

E.ON Sustainability Report 2014

GRI content index

May 4 2015



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GRI content index

In accordance with the GRI G4 guidelines, we selected the contents of this year's report on the basis of a materiality analysis. Our GRI content index indicates how our reporting meets GRI standards. It specifies:

- which aspects we classify as material and therefore report on
- which indicators we use (at least one indicator per aspect) and which indicators were independently audited
- which E.ON-specific indicators we use in addition to, or in place of, GRI indicators
- where indicators and additional information can be found on our company's webpage or in our Annual Report.

Information that is required for fulfilling the indicators is available on the linked pages and in the audited parts of the Annual Report. Where an indicator is not completely covered by this information we have included the relevant data directly in the Index, and have clearly labelled the gaps as "Omissions".

Strategy and analysis

General Standard Disclosures		Content	External audit
G4-1	Statement from the most senior decision-maker	Declaration by the Board* Self-commitment by the E.ON Group* Our targets Annual Report 2014 (pp.2 f.)	
G4-2	Key impacts, risks, and opportunities	Risks in sight* Declaration by the Board* Our targets Value drivers* Climate protection Environmental protection Technology development Workforce challenge Health and safety Societal interaction Customer orientation Good governance Supply security Sustainable procurement Annual Report 2014 (pp.12 ff., pp.60 ff.)	

Organizational profile

General Standard Disclosures		Content	External audit
G4-3	Name of the organization	Reporting approach	Reviewed 2014
G4-4	Brands, products, and/or services	Portfolio development* Climate-friendly products and services* About us* Business areas*	Reviewed 2014

		Annual Report 2014 (pp.16 ff.)	
G4-5	Headquarter location	Annual Report 2014 (p.16)	Reviewed 2014
G4-6	Countries in operation	Regional activities* Our structure* Facts & Figures 2014* Annual Report 2014 (p.16)	Reviewed 2014
G4-7	Nature of ownership	<p>E.ON is a stock corporation under EU law (Societas Europaea, or “SE”). This supranational corporate form represents a company that is fundamentally European and has an international orientation; it is therefore appropriate for a globally active company with a European focus in its activities and corporate center. The shareholder structure at E.ON SE is characterized by a wide international distribution of private and institutional shareholders.</p> <p>Shareholder structure*</p> Annual Report 2014 (p.11)	
G4-8	Markets served	<p>In our electricity and gas sales, we distinguish between private and small business customers, industrial and commercial customers, and distributors. A break-down by sector is not practical for E.ON, however.</p> <p>Customer orientation Regional activities* Our structure* Good governance* Fact & Figures 2014* Annual Report 2014 (pp.16 ff., p.30 f.)</p>	Reviewed 2014
G4-9	Scale of the organization	<p>Workforce challenge Our profile* Company finder*</p> Annual Report (pp.16 ff., pp.28 ff., pp.45 ff., p.98)	Reviewed 2014

G4-10	Total number of employees	Workforce challenge HR management* Reporting figures* Q&A* Annual Report 2014 (pp.51 ff.)	Reviewed 2014
G4-11	Employees covered by collective bargaining agreements	Q&A Reporting figures*	
G4-12	Organization's supply chain	Sustainable procurement Supplier management*	
G4-13	Significant changes regarding size, structure, or ownership	Reporting approach Annual Report 2014 (pp.128 ff.)	Reviewed 2014
G4-14	Precautionary approach	<p>As a general principle, all E.ON operations are governed by the long-term perspective. This applies to all units in the Group and all areas of activity. The precautionary principle is applied with regard to environmental protection in everyday business, and anchored in investment projects through impact assessments. The E.ON risk management system takes environmental and social risks into account beyond legal requirements. In construction and infrastructure projects, we investigate the impact of our work beyond the legally stipulated scope.</p> <p> Climate protection Environmental protection Technology development Workforce challenge Health and safety Societal interaction Customer orientation Good governance Supply security </p>	

		Sustainable procurement Annual Report 2014 (pp.60 ff.)	
G4-15	External charters, principles, or other initiatives	Guidelines Reporting standards Sector initiatives & dialog* Responsible lobbying* Dialogs*	Reviewed 2014
G4-16	Memberships in associations and advocacy organizations	Where we describe initiatives, industry associations and other organizations in the report on the "Dialog" and "Representation of interests" pages, we list the most important examples in the context of sustainability reporting. Our global and regional units are integrated into additional local initiatives and networks. E.ON did not grant support for relevant associations and advocacy organizations in addition to the membership in 2014. Sector Initiatives & Dialog* Responsible lobbying* Dialogs*	Reviewed 2014
G4-EU1	Installed capacity	Reporting figures* Annual Report 2014 (p.28)	
G4-EU2	Net energy output broken down by primary energy source and by region	Reporting figures* Facts & Figures 2014* Annual Report 2014 (p.29)	
G4-EU3	Number of residential, industrial, institutional and commercial customer accounts	E.ON reports on its sales of electricity and gas by customer segment. Customer numbers are broken down by country; however, in our external communication we do not report on customer segments. Customer orientation Regional activities* Facts & Figures 2014* Annual Report 2014 (pp.30 f.)	

G4-EU4	Length of transmission and distribution lines by region	Security of supply Regional activities* Facts & Figures 2014*	
G4-EU5	Allocation of CO ₂ emissions permits	Reporting figures* Climate policies and emissions trading*	

Identified material aspects and boundaries

General Standard Disclosures		Content	External audit
G4-17	Entities included in the organization's consolidated financial statements	Reporting approach Annual Report 2014 (pp.17 ff., pp.127 ff.)	Reviewed 2014
G4-18	Process for defining the report content	Reporting approach Determining materiality	Reviewed 2014
G4-19	Material aspects identified	Determining materiality	Reviewed 2014
G4-20	Aspect boundaries within the organization	Determining materiality Climate protection Environmental protection Technology development Workforce challenge Health and safety Societal interaction Customer orientation Good governance Supply security Sustainable procurement Reporting approach Regional activities*	Reviewed 2014
G4-21	Aspect boundaries outside the organization	The start pages for the fields of action describe whether and to what extent the aspects described in each chapter are material, on which value chain steps and for which stakeholders, including those outside of the organization.	Reviewed 2014

		<p>In the following, you will find an overview of important aspects and the stakeholders affected by their impact outside the organization:</p> <ul style="list-style-type: none"> • aspects of the "Economic" category (economic performance etc.): Suppliers, people in regions in which E.ON is active, governments • aspects of the "Environment" category (emissions, water, waste etc.): People in regions in which E.ON is active • aspects of "Society" category - human rights aspects (child labor etc.): Suppliers, employees in purchasing regions • aspects to do with product responsibility: E.ON's customers, suppliers <p>Determining materiality</p> <p>Climate protection</p> <p>Environmental protection</p> <p>Technology development</p> <p>Workforce challenge</p> <p>Health and safety</p> <p>Societal interaction</p> <p>Customer orientation</p> <p>Good governance</p> <p>Supply security</p> <p>Sustainable procurement</p>	
G4-22	Restatements of information	<p>Retroactive changes are shown in the respective location in the form of a footnote.</p> <p>Reporting approach</p>	Reviewed 2014
G4-23	Significant changes in the scope, and aspect boundaries compared to previous years	<p>Determining materiality</p>	Reviewed 2014

Stakeholder engagement

General Standard Disclosures		Content	External audit
G4-24	Stakeholder groups	Knowing our stakeholders	Reviewed 2014
G4-25	Stakeholder identification and selection	Knowing our stakeholders	Reviewed 2014
G4-26	Approaches to stakeholder engagement	<p>For the 2014 report, no separate survey of external stakeholders was carried out. Rather, the surveys from previous years formed the basis of this year's materiality analysis. Internal stakeholders (employees in the areas of Procurement, HR, Legal & Compliance, Risk Controlling, Policy, Communications, Regional Coordination, T&I and Sustainability) were directly involved in the 2014 process.</p> <p>Knowing our stakeholders</p> <p>Dialogs*</p> <p>Determining materiality</p> <p>Responsible lobbying*</p> <p>Societal interaction</p>	Reviewed 2014
G4-27	Key topics and concerns raised by stakeholders	<p>Knowing our stakeholders</p> <p>Dialogs*</p> <p>Determining materiality</p> <p>Societal interaction</p> <p>Q&A*</p>	Reviewed 2014

Report profile

General Standard Disclosures		Content	External audit
G4-28	Reporting period	Reporting approach	Reviewed 2014
G4-29	Date of most recent previous report	The most recent CS Report was published in April 2014.	Reviewed 2014
G4-30	Reporting cycle	E.ON reports on its sustainability-related activities annually. The next report is due to appear in the second quarter of 2016.	Reviewed 2014
G4-31	Contact point for questions	<p>Contact*</p> <p>Q&A*</p>	Reviewed 2014

G4-32	Chosen 'In accordance' option, GRI index and external Assurance Report,	GRI-index Assurance report	Reviewed 2014
G4-33	External assurance for the report	The Executive Board receives the audit certificate before it endorses the Report. GRI-index Reporting approach	Reviewed 2014

Governance

General Standard Disclosures		Content	External audit
G4-34	Governance structure	Organizational sustainability structure Good governance	Reviewed 2014
G4-36	Sustainability at Executive Board level	Organizational sustainability structure	
G4-38	Composition of the highest governance body and its committees	Supervisory board members Supervisory board committees Annual Report 2014 (pp.76 ff.)	
G4-39	Function of highest governance body	Supervisory board members	
G4-40	Nomination and selection processes for the highest governance body	Annual Report 2014 (pp.77 ff., p.80)	
G4-41	Processes for the highest governance body to avoid conflicts of interest	Good governance Annual Report 2014 (p.79)	
G4-42	Highest governance body's role in the development of the organization's purpose	Guidelines Organizational sustainability structure Annual Report 2014 (pp.76 ff.)	
G4-46	Highest governance body's role in risk management processes	Annual Report 2014 (pp.60 ff., p.79 f.)	
G4-47	Frequency of the review of impacts, risks, and opportunities	Organizational sustainability structure Annual Report 2014 (pp.79 f.)	
G4-48	Review and approval of the sustainability report	The Executive Board reviews, approves and ensures that all material aspects have been taken into account.	

G4-51	Remuneration policies for the highest governance body	Annual Report 2014 (pp.81 ff.)	
G4-52	Process for determining remuneration	Annual Report 2014 (pp.81 ff.)	

Ethics and integrity

General Standard Disclosures		Content	External audit
G4-56	Organization's values, principles, standards and norms of behavior, and codes of ethics	Guidelines Good governance Compliance and prevention of corruption*	Reviewed 2014

Economic

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Economic performance</i>			
	Disclosure on Management Approach Climate protection Value drivers* Risks in sight*		Reviewed 2014
G4-EC1	Direct economic value generated and distributed (Core) Societal interaction		Reviewed 2014
G4-EC2	Risks and opportunities due to climate change <p>E.ON regularly reviews which of the effects of climate change - such as gradual increases in temperature, or storm events - could have an impact on our business. For example, we evaluate potential physical risks to our staff as well as material risks affecting our buildings and grid facilities. In addition, we analyze financial risks, for example due to accidents. These risks are surveyed annually with regard to their likelihood and damage amount. These risk analyses allow E.ON to identify key areas for preventative measures.</p> Climate protection Technology development Climate policies and emissions trading* Climate-friendly products and services*	We do not publish statements relating to the costs for dealing with risks and opportunities.	

		Risks in sight* Water management* Annual Report 2014 (pp.12 ff., p.19, p.66)		
G4-EC3	Coverage of the organization's defined benefit plan obligations	<p>At many of our sites, we offer employees extensive options beyond the legal requirements to secure their own pension provisions. At E.ON in Germany, benefits under the company pension plan are a fixed component of overall remuneration. Alongside an attractive pension plan financed by the company, E.ON offers its German employees the additional option of topping these up with their own contributions. Employees can choose between different models or combine them, for example direct insurance, private (Riester) pensions and deferred compensation, according to their individual needs and opportunities.</p> <p>HR management* Annual Report 2014 (pp.138 ff., p.166)</p>		
Material aspect: Procurement practices				
	Disclosure on Management Approach	<p>We use our work program and the corresponding comparison between targets and actuals to evaluate our management approaches in the area of procurement. In addition, we revise our guidelines in accordance with experience gained; the most recent revision was the Business Governance Group Policy on procurement.</p> <p>Locality plays only a minor role in the procurement of fuels such as uranium, hard coal and gas, due to the natural occurrence of these. For the procurement of goods and services (non-fuels), the Business Governance Group Policy on procurement stipulates in its fairness principles that all suppliers must be treated equally and that their selection must be carried out according to rational, transparent and internally consistent criteria. Nevertheless, a large number of our suppliers originate in the regions where we operate as a company in the energy sector. Our guidelines on uranium and biomass procurement, as well as the Bettercoal Code, state that the communities and</p>	There is no separate follow-up process.	Reviewed 2014

		<p>local residents must be supported, including in their social and economic development.</p> <p>Sustainable procurement</p> <p>Supplier management*</p> <p>Sector initiatives and dialogs*</p> <p>Value drivers*</p> <p>Good governance</p>		
G4-EC9	Proportion of spending on local suppliers at significant locations of operation (Core)	Supplier management*		Reviewed 2014
<i>Material aspect: Availability and reliability (sector specific)</i>				
	Disclosure on Management Approach	<p>SAIDI Strom gives information about outages in our grid and is therefore also an indicator of the reliability and availability of our electricity supply. We collect this data for planned and unplanned outages in all distribution networks. This allows us to reliably assess our performance and ensure a stringent management of availability and reliability.</p> <p>Security of supply</p> <p>Climate protection</p> <p>Value drivers*</p> <p>Improved efficiency*</p>		Reviewed 2014
G4-EU10	Planned capacity against projected electricity demand (Core)	<p>E.ON as an energy supplier is not responsible for long-term capacity planning on a national economy level. We do, however, develop and analyze scenarios with regard to the demand for electricity generating capacities and carry out capacity planning accordingly. These data are not publicly available.</p> <p>Climate protection</p> <p>Portfolio development*</p>		

<i>Material aspect: Demand-side management (sector specific)</i>			
	Disclosure on Management Approach	Customer orientation Climate-friendly products and services* Technology development > Conventional generation* Technology development > Sales and end-use* Value drivers*	Reviewed 2014
<i>Material aspect: Research and development (sector specific)</i>			
	Disclosure on Management Approach	<p>R&D activities at E.ON are only indirectly linked with purchasing CO2 certificates: technological optimization of our facilities and improved maintenance management can lead to further potential for reducing CO2 emissions, and therefore lower costs for purchasing CO2 certificates.</p> <p>Through the innovation and business program :agile, we started the "E.ON Off Grid Solutions" Inclusive Business project in 2013, to give people in Africa access to energy.</p> <p>Breaking down R&D expenditure by technology corresponds to our strategic direction in recent years and anticipates our path in "Empowering customers. Shaping markets.": our research budget for conventional and renewable power has been declining for years, since we are dealing with targeted efficiency improvements for existing technologies and facilities. By contrast, the share of research budget for R&D activities in distribution and end-use continues to rise. That way, we systematically manage our expenditures for research and development.</p> <p>Technology development Climate policies and emissions trading* Story E.ON Off Grid Solutions*</p>	Reviewed 2014

		Value drivers*		
<i>Material aspect: Plant decommissioning (sector specific)</i>				
	Disclosure on Management Approach	Value drivers* Decommissioning of nuclear power plants* Climate protection Climate policies and emissions trading* Societal interaction Dialogs* Annual Report 2014 (pp.36; p.118; pp.168 ff.)		
<i>Material aspect: System efficiency (sector specific)</i>				
G4-EU11	Average generation efficiency of thermal plants	Improved efficiency		
G4-EU12	Distribution losses as a percentage of total energy (Core)	The losses in our distribution grids are 5.1% on average. Carbon reporting* Value drivers* Q&A* Reporting figures* Annual Report 2014 (p.223)		Reviewed 2014

Environmental

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Energy</i>			
	Disclosure on Management Approach	The central monitoring tools in the action field of climate protection are our CO ₂ reduction targets. These are based on the one hand on improving our portfolio through improving energy efficiency at all our plants, and on the other on swapping conventional capacities for renewable ones. We can report that our measures are working. In addition, our CO ₂ footprint is decreasing for everyday business activities not directly connected with generating electricity.	Reviewed 2014

		<p>Because the calculation method for the latter has been improved in recent years, it is difficult to make a direct comparison, but we continue to work on a continuous decrease in all CO₂ emissions.</p> <p>Climate protection Climate policies and emissions trading* Technology development Customer orientation Responsible lobbying* Value drivers* Risks in sight*</p>		
G4-EN3	Energy consumption within the organization (Core)	<p>Climate protection Carbon reporting* Q&A* Reporting figures*</p>		Reviewed 2014
<i>Material aspect: Water</i>				
	Disclosure on Management Approach	<p>Our management approach in the area of water was reviewed in 2014 based on a gap analysis that showed us where we stand in relation to the UN CEO Water Mandate and the requirements defined in it. In addition, we are now utilizing a new CDP assessment methodology. Both analyses show that our water management performance is already good.</p> <p>Water management* Environmental protection Value drivers*</p>		Reviewed 2014
G4-EN8	Total water withdrawal by source (Core)	Water management*	The required breakdown of extracted surface water delivers no added value to E.ON for internal reasons, and is therefore no longer reported.	Reviewed 2014

Material aspect: Emissions				
	Disclosure on Management Approach	<p>CO₂ compensation is not one of the strategies E.ON pursues. To evaluate the management approach, please see Disclosure on Management Approach (DMA) for the material aspect "Energy".</p> <p>Value drivers*</p> <p>Climate protection</p> <p>Climate policies and emissions trading*</p> <p>Responsible lobbying*</p> <p>Portfolio development*</p> <p>Improved efficiency*</p> <p>Carbon reporting*</p> <p>Customer orientation</p> <p>Climate-friendly products and services*</p>		Reviewed 2014
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1) (Core)	<p>The following greenhouse gases were included in the calculation:</p> <ul style="list-style-type: none"> • CH₄ emissions (from electricity generation) • N₂O emissions (from electricity generation) • CH₄ emissions to air (resulting from handling, transporting and distributing biogas) • CH₄ emissions to air (resulting from handling, transporting and distributing natural gas) • CO₂ emissions to air (resulting from handling, transporting and distributing liquefied natural gas (LNG)) • CO₂ emissions to air (resulting from handling, transporting and distributing biogas) • CO₂ emissions to air (resulting from handling, transporting and distributing natural gas) 	No statement about biogenic CO ₂ emissions.	Reviewed 2014

		<ul style="list-style-type: none"> • Fugitive SF₆ losses • CO₂ equivalents (from refrigerant use in buildings) <p>Base year: 1990; as per Kyoto Protocol</p> <p>The globally recognized WRI/WBCSD Greenhouse Gas Protocol Corporate Accounting and Reporting Standard was used as a basis for calculating emissions.</p> <p>GHG emissions also refer to all subsidiaries and power plants in which E.ON has majority shares and that are fully consolidated in the Group financial statements.</p> <p>Carbon reporting* Reporting approach</p>		
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	<p>The calculation includes the following greenhouse gases:</p> <ul style="list-style-type: none"> • CO₂ equivalents (from operational electricity consumption) • CO₂ equivalents (from transmission and distribution losses) • CO₂ equivalents (from buildings electricity consumption) <p>Base year and consolidation approach: See G4-EN15</p> <p>Carbon reporting* Reporting approach</p>	See G4-EN15	Reviewed 2014
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	<p>Base year and consolidation approach: See G4-EN15</p> <p>Carbon reporting* Reporting approach</p>	See G4-EN15	Reviewed 2014

G4-EN18	Greenhouse gas (GHG) emissions intensity	<p>The calculation only includes CO₂. Other gases such as SF₆ from electricity generation are not relevant for calculating intensity, but are included in the calculation of our CO₂ footprint.</p> <p>Carbon reporting* Climate protection</p>		Reviewed 2014
G4-EN19	Reduction of greenhouse gas (GHG) emissions	<p>The reduction of GHG emissions concerned emissions from power generation and therefore Scope 1 emissions. For the greenhouse gases included in the calculation, please see G4-EN15.</p> <p>Carbon reporting* Portfolio development* Improved efficiency*</p>		
G4-EN21	NO_x, SO_x, and other significant air emissions	<p>Air emissions*</p>	We do not report on persistent organic pollutants (POP) or volatile organic compounds (VOC) as these are not relevant for E.ON.	
Material aspect: Effluents and waste				
	Disclosure on Management Approach	<p>For detailed information about disposal and interim storage of radioactive waste as well as emergency measures for nuclear power stations, please see the page on "Nuclear Energy" (business fields).</p> <p>The decrease in dangerous and harmless waste as well as ash, slag and gypsum, and the high proportion of recycling, demonstrate that our management approaches in the area of waste are successful.</p> <p>Environmental protection Waste and decommissioning*</p>		

		Water management* Value drivers* Nuclear power* Q&A*		
G4-EN22	Total water discharge by quality and destination (Core)	Water management*	A breakdown of statements by location, recycling methods or planned and unplanned water discharge are not relevant for E.ON.	Reviewed 2014
G4-EN23	Total weight of waste by type and disposal method	Q&A* Reporting figures*		
G4-EN24	Total number and volume of significant spills	In 2014, there were no significant environmental contaminations at E.ON. Environmental and crisis management*		Reviewed 2014
Material aspect: Products and services				
	Disclosure on Management Approach	Customer orientation Climate-friendly products and services* Value drivers*		Reviewed 2014
G4-EN27	Extent of impact mitigation of environmental impacts of products and services (Core)	<p>E.ON is reducing the environmental impact of its products and services by making the generation and service portfolios as climate and environmentally friendly as possible. We do this by reducing the CO₂ intensity of our electricity generation, among other things.</p> <p> Climate-friendly products and services* Environmental protection Climate protection Improved efficiency* Carbon reporting* Portfolio development* Technology development </p>		

		Technology development>Renewable energies* Technology development>Conventional generation* Technology development>Infrastructure* Technology development>Sales and end-use*		
Material aspect: Compliance				
	Disclosure on Management Approach	<p>Due to regular reporting by the Chief Compliance Officer (CCO) about current developments in the area of compliance, the recording and analysis of compliance violations and the resulting adjustments to the Code of Conduct, E.ON regularly reviews and adjusts its management approach in the area of Compliance. There is still a need to act in the area of supplier management, which E.ON will meet with a planned Compliance Check.</p> <p> Good governance Compliance and prevention of corruption* Environmental and crisis management* Value drivers* </p>		Reviewed 2014
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations (Core)	Compliance and prevention of corruption*	A process for recording incidents of non-compliance with environmental laws is being created. No statement can currently be made about fines and penalties.	
Material aspect: Overall				
	Disclosure on Management Approach	<p>We interpret this aspect in the sense of an integrated and thorough environmental management, which minimizes the environmental impact of E.ON's business activity along the whole supply chain as much as possible. The lack of severe environmental incidents shows that our environmental management systems - especially the systematic recognition and assessment of environmental risks - are effective.</p> <p>Environmental protection</p>		Reviewed 2014

		Environmental and crisis management* Value drivers*		
G4-EN31	Environmental protection expenditures and investments by type (Core)	<p>Instead: Statement of provisions for environmental measures and similar obligations.</p> <p> Environmental and crisis management* Climate policies and emissions trading* Technology development </p> <p>Annual Report 2014 (p.168)</p>		
<i>Material aspect: Supplier environmental assessment</i>				
	Disclosure on Management Approach	<p> Supplier management* Our targets Sustainable procurement Environmental and crisis management* Value drivers* Sector initiatives and dialog* </p>	Details of the type, system, frequency of evaluation system and audits are not reported and are not broken down to the required degree.	Reviewed 2014
G4-EN32	Percentage of new suppliers that were screened using environmental criteria (Core)	<p>As part of our new supplier prequalification process, we will in future audit all new suppliers on environmental criteria.</p> <p> Sustainable procurement Supplier management* Sector initiatives and dialog* </p>	A percentage cannot currently be given.	

Social
Labor practices and decent work

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Employment</i>			
<p>Disclosure on Management Approach</p>	<p>Work within the supply chain affects the procurement of goods and services, i.e. the non-fuels area. This is regulated by General Buying Terms and Conditions, the Business Governance Group Policy on Procurement, and the Sustainable Procurement Policy. General Buying Terms and Conditions and Sustainable Procurement Policy form part of the contract.</p> <p>Supplier management in the area of Non-Fuels aims at building long-term relationships with our suppliers and reducing outages and reputation risks. If violations become known, these are resolved jointly as part of supplier development. If suppliers refuse to cooperate, we reserve the right to end the business relationship.</p> <p><i>Sham self-employment</i></p> <p>Legislators oppose sham self-employment, which is seen as a form of illegal work, for example in Germany. The Sustainable Procurement Policy at E.ON requires suppliers to adhere to high ethical standards. The procedure previously described also applies to this issue.</p> <p><i>Home Office</i></p> <p>We allow our employees a large degree of freedom in determining their working hours in order to enable them to have a good work-life balance. Working time models such as flexi-time and trust-based working hours have been firmly implemented at E.ON for many years. There is also the option of performing work partly or entirely from employees' home offices or via teleworking. The same guidelines, obligations and similar apply as in offices at E.ON sites.</p>		Reviewed 2014

		<p><i>Review of management approach</i></p> <p>The management approach is assessed by comparing targets and actuals in the area of supporting women. The new structure of the HR organization and the inclusion of new topics in the Global Learning Catalog demonstrate E.ON's continuous review of its approach.</p> <p>Workforce challenge HR management* Sustainable procurement Supplier management* Value drivers*</p>		
G4-LA1	Total number and rates of new employee hires and employee turnover (Core)	<p>HR management* Q&A* Reporting figures*</p>		Reviewed 2014
G4-LA2	Benefits provided to full-time employees	<p>HR management* Reporting approach</p>		
G4-LA4	Notice periods regarding operational changes	<p>In Germany, co-determination applies. Sites in other countries are included through the European Works Council. Notice periods correspond to legal requirements or exceed them.</p> <p>Workforce challenge HR management* Annual Report 2014 (p.52)</p>		
Material aspect: Occupational health and safety				
	Disclosure on Management Approach	<p>The further decrease in the combined Total Recordable Injury Frequency (TRIF) index in 2014 and the early reaching of our target in that area shows that our management approach in the area of H&S is effective.</p> <p>Health and Safety Preventive safety management*</p>		Reviewed 2014

		Health promotion* HR management* Value drivers*		
G4-LA6	Injuries, occupational diseases, lost days, absenteeism, and total number of work-related fatalities (Core)	<p>At E.ON, reporting of accident numbers is carried out with the following key figures:</p> <ul style="list-style-type: none"> • Total Recordable Injury Frequency (TRIF) - number of work-related accidents and illnesses with and without lost working time • Lost Time Injury Frequency (LTIF) - work-related accidents with lost working time. <p>Both indicators are reported for both E.ON employees and contract partner staff. Only the figures for E.ON employees are audited.</p> <p>Instead of breaking these down by region, we use Reporting Units.</p> <p>Health and Safety Preventive safety management* Regional activities*</p>	A breakdown by gender is regarded as not useful.	Reviewed 2014
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	<p>Employees who work in generation and grid operation are at higher risk of accidents.</p> <p>Preventive safety management* Health promotion*</p>		
G4-LA8	Health and safety topics covered in formal agreements with trade unions	<p>In countries in which unions represent employees directly, occupational safety topics are included in the agreements.</p> <p>Preventive safety management* Health promotion*</p>		

G4-EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	All employees of partner companies who work at E.ON sites receive appropriate safety instruction. Preventive safety management* Health promotion*	No percentage given for partner companies that take part in training courses.	
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Social Human rights

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Non-discrimination</i>			
Disclosure on Management Approach	The planned analysis of human rights risks in our own business activity and in the supply chain ensures that current management approaches are reviewed for their effectiveness and adjusted where needed. Protection of human rights* Human rights and labor practice in the supply chain* Good governance Sustainable procurement Supplier management* Sector initiatives and dialog* Value drivers*		Reviewed 2014
G4-HR3	Total number of incidents of discrimination and corrective actions taken (Core)	Protection of human rights*	Currently no statement of total number of discrimination incidents is possible.
<i>Material aspect: Freedom of association and collective bargaining</i>			
Disclosure on Management Approach	E.ON does not influence employees' decisions on whether to join a union or participate in collective bargaining. The Code of Conduct, E.ON's procurement guidelines and the human rights guideline ensure the rights to assembly and	For gas procurement, there is currently no specific guideline to cover the right to assemble and collective bargaining.	Reviewed 2014

		<p>collective bargaining.</p> <p>Assessment of management approach: see Disclosure on Management Approach (DMA) of the material aspect "Non-discrimination"</p> <p>Protection of human rights*</p> <p>Human rights and labor practice in the supply chain*</p> <p>Good governance</p> <p>Sustainable procurement</p> <p>Value drivers*</p>	<p>Any statements about countries in which this right is limited can only be made once the planned survey on human rights risks in our activities has been completed.</p>	
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights (Core)	<p>Any definitive statements about business locations and suppliers where employees' right to assemble or bargain collectively is being violated or is at risk will only be possible once we have completed the planned analysis of human rights risks in our own business activity and in the supply chain.</p> <p>Protection of human rights*</p> <p>Supplier management*</p> <p>Sector initiatives and dialog*</p>	<p>Currently no statement about business sites and suppliers where there is a significant risk of violating human rights.</p>	
Material aspect: Child labor				
	Disclosure on Management Approach	<p>Assessment of management approach: see Disclosure on Management Approach (DMA) of the material aspect "Non-discrimination"</p> <p>Protection of human rights*</p> <p>Human rights and labor practice in the supply chain*</p> <p>Good governance</p> <p>Sustainable procurement</p> <p>Value drivers*</p>		Reviewed 2014
G4-HR5	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be	<p>Protection of human rights*</p> <p>Supplier management*</p> <p>Sector initiatives and dialog*</p>	See G4-HR04	

	violated or at significant risk, and measures taken to support these rights (Core)			
<i>Material aspect: Forced or compulsory labor</i>				
	Disclosure on Management Approach	<p>Assessment of management approach: see Disclosure on Management Approach (DMA) of the material aspect "Non-discrimination"</p> <p>Protection of human rights*</p> <p>Human rights and labor practice in the supply chain*</p> <p>Good governance</p> <p>Sustainable procurement</p> <p>Value drivers*</p>		Reviewed 2014
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor (Core)	<p>Protection of human rights*</p> <p>Supplier management*</p> <p>Sector initiatives and dialog*</p>	See G4-HR04	

**Social
Society**

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Anti-corruption</i>			
Disclosure on Management Approach	<p>Due to regular reporting by the Chief Compliance Officer (CCO) on current developments in the area of compliance, the recording and analysis of compliance violations and the resulting adjustments to the Code of Conduct, E.ON regularly reviews and adjusts its management approach in the area of Compliance. There is still a need to act in the area of supplier management,</p>		Reviewed 2014

		<p>which E.ON will meet with a planned Compliance Check.</p> <p>Good governance</p> <p>Compliance and prevention of corruption*</p> <p>Value drivers*</p>		
G4-SO4	Communication and training on anti-corruption policies and procedures	Compliance and prevention of corruption*		
G4-SO5	Confirmed incidents of corruption and actions taken (Core)	<p>In 2014 there were 92 compliance reports in the E.ON Group. Of these, 55 fell into the category of fraud, which also includes corruption incidents. They are not broken down further, however.</p> <p>Compliance and prevention of corruption*</p>		
Material aspect: Public policy				
	Disclosure on Management Approach	<p>We are members of interest groups and support decision-making processes with our technical expertise. However, it is difficult to measure how effective or efficient this effort is. We therefore make no comment on assessing the management approach.</p> <p>Good governance</p> <p>Responsible lobbying*</p> <p>Climate protection</p> <p>Climate policies and emissions trading*</p> <p>Dialogs*</p> <p>Value drivers*</p>		Reviewed 2014
G4-SO6	Total value of political contributions by country and recipient/beneficiary (Core)	<p>Good governance</p> <p>Responsible lobbying*</p>		Reviewed 2014

<i>Material aspect: Disaster/emergency planning and response (sector specific)</i>			
	Disclosure on Management Approach	Environmental and crisis management* Environmental management Value drivers*	Reviewed 2014

Social

Product responsibility

Specific Standard Disclosures	Content	Omissions	External audit
<i>Material aspect: Product and service labeling</i>			
	Disclosure on Management Approach		Reviewed 2014
G4-PR3	Products and service labeling		
	<p>As part of our invoicing processes and in compliance with EU Guideline 2003/54/EG (in Germany, as stipulated in §42 of the German Act for the Promotion of the Energy Sector [EnWG]) we inform our customers about our energy mix, CO2 emissions and waste, amongst other items. Further information on our products is not relevant for this indicator. For energy products, providing product information attached to the product itself, as is the case with classic consumer goods, is not feasible.</p> <p>Customer orientation Regional activities*</p>		
G4-PR4	Non-compliance with product information standards		
	<p>E.ON complies with all legal and regulatory requirements in the markets in which it operates.</p> <p>Customer orientation Customer satisfaction*</p>		

G4-PR5	Results of surveys measuring customer satisfaction (Core)	Customer orientation Customer satisfaction*		
<i>Material aspect: Customer privacy</i>				
	Disclosure on Management Approach	The lack of data protection incidents that require immediate reporting to the Group Data Protection Officer, as per our internal guidelines, shows that our efforts to protect our customers' privacy are effective. Customer orientation Climate-friendly products and services* Value drivers*		Reviewed 2014
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data (Core)	There are no justified complaints submitted to the relevant department at E.ON regarding failures to protect our customers' privacy. Customer orientation Climate-friendly products and services* Value drivers*		

All pages marked with a * are not or only partially audited.