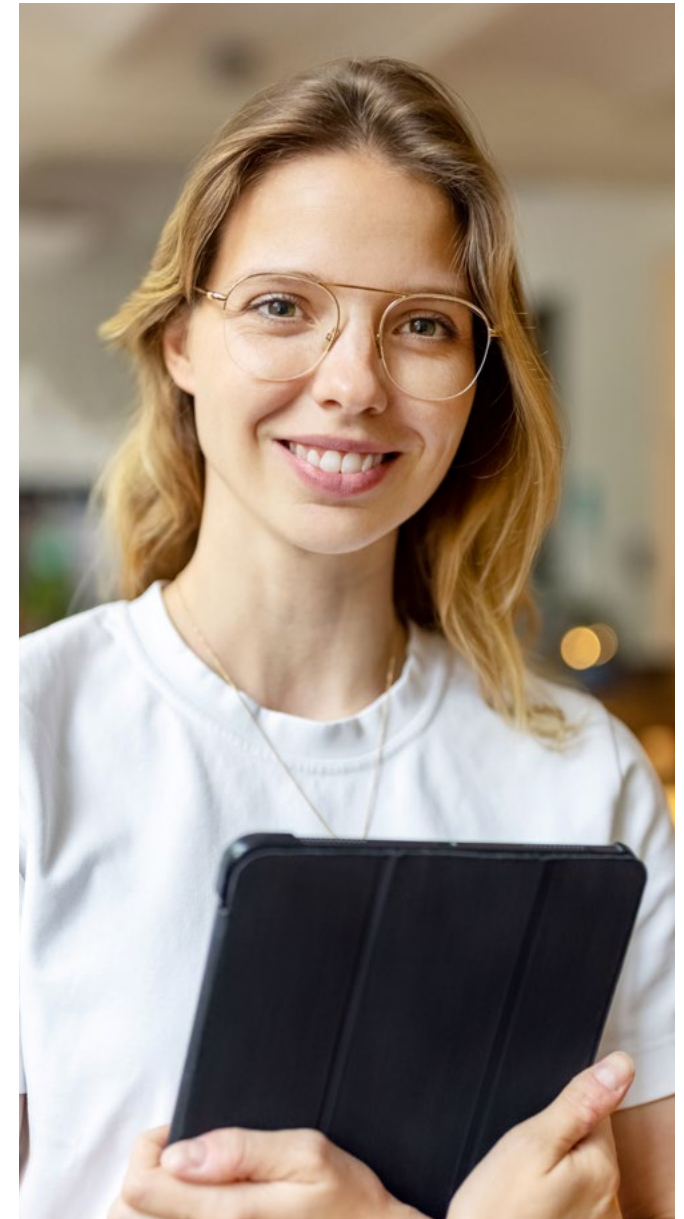
The E.ON Group utilizes significant resources to ensure clear and effective communication with its customers while adhering to the standards set by ANRE. In 2023, we developed a range of informational materials covering customers' rights and obligations, details about prices and tariffs, as well as methods of measurement and invoicing. This information is disseminated through a variety of channels, including media, invoices and the back of invoices, thus ensuring that our customers have easy access to all the necessary details to better understand the services we provide.

Delgaz Grid continues to advance in optimizing and digitalizing customer services through ambitious projects aimed at improving consumer experience and operational efficiency. The RSS Accelerator Project, which ran from October 2022 to September 2023, primarily aimed at increasing customer satisfaction by digitizing and automating processes, reducing the customer return rate, and the response time to their petitions. This included implementing a new dashboard for monitoring requests and complaints, applying fair distribution of tasks within the team, and revising the contact form to be more customer-friendly.

Customer Relationship Centers (CRC) and other alternative channels have also been optimized to improve the management of customer interactions. The digital transformation included online scheduling of customer visits at the CRC and automated request registration and email archiving. All these highlight our ongoing commitment to improving services and adapting to customer needs.

We recognize the importance of interactions with our customers, especially those initiated by them, as they provide us with a unique opportunity to quickly understand their needs and expectations regarding our services. Through communication with them and collecting their feedback, we can better identify and understand the challenges they face. Using this valuable information, we can develop and implement customized and innovative solutions to address our customers' specific problems, thus enhancing the overall customer experience and strengthening long-term relationships.

E.ON Energie România follows a structured process for interacting with its customers, according to a specific operational procedure, which includes managing requests and complaints as well as handling audiences, involving the recording, analysis, and effective resolution of each interaction through collaboration among multiple departments. Interactions are also recorded in the SAP system, following strict procedures that ensure the accurate identification of customers and the proper handling of information, thus providing prompt responses in compliance with ANRE regulations. This integrated approach contributes to the continuous improvement of service quality and increasing customer satisfaction, meeting internal standards and legal requirements.



E.ON's responsibility towards vulnerable consumers

E.ON Romania demonstrates a deep commitment to the needs of vulnerable consumers and promotes the implementation of robust energy efficiency measures to mitigate the effects of rising energy prices. These measures are designed to balance supply and demand in the market, with the potential to reduce energy costs for all consumers. In this context, the company has implemented various strategies aimed at protecting consumers, thus supporting those most affected by price volatility.

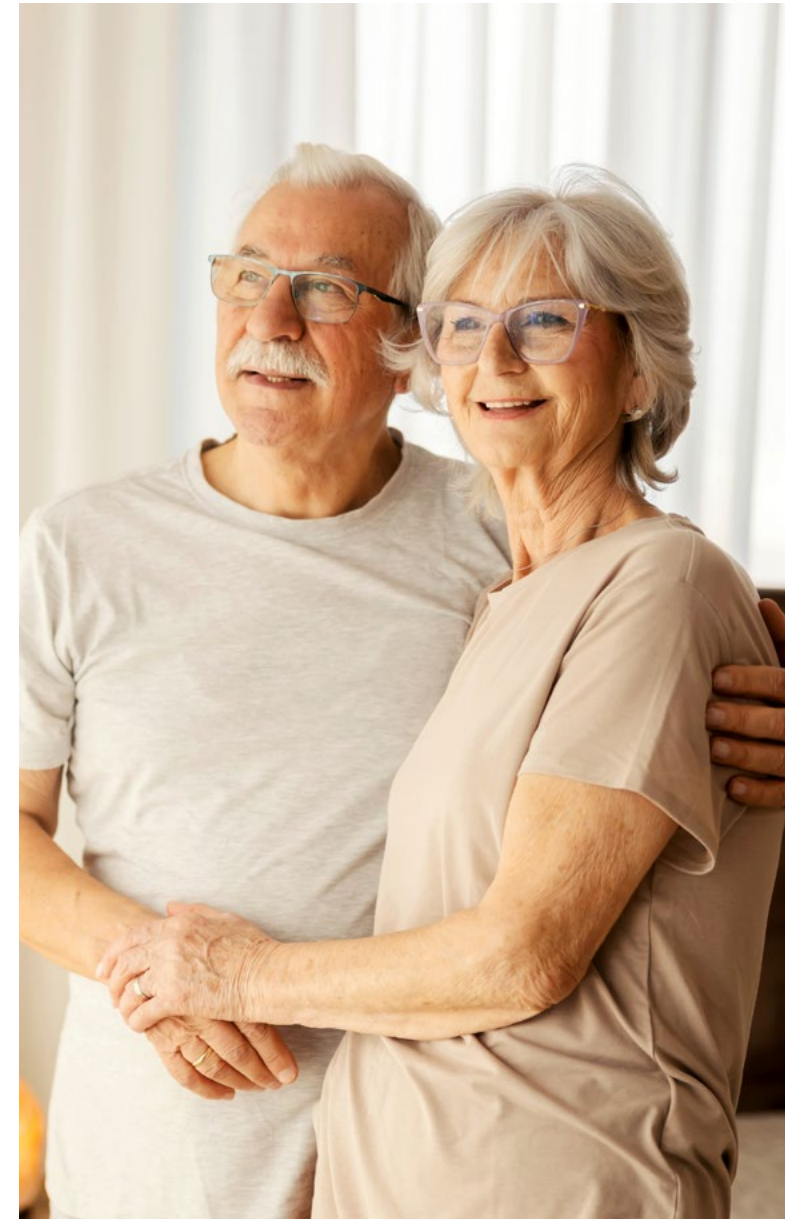
The E.ON Group promotes the communication of the self-read index for natural gas and electricity consumers, through information campaigns and digital channels, so that they can pay for the exact monthly consumption and avoid high regularization invoices. E.ON has also expanded access to its services by offering online meter-reading appointments and implemented additional protection measures for vulnerable consumers, such as extending the deadline for issuing disconnection notices and the possibility of partial payments for social cases.

The online information campaigns were a success, leading to the launch of the " Stația de energie " platform, which centralizes information needed by customers to make informed decisions related to energy efficiency. This allows them to direct their savings towards activities that enrich their lives. In addition, during the cold season, E.ON does not carry out

disconnections at educational institutions, hospitals and associations with social activities, and offers help to pay invoices in certain vulnerable localities, demonstrating an ongoing commitment to the support and protection of its vulnerable customers.

In addition to these initiatives, we have also taken the following measures to protect vulnerable consumers:

- For good paying customers, we have extended by 16 days the deadline for issuing the disconnection notice, the standard deadline being one week;
- We offer clients the possibility of payment installments for social cases, at their request;
- We quickly implemented and applied all the compensations/ caps stipulated in the multiple normative acts issued in 2021 and 2022;
- During the cold season, we do not disconnect educational and medical institutions, hospitals and associations that carry out social activities;
- Based on the lists received from city halls, we provide assistance and supplements for paying energy invoices and apply a 50% reduction in the final price of electricity/natural gas under the supply contract with individuals residing or working in certain localities in the Apuseni Mountains and the Danube Delta Biosphere Reserve.



What our clients say about us?

E.ON places great importance on customer satisfaction, both in terms of the performance of its electricity and natural gas distribution and the support services provided through the Call Center and innovative service and product packages aimed at both residential and non-residential customers. The company aims to constantly increase customer satisfaction and to become the preferred provider of energy solutions in Romania. E.ON Romania uses the Net Promoter Score (NPS), a key metric to measure and monitor customer loyalty, with the aim of continuously improving their experience and strengthening its market position. Starting January 1, 2022, E.ON has implemented a new compensation system for the members of the Board of Directors, based also on NPS results, thereby linking their remuneration to business performance and promoting the long-term success of the company in Romania.

Services received in the Call Center and Stores

The services received in Call Centers and Stores are appreciated by customers, according to studies carried out in 2023. In the third quarter, 600 customers who called the call center and 2,100 customers who visited E.ON stores answered questions regarding the quality of services received. The results show that 76% of callers have a positive view of the time spent before being picked up by an operator, while 96% of store customers consider the waiting time acceptable and 99% are satisfied with the interaction with the agent.

Services for companies

Services for companies showed a positive development, with 8 out of 10 corporate customers considering that E.ON always solved their requests and kept its promises and deadlines. Around 7 out of 10 customers consider E.ON a true partner for their business, demonstrating a high level of recommendation among traditional energy market players.

The services of the natural gas and electricity intervention team

Regarding natural gas and electricity intervention services, over 95% of customers had a very good experience with Delgaz Grid's intervention team and would recommend these services to a friend or relative. The professionalism, language used, attitude and work attire are appreciated by customers, obtaining an average score of 4.9 out of 5.

The E.ON LIFE solution

The E.ON LIFE solution, which includes condensing boilers and smart thermostats, is recommended by 8 out of 10 customers due to the high satisfaction regarding operation and the impact on energy efficiency. More than 75% of customers have noticed a reduction in natural gas consumption and positively appreciate periodic checks.

The E.ON COOL Solution

The study on customer satisfaction with E.ON's summer solution, E.ON Cool, included 1,600 respondents in 2023. Among them, 8 out of 10 would recommend the E.ON Cool solution to a friend or relative, mainly due to the professionalism of the technical team, the quality of the installed equipment, and the speed of the product installation.

The E.ON ServExpress package

The E.ON ServExpress service package includes 24/7 technical assistance for quick interventions, covering both electrical installations and heating system failures. In 2023, approximately 1,800 customers who purchased this package participated in our satisfaction survey, and 8 out of 10 of them would recommend the E.ON ServExpress package to a friend or relative, especially because of the professionalism of the response team and the prompt response. On average, regardless of the intervention they benefited from, 7 out of 10 customers intend to extend the E.ON ServExpress package after the contract expires.

The E.ON SOLAR HOME solution

In 2023, the study aimed at evaluating the perception of customers who chose E.ON as a supplier of photovoltaic panels showed that 9 out of 10 E.ON Solar Home customers would recommend our solution to a friend or relative. The most popular elements included in the package were the warranty, mentioned by 78% of the respondents, along with the technical assistance in case of failure and the visit to the location in order to carry out measurements to evaluate the implementation conditions.

From the studies carried out in 2023, it emerged that in choosing a supplier of photovoltaic panels, in addition to the price of the system, the experience of the brand on the market is also important. E.ON is recognized as a trusted brand with experience and expertise in the market, offering high quality services.

Sustainability

According to a study carried out by E.ON at the end of last year on a nationally representative sample of 1,000 natural persons, aged over 18, using the CATI (Computer Assisted Telephonic Interviews) methodology, 57% of Romanians familiar with the brand declared that E.ON educates them about the responsibility to protect the environment. This percentage even rises to 67% among E.ON customers.

Also, more than 60% of customers stated that E.ON gives them advice on how they can use energy efficiently, helping them to reduce their invoices.

Digital services

E.ON's digital services, in particular the Myline app, are used by over 2,200,000 customers. In 2023, 82% of respondents recommended the app for its excellent functionality, fast and secure online payments, and centralization of the necessary information in one place. This high level of satisfaction highlights E.ON's effectiveness in providing affordable and easy-to-use digital solutions.



E.ON's responsibility towards people

At E.ON, commitment to people is central to our sustainability efforts. E.ON's policies and actions related to the workforce have a significant impact on the communities in which we operate, underlining the importance of our relationship with employees in presenting the sustainability performance of the E.ON Group in Romania. As one of the largest employers in the country, E.ON's regional influence is considerable.

In 2023, E.ON continued to prioritize the provision of safe and healthy working conditions, the development and implementation of employee development programs and the provision of appropriate benefits and rewards, thus strengthening its market position. Through responsible and innovative personnel policies, E.ON plays an essential role in creating a fair and favorable working environment for employees, contributing to improving labor standards in Romania and increasing the quality of life in communities.

The implementation of effective human resources policies brings benefits not only at the individual level, but also for the families and communities of employees, by increasing the overall level of well-being. The modern and healthy working environment, development opportunities and fair rewards we offer are essential for sustainable professional growth, helping to create a better future for the next generations. Our employees can become role models and sources of inspiration for their children, encouraging them to pursue successful careers and contribute to the development of the society.

The Group People Strategy (GPS@E.ON) ensures that all our employees can contribute to our vision of delivering good energy for all. This provides a shared vision at group level and guides us towards achieving our goals through four main priorities:

- Preparing for the future of the labor market by promoting adaptability to new ways of thinking.
- Encouraging diversity and inclusion.
- Focusing on the well-being of employees to help them understand and realize their potential.
- Encouraging leaders to adapt their behaviors by acting as role models for all employees.

In addition, we have implemented a group-wide competency model (Grow@E.ON), which sets standards of behavior both among colleagues and with our customers, giving employees guidance for their daily work and a clear path for growth and individual development.

These tools put into practice the human resources management vision of the E.ON Group, based on four pillars:

- To remain an attractive employer that aims to attract talented and creative individuals.
- To give our employees the opportunity to learn anytime, anywhere – in their daily work, in their interaction with others and in formal professional training courses.
- To foster a culture of inclusion where all employees can realize their potential and feel valued.
- To promote a digital mindset and make human resources processes and tools as digital as possible.

The E.ON Group upholds a strong commitment to human and employee rights through its rigorous standards and procedures. We ensure equal opportunities and fair treatment for all, strictly prohibiting forced labor, child labor and modern slavery within our companies and among our business partners. We maintain a zero tolerance policy for any violation of these fundamental principles.

Employee data



In 2023, E.ON demonstrated a solid commitment to the well-being of its employees, reflected through various initiatives and programs aimed at ensuring a safe and fair working environment. With a total number of 6,961 employees (by reporting full-time work), marking an increase of 1.5% compared to the previous year, E.ON continues to be one of the largest employers in Romania, having a significant impact both at national and regional level.

E.ON Group actively addresses the demographic balance of the workforce, recognizing that 43% of employees in the "Workers" category are over the age of 50. In this context, the START program has been continued, a 24-month training initiative dedicated to newcomers, including engineers, installers, and electricians. This program not only provides specialized training but also mentoring, facilitating the optimal transfer of knowledge from E.ON experts to the new generations. Collaboration with universities, vocational schools, and dual education systems is essential for attracting young talent to the company.

Diversity and inclusion are core values at E.ON. In recent years, the proportion of women in the company has consistently increased, reaching an annual growth rate of 2.8% in 2023, surpassing the growth rate of the overall workforce, which was 1.5%. However, the specifics of activities

in the energy sector and the local cultural context mean that women are underrepresented in the "Workers" category, where they make up only 1.3%. In contrast, in the "TESA" category, the gender difference is minimal, with 48.3% women. Although working conditions have been significantly improved, E.ON still observes a persistent reluctance among women, including young women, to pursue careers in the energy sector.

Regarding the management team, E.ON has made remarkable progress, with the proportion of women in management positions increasing annually and reaching 37.7% at the end of 2023. This progress exceeds the 35% target set for the second level of management by E.ON SE Group.

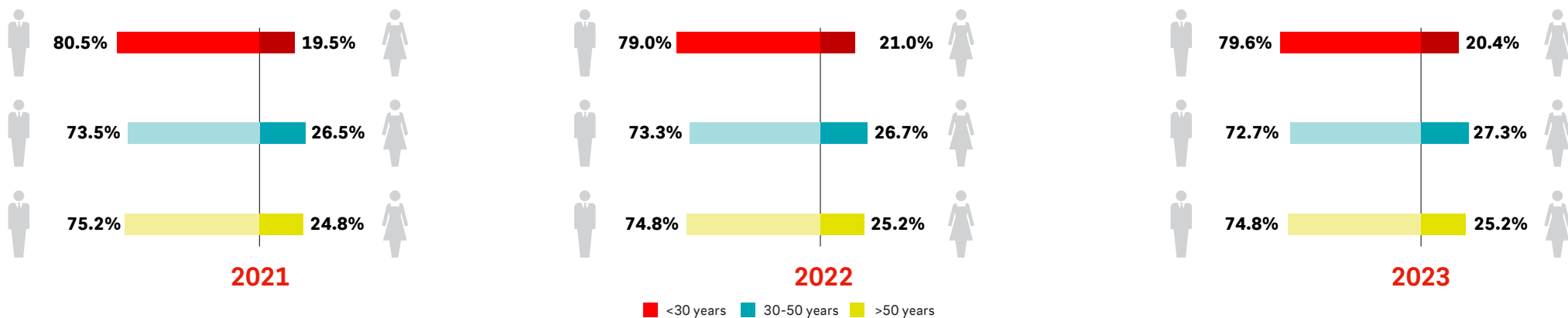
Through these initiatives and commitments, E.ON strengthens its leadership position in the energy industry, not only through its operational performances, but also through the creation of a diversified, fair and inclusive work environment, thus contributing to the sustainable development of Romania.

In presenting the data in this chapter, FTE represents full-time equivalent work time and HC represents total headcount.

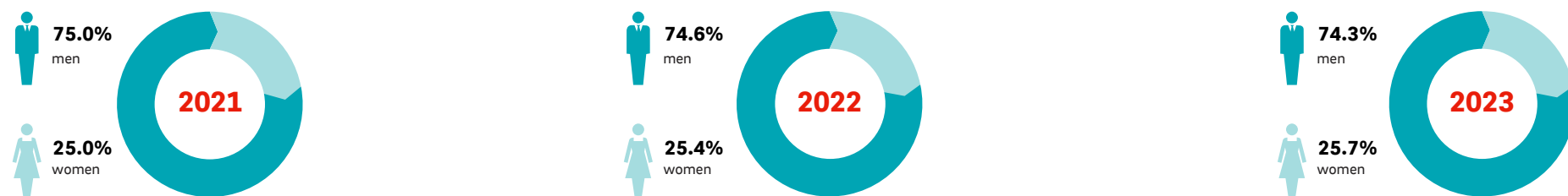
Employees as at 31 December (FTE)

		<30 years			30-50 years			>50 years			E.ON Group		
		M	W	Total	M	W	Total	M	W	Total	M	W	Total
2021	Senior Management	0	0	0	32	15	47	4	5	9	36	20	56
	Tech. and adm. staff	311	164	475	1,037	891	1,927	518	581	1,099	1,865	1,636	3,501
	Workers	376	2	378	1,515	25	1,540	1,376	38	1,414	3,267	65	3,332
	Total	687	166	853	2,584	931	3,515	1,898	624	2,522	5,168	1,721	6,889
2022	Senior Management	0	0	0	31	15	46	7	7	14	38	22	60
	Tech. and adm. staff	280	171	451	1,037	876	1,913	551	625	1,176	1,868	1,673	3,540
	Workers	372	2	374	1,444	22	1,466	1,391	23	1,414	3,207	47	3,254
	Total	652	173	825	2,512	914	3,425	1,949	655	2,604	5,113	1,742	6,855
2023	Senior Management	0	0	0	26	16	42	12	7	19	38	23	61
	Tech. and adm. staff	255	159	414	1,047	925	1,972	543	640	1,183	1,845	1,724	3,569
	Workers	386	5	391	1,486	21	1,507	1,416	18	1,434	3,288	44	3,332
	Total	641	164	805	2,559	962	3,521	1,971	665	2,636	5,170	1,791	6,961

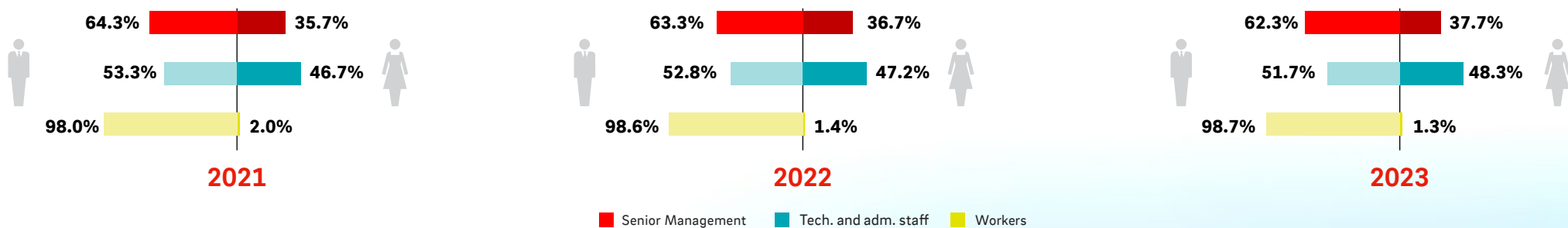
Employees as at 31 December (FTE) by gender and age



Total number of employees as at 31 December (FTE) by gender



Employees as at 31 December (FTE) by category and gender



In the "Senior Management" category, E.ON has succeeded over time in combining the innovative spirit and enthusiasm of young people with solid experience in managing complex situations and making strategic decisions. This synergy allowed for a balanced and holistic approach in managing the company's activities and customer services. At the end of 2023, the age structure of management personnel remains balanced, with approximately 69% of leaders aged between 30 and 50.

Another important aspect is local employment, over 95% of the people in the management of the E.ON Group companies being recruited from the local community. This not only promotes local development, but also ensures a better understanding of the regional context and the specific needs of the communities in which E.ON operates.

Management staff distribution by age category as at 31 December (FTE)

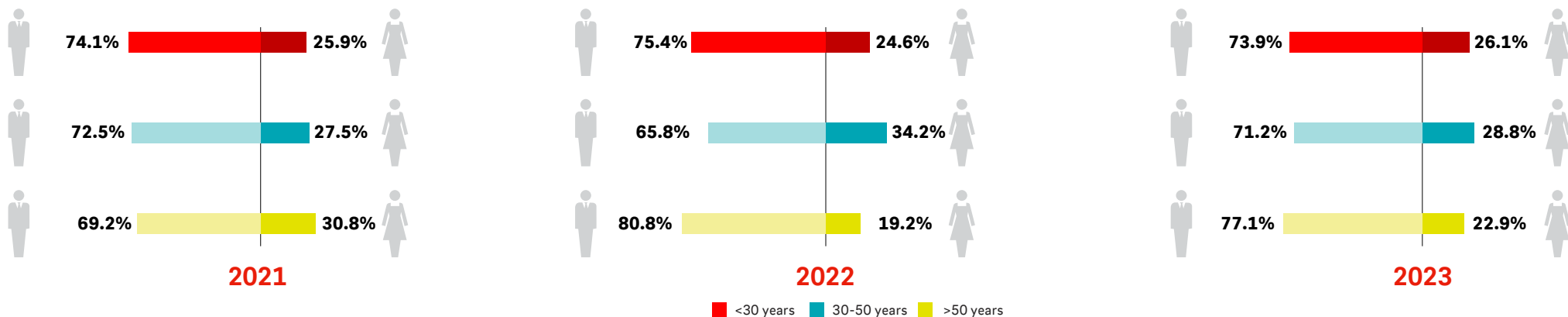
	2021	2022	2023
30-50 years	47 (83.9%)	46 (76.7%)	42 (68.9%)
>50 years	9 (16.1%)	14 (23.3%)	19 (31.1%)
Total	56	60	61



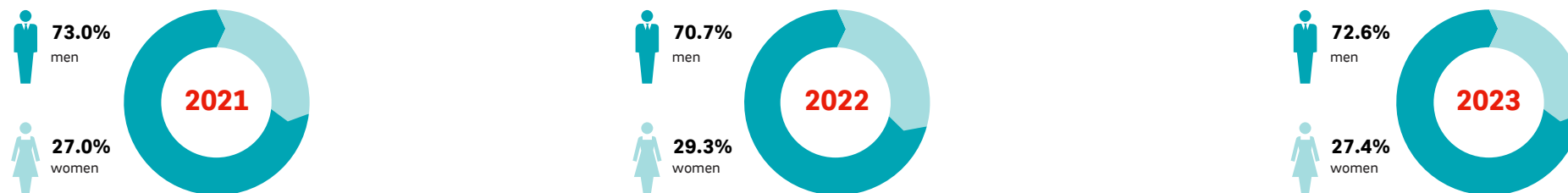
New employees (HC)

		<30 years			30-50 years			>50 years			E.ON Group		
		M	W	Total	M	W	Total	M	W	Total	M	W	Total
2021	Senior Management	0	0	0	3	3	6	1	0	1	4	3	7
	Tech. and adm. staff	119	82	201	129	116	245	7	11	18	255	209	464
	Workers	119	1	120	198	6	204	19	1	20	336	8	344
	Total	238	83	321	330	125	455	27	12	39	595	220	815
2022	Senior Management	0	0	0	0	2	2	1	0	1	1	2	3
	Tech. and adm. staff	68	53	121	57	85	142	5	5	10	130	143	273
	Workers	101	2	103	118	4	122	15	0	15	234	6	240
	Total	169	55	224	175	91	266	21	5	26	365	151	516
2023	Senior Management	0	0	0	0	1	1	0	0	0	0	1	1
	Tech. and adm. staff	64	58	122	68	88	156	4	7	11	136	153	289
	Workers	109	3	112	162	4	166	23	1	24	294	8	302
	Total	173	61	234	230	93	323	27	8	35	430	162	592

New employees (HC) by gender and age



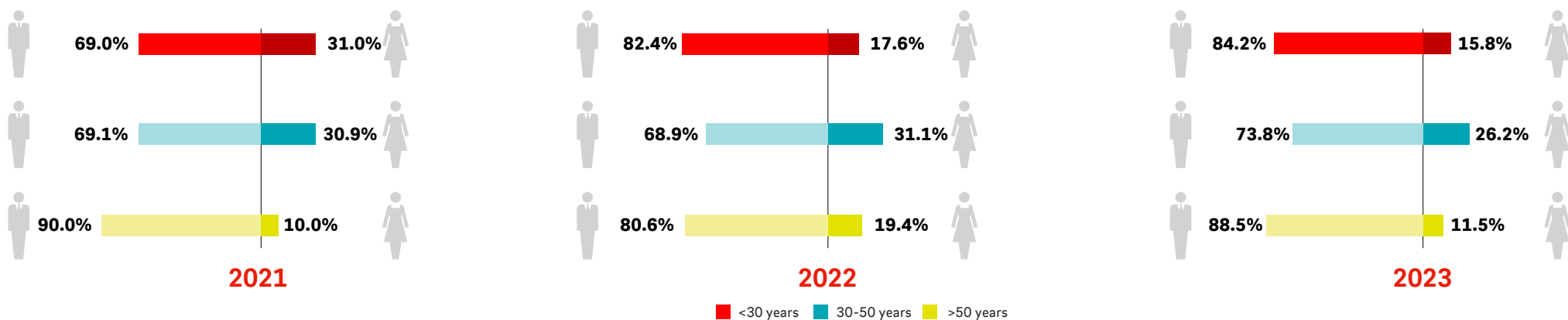
Total number of new employees (HC) by gender



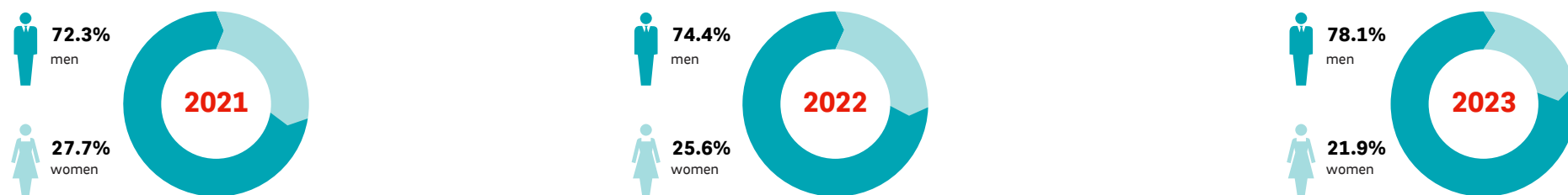
Voluntarily departed employees (HC)

		<30 years			30-50 years			>50 years			E.ON Group		
		M	W	Total	M	W	Total	M	W	Total	M	W	Total
2021	Senior Management	0	0	0	2	0	2	0	0	0	2	0	2
	Tech. and adm. staff	17	18	35	44	50	94	8	4	12	69	72	141
	Workers	23	0	23	66	0	66	28	0	28	117	0	117
	Total	40	18	58	112	50	162	36	4	40	188	72	260
2022	Senior Management	0	0	0	1	1	2	0	0	0	1	1	2
	Tech. and adm. staff	40	19	59	64	60	124	7	7	14	111	86	197
	Workers	49	0	49	70	0	70	22	0	22	141	0	141
	Total	89	19	108	135	61	196	29	7	36	253	87	340
2023	Senior Management	0	0	0	2	1	3	0	0	0	2	1	3
	Tech. and adm. staff	26	12	38	50	41	91	4	3	7	80	56	136
	Workers	38	0	38	72	2	74	19	0	19	129	2	131
	Total	64	12	76	124	44	168	23	3	26	211	59	270

Voluntarily departed employees (HC) by gender and age



Total number of voluntarily departed employees (HC) by gender



Hiring rate*

		<30 years			30-50 years			>50 years			E.ON Group		
		M	W	Total	M	W	Total	M	W	Total	M	W	Total
2021	Senior Management				9.5%	21.7%	13.2%	19.0%		9.7%	10.8%	15.9%	12.6%
	Tech. and adm. staff	41.0%	52.8%	45.1%	12.6%	13.2%	12.9%	1.4%	1.9%	1.7%	14.0%	13.1%	13.5%
	Workers	33.8%	66.7%	33.9%	13.1%	26.7%	13.3%	1.4%	2.5%	1.4%	10.4%	12.5%	10.4%
	Total	37.0%	52.9%	40.1%	12.9%	13.7%	13.1%	1.4%	2.0%	1.6%	11.7%	13.1%	12.0%
2022	Senior Management					13.5%	4.4%	15.9%		8.1%	2.7%	9.6%	5.2%
	Tech. and adm. staff	23.7%	30.7%	26.3%	5.5%	9.6%	7.4%	0.9%	0.8%	0.9%	7.0%	8.5%	7.7%
	Workers	27.9%	114.3%	28.3%	8.1%	20.5%	8.2%	1.1%		1.1%	7.3%	12.3%	7.4%
	Total	26.0%	31.5%	27.2%	6.9%	9.8%	7.7%	1.1%	0.8%	1.0%	7.2%	8.7%	7.5%
2023	Senior Management	0.0%	0.0%	0.0%	0.0%	6.1%	2.2%	0.0%	0.0%	0.0%	0.0%	4.3%	1.6%
	Tech. and adm. staff	25.8%	38.9%	30.7%	6.6%	9.8%	8.1%	0.7%	1.1%	0.9%	7.4%	9.1%	8.2%
	Workers	29.5%	63.2%	30.0%	11.3%	23.2%	11.4%	1.6%	4.5%	1.7%	9.1%	18.1%	9.2%
	Total	28.1%	39.6%	30.4%	9.2%	10.0%	9.4%	1.4%	1.2%	1.3%	8.4%	9.3%	8.7%

* Hiring rate = Number of new employees / Average number of employees

Turnover rate**

		<30 years			30-50 years			>50 years			E.ON Group		
		M	W	Total	M	W	Total	M	W	Total	M	W	Total
2021	Senior Management				6.3%		4.4%				5.4%		3.6%
	Tech. and adm. staff	5.9%	11.6%	7.8%	4.3%	5.7%	4.9%	1.6%	0.7%	1.1%	3.8%	4.5%	4.1%
	Workers	6.5%		6.5%	4.4%		4.3%	2.0%		2.0%	3.6%		3.5%
	Total	6.2%	11.5%	7.3%	4.4%	5.5%	4.7%	1.9%	0.7%	1.6%	3.7%	4.3%	3.8%
2022	Senior Management				3.2%	6.7%	4.4%				2.7%	4.8%	3.5%
	Tech. and adm. staff	13.9%	11.0%	12.8%	6.2%	6.7%	6.4%	1.3%	1.1%	1.2%	6.0%	5.1%	5.6%
	Workers	13.5%		13.5%	4.8%		4.7%	1.6%		1.6%	4.4%		4.3%
	Total	13.7%	10.9%	13.1%	5.3%	6.6%	5.7%	1.5%	1.1%	1.4%	5.0%	5.0%	5.0%
2023	Senior Management	0.0%	0.0%	0.0%	6.9%	6.1%	6.6%	0.0%	0.0%	0.0%	5.1%	4.3%	4.8%
	Tech. and adm. staff	10.5%	8.0%	9.6%	4.8%	4.6%	4.7%	0.7%	0.5%	0.6%	4.4%	3.3%	3.9%
	Workers	10.3%	0.0%	10.2%	5.0%	11.6%	5.1%	1.3%	0.0%	1.3%	4.0%	4.5%	4.0%
	Total	10.4%	7.8%	9.9%	4.9%	4.7%	4.9%	1.2%	0.5%	1.0%	4.1%	3.4%	3.9%

**Turnover rate = Number of employees leaving voluntarily (without retirements) / Average number of employees

The business strategy implemented by the E.ON Group has managed to generate stability and continuity both for us and for our employees in a period dominated by economic uncertainties and volatility of the electricity and natural gas markets.

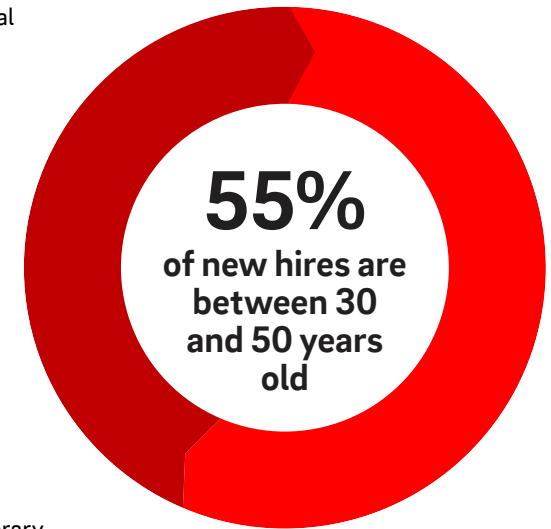
These strategies provided the necessary flexibility to adapt to new market conditions and opportunities, thereby reducing the impact on hiring rates and staff turnover. The hiring rate decreased from 12.0% in 2021 to 8.7% in 2023, while the turnover rate increased slightly from 3.8% in 2021 to 3.9% in 2023.

Analyzing the gender distribution of new hires, we observe an increase in the proportion of women, reaching 27.4% in 2023. In contrast, the gender distribution of employees who voluntarily left the company is lower, at 21.9% for women in 2023. It is common for workforce mobility to decrease with age, a phenomenon also observed at E.ON, influenced by personal preferences, job stability, and future planning. The highest mobility in 2023 was recorded among individuals under 30 years old, with a hiring rate of 30.4% and a turnover rate of 9.9%. Conversely, individuals over 50 years old recorded a hiring rate of 1.3% and a turnover rate of 1.0%.

In a context of continually changing workforce dynamics and evolving market demands, E.ON strives to ensure a balance between the stability provided by older employees and the need for

diversity and adaptability. We offer professional development opportunities and encourage employees of all ages to remain professionally relevant and adapt to new technologies and trends in the field.

Understanding and properly managing changes in workforce mobility by age contributes to building a balanced and high-performing team capable of addressing the challenges and opportunities in the industry. We value each employee and want them to stay with us for the long term. Our human resources policy is based on full-time and indefinite contracts, resorting to temporary or part-time contracts only when necessary to cover temporary positions or specific situations that do not justify a full-time contract.



Diversity and inclusion

Diversity and inclusion are essential to our vision and values at E.ON. By integrating employees with diverse experiences and perspectives, we foster creativity and innovation within the organization. We value the ideas and individual strengths that each employee brings, because different perspectives enrich the company and support the motivation of our team.

A corporate culture based on mutual appreciation is vital for promoting diversity and encouraging every employee's involvement. Recognizing the value and contribution of each team member develops a sense of belonging and commitment within the organization. This environment makes E.ON employees feel valued and encouraged to express their ideas and perspectives, thus contributing to a culture of innovation and creativity.

We want all E.ON employees to feel welcome and proud to be part of a company that improves people's lives, regardless of nationality, age, gender, religion, identity orientation, ethnic origin, political opinion, social status, medical conditions, family circumstances, union membership or activity. In line with our values, every E.ON employee is expected to ensure equal opportunities and prevent any form of discrimination and harassment in their area of responsibility. These values are applied throughout the employment relationship, from the recruitment process, assignment of responsibilities and salary, to leaving from the organization.

E.ON's commitment to creating a safe, equitable, and ethical working environment is underscored by including a chapter on non-discrimination in both the Code of Conduct and the internal regulations. These documents detail the respect for the principle of non-discrimination and the elimination of any forms of dignity violation. It is crucial for all employees to be aware of these rules and understand that direct and indirect discrimination is not tolerated within the organization.

Moreover, our documents detail situations of gender-based discrimination and sexual harassment. Through rigorous personnel selection in the recruitment process and internal training sessions, we are proud that, over the last three years, we have had no complaints regarding incidents of discrimination.

We respect employees' freedom to express their personality and authenticity while also valuing confidentiality. Diversity-related aspects are considered confidential, so we do not collect data about them and can only present information on diversity concerning nationality and classification into vulnerable categories, according to legal definitions.

At the end of 2023, the E.ON Group employed 22 individuals from vulnerable categories, a 57% increase from 2022. This reflects our ongoing commitment to promoting a diverse and inclusive work environment.



Remuneration of employees

At E.ON, our remuneration policy is built on essential pillars of equity, meritocracy, and transparency. We are committed to evaluating and rewarding employees based on their actual performance and contribution to the company's success, ensuring that every team member is treated fairly and without prejudice.

Key principles of our salary policy include:

- Assessing the real contribution of each position using a rigorous methodology to determine the importance of each role within the company and how each influences our results and strategic objectives;
- External comparability by ensuring our salaries are competitive in the market, comparing them with those offered for similar positions in the industry to attract and retain top talent;
- Internal equity by ensuring fair treatment for employees in similar positions, considering objective factors such as professional skills, experience, and work quality;
- Individual and team performance by linking base salaries and bonus systems to individual and team performance, encouraging excellence and valuable contributions to the company's success

Each position is placed in a specific salary band, reflecting its contribution within E.ON and the level of required skills possessed. Each band has a reference salary level, and individual salaries vary between 75% and 125% of this level, depending on the skills and performance of the employees.

In addition to the base salary, employees benefit from various permanent allowances, annual performance bonuses, holiday bonuses, and bonuses for special career days. Moreover, employees receive additional allowances and paid leave days that exceed legal requirements, demonstrating our commitment to their well-being.

Our salary setting process is equitable and non-discriminatory. We avoid any influence of gender criteria or other personal preferences. While there are variations in average salaries between genders due to the nature of the work and demographic distribution in certain roles, these differences are eliminated when analyzing salaries by job type.

Through these measures, E.ON is committed to creating a motivating and equitable work environment, recognizing and rewarding each employee's contributions, and ensuring that all team members feel valued and respected.

In 2023, at the level of the E.ON Group, the gross average salary was significantly higher compared to the national average gross salary, registering an increase of almost 15% compared to the previous year.



At the end of 2023, the lowest gross entry salary within the E.ON Group was 23.6% higher than the guaranteed minimum gross salary in the country, according to Government Decision 900 of 2023.

Across the entire E.ON Group, the ratio between the average gross hourly salary of women and men calculated for the year 2023 was approximately 1.01, but there are significant variations between professional categories, from approximately 1.15 in the case of management positions to 0.71 for workers and 0.83 for TESA workers.

In the "Workers" professional category, this difference is explainable by the fact that approximately 98.7% of the employees in this category are male, the women in this category occupying, in general, jobs with a lower degree of risk in comparison with men in the same category. This situation is more apparent when looking at the ratio of the annual base salary of women to men, which is 0.93, compared to 0.71 when reporting on gross annual salaries.

Ratio of average annual pay of women and men

	Gross pay			Base pay		
	2021	2022	2023	2021	2022	2023
Senior Management	1.27	1.24	1.15	1.12	1.09	1.05
Tech. and adm. staff	0.85	0.83	0.83	0.86	0.85	0.85
Workers	0.79	0.74	0.71	0.92	0.89	0.93
Total	1.04	1.02	1.01	1.13	1.13	1.12

At the senior management level, the ratio of the annual base salary between women and men was 1.05% in 2023, but through outstanding performance achieved by female employees, this ratio reached 1.15 in terms of annual gross salary. This is evidence that we employ women in senior management not to meet a diversity target, but because they are valuable and make a significant contribution to the success of our business.





Collective Labor Agreement

At E.ON, we recognize the importance of the right to collective and individual bargaining, offering employees the opportunity to discuss directly with the employer or through union representatives. This right covers essential aspects such as pay, working hours, benefits and other working conditions, contributing to a healthy balance in the employer-employee relationship and ensuring fair and satisfactory working conditions. By including these rights in the Collective Labor Agreement and in the Internal Regulations, E.ON demonstrates a firm commitment to respecting and protecting the rights of employees, promoting an organizational culture based on justice, transparency and social dialogue.

E.ON takes responsibility for informing all employees about the conclusion and provisions of the Collective Labor Agreement, ensuring their access to relevant information. The Collective Labor Agreement, negotiated with the unions, applies to all employees with an individual employment contract, except those employed through a mandate contract. Through periodic information sessions, E.ON encourages employees to exercise their right to association and collective bargaining.

The E.ON Group continues its ambitious development plans in Romania, which also involve increasing the number of employees. However, in the unlikely situation of staff reductions through collective layoffs due to restructuring, reorganization or partial or total closure of the activity, we have undertaken, through the Collective Labor Agreement, to notify the union in writing about the number and structure of positions affected, the reasons for the reduction and the possibilities of redistributing employees, giving a notice of approximately 100 calendar days.

⁸ Employees of E.ON România, E.ON Energie România and Delgaz Grid

In the case of collective layoffs, E.ON will consult with the unions and collaborate to find solutions that avoid layoffs or reduce their impact, offering support to affected employees. These measures include identifying opportunities for employee redistribution within the company and support for retraining or professional requalification.

E.ON provides assistance in the event of dismissal equivalent to a minimum of six gross basic salaries and offers 15 paid days off to allow employees to look for new employment, in the event of termination of the employment contract initiated by the employer, for reasons not attributable to the employee.

To support the safety and comfort of employees after retirement, E.ON contributes 150 lei per month to a private Pillar III pension for most employees⁸. Upon retirement, regardless of reason, employees receive material assistance between three and seven monthly base salaries, depending on length of service in the natural gas and electricity industry.

Through these measures and commitments, E.ON is dedicated to creating a fair, safe and transparent working environment, ensuring that employees are valued and protected in all aspects of working life.

Our employees' performance and growth

E.ON's business model is based on internal competencies, a resource in which we continuously invest to ensure the alignment of our staff's skills with the needs of our business, in accordance with our long-term strategy.

Our business development plans, strategic directions and challenges brought by technological and labor market changes generate a strong commitment to increase the value of human capital. This is done through training activities, which aim to enrich or redirect the skills of our employees.

E.ON believes that the most effective way for employees to learn is through experience and practice. The company adopts a 70-20-10 learning approach: 70% of learning occurs on the job, 20% through social interaction and knowledge exchange with others, and 10% through programs such as e-learning, seminars, and formal training. E.ON keeps pace with the rapid rhythm of the digital era, increasingly replacing long formats with short digital learning formats and self-directed learning. It is part of the employees' workflow, tailored as much as possible to their individual needs, and accessible anytime and anywhere. In 2023, we implemented the online learning platform MyGenius for our colleagues, the employees. This platform makes the learning opportunities for employees even more attractive and accessible, offering a wide range of courses and educational materials, as well as additional resources for skill development and achieving professional goals. MyGenius provides flexibility to users, being accessible from anywhere and at any time.

The need for professional training within our company is influenced by the renewal deadlines for certifications for certain professions that require authorization by state bodies. These specific vocational training courses are organized periodically, just like the exams for obtaining the certifications, so there may be periods when we have a higher number of professional training hours completed within the Company.

Across the entire E.ON Group, in 2023, an average of 20.2 hours of professional training per employee was registered, in a slight decrease compared to 2022.

Average annual number of professional training hours and its variation vs. previous year

	2021	2022		2023	
	Average	Average	+/- %	Average	+/- %
Senior Management	28.3	54.0	91%	71.6	33%
Tech. and adm. staff	14.6	24.6	68%	17.7	-28%
Workers	19.3	15.5	-20%	21.9	41%
Total	17.0	20.5	21%	20.2	-1%





In addition to traditional improvement courses within the Group, including certification and training for technicians in the energy and gas sectors, we have organized a series of courses covering a wide range of topics essential for professional development. These include enhancing leadership skills through coaching, improving communication and negotiation abilities, training on the company's code of conduct, risk prevention and resilience, and strengthening key competencies needed to support organizational growth. Additional courses have been organized for sales representatives, defensive driving courses, as well as effective management of remote work and the use of online conferencing platforms.

Furthermore, we have conducted trainings on Agile and A3 methodologies, designed to support our teams in adopting flexible and effective project management practices.

In 2023, the "E.Ora ta" Program continued to be a dedicated space for employees, offering them the opportunity to openly discuss their challenges and ideas. This program, held quarterly, addresses topics of interest to employees and is organized both online and on-site at Târgu Mureş.

The Structured Problem Solving Competition, now in its fifth edition in 2023, was held with the participation of 10 teams, involving over 50 employees. This competition supported a sustainable approach to problem-solving and encouraged collaboration and innovation.

These initiatives reflect our commitment to creating a safe, collaborative, and continuously improving work environment. We consistently focus on developing our employees' skills and strengthening a robust and sustainable organizational culture.

The E.ON Group places great emphasis on performance, transparency, and fairness. The company's personnel policy mandates an annual performance evaluation for each employee. Based on the findings of this evaluation, salary increases or promotions may be proposed for employees, and the type of professional training recommended for the following year is determined. Approximately 99% of our employees underwent this annual evaluation process in 2023.

In addition to the professional training programs we provide for our employees, we encourage them to enhance their professional skills by continuing their education and support them by granting study leave. In 2023, a total of 18 employees benefited from 174 days of study leave.

The health and safety of our people

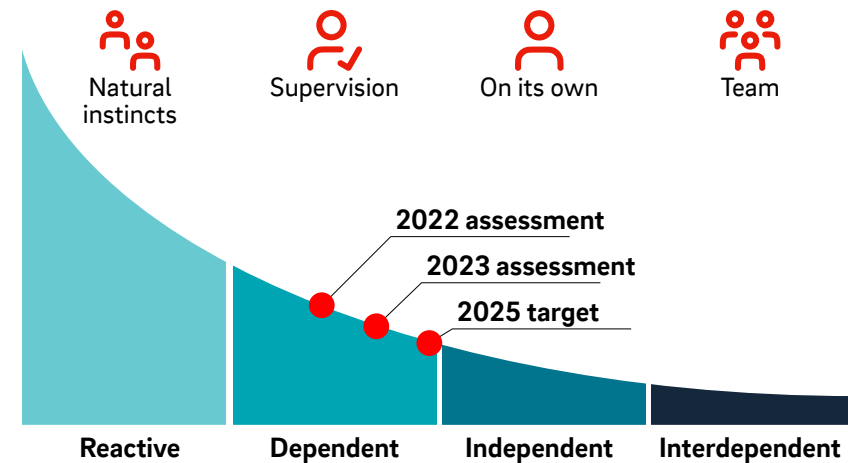
To assess E.ON's performance in the area of occupational health and safety, an independent evaluation was conducted in 2022 by a specialized company. This initiative aimed to assess the current maturity of the safety culture along the Bradley Curve and to identify the main opportunities for safety improvement, as well as the rapid implementation of solutions to enhance performance. This assessment was repeated in 2023 to monitor progress following the implementation of improvement measures resulting from the initial project.

The results showed that in the 2023 assessment, we improved our score on the Bradley Curve from 1.75 in 2022 to 2.25 in 2023.

The evaluation revealed a more visible commitment from leaders, improved performance of the health and safety department, and increased activity in training centers. People are now more open to discussing achievements and issues related to occupational health and safety, understanding their individual roles in achieving the goal of ZERO accidents.

■ We aim to achieve a score of 2.75 by the end of 2025 and to make the transition from the "dependent" to the "independent" level.

Occupational health and safety is a critical concern for E.ON, as many employees within the E.ON Group perform high-risk tasks, such as those involving electrical and natural gas networks. Therefore, we place a strong emphasis on strictly adhering to safety standards and occupational health and safety regulations. Our commitment to occupational health and safety is demonstrated through organizational policies and procedures designed to achieve a zero-tolerance approach to workplace accidents, utilizing proactive and preventive measures.



Our objectives in the field of occupational health and safety are:

1. To prevent workplace accidents and hazardous situations;
2. To identify hazards, reassess the risks associated with activities, and initiate actions to prevent or mitigate the impact of potential incidents throughout the duration of operations;
3. To ensure workers use personal protective equipment and means that are appropriate for the work tasks and the risks associated with the activities performed;
4. Operating the equipment in safe conditions by complying with the regulations regarding their design, commissioning and preventive and interventional maintenance;
5. To report and investigate incidents, analyzing and learning from these analyses to improve safety measures.

Our main objective is to prevent accidents at work, thus ensuring a safe and incident-free working environment. This objective does not only apply to E.ON employees because we have extended this approach to employees of companies that collaborate with E.ON. In addition to preventing accidents, we also aim to significantly reduce the potentially dangerous situations in which an accident at work has been avoided.

We actively promote the well-being of our employees through occupational health and safety measures to support their future performance and work capacity. We focus particularly on preventing major health issues that often lead to work incapacity or the development of occupational diseases.

In industries such as natural gas and electricity distribution, where hazards are more prevalent, it is vital to identify and prevent occupational health and safety risks. E.ON places a strong emphasis on risk management and utilizes both internal experience and expertise gained in collaboration with our contractors to improve work practices and adopt the best practices identified in this process.

E.ON uses an integrated quality - environment - occupational health and safety management system, in accordance with international standards such as SR EN ISO 9001:2015, SR EN ISO 14001:2015, and SR ISO 45001:2018. This system includes strict working procedures to mitigate occupational health and safety risks, supporting the achievement of our business objectives. This comprehensive management system covers all activities and employees within the E.ON Group and was recertified in 2023.

To ensure that we maintain the highest standards, the E.ON Group SE has meticulously developed and continuously updates a set of strict safety standards that are mandatory for all companies within the Group. These standards are imperative and must be respected by all our employees at all times.

At the E.ON SE Group level, an IT platform is used to manage various types of activities, including the reporting of work accidents and hazardous situations that could have led to a work accident. This IT platform (PRISMA) is the main component of E.ON's online incident management system and is used by all E.ON units. E.ON's health, safety, and environmental risk management standard requires employees to report all incidents, regardless of their severity, using PRISMA.

To gain a clearer understanding of the risks concerning health, safety, and the environment, we have asked our employees to report in PRISMA even the accidents that were avoided. Through the Stop Unsafe Work Policy, we assure our employees that they will not face any repercussions for

reporting incidents. If employees or contractors find themselves in a situation they deem potentially dangerous, they are clearly instructed to immediately stop work and, if necessary, leave the work area. They are also trained to alert their colleagues about potentially hazardous situations.

The effectiveness of these standards and their implementation in practice has been confirmed by obtaining ISO 45001:2018 certification for the Occupational Health and Safety Management System.

Periodically, a team of certified evaluators together with the occupational health doctor carries out a process of identifying and assessing work-related hazards within the companies of the E.ON Group, based on the method developed by the National Institute for Research and Development for Occupational Safety "Alexandru Darabont" Bucharest. Based on the identified risks, the Prevention and Protection Plan is drawn up. This document presents the assessed risks and establishes measures and actions to combat risks that detail the identified prevention measures and is approved by the highest level of management.

Since people's safety is of utmost importance, every employee is encouraged to identify risks related to the activity they are about to undertake, other than those previously identified in the Risk Assessment through the Last Minute Risk Analysis (LMRA).

In addition to all the procedures and policies applicable at the level of the E.ON Romania Group, at the level of each company, its own Occupational Health and Safety (OHS) Instructions are implemented in specific areas.

The culture of the E.ON Group is based on a constructive approach to failures and a constant ambition for improvement. We analyze in detail both work accidents and potentially hazardous situations by conducting Root Cause Analyses. The results of these analyses are transformed into educational articles or videos, which are then distributed on the internal Connect platform, to raise employee awareness about the risks associated with various work accidents and to keep them engaged in a continuous learning and improvement process.

Training E.ON employees on occupational health and safety is a very important step within the occupational health and safety management system and includes 3 phases:

- 1** General introductory training
- 2** On-the-job training
- 3** Periodic training

Health and safety trainings are conducted periodically or whenever necessary and are mandatorily complemented by demonstrations and practical exercises, thus aiding to a better understanding of the presented aspects. To ensure the effectiveness of the training, it concludes with testing and verification of knowledge acquisition after each session.

In addition to the trainings provided for in national legislation, informational materials are periodically sent to employees both by email and by posting on the intranet page. Throughout 2023, the HSE department sent monthly updates to all employees on various topics related to workplace safety, employee well-being, or behavior in case of earthquakes, among others. The training and testing process is supported by the internal Connect platform, which is accessible to all employees. The application used for knowledge testing is continuously updated and includes questions not only on health and safety at work but also on emergency situations and environmental protection.

To increase awareness of the importance of adhering to workplace safety rules among E.ON's electricity sector employees, in 2023 we created the first edition of the Electrician's Health and Safety (SSM) Handbook. This compiles essential information from the health and safety field and facilitates the understanding of rules that electricians must follow. Additionally, for employees who drive vehicles in their regular activities, we organized courses on defensive and eco-driving, where renowned specialists teach them how to anticipate and properly handle traffic situations and how to reduce fuel consumption.

Throughout 2023, there were 11 workplace accidents within the E.ON Romania Group, but none of them had serious consequences.

Work safety indicators			
	2021	2022	2023
TRIF*	0.46	0.25	1.26
Combined TRIF**	0.38	0.60	1.30
LTIF***, *****	0.18	0.17	0.92
SIF****	0.09	0.08	0.00

* TRIF – Total Recordable Injury Frequency among own employees
 ** Combined TRIF – Total Recordable Injury Frequency among own and contractor employees
 *** LTIF – Lost Time Incident Frequency among own employees
 **** SIF – Serious Incident Frequency, including death, among own employees
 ***** of which, in 2023, LTIF employees in distribution activities: 0.64 and LTIF employees in supply activities: 1.72.

The causes identified in the analysis of each of the above accidents revealed that they occurred due to tripping, falling from the same height or low height, vehicle accidents, dog bites, and bee stings. To eliminate hazards at the workplace and to reduce the risk of these types of accidents, a series of preventive actions have been undertaken or are in progress:

1. Reassessment of risks;
2. Training of staff and communication to all employees about the causes that led to the occurrence of work accidents;
3. Protecting employees by providing specific personal protective equipment for each workplace.

To ensure compliance with occupational health and safety rules by E.ON employees and our collaborators, the OSH department carries out regular on-site inspections, according to the approved Inspections and Visits Plan. If we identify non-conformities, we propose appropriate measures and monitor their implementation. For these activities, the #SafeWork app was developed internally, which ensures the documentation of visits and HSE controls for both areas of activity (natural gas and electricity), for both our employees and contractors.

In addition to measures to prevent work accidents, the E.ON Group has also undertaken actions to improve the health of employees and prevent the occurrence of occupational diseases. Among these actions the periodic evaluation of workplaces and the application of ergonomic measures to prevent the occurrence of a pathology specific to the activity carried out took place.

In every company within the E.ON Group, a Health and Safety Committee (CSSM) is established, comprising employee representatives, management representatives, the occupational health doctor, and the designated employee. This committee meets quarterly and ad-hoc as necessary. Through this committee, employees are consulted on working conditions and other occupational health and safety issues.

We ensure special conditions for employees who are pregnant or who have given birth, so that their presence at work does not create difficulties in their private life. All the rules by which we protect them are mentioned in a separate chapter of the internal regulations of the company.



To benefit from the special conditions granted to pregnant employees, they must notify the employer in writing about this physiological condition. We are committed to maintaining the confidentiality of the pregnancy status and will inform other employees only with the written consent of the employee and only if this is necessary for the smooth running of the activity.

The special conditions offered to pregnant women include:

- Providing a dispensation for prenatal consultations up to a maximum of 16 hours per month, without affecting salary rights;
- From the fifth month of pregnancy and for those who are breastfeeding, these employees are not required to work overtime, are not sent on business trips, and cannot be transferred without their consent.

We encourage all our employees to take parental leave, assuring them that we will preserve their job and position, and we will do everything possible to facilitate their reintegration into work after the end of the parental leave. In 2023, 178 employees took parental leave, including 38 men and 140 women.

Medical Services

Companies within the E.ON Romania Group have established dedicated occupational medicine contracts in which the specialist doctor participates in the process of risk identification and evaluation and contributes to the prevention, monitoring, and assurance of occupational health. To best anticipate the risks to which our employees may be exposed, the E.ON Group offers them access to a free preventive screening package that includes 15 medical tests.

The E.ON Group facilitates employee access to non-occupational medical and healthcare services by providing access to private health insurance.

Through contracts with medical service providers, several webinars were conducted in 2023 that included specific actions to improve employee health. In addition, First Aid Courses were conducted in collaboration with SMURD.

Improve.ON

The Improve.ON project is a program aimed at developing the culture of occupational health and safety among workers. It seeks to enhance the level of awareness and involvement of all employees and contractors in promoting a healthy and safe work environment. Through this project, we aim to improve the occupational health and safety practices and behaviors of all employees. Improve.ON has been implemented among both our own employees and contractor personnel, with the goal of creating a unified and accountable work environment.

Right.On

Under the Right.On initiative, we have organized more than 180 physical training sessions, supported by our elite agents across the business area. These sessions were presented to more than 2,600 employees and aimed at improving the safety culture by recognizing and reporting Near Miss incidents and those with a high potential for accidents (HiPo-High potential).

#FiiBineCuTine campaign

Launched in 2023, the #FiiBineCuTine campaign was created to support E.ON employees in maintaining their physical and emotional health. Spending over 2,000 hours a year at the office, employees can face stress and challenges that may affect their well-being. The campaign offers practical solutions and useful resources, including webinars with psychologists, workshops, and access to related events, all designed to improve well-being.

Key activities:

- Online sessions with psychologist Gaspar Gyorgy and other psychologists on topics such as managing anxiety and stress;
- Distribution of two newsletters focused on the socio-emotional development of employees;
- Providing employees access to relevant conferences and workshops, including a special workshop with Gaspar Gyorgy;
- Distribution of informative materials to employees (books, articles, videos, podcasts) about physical health both at the office and at home, as well as about emotional health;
- A series of webinars for leaders aimed at promoting a leadership style that is present, authentic, empathetic, and employee-oriented.

These materials and resources were distributed to all employees both via email and through E.ON's internal communication platform.

Health of our contractors' employees

Beyond our concern for the safety and integrity of our own employees, we believe we have a responsibility to contribute to the safety and integrity of our contractors' employees. To achieve this, we provide detailed training in the fields of natural gas and electricity, presenting contractors with specific risks and necessary safety measures during work for E.ON. We organize kickoff meetings with contractors on the first day of project execution, ensuring the presence of all personnel involved from both E.ON and the contractor's side.

To ensure compliance with E.ON's health and safety standards, we conduct field audits at the contractors' work locations.

In 2023, among our contractors, there were 3 work accidents during activities for E.ON, one of which had serious consequences (burns caused by an electric arc), with no fatalities recorded.



We develop sustainably and protect the environment

At E.ON, environmental protection and combating climate change are fundamental pillars of our business strategy. We are committed to improving the quality of life and building a sustainable future through innovative and ecological solutions. Our natural gas and electricity distribution networks are essential in the transition to cleaner energy sources, integrating renewable resources, efficiently connecting producers with consumers, and managing the complexity of energy flows to optimally meet demand.

This period of energy transition presents major opportunities for the sustainable growth of our business, despite the competitive challenges it poses. We are diversifying energy sources not only in terms of geographic distribution but also in their composition, adapting our infrastructure to integrate renewable energy and to prepare natural gas networks for low-carbon emission blends.

We are investing significantly in the development of smart energy networks, which allow customers to optimize energy consumption, produce renewable or low-emission energy, and minimize their carbon footprint. These smart networks facilitate efficient energy use and support local energy generation, thus reducing dependence on conventional sources.

E.ON not only recognizes the potential to combat climate change but also takes an active role in this effort. We are committed to demonstrating that it is possible to protect the environment

while simultaneously supporting communities and improving people's lives. Through innovation, advanced infrastructure, and sustainable solutions, E.ON is determined to contribute to a greener and more prosperous future for everyone.

We focus on strict compliance with environmental legislation and maintain an environmental management system certified according to ISO 14001:2015, ensuring that all our practices are sustainable and comply with the highest standards of environmental protection.

By adhering to the governance framework applied at the E.ON Group level, we ensure full compliance with applicable legal requirements, as demonstrated by the fact that no fines or sanctions related to environmental protection were received during the reporting period.

*Obiectivele stabilite la nivelul intregului Grup E.ON SE

Reducing the carbon footprint



By the nature of our operations, the largest portion of E.ON Group's carbon footprint⁹ comes from Scope 3 emissions, primarily generated during the production of electricity that E.ON purchases and resells, and during the use of natural gas sold by E.ON. The next largest category is represented by fugitive emissions from the natural gas distribution network

In the past years, we have started an internal process of data collection related to greenhouse gas emissions in order to calculate the carbon footprint of the E.ON Group in Romania using the GHG Protocol standard.

Through our sustainability strategy, we have set a goal to reduce greenhouse gas emissions by 71% for Scope 1 and 2 and by 21% for Scope 3 by 2030 compared to 2019. To achieve these targets, we have established indicators that we continuously monitor.

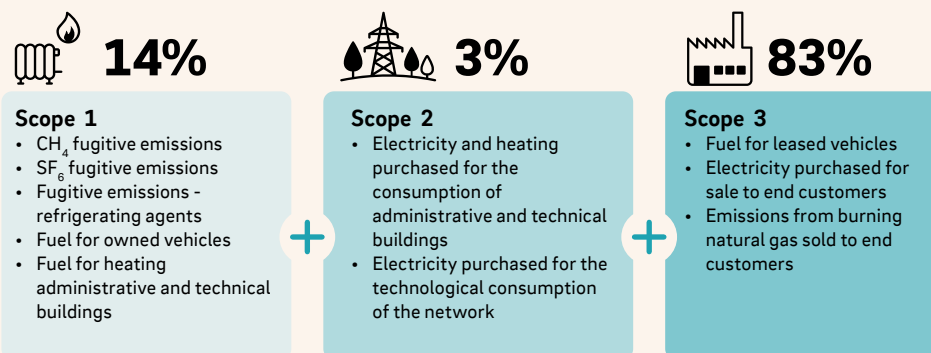
Greenhouse gas emissions from Scope 1 and 2 primarily arise from the distribution process of natural gas (mainly methane) and electricity, both from a technical and non-technical standpoint, and to a lesser extent from emissions generated by buildings and fleet.

Over the past few years, E.ON Romania Group has significantly reduced its CO₂ emissions from 1.5 MT CO₂e in 2019 to 0.9 MT CO₂e in 2023, with a 7% reduction just in the last year.

To achieve the targets of reducing Scope 1 and 2 greenhouse gas emissions by 71% by 2030, we have defined clear objectives that we monitor through a series of performance indicators, including:

Key performance indicators	2023	Target 2030
Technological consumption of natural gas	1.6%	0.8%
Own technological consumption of electricity	9.4%	8.3%
Installed smart meters (% of total)	27%	47%
Energy from green sources used in buildings	43%	60%

The carbon footprint of the E.ON Group in Romania is ≈5.5 million tonnes of CO₂e.



To achieve the greenhouse gas emissions reduction targets for Scope 1 and 2, we have launched a series of initiatives and projects:

Examples of current initiatives

- Reducing technological electricity losses through concentrated investments in the electricity network (e.g. replacement of the low-voltage network)
- Reducing non-technological losses by installing smart meters, accompanied by regular field visits
- Modernization of 300 to 600 km of gas pipelines every year by replacing old steel pipelines with new ones made of polyethylene to reduce technological gas losses

Examples of future initiatives

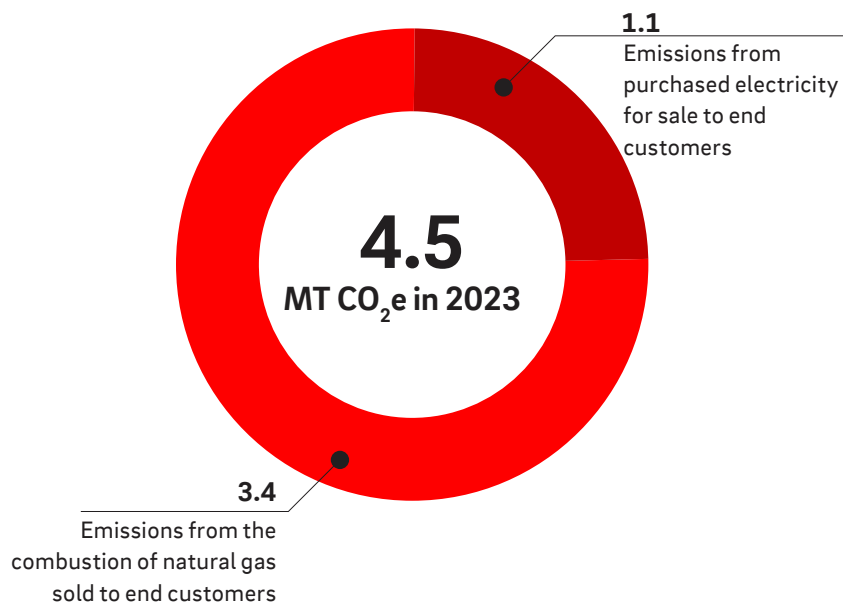
- Installing photovoltaic panels on own buildings and stations to cover technological consumption
- Purchase of electric vehicles

⁹ The data presented in this section relate to the E.ON Romania Group, with the exception of E.ON Asist Complet S.A.



The company's efforts to reduce Scope 3 greenhouse gas emissions focus on reducing the energy consumption of end users through energy efficiency solutions and replacing gray energy sources with green ones.

GHG emissions Scope 3 (MT CO₂e)






To achieve the targets of reducing Scope 3 greenhouse gas emissions by 21% by 2030, we have defined clear objectives that we monitor through a series of performance indicators, including:




Key performance indicators	2023	Target 2030
Number of B2C photovoltaic installations, cumulative	1.5k	44k
Energy storage solutions installed, cumulative	85	5,9k
Number of energy-efficient heating systems installed, cumulative	37k	172k

To achieve the goals of reducing greenhouse gas emissions from Scope 3, we have launched a series of initiatives:

Examples of current initiatives

-  Installation of energy efficient heating systems
-  Installation of photovoltaic panels for B2C/ B2B customers
-  Consumer education campaigns

Consumer education campaigns

-  Increasing energy efficient heating systems
-  Increasing the number of photovoltaic panels among B2C and B2B customers and increasing the number of prosumers
-  Offsite Power Purchase Agreements

Throughout 2023, we continued implementing measures from the Decarbonization Plan for administrative buildings:

- Modernization of buildings through thermal rehabilitation works: thermal insulation, replacement of interior and exterior carpentry, roof repairs;
- Installation of modern air conditioning equipment with automation and independent adjustment possibilities;
- Optimizing the temperature in administrative buildings during both summer and winter by adjusting previously used parameters;
- Optimizing occupied spaces by using offices shared among employees or by relocating activities and utilizing vacant spaces;
- Equipping lighting systems with low-consumption lighting fixtures with presence and day/night detection sensors (in common areas), replacing outdoor incandescent bulbs with lamps equipped with LED bulbs;
- Monitoring own energy consumption (electricity and natural gas) and evaluating the resulting greenhouse gas emissions;
- Preventive maintenance of equipment, installations, and accessories related to administrative buildings, aiming to extend their use;
- Using energy efficiency criteria in the process of selecting and contracting leased spaces;
- Efficient waste management through separate collection and contracting selective waste collection operators;
- Raising employee awareness about energy efficiency options and the importance of their

implementation;

- Installing and commissioning 11 electric vehicle charging stations at locations of the E.ON Romania group;
- Setting up a covered parking area designated for electric bicycles and scooters, providing the possibility to recharge their batteries.

For heating and lighting of the buildings in which we operate, covering a total area of 144,675 m², in 2023 we generated 8,145 tonnes of CO₂e, which is 15% less than in 2022. The impact of energy efficiency measures is already visible.

To reduce the carbon footprint generated by our vehicles, we have taken the following efficiency measures:

- Monitoring fuel consumption and distances traveled as well as situations of trips off-schedule, stationary with the engine running or exceeding the legal speed limit and notifying drivers;
- Scrapping old and polluting vehicles and replacing them with new, low CO₂ emission vehicles, either purchased or leased;
- Providing infrastructure for charging electric vehicles.



Any differences in the data from the following table compared to the data presented in the sustainability reports from previous years stem from updates to the calculation method to align with the reporting to E.ON SE Group, taking into account the terminology and definitions established at the group level.

Greenhouse gas emissions (million tons of CO₂e)

	2022	2023	Variation
CO₂e emissions (Scope 1)	0.85	0.78	-7%
of which CH ₄ and SF ₆ fugitive emissions	0.83	0.77	-7%
CO₂e emissions (Scope 2)	0.15	0.15	-4%
of which electricity purchased for technological consumption of the electricity network	0.15	0.14	-4%
CO₂e emissions (Scope 3)	5.0	4.5	-9%
of which electricity purchased for sale to final customers	1.4	1.1	-17%
of which emissions from the combustion of natural gas sold to end customers	3.6	3.4	-6%
Total CO₂e emissions	6.0	5.5	-9%

Scope 1 and 2 emissions relate to distribution activities, while Scope 3 emissions are related to supply activities.

Our sustained efforts led to a reduction in all energy consumption in 2023 compared to the previous year, except for gasoline consumption. The increase in gasoline use was due to the reduced use of diesel vehicles in 2023, but overall, the energy consumption from vehicle fuel decreased in 2023.

Energy consumption (million GJ)

	2022	2023	Variation
Fuel consumption from non-renewable sources, of which:	1.8	1.7	-8%
Natural gas in buildings	0.1	0.1	-20%
Natural gas for the network	1.6	1.5	-7%
Gasoline	0.0	0.0	23%
Diesel	0.1	0.1	-5%
Electricity consumption	2.0	2.0	-4%
Heat consumption	0.0	0.0	-4%
Total energy consumption within the organization	3.8	3.6	-6%
Energy consumption outside the organization	0.1	0.1	-8%



Mitigating the effects of climate change

Climate change is also manifesting in our geographical area of operation through rising temperatures, with an increasing number of extremely hot days during the summer, followed by storms accompanied by strong winds.

Therefore, at E.ON, we periodically analyze incidents caused by special weather conditions and look for solutions to mitigate them. As of 2018, we have an average of 139 days (38% of total annual days) of severe weather annually. Only 3% of the 139 days are frosty and about 4% of the 139 days are snowy, mostly in mountainous areas.

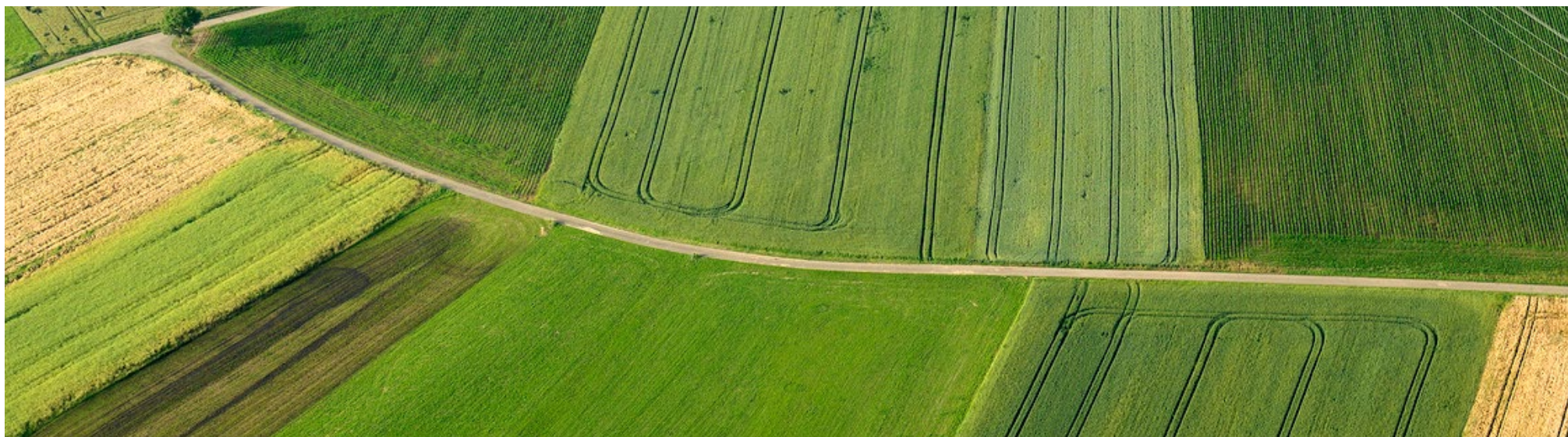
Isolated incident, in the mountainous areas of Suceava County, there have been instances of ice formation on high-voltage overhead power lines, which is why we intend to install "de-icing systems."

The primary cause of incidents triggered by extreme environmental conditions is the increase in wind speed, which may be accompanied by heavy precipitation in the form of rain or snow.

Damage caused by wind has increased 500 times over the last 10 years and has prompted us to take measures to reduce it:

- Replacing overhead lines with underground lines, especially in metropolitan areas;
- Using tubular metal poles instead of traditional ones for high-voltage overhead lines;
- Replacing medium voltage overhead lines with multi-filar cables through forested areas;
- Using flexible cross arms.

In areas prone to flooding or flash floods, we are already proceeding to install elevated transformer stations/posts.



Resource protection and waste management

Since 2022, E.ON has achieved an impressive level of recycling, reaching almost 100% of the total amount of waste generated, both hazardous and non-hazardous. This result was possible due to rigorous internal policies and procedures.

In addition to recycling efforts, E.ON also focuses on reducing the amount of waste generated. We work closely with our suppliers to minimize the use of packaging and avoid overpacking of the delivered products. In our procurement contracts, we require suppliers to adopt sustainable practices, thus reducing the impact on the environment.

E.ON has contracts with authorized operators for the collection, transport, recovery, and disposal of all types of waste generated, in accordance with legal requirements. These contracts include clauses that oblige operators to comply with applicable legislation. After each transport, operators provide E.ON with the necessary documents, as required by law.

Waste (tonnes) ¹⁰		2021	2022	2023
Generated	Hazardous	271	143	249
	Non-hazardous	787	1,021	1,003
	Total	1,058	1,164	1,252
Recycled	Hazardous	259	142	251
	Non-hazardous	750	1,021	987
	Total	1,009	1,163	1,238
Eliminated	Hazardous	12	1	0
	Non-hazardous	37	0	0
	Total	49	1	0

¹⁰ The data refer to E.ON România, E.ON Energie România and Delgaz Grid



Protecting biodiversity

At E.ON, we recognize that healthy and stable ecosystems with rich biodiversity are fundamental to our existence and sustainable development. These ecosystems act as natural reservoirs of CO2 and play a crucial role in combating climate change alongside our efforts to reduce greenhouse gas emissions. We are committed to actively protecting these ecosystems, avoiding operations in areas of highest biodiversity value and striving to minimize environmental impact through a circular economy and sustainability policies.

In our activities, we adhere to the principle of "no net loss" of biodiversity, which means that we take steps to avoid and minimize negative ecological impacts. We apply the mitigation hierarchy in the development of new business models: first we try to avoid the negative impact, and if this is not possible, we minimize and compensate the impact with appropriate measures.

We are leaders in the energy sector and use this advantage to set high standards in the protection of biodiversity, especially in the activities of building and maintaining energy networks. Through the Ecological Management of Corridors project, we have adopted a sustainable method of managing overhead power line corridors in forests. In 2023 we started the implementation of this model on 60 hectares and we have the objective of setting up more than 1,200 hectares of green corridors by 2030, along 370 km of high-voltage overhead power lines crossing forest lands.

Traditionally, maintenance of power lines in forested areas involved the complete removal of vegetation under and around them. Our ecological approach preserves vegetation that does not pose a direct threat to power lines, such as slow-growing trees, bushes and shrubs, while cut branches are left on the ground to create habitats for local wildlife. This increases the flora and fauna biodiversity under the power lines.

In some cases, fauna prefer artificial structures for nesting, such as storks that nest on electricity distribution poles. To protect both the birds and the electrical networks from risks of electrocution and fire, we initiated a campaign to transfer stork nests to special supports. These supports ensure the safety of both birds and electrical networks.

In 2021 we installed 234 stork supports, in 2022 another 183 were mounted, and in 2023 we continued with the installation of another 161 stork supports.

	Suceava	Botoșani	Iași	Vaslui	Neamț	Bacău	Total
2022 actual	37	59	19	13	35	20	183
2023 actual	9	43	29	31	44	5	161

Additionally, in 2023, to reduce incidents caused by bird electrocution, we implemented an innovative solution by installing a protective system with insulating covers for medium-voltage overhead lines. The technical solution involves a quick installation without replacing the existing insulators, regardless of type (composite or ISNS), and consists of weather-resistant insulating covers that also withstand ultraviolet radiation and uric acid from bird droppings. The installation of the insulating covers is easily and quickly accomplished using UV-resistant plastic clamps. Throughout the year, we installed 66 insulating covers.



Green Gases and Decarbonization Solutions

Energy Vector towards Climate Neutrality - The 20HyGrid Pilot Project - Greening Natural Gas for a Cleaner Europe

The project was recognized both in the country and internationally by specialists, agencies and industry associations, as evidenced by the five awards obtained in Romania and its mention by the International Energy Agency in the "Global Hydrogen Review 2023".

In Europe, green gases (hydrogen, biomethane, synthetic methane, etc.) are seen as an energy vector, one of the few feasible solutions that can balance the variability of renewable sources and consumption volatility not just as a fuel of the future that will completely replace natural gas or gasoline, etc. The use of green gases is analyzed from the perspective of CO₂ emissions reduction, technological development, diversification of the energy mix, and supporting energy security, namely integrating the production of renewable energy sources, with beneficial effects on sustainable development.

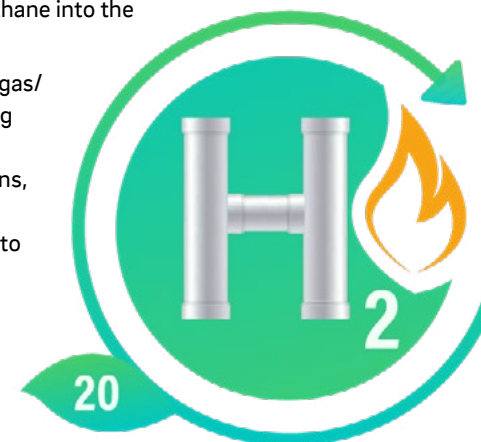
Through the National Recovery and Resilience Plan (NRRP), Romania has committed to remove barriers in the production and large-scale use of green hydrogen and to create distribution networks that are compatible with blending hydrogen with natural gas and installing of electrolyzers for the production of green hydrogen. In response to this need, E.ON conducted the pilot project 20HyGrid in 2023, a first in Romania, which tests and validates, at the national level, a solution for introducing an energy mix based on natural gas and hydrogen, aimed at developing a distribution infrastructure to end customers, operating safely and efficiently on this blend.

The project demonstrated that it is possible to use a mix of natural gas and at least 20 vol.% hydrogen in distribution networks and installations/devices using natural gas, without any modification. The project also demonstrated that there is no technical risk compared to the use of natural gas neither for existing gas-using installations and appliances, nor for users. Another benefit demonstrated by the project is the significant reduction in the proportion of combustion gas compounds with a negative environmental impact (by up to 50%), especially carbon monoxide (CO) and nitrogen oxides (NO_x). At the same time, the report of the project and its results were presented to the authorities with responsibilities in the field (the Ministry of Energy, ANRE), who particularly appreciated this initiative, noting that 20HyGrid is "a bridge to the

green future" and a real support for the authorities in the development of technical regulations and a legislative framework necessary for the development and implementation of the national hydrogen strategy, as well as a starting point for training specialists to operate existing networks with a blend of natural gas and 20% vol. hydrogen. 20HyGrid was just the beginning. We will continue to expand the scope of the 20HyGrid project and to carry out other pilot projects with green gases/decarbonization solutions:

- tests with blends of up to 30 vol.% H₂ for residential and commercial customers have already started;
- "the test of time over periods of 6-12 months" - projects analyzing the impact of H₂ over time on networks made from different types of tubular materials: PE80, PE100, steel, aimed at converting existing networks to "H₂ ready" networks;
- tests with 100 vol% H₂ on new networks and appliances;
- projects related to the injection of biomethane into the natural gas distribution system;
- testing other decarbonization solutions - gas/ blend heat pumps, using blends for fueling vehicles (de-blending reactors), fuel cells, analyzing local residential heating solutions, CO₂ capture and transport, etc., and continuing collaboration with authorities to develop secondary legislation.

All these projects require national financing programs/schemes or the use of European funds.



¹¹ <https://delgaz.ro/getattachment/cd43f86b-6464-4516-b6e0-4c722c95d5d8/Raport-proiect-pilot-20HyGrid-website-DEGR.pdf>

Photovoltaic energy

In the current global context, the energy transition is becoming an imperative for a sustainable future. Our customers - from individual households, small and medium-sized enterprises, to large industrial corporations - are increasingly interested in optimizing their energy consumption, reducing costs and achieving energy independence. They seek innovative and sustainable solutions to meet current and future energy challenges.

Energy efficiency, cost stabilization and carbon footprint reduction are essential not only for economic competitiveness, but also for the health of our planet. Investing in renewable energy, such as solar power plants, is a safe and profitable way to a green future. These solutions not only reduce long-term operational costs, but also contribute to environmental protection by reducing carbon emissions.

Since 2019, E.ON has developed a robust portfolio of energy solutions, with the main objective of supporting customers on their path to sustainability. We have established long-lasting partnerships and implemented innovative solutions to meet the diverse energy needs of our customers, both domestic and industrial consumers.

This is another step we are taking together towards an economy powered by green energy.

In 2023, we installed nearly 400 photovoltaic plants of various sizes, with a total installed power of over 4.00 MW, at domestic customers.

Installed renewable energy capacity at B2C customers:

	2021	2022	2023
	0.58 MW	4.85 MW	4.13 MW

In the last five years, we have installed 358 photovoltaic plants of various sizes, with a total installed power of 74 MWp, worth 64.4 million Euros, at non-domestic customers.

	2021	2022	2023
Number of photovoltaic plants installed	42	110	161
Annual production (GWh)	7.7	27.1	40.7
Estimated annual CO ₂ e reduction (million tonnes)	1.8	6.3	9.1

At the end of 2023, E.ON had 13,900 prosumers connected to the distribution network, with an installed power of up to 184 kW, more than 2.5 times as many prosumers as in 2022.



E-mobility

Through the E.ON Drive initiative, E.ON Energie România supports individuals, companies, cities and communities in adopting affordable, reliable and environmentally friendly electric mobility solutions. E.ON Drive offers a wide range of services and integrated solutions for electric vehicle users, with customers benefiting from specialist support in the selection, installation and maintenance of charging stations for electric vehicles. Modern and efficient payment systems for using charging stations are also available. With the E.ON Drive mobile app, users can benefit from simple and fast charging, access an interactive map of charging stations, locate charging stations and securely reserve and pay for their use.

By integrating photovoltaic electricity production solutions, E.ON promotes a sustainable approach to electric mobility, contributing to reducing greenhouse gas emissions and protecting the environment.

In 2023, we continued to support our customers' desire to electrify their vehicle fleet and sold 172 new charging points for electric vehicles, reaching 428 charging points operated by E.ON Energie România. These charging stations delivered over 1,500 MWh in 2023 of which 41% were from renewable sources.

From a small number of charging stations initially, Delgaz Grid has connected, by the end of 2023, a number of 444 stations, ensuring a wider and accessible coverage for drivers of electric vehicles.

We uphold our promise to reward our customers' efforts for a greener and more sustainable future. For every 10 kWh charged by customers at E.ON Drive stations, E.ON plants one tree.

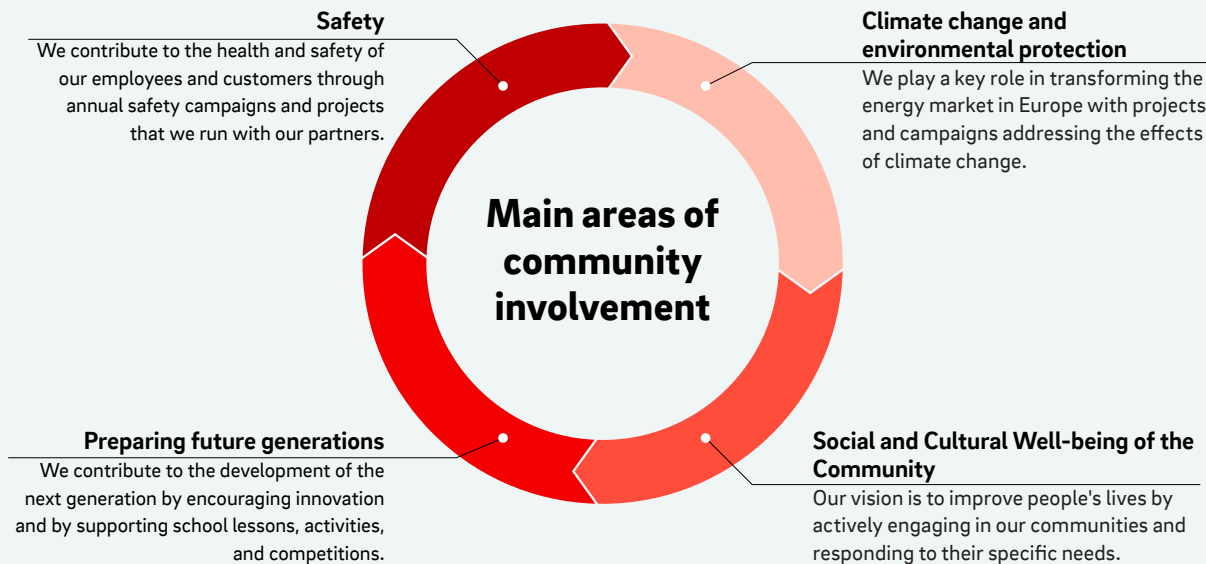
In November 2023, a new afforestation campaign took place, where 30,000 saplings were planted in two locations in Romania: 10,000 saplings near Timișoara and 20,000 saplings near Sighisoara. In total, in the 3 years since E.ON has been running these campaigns, approximately 64,000 saplings have been planted.





Together for the community

E.ON's mission is to improve people's lives through the energy solutions and services we provide to our customers and through our commitment to the communities where we operate.



CSR actions results for 2023

Total budget for CSR projects and campaigns	1,800,000 euros
Direct beneficiaries of CSR projects	70,000
Beneficiaries of our partnership with IGSU	5,000,000 annual
Number of volunteers involved in CSR actions (community involvement projects)	1,450
Volunteer hours	6,100

2005-2023

EUR 20 mil.
invested in supporting the community

+615,000
direct beneficiaries

+22,000
hours of volunteering

5 million
beneficiaries of annual safety campaigns

+6,100
volunteers

Together for the community



#FacemBine

E.ON Romania is a company that has proven the responsible way in which it relates both to its employees and to the community in which it operates. The company pays special attention to the needs of the community, listens to them and tries to meet them both together with the social partners and through the employees involved in voluntary actions. Besides the projects and campaigns it carries out in the community, E.ON believes in the value that employees can bring through involvement in volunteer activities. Beyond the contribution they make in the community, the impact of volunteering is not limited to immediate benefits to those in need, but also extends to employees, giving them the opportunity to develop skills, build relationships and feel that they are doing part of a community of good deeds. This was also the motivation for the board members who last year actively participated in such actions and encouraged every employee to dedicate some of the time spent at the office to the community and those who need help. This is how the #FacemBine campaign was born, which meant organizing dozens of volunteer actions in the community, starting from grassroots-identified needs, trying to #FacemBine. The goal of this campaign was to get involved in the community, not just at a macro level through national campaigns and projects, but starting from the micro level and the specific needs faced by small, vulnerable communities. We sought to have small associations and NGOs at the local level alongside us, because they know best the challenges faced by the communities they serve, involving employees and giving them the opportunity to do good and find motivation in the satisfaction seen on the faces of the beneficiaries. In this way we also exposed our colleagues to the real problems faced by different communities, which helped them understand even better why it is necessary for a company to behave responsibly and engage in corporate responsibility actions.

The activities of the project were tailored to each volunteer action, according to the needs and specifics of each action.

The results of this campaign met our expectations:

- 5,000 direct beneficiaries and 10,000 indirect beneficiaries
- 565 colleagues volunteered in the #FacemBine campaign
- 2,300 hours of volunteer work donated to the community by volunteers
- 5 playgrounds set up in school and kindergarten yards
- 1 playground set up for abandoned animals
- 2,500 trees planted
- 100 bags of trash collected
- 1,000 meals cooked and distributed to vulnerable individuals
- 500 packages prepared and distributed to vulnerable children and elderly
- 3 schools fitted with inspirational drawings and messages painted on walls
- 2 reading spaces set up in schools
- 3 tourist trails renovated
- 20 small local associations supported.

"Together for Safety"

E.ON, Delgaz Grid, D.S.U. (Department for Emergency Situations), and I.G.S.U. (General Inspectorate for Emergency Situations) have been conducting national campaigns since 2012 to inform and raise awareness among consumers about the risks associated with improper use of energy sources, whether electricity or natural gas. These campaigns have reached millions of Romanians annually.

As a result of the joint campaigns carried out under the "Together for Safety" partnership, and thanks to the consistent investments made year after year by Delgaz Grid in modernizing the distribution infrastructure, the frequency of such incidents has significantly decreased.

Thus, between 2013 and 2023, in the Delgaz Grid distribution network, the number of explosions decreased by more than half, with an average of 16 such incidents recorded annually, compared to 36 incidents during the period 2007-2012, i.e., before the partnership with I.G.S.U. was established. The number of victims decreased by almost 35%, and that of fatalities by almost 44%.

Regarding carbon monoxide poisoning, the annual average for the period 2013-2023 is 16 events compared to 41 in the period 2007-2012, representing a reduction of over 60%. Additionally, the number of victims affected by poisoning decreased by 67%, as did the number of fatalities.



Give Light

The year 2023 marked the donation of 1,850,000 kWh of energy to 10 educational, social, or health institutions. There were three editions filled with touching stories. In the 8th edition, conducted in the spring, we donated energy to Casa Sf. Iosif in Odorheiu Secuiesc, the Heart Institute in Târgu Mureș, the School for the Visually Impaired in Cluj-Napoca, the "Inocențiu Micu Klein" Home for the Elderly in Timișoara, and Casa Share in Iași. Through a podcast dedicated to the campaign – the Podcast of Good – the stories of the selected institutions were made known to the wider public.

For the first time, 2023 also brought the CSR component to the Electric Castle Festival. For every festival participant who visited the E.ON Home Stage booth and engaged in one of the prepared activities, E.ON donated 100 kWh. In total, at the end of the festival, E.ON donated 250,000 kWh of energy to the "Romulus Ladea" School of Visual Arts in Cluj-Napoca.

In the 10th edition, in December 2023, we donated 1 million kWh to the four selected institutions: Asociația Lumina in Bacău, the Curative Pedagogy Center in Simeria, the Home for the Elderly in Târgu-Mureș, and the "Prof. Dr. Ion Chiricuță" Oncology Institute in Cluj Napoca - the Oncopediatrics Department.



Via Transilvanica

In a remarkable demonstration of commitment to sustainability, history, culture, tradition preservation, and community upliftment, we at E.ON embarked on an extraordinary adventure. On September 1st, we began a 1,400 km trek along the enchanting Via Transilvanica—the "road that unites"—a journey that transcends physical boundaries and exemplifies the spirit of unity. 200 enthusiastic E.ON employees, both professional and amateur hikers, started simultaneously from the northern and southern ends of the route, passing the baton to other E.ON teams at the end of their segments, and met after 30 days in the middle of the trail. Our mission is not merely hiking. Our mission is to devote ourselves to a sustainable lifestyle.

Walking treks support eco-friendly transportation alternatives, embodying our commitment to reducing our carbon footprint. Trekking on the Via Transilvanica also encourages and supports ecotourism, where hikers, with only the essentials for survival in their packs, experience the hospitality of the communities along the route.

Our action is not just meant to inspire; it is a call to action, urging everyone to reassess their choices and make more environmentally conscious decisions.

The Via Transilvanica is more than just a trail; it is a tapestry woven with the rich culture, history, and traditions of Romania. Our journey took us through the vibrant heritage of the seven regions passed through by the Via Transilvanica: Bucovina, Ținutul de Sus, Terra Siculorum, Terra Saxonum, Terra Dacica, Terra Banatica, and Terra Romana.

Since 2020, as a partner for sustainability, we have supported the marking and maintenance of 200 km on the Via for two years. Half of these were achieved with the involvement of the 100,000 E.ON customers who activated electronic billing, thus discouraging the waste of natural resources. In 2023, the corporation-community association came naturally. As the road unites Romania from north to south, our expedition brings together hikers, communities, and the love for the country.

We will not just leave our footsteps on the Via Transilvanica; we will create a legacy that echoes in the coming years. Our journey is a living testimony to the power of purpose, unity, and the profound impact a company can have when it commits to positive change.

Strategic partnership with the Zi de BINE Association

Each month over the last three years has involved E.ON Romania in a project alongside the Zi de Bine Association and a partner NGO for each project, based on a partnership designed to develop solutions for challenges related to education, health, social inclusion, poverty, or the environment. E.ON will continue to support the projects of the Zi de BINE Association in 2024 to bring even more GOOD to community members who greatly need it.



January 2023 - (IN)Dependențe

The shame and stigma that come crashing down when everything is exposed prevent us from speaking sincerely, openly, and publicly about the use of illicit drugs among teenagers and preteens. Yet, it happens, and if we close our eyes, it happens even earlier. It doesn't care where you come from or how much money you have in your pocket. For all parents who are in this situation and for all parents who want to prevent it, with the support of ARAS Bucharest, an information and support center has been set up for teenagers and their parents.



February 2023 - Vorbăreț

Healing speech and managing emotions for several dozen children with speech disorders. A good start in life. Together with the AVA Association, a Speech Therapy Center was established in Râmnicu Vâlcea. Through this project, 50 children benefited from free speech therapy sessions until the end of 2023, and 170 teachers will be better prepared to handle children with speech disorders in the classroom



March 2023 - Mame fără flori

Together with the Independent Midwives Association, we have set up spaces in the Filantropia and Cantacuzino maternity hospitals in Bucharest where the grieving processes of mothers can be contained, supported, and assisted by both psychotherapists and medical staff. We equipped these spaces with the first cuddle cots brought to Romania, so that parents of a child who is not born alive can have the opportunity to say goodbye.



April 2023 - Școala de poveste

At School 36 in Bucharest, where nearly 900 children attend daily, we proceeded to renovate a classroom and set up a multifunctional room. This space provides an alternative place to stay during breaks, a possible space for the

chess club or for rehearsing before an exam, definitely a space where they can eat a sandwich at a table, a place where parents can sit while waiting for their children after school, a space for different kinds of celebrations... It will be a landmark in the life of the school. A space that the pupils can feel as their own.



May 2023 - Ochi de lumină

We added beauty and color to the inner courtyard at the Bucharest Oncological Institute, transforming it into a big embrace for the children in oncology and their parents, as well as for the doctors and nurses at IOB. Just a bit, enough to brighten a less good day for a child in oncology. A beacon of light through which they can enter a story that helps them cope with the time spent in the hospital.



June 2023 - Via Soarelui

Together with the Nucu Community and Cultural Center in Urlați, Prahova County, we have developed the first 15 km of Via Soarelui, a thematic trail that brings together hiking, cycling, and gastronomy enthusiasts, where you can encounter storyteller craftsmen and local customs.



July 2023 - La masă cu mine

From July to December 2023, we successfully completed a program focused on eating disorders in children aged 8 to 14 years. To effectively help the children, we also invited those who can significantly contribute to their recovery - their parents.



August 2023 - Zi cu zâmbet

We followed the trail of charming, toothy smiles all the way to Cluj County, where we set up a school dental office in the commune of Cătina, allowing over 1,800 children from 5 communes to have free access to specialized help.



September 2023 - Chimia BINELUI

At Gymnasium School No. 1 in Curcani, Călărași County, where a team of teachers is already preparing the school of the future, a superb physics and chemistry experiment lab has been set up. This lab serves as an educational hub and a beacon of creativity for students, high schoolers, and teachers.



October 2023 - BINE în culori

Together with the Scripor Alphabet Association, an online educational platform, bineinculori.ro, has been created for learning the Tactile Color Alphabet, also known as the Scripor Alphabet. This coding system allows the visually impaired to read, write, identify, recognize, and effectively differentiate colors. Globally. Without language barriers. Without needing to learn the Braille alphabet.



November 2023 - Picături de BINE

In the village of Sânpaul, Cluj County, within a community of about 400 people, many of whom lack access to water, electricity, and sewage systems, a community laundry and drying facility has been set up. This facility also serves as a socializing space for mothers and a study area for children. Most of the children attend school and manage to stay clean, but it is a challenging effort when living on the margins of society.



December 2023 - Daruri pentru viitor

In December, the dreams of 23 children with incredible potential, who lack the right support at the right time, were fulfilled. We made #daruripentruviitor and supported the Narada Organization to develop the Alerta Elev on hartaedu.ro, a place where all cases of these children can be monitored and supported in the long term.

Energy in Childhood Schools

For over 10 years, E.ON has been running the "Energy in Childhood Schools" project, successfully improving the study conditions for students and making energy consumption more efficient in 83 educational institutions, investing about 4.36 million euros to date.



In 2023, we chose five schools for children with special needs and two institutions that support children with special needs as beneficiaries. The Lumina Association operates a palliative care center for children and youth, while the New Odyssey Association primarily coordinates a Multidisciplinary Intervention Center in Bucharest, specializing in applied behavior analysis services for children with autism spectrum disorder and other developmental disorders. At the Lumina Association in Bacău, we also installed photovoltaic panels for the first time, with an installed capacity of 40 kW per hour.

Childhood Parks

Driven by the desire to bring play and extra cheer to children, we launched the "Childhood Parks" project, aiming to create several playgrounds in the yards of kindergartens or primary schools.

In 2023, we reached the Albinuța Kindergarten, part of the "Liviu Rebreanu" Middle School in Târgu Mureș, where we set up a modern playground tailored to the needs of outdoor learning. Slides, tunnels, swings, tables and chairs, a carousel, a stage for performances, and panels with information about energy all brought joy to the kindergarten's yard.



The #FacemBine Christmas Caravan

In December 2023, our colleagues turned into Santa's elves. They prepared gifts and set off with the #FacemBine caravan.

We traveled over 2,000 kilometers to distribute the hundreds of gifts prepared by our colleagues, reaching more than 500 children from family-type centers, day centers, or from vulnerable families.



The elves set off loaded with gifts from Târgu Mureș, then visited children in Vatra Dornei, Iași, Vaslui, Bacău, Bucharest, Sibiu, Caransebeș, and finally, the elves also made a stop in Cluj.

[Follow the caravan's stops here.](#)

Partnership with educational institutions for internships

Over 100 students from eight technical institutions in the dual education system will undertake internships at Delgaz Grid during the 2023-2024 school year. In addition to the theoretical and practical training provided by Delgaz Grid specialists, the company supplies students with personal protective equipment and the technical and material resources necessary for the learning process. Additionally, students receive scholarships during their studies. After obtaining their qualifications as electricians or installers/welders, they have the opportunity to be employed by Delgaz Grid.

GraduatE.ON

GraduatE.ON is the program dedicated to talented graduates who want to experience diverse activities, develop in a dynamic environment, and meet a lot of interesting people. It is E.ON's SuperExperience that has been creating successful stories with happy endings for over 18 years. Throughout these years, over 170 trainees have been hired through this program, 80% of whom have continued to build their careers within our company, with more than half going on to lead teams or projects. Typically, a trainee completes 4-6 internships, as diverse as possible, to make the most of the specially designed program for talented graduates.

Upon graduation, E.ON Romania offers young people a stable job with attractive benefits, various internships to see where they fit best, and mentors ready to encourage them right from the start of their careers.

E.ON Energy Challenge

In its ninth edition, the student competition Energy Challenge, organized by E.ON Romania, offered prizes worth over 6,500 euros to students who presented their innovative projects and ideas. After four days of participating in intense training and brainstorming sessions at the Energy Challenge Academy, the five finalist teams out of the 16 entered in the contest faced off in the grand finale, where they presented the projects they had been working on for the past few months.

The team from Transilvania University of Braşov was named the winner of the ninth edition and awarded the grand prize of 3,000 euros. Their project, ArtByte, was considered the most innovative among those presented. It supports the industrial sector by integrating augmented reality technologies in factories. Augmented reality provides technicians with all the necessary information for operating machinery by overlaying required instructions on the real image, quickly and easily generating the desired solutions.

Stație de energie

Stație de energie is an educational and informational platform launched by E.ON Energie România in December 2022, responding to requests received from energy consumers. The platform's objective is to translate energy market concepts and processes into friendly language, impacting final consumers regarding energy consumption management and, consequently, their bills and payments.



Currently, Stație de energie hosts over 100 articles, grouped into three categories: Consumption Guide, Pricing Guide, and Energy Guide, with a new article published weekly, every Thursday. Besides covering the basic concepts for understanding energy, the articles also provide tips, solutions to reduce consumption, and advice on minimizing environmental impact.

In its first month after launch, the Stație de energie recorded over 16,000 unique visitors. By 2023, more than 300,000 users had accessed the platform, representing an increase in monthly visits of over 60%.



nZEB Energy Efficiency Guide

In 2023, we supported the creation of the nZEB Energy Efficiency Guide series, which features explanatory videos with information and tips on how to optimize your budget if you plan to build, renovate, or purchase a new home. These videos aim to help reduce energy consumption and carbon footprint without sacrificing comfort. The nZEB Energy Efficiency Guide is moderated by Daniel Butucel, an engineer accredited by the Passive House Institute in Germany as a specialist in passive house construction. In Season 1, we explained the nZEB standard, energy independence, and how to build or renovate a home. In Season 2, we presented practical solutions, including financing options and case studies that demonstrate the feasibility of the nZEB standard for residential clients, businesses, and municipalities.

All episodes had a view rate exceeding market standards, with an overall average of 62% (the percentage of people who watched at least 30 seconds of the video) compared to the 40% market average. From Season 1 to Season 2, the number of impressions increased by 396%, from 468,000 to 2 million, and the number of clicks increased by 327%.

Affiliations

The E.ON Romania Group of companies has shown a strong commitment to the national economy and the local communities where it conducts its business, both through the investments made since it entered the market, its social responsibility projects and its constant contribution to the sustainable development of the business environment it is part of together with its partners. E.ON's affiliation to organizations and think-tanks covering a diverse range of expertise, best practices and innovation contributes to the long-term development of the company and to identifying the best solutions to increase its performance.

In 2023, the E.ON Group of Companies was a member of the following organizations:



ACUE – The Federation of Energy Utility Company Associations was established with the purpose of representing and supporting the goals of its members in their relationships with public authorities, trade unions, and other legal entities and individuals, both nationally and internationally, in line with the legal provisions. ACUE PD (Production and Distribution) and ACUE FSC (Supply and Services) are members of the Federation, in compliance with the unbundling rules. ACUE focuses its activities on the development, implementation, and support of market competition rules. To this end, the Federation supports the improvement of the legislative framework in order to ensure fairness, transparency, and ethics of the business environment and economic operators competing on the energy, oil, and natural gas market. In his turn, ACUE is part of the Concordia Employer Confederation, a representative organization across the national economy and a partner in social dialogue, as well as of the European organization EUROGAS. (Website: <https://www.acue.ro/>)



A-LST-R - The Romanian Live-Voltage Work Association aims to develop the energy sector, in particular by contributing to the consultation process on electricity legislation. (Website: <http://www.smartsb.ro/alstr/>)



AFEER – The Romanian Association of Energy Suppliers is the professional association dedicated to electricity suppliers in Romania. Its main mission is to facilitate the institutional dialogue between member companies and authorities. (Website: <https://www.afeer.ro/>)



AHK - The Romanian-German Chamber of Commerce is the official representative of the German economy and the largest bilateral Chamber of Commerce in Romania. Through the services it offers and the events it hosts, AHK actively supports German companies on the Romanian market and it is also a partner of Romanian companies interested in the German market. (Website: <https://www.ahkrumaenien.ro/ro/>)



ASRO - The Romanian Standards Association is the national platform for the development and adoption of European and international standards. (Website: <https://www.asro.ro/>)

Romanian Association for Hydrogen Energy The association is recognized at European and international level, with more than 250 individual and corporate members, and aims to support actions related to the hydrogen and fuel cell economy and related renewable energy and infrastructure. (Website: www.h2romania.ro)

Aspen Romania - The Aspen Romania Institute is a non-governmental non-profit association that aims to promote visionary leadership in Romania and the region and to encourage the involvement of leaders in open and informed debates regarding the challenges facing society on a geopolitical and macro-economic level. (Website: <https://aspeninstitute.ro/ro/>)

The Chamber of Commerce and Industry of Mures County (CCI Mures) is an autonomous, non-governmental, public-utility, apolitical, not-for-profit, incorporated organization of traders created to represent, defend and support the interests of its members and the business community (as per the Act of Chambers of Commerce in Romania no. 335/2007). (Website: <https://www.cciams.ro/>)

The Chamber of Commerce and Industry of Neamt County (<https://ccint.ro/>)

The Chamber of Commerce and Industry of Bacau County (<https://ccint.ro/>)

CIGRE - CNR-CIGRE is affiliated to the Paris-based International Council of Major Electricity Grids. Developing, promoting and disseminating technical and scientific knowledge in the field of electricity generation, transmission and distribution, in line with the objectives of the International Council of Major Electricity Grids – CIGRE. (Website: <https://www.cigre.org.ro/>)

CONAF - The National Confederation for Women's Entrepreneurship was born in 2018 and today has more than 1300 member companies, representing over 120,000 employees. CONAF's goal is to support women's entrepreneurship, because, in the European Union's view, women are a vulnerable category and female entrepreneurship is seen as a measure to reduce the number of welfare recipients. (Website: www.conaf.ro)



CNR - WEC – Romanian National Committee of the World Energy Council Association is one of the founding members of the World Energy Council global organization, having made substantial contributions over the years to the development of energy policies in Romania and to the promotion of the country's interests at international level. (Website: <http://cnr-cme.ro/>)

The Mures County College of Legal Advisors was established in 2004 following the introduction of Act 514/2003, which governs how the legal advisor's profession is organized and practiced, and is a member of the Romanian Order of Legal Advisors, which has approximately 20,000 members nationwide. (Website: <https://ccj-mures.ro/>)



CRE - Romanian Energy Center is a professional association developed with the aim of representing the goals of the Romanian energy sector before European institutions and other representative international institutions and organizations in the energy field. (Website: <http://www.crenerg.org/>)



EPG - The Energy Policy Group is a think tank specializing in the strategic analysis of energy policies and markets in the Eastern Europe and Black Sea region, with a strong focus on the European policy context and global trends. (Website: <https://www.enpg.ro/>)



EU DSO - The entity was established in 2020 based on Regulation (EU) 2019/943 with the aim of representing electricity distribution system operators (DSOs) at European level. Its main objectives are to strengthen cooperation between DSOs/TSOs, contribute to the development of network codes, and conduct technical dialogue with stakeholders. (Website: <https://www.eudsoentity.eu/>)

E.DSO - E.DSO serves as the interface between European network operators and EU institutions, promoting the development and large-scale testing of smart grid technologies in real-world scenarios, new market models, and regulations. E.DSO brings together 42 leading electricity distribution system operators (DSOs) from 23 countries, including 3 national associations. (Website: <https://www.edsoforsmartgrids.eu/>)



Eurelectric - The Union of the Electricity Industry is the industry association representing the common interests of the electricity industry at a pan-European level. (Website: <https://www.eurelectric.org/>)



IRE – The Romanian National Institute for the Study of Energy Source Development and Use is the partner of public authorities and the energy industry in promoting reforms in the energy sector. (Website: <https://ire.ro/>)



FIC - Foreign Investors Council is the representative organization for foreign-owned companies in Romania. FIC's main objective is to promote sustainable economic growth by improving the investment environment in Romania. (Website: <https://fic.ro/>)



SIER – Romanian Energy Engineers' Society actively contributes to the increase of the role and efficiency of energy engineers' activity in the continuous development of national energy policies. (Website: <http://www.sier.ro/>)

Annex 1 – Taxonomy Key Performance Indicators

TURNOVER 2023	Year 2023	Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)	
		Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14					15
Text		mil. RON	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Transmission and distribution of electricity	CCM 4.9	431	4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	%	E	-	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)			%	%	%	%	%	%	%	Y	Y	Y	Y	Y	Y	Y	%			
Of which enabling		431	4%	4%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	%	E		
Of which transitional			%	%						Y	Y	Y	Y	Y	Y	Y	%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																				
				EL; N/EL (f)																
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	276	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%			
Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		276	2%	2%	%	%	%	%	%								%			
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		707	6%	6%	0%	0%	0%	0%	0%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy- non-eligible activities		11,523	94%																	
TOTAL		12,230	100%																	

Note: (5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a)The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – 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.
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

CAPEX 2023	Year 2023			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16					
Economic Activities (1)	Text	mil. RON	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
	Electricity generation using solar photovoltaic technology	CCM 4.1	4	0.4%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	%	-	-	
	Transmission and distribution of electricity	CCM 4.9	462	47%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	%	E	-	
	Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	465	47%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	%	-	-	
	Installation, Maintenance & Repairs of charging stations for electric vehicles in buildings	CCM 7.4	8	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	%	E	-	
	CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		939	96%	96%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	%			
	Of which enabling			48%	48%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	%	E		
	Of which transitional			0%	0%						Y	Y	Y	Y	Y	Y	%		T	
	A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
					EL; N/EL (f)													%		
	N/A			%													%			
	CapEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			%	%	%	%	%	%	%							%			
	A. CapEx of Taxonomy-eligible activities (A.1+A.2)																			
				%	%	%	%	%	%	%										
	B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
	CapEx of Taxonomy- non-eligible activities		42	4%																
	TOTAL		981	100%																

Note: (5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a)The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – 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.
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

OPEX 2023	Year 2023			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16					
Text	mil. RON	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Transmission and distribution of electricity	CCM 4.9	73	34%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	%	E	-	
Transmission and distribution networks for renewable and low-carbon gases	CCM 4.14	19	9%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	%	-	-	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		92	43%	43%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	%			
Of which enabling		73	34%	34%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	%	E		
Of which transitional			0%	0%						Y	Y	Y	Y	Y	Y	Y	%		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																				
					EL; N/EL (f)															
Installation, Maintenance & Repairs of charging stations for electric vehicles in buildings	CCM 7.4	3	3%	3%	0%	0%	0%	0%	0%								%	E		
OpEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			%	%	0%	0%	0%	0%	0%								%			
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		95	86%	86%	0%	0%	0%	0%	0%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy- non-eligible activities		16	14%																	
TOTAL		111	100%																	

Note: (5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a)The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – 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.
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

GRI Index

Statement of use	E.ON Group in Romania has reported in accordance with the GRI Standards for the period from January 1st to December 31st, 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standards - General Disclosures 2021			Location	Requirement(s) omitted	Omission Reason	Explanation
ORGANIZATION PROFILE AND REPORTING PRACTICES						
GRI	2-1	Organizational details	About our sustainability report About the E.ON Group in Romania			
GRI	2-2	Entities included in the organization's sustainability reporting	About our sustainability report			
GRI	2-3	Reporting period, frequency and contact point	About our sustainability report			
GRI	2-4	Restatements of information	-			
GRI	2-5	External assurance	E.ON Group in Romania does not have an audited/ assured sustainability report.			
ACTIVITIES AND WORKERS						
GRI	2-6	Activities, value chain and other business relationships	E.ON Group milestones in Romania About the E.ON Group in Romania Responsible procurement			
GRI	2-7	Employees	E.ON's responsibility towards people			
GRI	2-8	Workers who are not employees	E.ON's responsibility towards people			
GOVERNANCE						
GRI	2-9	Governance structure and composition	Governance and compliance			
GRI	2-10	Nomination and selection of the highest governance body	Governance and compliance			
GRI	2-11	Chair of the highest governance body	The President of the highest governing body is not also the Chief Executive Officer of the organization.			
GRI	2-12	Role of the highest governance body in overseeing the management of impacts	Governance and compliance			
GRI	2-13	Delegation of responsibility for managing impacts	Governance and compliance			
GRI	2-14	Role of the highest governance body in sustainability reporting	Governance and compliance			
GRI	2-15	Conflicts of interest	Governance and compliance Responsible procurement			
GRI	2-16	Communication of critical concerns	Governance and compliance			

GRI	2-17	Collective knowledge of the highest governance body	-		Information not available.
GRI	2-18	Evaluation of the performance of the highest governance body	Governance and compliance		
GRI	2-19	Remuneration policies	Governance and compliance		
GRI	2-20	Process to determine remuneration	Governance and compliance		
GRI	2-21	Annual total compensation ratio	-		Information not available.
STRATEGY, POLICIES AND PRACTICES					
GRI	2-22	Statement on sustainable development strategy	Governance and compliance		
GRI	2-23	Policy commitments	E.ON's commitments		
GRI	2-24	Embedding policy commitments	We develop sustainably and protect the environment		
GRI	2-25	Processes to remediate negative impacts	We develop sustainably and protect the environment		
GRI	2-26	Mechanisms for seeking advice and raising concerns	Governance and compliance		
GRI	2-27	Compliance with laws and regulations	Governance and compliance		
GRI	2-28	Membership associations	Affiliations		
STAKEHOLDER ENGAGEMENT					
GRI	2-29	Approach to stakeholder engagement	About our sustainability report		
GRI	2-30	Collective bargaining agreements	E.ON's responsibility towards people		
MATERIAL TOPICS					
GRI	3-1	Process to determine material topics	About our sustainability report		
GRI	3-2	List of material topics	About our sustainability report		
ECONOMIC PERFORMANCE					
GRI	3-3	Management of material topics	E.ON Group milestones in Romania		
GRI	201-1	Direct economic value generated and distributed	E.ON Group milestones in Romania		
GRI	201-3	Defined benefit plan obligations and other retirement plans	Collective Bargaining Agreement		
GRI	201-4	Financial assistance received from government	E.ON Group milestones in Romania		
MARKET PRESENCE					
GRI	3-3	Management of material topics	E.ON's responsibility towards people		
GRI	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Remuneration of employees		
INDIRECT ECONOMIC IMPACTS					
GRI	3-3	Management of material topics	We invest in the quality of our services		
GRI	203-1	Infrastructure investments and services supported	We invest in the quality of our services		

PROCUREMENT PRACTICES			
GRI	3-3	Management of material topics	Responsible procurement
GRI	204-1	Proportion of spending on local suppliers	Responsible procurement
ANTI-CORRUPTION			
GRI	3-3	Management of material topics	Governance and compliance
GRI	205-1	Operations assessed for risks related to corruption	E.ON Group's governance system
GRI	205-2	Communication and training about anti-corruption policies and procedures	Governance and compliance
GRI	205-3	Confirmed incidents of corruption and actions taken	E.ON Group's governance system
ANTI-COMPETITIVE BEHAVIOR			
GRI	3-3	Management of material topics	Governance and compliance
GRI	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	E.ON Group's governance system
ENERGY			
GRI	3-3	Management of material topics	We develop sustainably and protect the environment
GRI	302-1	Energy consumption within the organization	Reducing the carbon footprint
GRI	302-4	Reduction of energy consumption	Reducing the carbon footprint
GRI	302-5	Reductions in energy requirements of products and services	We invest in the quality of our services We develop sustainably and protect the environment
BIODIVERSITY			
GRI	3-3	Management of material topics	We develop sustainably and protect the environment
GRI	304-2	Significant impacts of activities, products and services on biodiversity	Protecting biodiversity
GRI	304-3	Habitats protected or restored	Protecting biodiversity
EMISSIONS			
GRI	3-3	Management of material topics	We develop sustainably and protect the environment
GRI	305-1	Direct (Scope 1) GHG emissions	Reducing the carbon footprint
GRI	305-2	Energy indirect (Scope 2) GHG emissions	Reducing the carbon footprint
GRI	305-3	Other indirect (Scope 3) GHG emissions	Reducing the carbon footprint
WASTE			
GRI	3-3	Management of material topics	We develop sustainably and protect the environment
GRI	306-1	Waste generation and significant waste-related impacts	Resource protection and waste management
GRI	306-2	Management of significant waste-related impacts	Resource protection and waste management
GRI	306-3	Waste generated	Resource protection and waste management
GRI	306-4	Waste diverted from disposal	Resource protection and waste management
GRI	306-5	Waste directed to disposal	Resource protection and waste management

ENVIRONMENTAL COMPLIANCE				
GRI	3-3	Management of material topics		We develop sustainably and protect the environment
GRI	307-1	Non-compliance with environmental laws and regulations		We develop sustainably and protect the environment
SUPPLIER ENVIRONMENTAL ASSESSMENT				
GRI	3-3	Management of material topics		Responsible procurement
GRI	308-1	New suppliers that were screened using environmental criteria		Responsible procurement
EMPLOYMENT				
GRI	3-3	Management of material topics		E.ON's responsibility towards people
GRI	401-1	New employee hires and employee turnover		Employee data
GRI	401-3	Parental leave		The health and safety of our people
LABOR/MANAGEMENT RELATIONS				
GRI	3-3	Management of material topics		E.ON's responsibility towards people
GRI	402-1	Minimum notice periods regarding operational changes		Collective Bargaining Agreement
OCCUPATIONAL HEALTH AND SAFETY				
GRI	3-3	Management of material topics		E.ON's responsibility towards people
GRI	403-1	Occupational health and safety management system		The health and safety of our people
GRI	403-2	Hazard identification, risk assessment, and incident investigation		The health and safety of our people
GRI	403-3	Occupational health services		The health and safety of our people
GRI	403-4	Worker participation, consultation, and communication on occupational health and safety		The health and safety of our people
GRI	403-5	Worker training on occupational health and safety		The health and safety of our people
GRI	403-6	Promotion of worker health		The health and safety of our people
GRI	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		The health and safety of our people
GRI	403-8	Workers covered by an occupational health and safety management system		The health and safety of our people
GRI	403-9	Work-related injuries		The health and safety of our people
GRI	403-10	Work-related ill health		The health and safety of our people
TRAINING AND EDUCATION				
GRI	3-3	Management of material topics		E.ON's responsibility towards people
GRI	404-1	Average hours of training per year per employee		Our employees' performance and growth
GRI	404-2	Programs for upgrading employee skills and transition assistance programs		Our employees' performance and growth
GRI	404-3	Percentage of employees receiving regular performance and career development reviews		Our employees' performance and growth

DIVERSITY AND EQUAL OPPORTUNITY			
GRI	3-3	Management of material topics	E.ON's responsibility towards people
GRI	405-1	Diversity of governance bodies and employees	Employee data E.ON leadership
GRI	405-2	Ratio of basic salary and remuneration of women to men	Remuneration of employees
NON-DISCRIMINATION			
GRI	3-3	Management of material topics	E.ON's responsibility towards people
GRI	406-1	Incidents of discrimination and corrective actions taken	Diversity and inclusion
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
GRI	3-3	Management of material topics	E.ON's responsibility towards people
GRI	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Collective Bargaining Agreement
CHILD LABOR			
GRI	3-3	Management of material topics	E.ON's responsibility towards people
GRI	408-1	Operations and suppliers at significant risk for incidents of child labor	E.ON's responsibility towards people
FORCED OR COMPULSORY LABOR			
GRI	3-3	Management of material topics	E.ON's responsibility towards people
GRI	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	E.ON's responsibility towards people
LOCAL COMMUNITIES			
GRI	3-3	Management of material topics	Together for the community
GRI	413-1	Operations with local community engagement, impact assessments, and development programs	Together for the community
MARKETING AND LABELING			
GRI	3-3	Management of material topics	E.ON Group milestones in Romania
GRI	417-1	Requirements for product and service information and labeling	Communicating with our customers Together for the community
CUSTOMER PRIVACY			
GRI	3-3	Management of material topics	Governance and compliance
GRI	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance and compliance

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