General Meeting of Shareholders of E.ON SE on May 10, 2017

Documentation for Item 7 of the Agenda:

a) Resolution on the approval of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH

- Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH dated March 16, 2017
- Joint Report of the Management Board of E.ON SE and the Management of E.ON Gruga Geschäftsführungsgesellschaft mbH pursuant to sec. 293a AktG
- Annual financial statements of E.ON Gruga Geschäftsführungsgesellschaft mbH for the last three financial years

Annual financial statements and management reports of E.ON SE for the last three financial years can be downloaded from the website of E.ON SE (www.eon.com/agm-2017).

b) Resolution on the approval of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH

- Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH dated March 16, 2017
- Joint Report of the Management Board of E.ON SE and the Management of E.ON Fünfundzwanzigste Verwaltungs GmbH pursuant to sec. 293a AktG
- Annual financial statements of E.ON Fünfundzwanzigste Verwaltungs GmbH for the last three financial years

Annual financial statements and management reports of E.ON SE for the last three financial years can be downloaded from the website of E.ON SE (www.eon.com/agm-2017).
a) Resolution on the approval of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH
Control and Profit and Loss Transfer Agreement

between

E.ON SE
Brüsseler Platz 1, 45131 Essen
(hereinafter referred to as “E.ON SE”)

and

E.ON Gruga Geschäftsführungsgesellschaft mbH
Brüsseler Platz 1, 45131 Essen
(hereinafter referred to as „E.ON Gruga Geschäftsführungsgesellschaft mbH“)

§ 1
Control

E.ON Gruga Geschäftsführungsgesellschaft mbH subordinates the management of its company to E.ON SE. As a consequence, E.ON SE shall be entitled to issue binding instructions to the management of E.ON Gruga Geschäftsführungsgesellschaft mbH with regard to the way in which the company is to be managed. Notwithstanding the authority to issue binding instructions, the responsibility for the management and the representation of E.ON Gruga Geschäftsführungsgesellschaft mbH shall continue to rest with the management of E.ON Gruga Geschäftsführungsgesellschaft mbH.

§ 2
Profit Transfer

(1) E.ON Gruga Geschäftsführungsgesellschaft mbH undertakes to transfer its entire profit to E.ON SE in accordance with all provisions of sec. 301 AktG, as amended from time to time.
Other retained earnings created during the term of this agreement shall be dissolved by E.ON Gruga Geschäftsführungsgesellschaft mbH upon request of E.ON SE and transferred as profits.

E.ON Gruga Geschäftsführungsgesellschaft mbH may allocate amounts from the annual net income to retained earnings (sec. 272 para. 3 HGB) with the approval of E.ON SE to such extent as this is permissible under commercial law and economically sensible according to a reasonable commercial assessment.

The claim for profit transfer shall arise at the end of each financial year of E.ON Gruga Geschäftsführungsgesellschaft mbH. It shall fall due for value at that date.

§ 3
Assumption of Losses

(1) E.ON SE shall be obliged towards E.ON Gruga Geschäftsführungsgesellschaft mbH to assume the latter’s losses in accordance with all provisions of sec. 302 AktG, as amended from time to time.

(2) § 2 para. 4 shall apply mutatis mutandis.

§ 4
Taking Effect and Term

(1) With regard to § 1, the agreement shall take effect as of the registration of this agreement in the commercial register of E.ON Gruga Geschäftsführungsgesellschaft mbH, other than that, as of January 1, 2017.

(2) The agreement shall be bindingly concluded for a term of five years (Zeitjahre) until December 31, 2021, and shall be extended, without changes, by one year in each case, unless it is terminated by one of the contractual parties with effect as of the end of the financial year of E.ON Gruga Geschäftsführungsgesellschaft mbH until no later than three months prior to the end of the financial year of E.ON Gruga Geschäftsführungsgesellschaft mbH. Otherwise, the agreement may only be terminated without notice for good cause. In particular, it shall constitute good cause if E.ON SE transfers all shares in E.ON Gruga Geschäftsführungsgesellschaft mbH to a third
(3) Applying sec. 307 AktG mutatis mutandis, the agreement shall terminate with effect as of the end of that financial year in which an outside shareholder holds shares in E.ON Gruga Geschäftsführungsgesellschaft mbH.

§ 5

Severability

The invalidity of one or several provisions of this agreement shall not affect the validity of the remaining provisions.
Joint Report

of the Management Board of E.ON SE and
the Management of E.ON Gruga Geschäftsführungsgesellschaft mbH

pursuant to sec. 293a of the German Stock Corporation Act (Aktiengesetz – "AktG") on the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH dated March 16, 2017

I. General information

The Management Board of E.ON SE and the Management of E.ON Gruga Geschäftsführungsgesellschaft mbH hereby render the following report pursuant to sec. 293a AktG on the Control and Profit and Loss Transfer Agreement dated March 16, 2017 (the "Agreement") between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH (hereinafter also the "Subsidiary"), which will be presented to the General Meeting of Shareholders of E.ON SE for approval.

The Agreement requires both the approval of the General Meeting of Shareholders of E.ON SE as well as the approval of the shareholders’ meeting (Gesellschafterversammlung) of the Subsidiary in order to take effect. The Management Board and the Supervisory Board of E.ON SE will propose to the annual General Meeting of Shareholders of E.ON SE, which has been convened for May 10, 2017, that the conclusion of the Agreement be approved. Conclusion of the Agreement will also be proposed for approval at the shareholders' meeting of the Subsidiary, which is scheduled for March 2017.

Pursuant to sec. 294 para. 2 AktG, the Agreement must also be registered in the commercial register for the Subsidiary's registered office in order to take effect. In respect of the provisions governing the transfer of profits and losses (but not in respect of the control-related terms thereof), the Agreement will apply with retroactive effect as of the beginning of January 1, 2017.

II. Parties to the Control and Profit and Loss Transfer Agreement

I. E.ON SE

E.ON SE, having its registered seat in Düsseldorf and being registered in the commercial register of the Local Court (Amtsgericht) of Düsseldorf under HRB 69043, is a listed European Company (Societas Europaea) and the parent company of the E.ON Group. As of December 31, 2016, the E.ON
Group had 41,995 employees worldwide (full-time equivalents) and generated revenue of around EUR 38.2 billion in the financial year 2016.

According to its Articles of Association, the corporate purpose of the company is the provision of energy supply (primarily electricity and gas) and water supply as well as the provision of disposal services. The company’s activities may encompass the generation and/or production, transmission and/or transport, the acquisition, distribution and trading. Facilities of all kinds may be built, acquired and operated, and services and cooperations of all kinds may be performed.

The company may conduct its business activities in the aforementioned industries or in related industries itself or through subsidiaries and/or companies in which it holds an interest. It is entitled to take all actions and measures that are connected with its corporate purpose or which are suitable to directly or indirectly serve such purpose.

The company may also establish, acquire or hold an interest in other enterprises, in particular in such enterprises whose corporate purpose extends, in whole or in part, to the aforementioned business areas. In addition, it is entitled to acquire interests in enterprises of any kind with the primary purpose of a financial investment. The company may change the structure of the enterprises in which it holds an interest, may unite them under a unified management or confine itself to managing them and may dispose of the interests it holds.

2. The Subsidiary

E.ON Gruga Geschäftsführungsgesellschaft mbH, having its registered seat in Düsseldorf and being registered in the commercial register of the Local Court (Amtsgericht) of Düsseldorf under HRB 55463, is a wholly-owned direct subsidiary of E.ON SE in the legal form of a German limited liability company (Gesellschaft mit beschränkter Haftung).

The Subsidiary was incorporated by notarized incorporation agreement dated 17 November 2006 (notarial deed no. Z 3188/2006 of the notary public Prof. Dr. Norbert Zimmermann, Düsseldorf). The financial year of the subsidiary is the calendar year. Its registered share capital is EUR 26,000.00.

According to its Articles of Association, the corporate purpose of the company is the participation in E.ON Gruga Objektgesellschaft mbH & Co. KG as General Partner (Komplementärin) as well as the management of E.ON Gruga Objektgesellschaft mbH & Co. KG. Corporate purpose of E.ON Gruga Objektgesellschaft mbH & Co. KG is the acquisition, project planning, development, construction, leasing, administration and the disposal of real estate.

The company is entitled to take all actions and measures which are suitable to directly or indirectly serve its corporate purpose.
E.ON Gruga Objektgesellschaft mbH & Co. KG is currently the owner of the office building Brüsseler Platz, Essen, and of the office building and parking garage Henriciplatz, Essen. The operational tasks of the management activities include the lease of buildings as well as the engagement and management of service providers in connection with the ownership obligations.

According to the annual financial statements prepared in accordance with the German Commercial Code (Handelsgesetzbuch – “HGB”), the Subsidiary generated annual net profits in the amount of EUR 421,24 in the financial year 2016. The balance sheet as of December 31, 2016 reports total assets of EUR 92,146,971.07 and equity of EUR 92,146,891.87. The annual financial statements of the Subsidiary are included in the consolidated financial statements of E.ON SE. The Subsidiary does not have any employees as at the date of this report.

**III. Legal and economic reasons for the conclusion of the Control and Profit and Loss Transfer Agreement**

Following implementation of a restructuring in the beginning of the year 2017, the Subsidiary shall be connected to E.ON SE by a control and profit and loss transfer agreement. The conclusion and the effective implementation of a control and profit and loss transfer agreement are (with regard to the control-related terms thereof) best suited to ensure the uniform control of the Subsidiary's management and its integration into the E.ON Group. The Control and Profit and Loss Transfer Agreement will in particular enable the Management Board of E.ON SE to issue directions to the Subsidiary's management to a broad extent and in a facilitated manner in the overriding interest of the Group and to ensure that E.ON SE and the Subsidiary will conduct their operations in a uniform manner.

Although the Subsidiary's shareholders' meeting may issue directions to the management, there is no legal certainty as to the extent to which the shareholders' meeting (or any other corporate body authorized to do so under the articles of association) may also issue disadvantageous directions to the management. The Control and Profit and Loss Transfer Agreement provides the necessary legal clarity and allows even disadvantageous directions to be issued to a broad extent. Moreover, a formal resolution is required for each direction issued by the shareholders' meeting. For these reasons, the power granted to the shareholders' meeting to issue directions is not as suited to achieving the intended uniform control of the Subsidiary as a control agreement.

The conclusion of a control and profit and loss transfer agreement allows E.ON SE (with regard to the profit and loss transfer terms thereof) to optimize its tax situation. The conclusion of an effective profit and loss transfer agreement and its actual implementation is a requirement for establishing a fiscal unity for both corporate income and trade tax purposes (körperschafts- und gewerbesteuerliche Organschaft). The fiscal unity for both corporate income and trade tax purposes has the benefit of allowing the positive and negative results of the companies forming part of the fiscal entity to be set off simultaneously. This allows the group's tax burden and group tax cashflow to be optimized.
The Control and Profit and Loss Transfer Agreement does not have any particular consequences from the perspective of E.ON SE's shareholders, other than the obligation to assume losses, in particular because no compensation or settlement payments are due to outside shareholders.

IV. Explanation of the Control and Profit and Loss Transfer Agreement

The key provisions of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Gruga Geschäftsführungsgesellschaft mbH are explained below:

§ 1 Management of the Subsidiary’s Business

Pursuant to § 1 sentence 1 of the Agreement, the Subsidiary places the management of its company under the control of E.ON SE. This is to lay down the transfer of decision-making powers to the controlling company, which is an essential element of a control agreement.

§ 1 sentence 2 of the Agreement provides for the controlling company's power to issue directions, which is a characteristic feature of a control agreement. E.ON SE is thus entitled to issue directions to the Subsidiary's management with respect to the management of its business. As the Agreement does not contain any provisions to the contrary, directions may also be issued which are disadvantageous to the Subsidiary pursuant to sec. 308 para. 1 sentence 2 AktG, provided that they serve the interests of E.ON SE or the E.ON Group. E.ON SE may thus exercise a comprehensive controlling influence on the management of the Subsidiary's business.

The above provisions are customary for a control agreement.

§ 2 Transfer of Profits

§ 2 para. 1 of the Agreement lays down the obligation to transfer the entire profits to the other contracting party, which is a characteristic feature of a profit and loss transfer agreement. Under this provision, the Subsidiary is obligated to transfer all of its profits in accordance with all the provisions contained in the latest version of sec. 301 AktG to E.ON SE during the term of the Agreement.

The reference to the provisions of sec. 301 AktG contained in § 2 para. 1 of the Agreement is dynamic, which means that it always refers to the latest version of sec. 301 AktG.

Pursuant to § 2 para. 2 of the Agreement, the Subsidiary must upon request of E.ON SE withdraw the amounts allocated to the other revenue reserves (andere Gewinnrücklagen) during the term of the Agreement and transfer them as profits.

Pursuant to § 2 para. 3 of the Agreement, the Subsidiary may, with the approval of E.ON SE, only allocate amounts from the annual net profits to the revenue reserves (Gewinnrücklagen) (sec. 272
para. 3 HGB to the extent this is permissible under applicable commercial law and justified in economic terms on the basis of a reasonable commercial assessment.

Pursuant to § 2 para. 4 of the Agreement, the claim for transfer of profits will arise and fall due at the end of the Subsidiary's financial year.

The provisions described above are customary for a control and profit and loss transfer agreement.

§ 3 Assumption of Loss

§ 3 para. 1 of the Agreement provides for the obligation of E.ON SE to assume any losses in line with the provisions contained in the latest version of sec. 302 AktG. E.ON SE is thus obligated to compensate any annual net loss that would otherwise, i.e. without such transfer of losses, be generated by the Subsidiary during the term of the Agreement, unless such annual net loss is compensated by withdrawal of any amounts from other revenue reserves to which funds were allocated during the term of the Agreement (latest version of sec. 302 para. 1 AktG). E.ON SE thus bears the economic risk for the Subsidiary in this regard. This obligation to assume losses is a mandatory consequence of a control and profit and loss transfer agreement.

The reference to the provisions of sec. 302 AktG contained in § 3 para. 1 of the Agreement is dynamic, which means that it always refers to the latest version of sec. 302 AktG.

As a result of the reference to sec. 302 AktG, the following other provisions are of particular relevance: Pursuant to the current version of Section 302 para. 3 AktG, the Subsidiary may waive or settle the claim for compensation (of losses) in principle no earlier than three years from the date on which the registration of the termination of the Agreement in the commercial register was announced pursuant to sec. 10 HGB. Pursuant to the current version of sec. 302 para. 4 AktG, the claim for compensation of losses becomes statute-barred after ten years from the date on which the registration of the termination of the Agreement in the commercial register was announced pursuant to sec. 10 HGB.

§ 3 para. 2 of the Agreement determines that the provision on the arising and the due date of the claim for transfer of profits shall apply mutatis mutandis to the obligation to assume losses.

The provisions described above are customary for a control and profit and loss transfer agreement.

§ 4 Effectiveness and Term

Pursuant to § 4 para. 1 of the Agreement, the control-related terms of the Agreement will take effect upon the Agreement’s registration in the commercial register for the Subsidiary. The requirement of registration in the commercial register at the place of the Subsidiary's registered seat for the effectiveness of the Agreement also ensues from sec. 294 para. 2 AktG. In all other respects, i.e. with
regard to the provisions on the transfer of profits and assumption of losses, the Agreement applies with retroactive effect from the beginning of January 1, 2017.

§ 4 para. 2 of the Agreement contains provisions concerning the term and termination of the Agreement. § 4 para. 2 sentence 1 of the Agreement provides that the Agreement will be concluded for a fixed term of five full years (Zeitjahre) until the end of December 31, 2021. Current legislation (sec. 14 para. 1 sentence 1 no. 3 KStG in conjunction with sec. 17 KStG) requires a minimum contractual term of five full years for the establishment of a fiscal unity for income tax purposes (ertragsteuerliche Organschaft).

Pursuant to § 4 para. 2 sentence 1 of the Agreement, the Agreement shall, following expiration of the minimum contractual term, be extended by one year in each case, unless it is terminated by one of the contractual parties with effect as of the end of the financial year of the Subsidiary until no later than three months prior to the end of the financial year of the Subsidiary, taking into account the minimum contractual term.

Moreover, § 4 para. 2 sentence 2 of the Agreement clarifies that the Agreement may be terminated in writing for cause (aus wichtigem Grund) without observing any notice period. Pursuant to § 4 para. 2 sentence 3 of the Agreement it shall in particular constitute good cause if E.ON SE transfers all shares in the Subsidiary to a third party.

Pursuant to § 4 para. 3 of the Agreement, the Agreement shall terminate with effect as of the end of that financial year in which an outside shareholder holds shares in the Subsidiary (applying sec. 307 AktG mutatis mutandis).

§ 5 Final provisions

The so-called severability clause contained in § 5 of the Agreement ensures the validity and practicability of the Agreement in the event that individual or several provisions are invalid.

V. Determinations pursuant to sec. 304, 305 AktG / Audit of the Control and Profit and Loss Transfer Agreement

It is not necessary to include a provision governing compensation or settlement payments for outside shareholders of the Subsidiary in the Control and Profit and Loss Transfer Agreement, since the Subsidiary does not have any outside shareholders; E.ON SE is the sole shareholder of the Subsidiary, directly holding 100% of its shares. It is therefore not necessary to have the companies involved officially valued in order to determine adequate compensation or settlement payments. Since E.ON SE directly holds all shares in the Subsidiary, it is not necessary for the Agreement to be examined by qualified auditors (contract auditors (Vertragsprüfer)) pursuant to sec. 293b para. 1 AktG.
Essen, March 16, 2017

**E.ON SE**

The Management Board

________________________     ________________________
(Dr. Johannes Teyssen)      (Dr.-Ing. Leonhard Birnbaum)

________________________     ________________________
(Michael Sen)       (Dr. Marc Spieker)

________________________
(Dr. Karsten Wildberger)

---

Essen, March 16, 2017

**E.ON Gruga Geschäftsführungsgesellschaft mbH**

The Management

________________________     ________________________
(André Simon)       (Gereon Plester)
Annual financial statements of E.ON Gruga Geschäftsführungsgesellschaft mbH for the last three financial years
### E.ON Grupa Geschäftsführungsgesellschaft mbH, Düsseldorf

**Profit and loss account for the period from January 1 to December 31, 2014**

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Other operating income</td>
<td>1,250.67</td>
<td>1,250.00</td>
</tr>
<tr>
<td>2. Other operating expenses</td>
<td>-217.73</td>
<td>-243.80</td>
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<td>3. Other interest and similar income (thereof from affiliated companies.): €26.67; previous year €18.02)</td>
<td>26.67</td>
<td>18.02</td>
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<td>4. Result of ordinary business activity</td>
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<td>1,024.22</td>
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<tr>
<td>5. Taxes on income and profit</td>
<td>-165.00</td>
<td>-161.03</td>
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<tr>
<td>6. Annual net profit</td>
<td>893.61</td>
<td>863.19</td>
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### Balance Sheet as of December 31, 2014

#### ASSETS

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<thead>
<tr>
<th></th>
<th>Status as at 31.12.2014</th>
<th>Status as at 31.12.2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
</tbody>
</table>

#### A. Current assets

1. Receivables and other assets

<p>| | | |</p>
<table>
<thead>
<tr>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31,806.43</td>
<td>31,100.91</td>
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#### A. Equity

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<tr>
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<th>Status as at 31.12.2014</th>
<th>Status as at 31.12.2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
</tbody>
</table>

|                      | 25,000.00             | 25,000.00               |
|                      | 5,748.82              | 4,892.62                |
|                      | 892.51                | 693.79                  |

#### B. Provisions

<p>| | | |</p>
<table>
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<tr>
<td></td>
<td>166.06</td>
<td>162.05</td>
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#### C. Liabilities

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<td></td>
<td>0.00</td>
<td>192.01</td>
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<p>| | | |</p>
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</thead>
<tbody>
<tr>
<td></td>
<td>0.09</td>
<td>192.01</td>
</tr>
</tbody>
</table>

#### The Managing Directors of the company in 2014 were:

Gereon Pietror, Boltrop  
Head of Special Property Services - E.ON SE, Düsseldorf

André Simon, Boltrop  
Head of Corporate Real Estate Management / Mining - E.ON SE, Düsseldorf

Düsseldorf, June 2, 2015

E.ON Gruppe Geschäftsführungsgesellschaft mbH
The Management

__________________________    ____________________________
Pietror                        Simon
E.ON Gruga Geschäftsführungsgesellschaft mbH

**Profit and loss account**
from January 1, 2015 to December 31, 2015

<table>
<thead>
<tr>
<th>Description</th>
<th>2015 EUR</th>
<th>2014 EUR</th>
</tr>
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<tbody>
<tr>
<td>1. Other operating income</td>
<td>1,250.00</td>
<td>1,250.67</td>
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<tr>
<td>2. Other operating expenses</td>
<td>-447.42</td>
<td>-217.73</td>
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<tr>
<td>3. Other interest and similar income</td>
<td>0.64</td>
<td>26.67</td>
</tr>
<tr>
<td>4. Taxes on income and profit</td>
<td>-126.69</td>
<td>-166.00</td>
</tr>
<tr>
<td>5. Annual net profit/loss</td>
<td>676.53</td>
<td>893.61</td>
</tr>
</tbody>
</table>
E.ON Gruga Geschäftsführungsgesellschaft mbH  
HRB Düsseldorf 56463  
Balance sheet as of December 31, 2015

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Euro</td>
<td>Euro</td>
<td>A. Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>I. Subscribed capital</td>
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<td>25,000.00</td>
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<td></td>
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<td>II. Profit carried forward</td>
<td>6,640.43</td>
<td>5,746.82</td>
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<td></td>
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<td>III. Annual net profit</td>
<td>676.53</td>
<td>893.61</td>
</tr>
<tr>
<td>A. Current assets</td>
<td>32,442.96</td>
<td>31,806.43</td>
<td></td>
<td>32,316.96</td>
<td>31,640.43</td>
</tr>
<tr>
<td>I. Receivables and other assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Receivables from affiliitted companies</td>
<td>32,442.96</td>
<td>31,806.43</td>
<td></td>
<td>32,442.96</td>
<td>31,806.43</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>B. Provisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1. Tax provisions</td>
<td>126.00</td>
<td>166.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>126.00</td>
<td>166.00</td>
</tr>
</tbody>
</table>

At the date of the financial statements no contingent liabilities, loans or advances exist at E.ON Gruga Geschäftsführungsgesellschaft mbH, Düsseldorf.
No loans or advances were granted to the management.

The managing directors of the company in 2015 were:
Gerón, Plester, Bottrop

E.ON Gruga Geschäftsführungsgesellschaft mbH
The Management

André, Simon, Bottrop

Düsseldorf, February 3, 2016

Plester

Simon
E.ON Grupa Geschäftsführungsgesellschaft mbH

**Profit and loss account**
January 1, 2016 to December 31, 2016

<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>1. Sales revenues</td>
<td>1,250.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2. Other operating income</td>
<td>0.00</td>
<td>1,250.00</td>
</tr>
<tr>
<td>3. Other operating expenses</td>
<td>-644.35</td>
<td>-447.42</td>
</tr>
<tr>
<td>4. Other interest and similar income</td>
<td>-104.61</td>
<td>0.64</td>
</tr>
<tr>
<td>(thereof from affiliated companies: € -104.61; (previous year: € 0.64)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Taxes on income and profit</td>
<td>-79.80</td>
<td>-126.69</td>
</tr>
<tr>
<td>6. Annual net profit</td>
<td>421.24</td>
<td>676.53</td>
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</tbody>
</table>
Non-binding convenience translation from German into English

E.ON Grupa Geschäftsführungsgesellschaft mbH
HRB 55463, Düsseldorf
Balance sheet as of December 31, 2016

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Fixed assets</td>
<td></td>
<td></td>
<td>A. Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Financial assets</td>
<td></td>
<td></td>
<td>I. Subscribed capital</td>
<td>26,000.00</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Shares of affiliated</td>
<td>92,114,153.67</td>
<td>0.00</td>
<td>II. Capital reserves</td>
<td>92,113,153.67</td>
<td>0.00</td>
</tr>
<tr>
<td>companies</td>
<td></td>
<td></td>
<td>III. Profit carried forward</td>
<td>7,316.96</td>
<td>6,640.43</td>
</tr>
<tr>
<td></td>
<td>92,114,153.67</td>
<td>0.00</td>
<td>IV. Annual net profit</td>
<td>421.24</td>
<td>676.53</td>
</tr>
<tr>
<td>B. Current assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II. Receivables and other</td>
<td></td>
<td></td>
<td>B. Provisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>assets</td>
<td></td>
<td></td>
<td>Receivables from affiliated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>companies</td>
<td></td>
<td></td>
<td>companies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>32,817.40</td>
<td>32,442.96</td>
<td>Tax provisions</td>
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<tr>
<td></td>
<td>32,817.40</td>
<td>32,442.96</td>
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<td>79.20</td>
<td>126.00</td>
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<td>79.20</td>
<td>126.00</td>
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<tr>
<td></td>
<td>92,146,971.07</td>
<td>32,442.96</td>
<td></td>
<td>92,146,971.07</td>
<td>32,442.96</td>
</tr>
</tbody>
</table>

Contingent liabilities
At the date of the financial statements no contingent liabilities, loans or advances exist at E.ON Grupa Geschäftsführungsgesellschaft mbH, Düsseldorf.
No loans or advances were granted to the management.

Exemption from the preparation of consolidated financial statements
E.ON Grupa Geschäftsführungsgesellschaft mbH is, according to sec. 291 HGB, exempted from the obligation to compile its own consolidated financial statement and a consolidated management report pursuant to secs. 290 et seq. HGB. E.ON Grupa Geschäftsführungsgesellschaft mbH and its subsidiaries are included in the exempting consolidated financial statement of E.ON SE, Düsseldorf.

The managing directors of the company in 2016 were:

Gereon, Plester, Bottrop
André, Simon, Bottrop

E.ON Grupa Geschäftsführungsgesellschaft mbH
The Management

Düsseldorf, February 28, 2017

Plester
Simon
b) Resolution on the approval of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH
Control and Profit and Loss Transfer Agreement

between

E.ON SE
Brüsseler Platz 1, 45131 Essen
(hereinafter referred to as “E.ON”)

and

E.ON Fünfundzwanzigste Verwaltungs GmbH
Brüsseler Platz 1, 45131 Essen
(hereinafter referred to as „E.ON 25.“)

§ 1

Control

E.ON 25. subordinates the management of its company to E.ON. As a consequence, E.ON shall be entitled to issue binding instructions to the management of E.ON 25. with regard to the way in which the company is to be managed. Notwithstanding the authority to issue binding instructions, the responsibility for the management and the representation of E.ON 25. shall continue to rest with the management of E.ON 25.

§ 2

Profit Transfer

(1) E.ON 25. undertakes to transfer its entire profit to E.ON in accordance with all provisions of sec. 301 AktG, as amended from time to time.
(2) Other retained earnings created during the term of this agreement shall be dissolved by E.ON 25. upon request of E.ON and transferred as profits.

(3) E.ON 25. may allocate amounts from the annual net income to retained earnings (sec. 272 para. 3 HGB) with the approval of E.ON to such extent as this is permissible under commercial law and economically sensible according to a reasonable commercial assessment.

(4) The claim for profit transfer shall arise at the end of each financial year of E.ON 25. It shall fall due for value at that date.

§ 3

Assumption of Losses

(1) E.ON shall be obliged towards E.ON 25. to assume the latter’s losses in accordance with all provisions of sec. 302 AktG, as amended from time to time.

(2) § 2 para. 4 shall apply mutatis mutandis.

§ 4

Taking Effect and Term

(1) With regard to § 1, the agreement shall take effect as of the registration of this agreement in the commercial register of E.ON 25., other than that, as of January 1, 2017.

(2) The agreement shall be bindingly concluded for a term of five years (Zeitjahre) until December 31, 2021, and shall be extended, without changes, by one year in each case, unless it is terminated by one of the contractual parties with effect as of the end of the financial year of E.ON 25. until no later than three months prior to the end of the financial year of E.ON 25. Otherwise, the agreement may only be terminated without notice for good cause. In particular, it shall constitute good cause if E.ON transfers all shares in E.ON 25. to a third party.

(3) Applying sec. 307 AktG mutatis mutandis, the agreement shall terminate with effect as of the end of that financial year in which an outside shareholder holds shares in E.ON 25.
§ 5

Severability

The invalidity of one or several provisions of this agreement shall not affect the validity of the remaining provisions.

Essen, March 16, 2017

E.ON SE

________________________  ________________________
(Dr. Johannes Teyssen)  (Dr. Christoph Radke)

________________________  ________________________
(Dr. Marc Spieker)  (Marcus Korthals)

E.ON Fünfundzwanzigste Verwaltungs GmbH
Joint Report

of the Management Board of E.ON SE and
the Management of E.ON Fünfundzwanzigste Verwaltungs GmbH

pursuant to sec. 293a of the German Stock Corporation Act (Aktiengesetz – “AktG”) on the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH dated March 16, 2017

I. General information

The Management Board of E.ON SE and the Management of E.ON Fünfundzwanzigste Verwaltungs GmbH hereby render the following report pursuant to sec. 293a AktG on the Control and Profit and Loss Transfer Agreement dated March 16, 2017 (the „Agreement“) between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH (hereinafter also the "Subsidiary"), which will be presented to the General Meeting of Shareholders of E.ON SE for approval.

The Agreement requires both the approval of the General Meeting of Shareholders of E.ON SE as well as the approval of the shareholders’ meeting (Gesellschafterversammlung) of the Subsidiary in order to take effect. The Management Board and the Supervisory Board of E.ON SE will propose to the annual General Meeting of Shareholders of E.ON SE, which has been convened for May 10, 2017, that the conclusion of the Agreement be approved. Conclusion of the Agreement will also be proposed for approval at the shareholders' meeting of the Subsidiary, which is scheduled for March 2017.

Pursuant to sec. 294 para. 2 AktG, the Agreement must also be registered in the commercial register for the Subsidiary's registered office in order to take effect. In respect of the provisions governing the transfer of profits and losses (but not in respect of the control-related terms thereof), the Agreement will apply with retroactive effect as of the beginning of January 1, 2017.

II. Parties to the Control and Profit and Loss Transfer Agreement

1. E.ON SE

E.ON SE, having its registered seat in Düsseldorf and being registered in the commercial register of the Local Court (Amtsgericht) of Düsseldorf under HRB 69043, is a listed European Company (Societas Europaea) and the parent company of the E.ON Group. As of December 31, 2016, the E.ON
Group had 41,995 employees worldwide (full-time equivalents) and generated revenue of around EUR 38.2 billion in the financial year 2016.

According to its Articles of Association, the corporate purpose of the company is the provision of energy supply (primarily electricity and gas) and water supply as well as the provision of disposal services. The company’s activities may encompass the generation and/or production, transmission and/or transport, the acquisition, distribution and trading. Facilities of all kinds may be built, acquired and operated, and services and cooperations of all kinds may be performed.

The company may conduct its business activities in the aforementioned industries or in related industries itself or through subsidiaries and/or companies in which it holds an interest. It is entitled to take all actions and measures that are connected with its corporate purpose or which are suitable to directly or indirectly serve such purpose.

The company may also establish, acquire or hold an interest in other domestic or foreign enterprises, in particular in such enterprises whose corporate purpose extends, in whole or in part, to the aforementioned business areas. In addition, it is entitled to acquire interests in enterprises of any kind with the primary purpose of a financial investment. The company may change the structure of the enterprises in which it holds an interest, may unite them under a unified management or confine itself to managing them and may dispose of the interests it holds.

2. The Subsidiary

E.ON Fünfundzwanzigste Verwaltungs GmbH, having its registered seat in Düsseldorf and being registered in the commercial register of the Local Court (Amtsgericht) of Düsseldorf under HRB 75326, is a wholly-owned direct subsidiary of E.ON SE in the legal form of a German limited liability company (Gesellschaft mit beschränkter Haftung).

The Subsidiary was incorporated by notarized incorporation agreement dated 1 July 2015 (notarial deed no. H 1584/2015 of the notary public Dr. Armin Hauschild, Düsseldorf). The financial year of the subsidiary is the calendar year. Its registered share capital is EUR 26,000.00.

According to its Articles of Association, the corporate purpose of the company is the acquisition, the holding and the administration of interests in other companies.

The company is entitled to take all actions and measures that are connected with its corporate purpose or which are suitable to directly or indirectly serve such purpose.

The company may establish, acquire or hold an interest in other enterprises, in particular in such enterprises whose corporate purpose extends, in whole or in part, to the aforementioned business areas. The company may change the structure of the enterprises in which it holds an interest, may unite
them under a unified management or confine itself to managing them and may dispose of the interests it holds.

E.ON Fünfundzwanzigste Verwaltungs GmbH holds all shares in E.ON Finanzanlagen GmbH.

According to the annual financial statements prepared in accordance with the German Commercial Code (Handelsgesetzbuch – “HGB”), the Subsidiary generated annual net losses in the amount of EUR 737,852.62 in the financial year 2016. The balance sheet as of December 31, 2016 reports total assets of EUR 7,396,319,295.50 and equity of EUR 6,935,225,635.41. The annual financial statements of the Subsidiary are included in the consolidated financial statements of E.ON SE. The Subsidiary does not have any employees as at the date of this report.

III. Legal and economic reasons for the conclusion of the Control and Profit and Loss Transfer Agreement

In course of the strategic repositioning of the E.ON Group, E.ON SE has transferred all shares in E.ON Finanzanlagen GmbH to E.ON Fünfundzwanzigste Verwaltungs GmbH, with the consequence that E.ON Fünfundzwanzigste Verwaltungs GmbH as wholly-owned direct subsidiary of E.ON SE holds all shares in E.ON Finanzanlagen GmbH. However, the control and profit and loss transfer agreement between E.ON SE and E.ON Finanzanlagen GmbH remained in force. Now, control and profit and loss transfer agreements shall be concluded according to the new shareholding structure. To accomplish this, in a first place a new control and profit and loss transfer agreement shall be concluded between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH with effect as of January 1, 2017. It is envisaged that thereafter the existing control and profit and loss transfer agreement between E.ON SE and E.ON Finanzanlagen GmbH will be terminated with effect as of the end of December 31, 2017 and that E.ON Finanzanlagen GmbH will be connected to E.ON Fünfundzwanzigste Verwaltungs GmbH by control and profit and loss transfer agreement with effect as of January 1, 2018.

The conclusion and the effective implementation of a control and profit and loss transfer agreement are (with regard to the control-related terms thereof) best suited to ensure the uniform control of the Subsidiary's management and its integration into the E.ON Group. The Control and Profit and Loss Transfer Agreement will in particular enable the Management Board of E.ON SE to issue directions to the Subsidiary's management to a broad extent and in a facilitated manner in the overriding interest of the Group and to ensure that E.ON SE and the Subsidiary will conduct their operations in a uniform manner.

Although the Subsidiary's shareholders' meeting may issue directions to the management, there is no legal certainty as to the extent to which the shareholders' meeting (or any other corporate body
authorized to do so under the articles of association) may also issue disadvantageous directions to the management. The Control and Profit and Loss Transfer Agreement provides the necessary legal clarity and allows even disadvantageous directions to be issued to a broad extent. Moreover, a formal resolution is required for each direction issued by the shareholders' meeting. For these reasons, the power granted to the shareholders' meeting to issue directions is not as suited to achieving the intended uniform control of the Subsidiary as a control agreement.

The conclusion of a control and profit and loss transfer agreement allows E.ON SE (with regard to the profit and loss transfer terms thereof) to optimize its tax situation. The conclusion of an effective profit and loss transfer agreement and its actual implementation is a requirement for establishing a fiscal unity for both corporate income and trade tax purposes (körperschafts- und gewerbesteuerliche Organschaft). The fiscal unity for both corporate income and trade tax purposes has the benefit of allowing the positive and negative results of the companies forming part of the fiscal entity to be set off simultaneously. This allows the group's tax burden and group tax cashflow to be optimized.

The Control and Profit and Loss Transfer Agreement does not have any particular consequences from the perspective of E.ON SE's shareholders, other than the obligation to assume losses, in particular because no compensation or settlement payments are due to outside shareholders.

IV. Explanation of the Control and Profit and Loss Transfer Agreement

The key provisions of the Control and Profit and Loss Transfer Agreement between E.ON SE and E.ON Fünfundzwanzigste Verwaltungs GmbH are explained below:

§ 1 Management of the Subsidiary’s Business

Pursuant to § 1 sentence 1 of the Agreement, the Subsidiary places the management of its company under the control of E.ON SE. This is to lay down the transfer of decision-making powers to the controlling company, which is an essential element of a control agreement.

§ 1 sentence 2 of the Agreement provides for the controlling company's power to issue directions, which is a characteristic feature of a control agreement. E.ON SE is thus entitled to issue directions to the Subsidiary's management with respect to the management of its business. As the Agreement does not contain any provisions to the contrary, directions may also be issued which are disadvantageous to the Subsidiary pursuant to sec. 308 para. 1 sentence 2 AktG, provided that they serve the interests of E.ON SE or the E.ON Group. E.ON SE may thus exercise a comprehensive controlling influence on the management of the Subsidiary's business.

The above provisions are customary for a control agreement.
§ 2 Transfer of Profits

§ 2 para. 1 of the Agreement lays down the obligation to transfer the entire profits to the other contracting party, which is a characteristic feature of a profit and loss transfer agreement. Under this provision, the Subsidiary is obligated to transfer all of its profits in accordance with all the provisions contained in the latest version of sec. 301 AktG to E.ON SE during the term of the Agreement.

The reference to the provisions of sec. 301 AktG contained in § 2 para. 1 of the Agreement is dynamic, which means that it always refers to the latest version of sec. 301 AktG.

Pursuant to § 2 para. 2 of the Agreement, the Subsidiary must upon request of E.ON SE withdraw the amounts allocated to the other revenue reserves (andere Gewinnrücklagen) during the term of the Agreement and transfer them as profits.

Pursuant to § 2 para. 3 of the Agreement, the Subsidiary may, with the approval of E.ON SE, only allocate amounts from the annual net profits to the revenue reserves (Gewinnrücklagen) (sec. 272 para. 3 HGB to the extent this is permissible under applicable commercial law and justified in economic terms on the basis of a reasonable commercial assessment.

Pursuant to § 2 para. 4 of the Agreement, the claim for transfer of profits will arise and fall due at the end of the Subsidiary's financial year.

The provisions described above are customary for a control and profit and loss transfer agreement.

§ 3 Assumption of Loss

§ 3 para. 1 of the Agreement provides for the obligation of E.ON SE to assume any losses in line with the provisions contained in the latest version of sec. 302 AktG. E.ON SE is thus obligated to compensate any annual net loss that would otherwise, i.e. without such transfer of losses, be generated by the Subsidiary during the term of the Agreement, unless such annual net loss is compensated by withdrawal of any amounts from other revenue reserves to which funds were allocated during the term of the Agreement (latest version of sec. 302 para. 1 AktG). E.ON SE thus bears the economic risk for the Subsidiary in this regard. This obligation to assume losses is a mandatory consequence of a control and profit and loss transfer agreement.

The reference to the provisions of sec. 302 AktG contained in § 3 para. 1 of the Agreement is dynamic, which means that it always refers to the latest version of sec. 302 AktG.

As a result of the reference to sec. 302 AktG, the following other provisions are of particular relevance: Pursuant to the current version of Section 302 para. 3 AktG, the Subsidiary may waive or settle the claim for compensation (of losses) in principle no earlier than three years from the date on
which the registration of the termination of the Agreement in the commercial register was announced pursuant to sec. 10 HGB. Pursuant to the current version of sec. 302 para. 4 AktG, the claim for compensation of losses becomes statute-barred after ten years from the date on which the registration of the termination of the Agreement in the commercial register was announced pursuant to sec. 10 HGB.

§ 3 para. 2 of the Agreement determines that the provision on the arising and the due date of the claim for transfer of profits shall apply mutatis mutandis to the obligation to assume losses.

The provisions described above are customary for a control and profit and loss transfer agreement.

§ 4 Effectiveness and Term

Pursuant to § 4 para. 1 of the Agreement, the control-related terms of the Agreement will take effect upon the Agreement’s registration in the commercial register for the Subsidiary. The requirement of registration in the commercial register at the place of the Subsidiary's registered seat for the effectiveness of the Agreement also ensues from sec. 294 para. 2 AktG. In all other respects, i.e. with regard to the provisions on the transfer of profits and assumption of losses, the Agreement applies with retroactive effect from the beginning of January 1, 2017.

§ 4 para. 2 of the Agreement contains provisions concerning the term and termination of the Agreement. § 4 para. 2 sentence 1 of the Agreement provides that the Agreement will be concluded for a fixed term of five full years (Zeitjahre) until the end of December 31, 2021. Current legislation (sec. 14 para. 1 sentence 1 no. 3 KStG in conjunction with sec. 17 KStG) requires a minimum contractual term of five full years for the establishment of a fiscal unity for income tax purposes (ertragsteuerliche Organschaft).

Pursuant to § 4 para. 2 sentence 1 of the Agreement, the Agreement shall, following expiration of the minimum contractual term, be extended by one year in each case, unless it is terminated by one of the contractual parties with effect as of the end of the financial year of the Subsidiary until no later than three months prior to the end of the financial year of the Subsidiary, taking into account the minimum contractual term.

Moreover, § 4 para. 2 sentence 2 of the Agreement clarifies that the Agreement may be terminated in writing for cause (aus wichtigem Grund) without observing any notice period. Pursuant to § 4 para. 2 sentence 3 of the Agreement it shall in particular constitute good cause if E.ON SE transfers all shares in the Subsidiary to a third party.

Pursuant to § 4 para. 3 of the Agreement, the Agreement shall terminate with effect as of the end of that financial year in which an outside shareholder holds shares in the Subsidiary (applying sec. 307 AktG mutatis mutandis).
§ 5 Final provisions

The so-called severability clause contained in § 5 of the Agreement ensures the validity and practicability of the Agreement in the event that individual or several provisions are invalid.

V. Determinations pursuant to sec. 304, 305 AktG / Audit of the Control and Profit and Loss Transfer Agreement

It is not necessary to include a provision governing compensation or settlement payments for outside shareholders of the Subsidiary in the Control and Profit and Loss Transfer Agreement, since the Subsidiary does not have any outside shareholders; E.ON SE is the sole shareholder of the Subsidiary, directly holding 100% of its shares. It is therefore not necessary to have the companies involved officially valued in order to determine adequate compensation or settlement payments. Since E.ON SE directly holds all shares in the Subsidiary, it is not necessary for the Agreement to be examined by qualified auditors (contract auditors (Vertragsprüfer)) pursuant to sec. 293b para. 1 AktG.

Essen, March 16, 2017

E.ON SE

The Management Board

________________________     ________________________
(Dr. Johannes Teyssen)      (Dr.-Ing. Leonhard Birnbaum)

________________________     ________________________
(Michael Sen)       (Dr. Marc Spieker)

________________________
(Dr. Karsten Wildberger)
Essen, March 16, 2017

E.ON Fünfundzwanzigste Verwaltungs GmbH

The Management

________________________     ________________________
(Dr. Christoph Radke)      (Marcus Korthals)
Annual financial statements of E.ON Fünfundzwanzigste Verwaltungs GmbH for the last three financial years
E.ON Fünfundzwanzigste Verwaltungs GmbH

**Profit and loss account**
from July 23, 2015 to August 31, 2015

<table>
<thead>
<tr>
<th></th>
<th>July 23, 2015 to August 31, 2015 EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Other operating expenses</td>
<td>-40.00</td>
</tr>
<tr>
<td>2. Annual net loss</td>
<td>-40.00</td>
</tr>
</tbody>
</table>
E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf
HRB Düsseldorf 75326
Balance sheet for the short financial year from July 23 to August 31, 2015

<table>
<thead>
<tr>
<th>Assets</th>
<th>31.08.2015</th>
<th>23.07.2015</th>
<th>Liabilities</th>
<th>31.08.2015</th>
<th>23.07.2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Euro</td>
<td></td>
<td>A. Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Fixed assets</td>
<td></td>
<td></td>
<td>i. Subscribed capital</td>
<td>26,000.00</td>
<td>25,000.00</td>
</tr>
<tr>
<td>I. Financial assets</td>
<td></td>
<td></td>
<td>ii. Capital reserves</td>
<td>11,396,318,295.50</td>
<td>0.00</td>
</tr>
<tr>
<td>1. Shares of affiliated companies</td>
<td>7,396,319,295.50</td>
<td>0.00</td>
<td>iii. Net loss</td>
<td>40.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>B. Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Current assets</td>
<td></td>
<td></td>
<td>1. Other liabilities</td>
<td>40.00</td>
<td>0.00</td>
</tr>
<tr>
<td>I. Receivables and other assets</td>
<td></td>
<td></td>
<td></td>
<td>40.00</td>
<td>0.00</td>
</tr>
<tr>
<td>1. Receivables from affiliated companies</td>
<td>4,000,000,000.00</td>
<td>0.00</td>
<td>II. Credits in banks</td>
<td>25,000.00</td>
<td>25,000.00</td>
</tr>
<tr>
<td>II. Credits in banks</td>
<td>25,000.00</td>
<td>25,000.00</td>
<td></td>
<td>40.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>11,396,344,295.50</td>
<td>25,000.00</td>
<td></td>
<td>11,396,344,295.50</td>
<td>25,000.00</td>
</tr>
</tbody>
</table>

At the date of the financial statements no contingent liabilities, loans or advances exist at E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf.

The managing directors of the company in 2015 were:

Karl-Heinz Feldmann, Duisburg
Dr. Patrick Wolff, Düsseldorf

Düsseldorf, September 30, 2015

______________________________
Karl-Heinz Feldmann

______________________________
Dr. Patrick Wolff
### Profit and loss account for the short financial year from September 1 to December 31, 2015

<table>
<thead>
<tr>
<th>Description</th>
<th>€ 01.09. - 31.12.2015</th>
<th>€ 23.07. - 31.08.2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Other expenses</td>
<td>-4,460,380,767.47</td>
<td>-40.00</td>
</tr>
<tr>
<td>2. Annual net loss</td>
<td>-4,460,380,767.47</td>
<td>-40.00</td>
</tr>
</tbody>
</table>
Non-binding convenience translation from German into English

E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf

Balance sheet for the short financial year from September 1 to December 31, 2015

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>L I A B I L I T I E S</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Status as at</td>
</tr>
<tr>
<td></td>
<td>31.12.2015</td>
</tr>
<tr>
<td></td>
<td>£</td>
</tr>
<tr>
<td>A. Fixed assets</td>
<td>7,396,319,295.50</td>
</tr>
<tr>
<td>B. Current assets</td>
<td>24,484.70</td>
</tr>
</tbody>
</table>

|        | Status as at     | Status as at     |
|        | 31.12.2015       | 31.08.2015       |
|        | £                | £                |
| A. Equity | 6,935,563,488.03 | 11,395,344,255.50 |
| B. Provisions | 30,000.00   | 0.00             |
| C. Liabilities | 460,350,292.17 | 40.00            |
| (thereof residual maturity of less than a year: € 460,350,292.17; previous year: € 40.00) |
| (thereof to a shareholder: € 460,350,292.17; previous year € 0.00) |

Exemption from the preparation of consolidated financial statement

E.ON Fünfundzwanzigste Verwaltungs GmbH is, according to sec. 291 HGB, exempted from the obligation to compile its own consolidated financial statement and a consolidated management report pursuant to sec. 290 et seq. HGB.

The company and its subsidiaries are included in the exempting consolidated financial statement of E.ON SE, Düsseldorf.

Contingent liabilities

Pursuant to sec. 264 para. 1 sentence 5 HGB a smallest capital company (Kleinanzahlkapitalgesellschaft) pursuant to sec. 267a HGB in form of a GmbH is exempted from the obligation to compile notes, as long as it discloses facts under the balance sheet with respect to matters pursuant to secs. 251 and 256 para. 7 HGB as well as sec. 255 no. 9 lit. c HGB. Facts which shall be disclosed under the aforementioned provisions do not exist as of December 31, 2015.

E.ON Fünfundzwanzigste Verwaltungs GmbH

- The Management -

Karl-Heinz Feldmann

Dr. Christoph Radke

Düsseldorf, this April 7, 2016
### E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf

**Profit and loss account for the financial year from January 1, 2016 to December 31, 2016**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Other operating expenses</td>
<td>(9)</td>
<td>- 119,148.17</td>
<td>- 4,460,040,515.30</td>
</tr>
<tr>
<td>2. Other interest and similar expenses</td>
<td>(10)</td>
<td>- 618,704.45</td>
<td>- 340,252.17</td>
</tr>
<tr>
<td>(thereof from affiliated companies: € -618,704.45; previous year: € -340,252.17)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Annual net loss</td>
<td>(11)</td>
<td>- 737,852.62</td>
<td>- 4,460,380,767.47</td>
</tr>
</tbody>
</table>
E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf  
Commercial register of the local court of Düsseldorf, HR B 75326  
Balance sheet for the financial year from January 1 to December 31, 2016

**ASSETS**

<table>
<thead>
<tr>
<th>(notes)</th>
<th>Status as at 31.12.2016</th>
<th>Status as at 31.12.2015</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td></td>
</tr>
<tr>
<td><strong>A. Fixed assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Financial assets</td>
<td>(1) 7,396,319,295.50</td>
<td>7,396,319,295.50</td>
<td></td>
</tr>
<tr>
<td>II. Capital reserves</td>
<td>(4) 11,396,319,295.50</td>
<td>11,396,319,295.50</td>
<td></td>
</tr>
<tr>
<td>III. Loss carried forward</td>
<td>(5) - 4,460,380,807.47</td>
<td>- 4,460,380,807.47</td>
<td></td>
</tr>
<tr>
<td>IV. Annual net loss</td>
<td>(5) - 737,852.62</td>
<td>- 737,852.62</td>
<td></td>
</tr>
<tr>
<td><strong>B. Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Credits in banks</td>
<td>(2) - 24,484.70</td>
<td>- 24,484.70</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(notes)</th>
<th>Status as at 31.12.2016</th>
<th>Status as at 31.12.2015</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>€</td>
<td>€</td>
<td></td>
</tr>
<tr>
<td><strong>A. Equity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Registered share capital</td>
<td>(3) 26,000.00</td>
<td>26,000.00</td>
<td></td>
</tr>
<tr>
<td><strong>B. Provisions</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Liabilities</td>
<td>(7) 461,063,660.09</td>
<td>460,359,292.17</td>
<td></td>
</tr>
</tbody>
</table>

Total assets = 7,396,319,295.50  
Total liabilities = 7,396,319,295.50
E.ON Fünfundzwanzigste Verwaltungs GmbH

Development of the fixed assets

<table>
<thead>
<tr>
<th>in €</th>
<th>Acquisition costs</th>
<th>Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Status</td>
<td>Status</td>
</tr>
<tr>
<td></td>
<td>7,396,319,295.50</td>
<td>7,396,319,295.50</td>
</tr>
<tr>
<td>I. Financial assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shares of affiliated companies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total financial assets</td>
<td>7,396,319,295.50</td>
<td>7,396,319,295.50</td>
</tr>
<tr>
<td>Total fixed assets</td>
<td>7,396,319,295.50</td>
<td>7,396,319,295.50</td>
</tr>
</tbody>
</table>
E.ON Fünfundzwanzigste Verwaltungs GmbH, Düsseldorf

Notes to the financial statements for the financial year from January 1, 2016 to December 31, 2016
General information

E.ON Fünfundzwanzigste Verwaltungs GmbH with its registered seat in Düsseldorf is registered with the commercial register of the local court (Amtsgericht) of Düsseldorf under HR B 75326.

The financial statements have been recorded in accordance with the German Commercial Code (Handelsgesetzbuch – HGB) as amended by the European Accounting Directive Implementation Act (BilRUG) in conjunction with the German Act on Limited Liability Companies (Gesetz betreffend die Gesellschaften mit beschränkter Haftung – GmbHG).

The financial statements are recorded in Euro (€), the amounts are shown in Euro (€).

E.ON Fünfundzwanzigste Verwaltungs GmbH is a small corporation as defined in sec. 267 para. 1 HGB.

The financial statements were prepared using some of the simplifications for small corporations.

The comparability with the numbers of the previous year may be limited as the previous year was a short financial year from September 1, 2015 to December 31, 2015.

Preparation of a management report was waived.

The structure of the balance sheet is presented using the classification in sec. 266 HGB. The profit and loss account is prepared in accordance with the total cost method pursuant to sec. 275 para. 2 HGB. In order to improve the clarity and transparency of presentation, balance sheet items and profit and loss account items are summarized and separately disclosed and explained in the notes in accordance with sec. 265 para. 7 no. 2 HGB.

E.ON Fünfundzwanzigste Verwaltungs GmbH is released from the obligation to prepare consolidated financial statements pursuant to sec. 291 HGB and a consolidated management report pursuant to sec. 290 HGB. E.ON Fünfundzwanzigste Verwaltungs GmbH and its subsidiaries are included in the exempting consolidated financial statements of E.ON SE, Düsseldorf (HR B 69043). E.ON SE is the parent company which prepares the consolidated financial statements and the consolidated management report for the largest and smallest group of companies. The consolidated financial statements as well as the consolidated management report are filed electronically with the operator of the Federal Gazette (Bundesanzeiger) according to sec. 325 HGB and are published in the Federal Gazette. These documents can be found in the internet under www.bundesanzeiger.de or www.eon.com.
Pursuant to sec. 315a HGB, E.ON SE prepares its consolidated financial statements in accordance with international accounting standards, as these have been adopted by the European Commission for application in the European Union (IFRS).
Accounting policies

Fixed assets

Financial assets are recognized at the lower of cost or fair value. To the extent the book value of the financial assets valued according to the aforementioned principles is higher than the fair value at the balance sheet date, extraordinary depreciations are carried out if a lasting impairment is foreseen. A corresponding write-up shall be carried out, if such reasons cease to exist.

Current assets

Recognisable individual risks with respect to accounts receivables and other assets are taken into account through value adjustments. Accounts receivables are recognized with their nominal value.

Equity

The registered share capital is recognized with its nominal value.

Provisions

Contingent liabilities and identifiable risks are covered by provisions. They are recognized at settlement amounts that are determined through reasonable commercial estimates.

Liabilities

Liabilities are recognized at their settlement amount on the balance sheet date.

Notes on individual items of the balance sheet

(1) Fixes assets

As in the previous short financial year, all of the fixed assets relate to shares in affiliated companies.

(2) Current assets

In the previous year, an account balance at Deutsche Bank AG, Düsseldorf, in the amount of € 24,484.70 was accounted for. Due to the conclusion of an intra-group financing arrangement with E.ON SE, Düsseldorf, such account balance was entirely transferred to E.ON SE, Düsseldorf.

(3) Subscribed capital

The subscribed capital in the amount of € 26,000.00 (previous year: € 26,000.00) is fully paid in and is entirely held by E.ON SE, Düsseldorf.
(4) Capital reserves

As of December 31, 2016, the capital reserves in the amount of 11,396,318,295.50 € relate to amounts according to sec. 272 para. 2 no. 4 HGB (amounts from other payments into the equity).

There have been no changes compared to the previous year.

(5) Loss carried forward

The loss carried forward from the previous year amounts to € 4,460,380,807.47. In the financial year 2016, there was a net loss of € 737,852.62.

(6) Provisions

The provisions relate to the costs for preparation and audit of the financial statements.

(7) Liabilities

The liabilities in the amount of € 461,063,660.09 (previous year € 460,350,292.17) consist entirely of liabilities owed to the shareholder from intra-group financing which are due within one year.

(8) Contingent liabilities, off-balance sheet transactions and other financial obligations

As of December 31, 2016, there are no facts which must be disclosed pursuant to sec. 251 and sec. 268 para. 7 HGB as well as sec. 285 no. 9 lit. c HGB.

Notes on individual items of the profit and loss account

(9) Other operating expenses

The other operating expenses in the amount of € 119,148.17 mainly relate to costs for legal advice (€ 87,610) and costs for preparation and audit of the financial statements (€ 30,523.38).

The decrease in the amount of € 4,459,921,367.13 results from the fact that loss from the disposal of fixed assets in the amount of € 4,460,010,000.00 was included in the previous year.
(10) Other interest and similar expenses

The other interest and similar expenses in the amount of € 618,704.45 (previous year € 340,252.17) result from the use of overnight money from the shareholder on basis of the existing intra-group financing arrangement.

(11) Proposal on the appropriation of earnings

It is proposed to the shareholders’ meeting to carry the annual net loss of the financial year in the amount of € 737,852.62 forward to new account.

E. Supplementary Report

There were no events of significant importance following the end of the financial year 2016.
F. Other Disclosures

The company had no employees in the financial year 2016.
The members of the management received no loans or advances from the company.

Managing directors of the company:

Mr. Marcus Korthals, Düsseldorf (since January 1, 2017)
Dr. Christoph Radke, Düsseldorf
Mr. Karl-Heinz Feldmann, Duisburg (until December 31, 2016)

Düsseldorf, this February 27, 2017
E.ON Fünfundzwanzigste Verwaltungs GmbH

- The Management -

__________________________________  __________________________________
Marcus Korthals                     Dr. Christoph Radke