

# Indexes

## Index for the non-financial declaration of the EnBW Group and EnBW AG

In accordance with sections 315b and 289b HGB, the EnBW Group and EnBW AG have been obligated to issue a non-financial declaration since the 2017 financial year. We comply with the requirements by fully integrating the non-financial declaration into the Integrated Annual Report as part of the combined management report of the EnBW Group and EnBW AG. For all of

the aspects required by the German Commercial Code and also other aspects that are material from the perspective of EnBW, such as standing in society, customer satisfaction and supply quality, we fulfill the obligations by providing information about concepts, results and measures, performance indicators and opportunities and risks.

### Non-financial declaration of the EnBW Group and EnBW AG

Aspects	Themes	Concepts, results and measures	TOP Key performance indicators		Opportunities and risks
			Target achievement 2020	Forecast 2021	
Description of the business model	-	p. 26 f.	-	-	-
Materiality analysis	-	p. 45 f.	-	-	-
Fighting corruption and bribery	Compliance	p. 43 f. p. 49	-	-	p. 103
Social issues	Social engagement	p. 47 ff.	-	-	p. 103
Respect for human rights	Procurement	p. 53 ff.	-	-	p. 103
Standing in society	Reputation	p. 46 ff.	TOP Reputation Index p. 76		p. 98 p. 103
Customer satisfaction	Customer proximity	p. 46 ff.	TOP Customer Satisfaction Index p. 76 f.		p. 98 p. 103
Supply quality	Supply reliability	p. 45	TOP SAIDI p. 79		p. 98 -
Environmental issues	Expansion of Renewable Energies	p. 27 f. p. 34 ff. p. 45 ff. p. 79 p. 81 f.	TOP Installed output of RE and share of generation capacity accounted for by RE p. 81		p. 98 p. 104
	CO <sub>2</sub> intensity/ climate protection	p. 27 f. p. 35 ff. p. 45 ff. p. 79 p. 83 ff.	TOP CO <sub>2</sub> intensity p. 83		p. 99 p. 104
Employee issues	Engagement of employees	p. 46 ff. p. 86 ff.	TOP PEI/MCI p. 86		p. 99 p. 104
	Occupational safety	p. 89 f.	TOP LTIF p. 89 f.		p. 99 p. 104

The non-financial declaration is issued jointly for the EnBW Group and EnBW AG. Any differences between statements made for the Group and for EnBW AG are clearly identified in the text. Information on the business model can be found in the section "Business model" (p. 26 ff.). We have not identified any material individual risks in the 2020 financial year that have a very high probability of a serious negative impact in relation to the relevant non-financial issues.

The reporting of sustainability issues has been based since the 2017 financial year on the GRI standards, including the Electric Utilities Sector Supplement. This report was prepared in accordance with the GRI standards "Core" option. An audit will be carried out in the second quarter of 2021 as part of the GRI content index service. Further information on the GRI content index can be found at [www.enbw.com/gri-index](http://www.enbw.com/gri-index). Our sustainability reporting also complies with the Communication on Progress requirements for the UN Global Compact and is based

to an increasing extent on the UN Sustainable Development Goals ([www.enbw.com/green-bond](http://www.enbw.com/green-bond)). These two framework standards, as well as the UN 2030 Agenda for Sustainable Development, have been used as the basis for the non-financial declaration.

Information on the diversity concept can be found in the Declaration of Corporate Management at [www.enbw.com/corporate-governance](http://www.enbw.com/corporate-governance).

Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft has audited the consolidated financial statements and the combined management report including the contents of the non-financial declaration with reasonable assurance and has thus carried out a complete audit. The full consolidated financial statements and the combined management report for the 2020 financial year are accessible to the public on the website at [www.enbw.com/report2020-downloads](http://www.enbw.com/report2020-downloads).

## Index for the Task Force on Climate-related Financial Disclosures (TCFD)

EnBW started to implement the recommendations of the TCFD in 2017 (Glossary, from p. 138). This work has continued in the current financial year and is being continuously developed in

each of the four key elements. The index also includes other themes besides these where we are working on the further implementation of the TCFD recommendations.

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

TCFD element	Themes	Section	Page reference
Governance	> Corporate management	> Corporate governance	page 42
	> Materiality analysis	> In dialog with our stakeholders	page 45 f.
	> Investment guidelines	> The EnBW Group	page 72
	> Climate protection initiatives	> In dialog with our stakeholders, General conditions	pages 46 and 58
	> Overall assessment by the management	> Overall assessment of the economic situation of the Group	page 95
	> Board of Management remuneration	> Remuneration report	page 111 ff.
Strategy	> Robustness of business model/scenario analysis	> Business model	page 27 f.
	> Strategy, strategic development	> Strategy, goals and performance management system	page 34 ff.
	> Interdependencies	> Strategy, goals and performance management system	page 40 f.
	> Materiality analysis	> In dialog with our stakeholders	page 45 f.
	> Green bonds	> The EnBW Group	page 69
	> General conditions, climate protection	> General conditions	page 58
Risk management	> Integrated opportunity and risk management including opportunity and risk map	> Report on opportunities and risks	page 100 ff.
	> Environment goal dimension: opportunities and risks	> Report on opportunities and risks	page 104
Performance indicators and targets	> Sustainability ratings	> In dialog with our stakeholders	page 47
	> Key performance indicators and long-term targets	> Strategy, goals and performance management system	page 38 ff.
	> Environment goal dimension: key performance indicators and other performance indicators	> The EnBW Group	page 79 ff.