

Declaration made in accordance with section 161 of the German Stock Corporation Act by the Board of Management and the Supervisory Board of E.ON SE

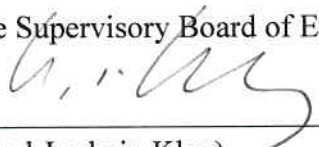
The Board of Management and the Supervisory Board hereby declare that E.ON SE will comply in full with the recommendations of the "Government Commission German Corporate Governance Code", dated May 5, 2015, published by the Federal Ministry of Justice in the official section of the Federal Gazette (Bundesanzeiger).

The Board of Management and the Supervisory Board furthermore declare that E.ON SE has been in compliance in full with the recommendations of the "Government Commission German Corporate Governance Code", June 5, 2015, published by the Federal Ministry of Justice in the official section of the Federal Gazette (Bundesanzeiger) since the last declaration on April 15, 2016 with the exception of the recommendation contained in item 4.2.3 para 2, sentence 8 of the Code.

Pursuant to Section 4.2.3 para 2, sentence 8 of the German Corporate Governance Code, retroactive changes to the performance targets or comparison parameters used in determining the board of management's compensation shall be excluded. In April 2016, the Company's Supervisory Board resolved that the performance targets for the performance matching of the LTI tranches issued from 2013 to 2015 in E.ON's Share Matching Plan should be adjusted. Against the background of the spin-off of Uniper SE, such an adjustment was necessary for three reasons: The performance targets for the performance matching were based on the ROACE ratio, which was no longer available as the E.ON Group's key performance indicator as of 2016. In addition, the calculations were based on former projected figures which did not take into account the Uniper spin-off. Thirdly, the depreciation of the E.ON share to be expected as a result of the Uniper spin-off must be compensated for by modifying the calculation.

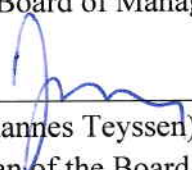
Essen, December 16, 2016

For the Supervisory Board of E.ON SE



(Dr. Karl-Ludwig Kley)
Chairman of the Supervisory Board
of E.ON SE

For the Board of Management of E.ON SE



(Dr. Johannes Teyssen)
Chairman of the Board of Management
of E.ON SE