

N.V. Eneco

# 2024 CDP Corporate Questionnaire 2024

## Word version

#### Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

Terms of disclosure for corporate questionnaire 2024 - CDP

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#### C1. Introduction

(1.3) Provide an overview and introduction to your organization.

## (1.3.2) Organization type

Select from:

✓ Privately owned organization

## (1.3.3) Description of organization

Eneco is a Dutch utility operating in the field of sustainable energy and innovation. Eneco's shareholders are Mitsubishi Corporation (80%) and Chubu (20%). One of the biggest challenges today is the energy transition: we are switching to clean energy. Eneco is making the transition to sustainable energy possible. Together with our customers, partners and our 3,659 employees we strive to achieve our mission: 'Everyone's sustainable energy'. Eneco makes more and more sustainable energy available by producing and supplying it. The biggest share of our direct emissions (99,9%) are caused by our own operational activities in our gas-fired power plants in the Netherlands. Natural gas is used for producing electricity for supply in our power plants. Phasing out natural gas is a vital step in achieving Eneco's climate ambitions. This means that Eneco will convert or close its gas fired power plants by 2035 or sooner. Eneco invests in renewable sources such as wind and solar energy, with which we can supply green electricity to business customers and consumers. Eneco plans to offer even more low-threshold products and services with which customers can generate, consume, save, store and share energy themselves. Alternatives for gas as a source of heating, such as district heating, also have a prominent place in our plans. In this manner, we ensure that everyone can participate in the energy transition effortlessly. Eneco invested 748 million in financial year 2023, mainly in new wind farms (334 million euro) and heating grids (190 million euro). Eneco puts in a lot of effort towards the goal of the company and it's customers being climate neutral by 2035. In order to reach this goal, Eneco will double her available sustainable capacity from some 1,700 MW in 2020 to 3,200 MW in 2025 and continue this growth in the years up to 2035. Eneco is headquartered in Rotterdam, The Netherlands and operates in the Netherlands, Belgium, the UK and Germany. Eneco has changed its year-end date from 31 December to 31 March in 2022, and this is the second financial reporting period adopting the new year-end date. All answers provided in the CDP Climate Questionnaire however relate to the calendar year 2023 (January - December) unless stated otherwise. The reported annual revenue in question 1.4.1 refers to the period of 1 April 2023 to 31 March 2024. [Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

## (1.4.1) End date of reporting year

(1.4.2) Alignment of this reporting period with your financial reporting period
Select from:
☑ No
(1.4.3) Indicate if you are providing emissions data for past reporting years
Select from:
☑ Yes
(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for
Select from:
✓ 4 years
(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for
Select from:
✓ 4 years
(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for
Select from:
✓ 4 years
[Fixed row]
(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?			
	Select from:			
[Fixed row]	✓ Yes			
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? ISIN code - bond				
(1.6.1) Does your organization use this unique identifier?				
Select from: ✓ No				
ISIN code - equity				
(1.6.1) Does your organization use this unique	e identifier?			
Select from:  ✓ No				
CUSIP number				
(1.6.1) Does your organization use this unique	e identifier?			

Select from:

✓ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?
Select from:  ☑ No
SEDOL code
(1.6.1) Does your organization use this unique identifier?
Select from:  ☑ No
LEI number
(1.6.1) Does your organization use this unique identifier?
Select from:  ☑ No
D-U-N-S number
(1.6.1) Does your organization use this unique identifier?
Select from:  ☑ No
Other unique identifier
(1.6.1) Does your organization use this unique identifier?
Select from:  ☑ No [Add row]

## (1.8) Are you able to provide geolocation data for your facilities?

Are you able to provide geolocation data for your facilities?	Comment
	Eneco currently does not have geolocation data for the facilities, but is working on this method.

[Fixed row]

(1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

Coal - Hard

(1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ No

(1.16.1.5) Comment

none

Lignite

(1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ No

(1.16.1.5) Comment	
none	
Oil	
(1.16.1.1) Own or control operations which use this power generation source	
Select from:  ☑ No	
(1.16.1.5) Comment	
none	
Gas	
(1.16.1.1) Own or control operations which use this power generation source	
Select from:  ✓ Yes	
(1.16.1.2) Nameplate capacity (MW)	
471	
(1.16.1.3) Gross electricity generation (GWh)	
1850	
(1.16.1.4) Net electricity generation (GWh)	
1850	
(1.16.1.5) Comment	

## Sustainable biomass

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

Yes

# (1.16.1.2) Nameplate capacity (MW)

17

# (1.16.1.3) Gross electricity generation (GWh)

194

# (1.16.1.4) Net electricity generation (GWh)

194

# (1.16.1.5) Comment

net sustainable biomass production according to GHG protocol

### Other biomass

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ No

## (1.16.1.5) Comment

none

# Waste (non-biomass)

	1	\		
Ш		) Uwn or contro	operations which use this	<b>Dower deneration source</b>

Select from:

✓ No

# (1.16.1.5) Comment

none

#### Nuclear

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ No

# (1.16.1.5) Comment

none

## Fossil-fuel plants fitted with carbon capture and storage

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ No

# (1.16.1.5) Comment

none

## **Geothermal**

(1.16.1.1)	Own or control operations which use this power generation source
Select from: ✓ No	
(1.16.1.5)	Comment
none	
Hydropow	er
(1.16.1.1)	Own or control operations which use this power generation source
Select from: ✓ No	
(1.16.1.5)	Comment
none. All elec	tricity generation in GWh is net generation.
Wind	
(1.16.1.1)	Own or control operations which use this power generation source
Select from: ✓ Yes	
(1.16.1.2)	Nameplate capacity (MW)
1825	
(1.16.1.3)	Gross electricity generation (GWh)
4793	

## (1.16.1.4) Net electricity generation (GWh)

4111

## (1.16.1.5) Comment

net onshore and offshore wind during calendar year 2023

#### Solar

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

✓ Yes

# (1.16.1.2) Nameplate capacity (MW)

247

# (1.16.1.3) Gross electricity generation (GWh)

174

## (1.16.1.4) Net electricity generation (GWh)

174

# (1.16.1.5) Comment

net rooftop and landbased solar during calendar year 2023

#### Marine

# (1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No
(1.16.1.5) Comment
none
Other renewable
(1.16.1.1) Own or control operations which use this power generation source
Select from: ☑ No
(1.16.1.5) Comment
none
Other non-renewable
(1.16.1.1) Own or control operations which use this power generation source
Select from:  ✓ Yes
(1.16.1.2) Nameplate capacity (MW)

(1.16.1.3) Gross electricity generation (GWh)

(1.16.1.4) Net electricity generation (GWh)

## (1.16.1.5) Comment

net combined heat and power (CHP)

#### Total

## (1.16.1.1) Own or control operations which use this power generation source

Select from:

Yes

# (1.16.1.2) Nameplate capacity (MW)

3068

# (1.16.1.3) Gross electricity generation (GWh)

7315

# (1.16.1.4) Net electricity generation (GWh)

7315

# (1.16.1.5) Comment

total net electricity production during calendar year 2023 excluding contracted parks from PPAs. [Fixed row]

## (1.24) Has your organization mapped its value chain?

# (1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

## (1.24.2) Value chain stages covered in mapping

Select all that apply

✓ Upstream value chain

✓ Downstream value chain

## (1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

## (1.24.4) Highest supplier tier known but not mapped

Select from:

✓ Tier 2 suppliers

# (1.24.7) Description of mapping process and coverage

Through our participating in the IRBC Agreement for the Renewable Energy Sector we are working on improving our insight into the impacts in our value chains. Our principal value chains are mapped in our Annual Report 2023.
[Fixed row]

# (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
Select from:	Select from:	Plastic use in our supply chain was not flagged as a material risk or impact in our double materiality analysis.

Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
✓ No, but we plan to within the next two years	✓ Not an immediate strategic priority	

[Fixed row]

- C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities
- (2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### **Short-term**

## (2.1.1) From (years)

0

## (2.1.3) To (years)

1

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

We chose this horizon to focus on the operational side. We deem this ideal for addressing immediate operational issues, resource allocation, and short-term goals. In addition, it allows quick assessment of strategies and their effectiveness, enabling prompt adjustments. Also, being part of a volatile market helps to react swiftly and remains competitive. Also, we see that the we should identify these types of short-term risks due to a changing political environment. For example, we see that our heat business is highly affected by legislations on heat supply, to which we have to react accordingly (e.g. invest or not invest in certain projects) on a short-term notice. Furthermore, net congestions also poses a short-term (and medium term) problem in the energy transition, in which we can play a huge role, but we should be reactive to. Furthermore, from a financial planning point of view, using a 1 year time horizon allocate budget for short-term environmental projects and initiatives, ensuring funding is available for immediate needs.

#### **Medium-term**

## (2.1.1) From (years)

1

## (2.1.3) To (years)

5

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

We have chosen for 1 to 5 years as medium-term time horizon, due to the fact that it allows for strategic risks and opportunities. A 1-5 year time horizon for risk assessment strikes a balance between the immediacy of short-term risks and the uncertainty of long-term risks. It aligns with strategic planning cycles, allows for effective resource allocation, and provides a practical timeframe for managing projects, compliance, and organizational changes. This period is sufficiently long to identify and mitigate emerging risks while being short enough to adapt to changes in the business environment. In our FSP we also request Business Units and subsidiaries to forecast the upcoming 5 years, which we can then utilise for strategic environmental goals. We align these FSPs in our One Planet Planet strategy and financial targets.

## Long-term

## (2.1.1) From (years)

5

## (2.1.2) Is your long-term time horizon open ended?

Select from:

✓ No

## (2.1.3) To (years)

30

# (2.1.4) How this time horizon is linked to strategic and/or financial planning

For Eneco's long-term vision and mission it is crucial that current actions contribute to achieving our One Planet Plan goals, and remain financially healthy. This alignment supports the planning of sustainable practices and initiatives that require time to yield results. In addition, it is necessary for large-scale investments such as off-shore wind farms, hydrogen development, and entering new markets (e.g. carbon removals). Additionally, it helps Eneco to position in markets, to take advantage of long-term trends and opportunities. The development of flexible strategies that can adapt to future uncertainties and changes is also essential for our shareholders. For example, we look on long term climate characteristics such as wind patterns that could affect the generation of renewable electricity and the market price. Such high volatility can be an opportunity in the future, but also a high liability. Therefore we look at this issue in different time horizons. Furthermore, integrating long-term environmental goals into Eneco's vision and mission guides the overall direction of the company. Developing financial plans that support long-term sustainability initiatives, including funding for research and development of partnerships.

[Fixed row]

# (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Process in place	Dependencies and/or impacts evaluated in this process
Select from:  ✓ Yes	Select from:  ☑ Both dependencies and impacts

[Fixed row]

# (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Process in place		Is this process informed by the dependencies and/or impacts process?
Select from: ✓ Yes	Select from:  ✓ Both risks and opportunities	Select from: ✓ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

## (2.2.2.1) Environmental issue

#### Select all that apply

✓ Climate change

# (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ✓ Dependencies
- Impacts
- ✓ Risks
- Opportunities

# (2.2.2.3) Value chain stages covered

Select all that apply

- ✓ Direct operations
- ✓ Upstream value chain
- ✓ Downstream value chain

## (2.2.2.4) Coverage

Select from:

✓ Full

# (2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

# (2.2.2.7) Type of assessment

Select from:

✓ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

Select from:

✓ More than once a year

# (2.2.2.9) Time horizons covered

Select all that apply

- ✓ Short-term
- ✓ Medium-term
- ✓ Long-term

## (2.2.2.10) Integration of risk management process

Select from:

✓ Integrated into multi-disciplinary organization-wide risk management process

## (2.2.2.11) Location-specificity used

Select all that apply

✓ Not location specific

# (2.2.2.12) Tools and methods used

#### **Enterprise Risk Management**

- ✓ COSO Enterprise Risk Management Framework
- ☑ Enterprise Risk Management

#### Other

✓ Materiality assessment

# (2.2.2.13) Risk types and criteria considered

#### **Acute physical**

- Drought
- ✓ Flood (coastal, fluvial, pluvial, ground water)
- ✓ Heat waves
- ✓ Heavy precipitation (rain, hail, snow/ice)
- ✓ Storm (including blizzards, dust, and sandstorms)

### **Chronic physical**

- ✓ Heat stress
- ✓ Water stress
- ✓ Sea level rise
- ☑ Changing wind patterns
- ✓ Temperature variability

### **Policy**

- ☑ Carbon pricing mechanisms
- ☑ Changes to international law and bilateral agreements
- ☑ Changes to national legislation

#### Market

- ✓ Availability and/or increased cost of raw materials
- ☑ Changing customer behavior

### Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

#### **Technology**

- ☑ Transition to lower emissions technology and products
- ✓ Unsuccessful investment in new technologies

#### Liability

✓ Non-compliance with regulations

☑ Changing temperature (air, freshwater, marine water)

## (2.2.2.14) Partners and stakeholders considered

Select all that apply

Customers

Local communities

Employees

Investors

Suppliers

Regulators

## (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

✓ No

## (2.2.2.16) Further details of process

We use the internal control and risk management system (ECRS), which is based on the COSO ERM framework. The ECRS comprises a systematic approach for risk assessment: The assessment and monitoring occurs throughout the year in four quarterly risk management processes; during which all risks and mitigating measures are identified, communicated via heat chart and risk register and discussed on board level. This is also informed by internal audit, external audits and selfassessments on business unit level. For each risk, we determine the time horizons (i.e. short, medium, or long term) and what the possible impact could be on the risk categories Financial, Reputation, Integrity, Liquidity and Safety. Financially, substantive impact is considered 10 million euros or higher. Climate risks are integrated part of this; including both transitional and physical risks for our direct operations, upstream suppliers and downstream in relation to customers. In our direct operations; climate risks are assessed and identified on company level and on asset level. Case study of how the described process is applied to physical risks and/or opportunities. We identified acute physical climate risks such as flooding, storms and heat waves, and they are part of our ECRS. Furthermore, we also acknowledge chronic physical climate risks, mostly our dependence on weather conditions for our results. For example, Temperatures affect how much energy our customers use (demand for gas and heat), while wind affects our production volume. Fluctuating volumes combined with volatile prices impact our financial results. We assess possible acute and chronic climate risks, as they might pose a threat to the safety, integrity and availability of our assets. Specifically, Eneco identifies and assesses risks through scenario-analysis, predictive tools and stress-testing our assets. Case study of how the described process is applied to transitional risks and/or opportunities: The energy market is in the middle of an energy transition and it is Eneco's ambition (as well as an opportunity for us) to use technology to accelerate this transition. We see innovations in technology for production, storage, savings and conversion. Of course, this has consequences for our future revenue model for energy deliveries to households and industries. A technological risk is that Eneco responds to these developments too late or insufficiently, causing our market share to come under pressure and being unable to, for example, achieve our objectives in the growth domain innovative services. We follow the developments in energy-related markets closely. Which new technologies offer opportunities to fully or partially replace conventional production and regulation capacity and how will this effect the delivery of energy in the future. We see opportunities to increase sustainability in the area of heating, but also in the market for electric transport. This is why we are developing new solutions and business models together with our customers and partners. Eneco mitigates this risk further by making innovation budgets and dedicated resources available to review technologies and to start pilot projects. We work together with universities and perform market scans. In this manner, we

aim to develop a consistent portfolio of best available technologies. Since we pose ourselves on the market, we also have to protect our reputation, and apply Customer' criteria in the acceptance process for B2B customers.

[Add row]

## (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

## (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

✓ Yes

## (2.2.7.2) Description of how interconnections are assessed

For every non-renewable asset, we complete an environmental report—a matrix that evaluates various environmental impacts such as climate change, NOx on biodiversity, and particulate matter, as well as dependencies like water scarcity for cooling. In addition, and example is the dependence on temperature and climate characteristics. We analyze climate change scenarios and rising temperatures to shape our strategy and assess the financial effects on the heat provided to customers. With higher temperatures, our heat supply decreases, indicating our dependency on environmental conditions.

[Fixed row]

## (2.3) Have you identified priority locations across your value chain?

## (2.3.1) Identification of priority locations

Select from:

✓ No, but we plan to within the next two years

## (2.3.7) Primary reason for not identifying priority locations

Select from:

✓ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

## (2.3.8) Explain why you do not identify priority locations

As part of our sustainability initiatives we also have attention for the environmental sensitivity of the locations in our value chain. For our DMA, we have identified activities that could potentially impact our business, and where our business impact the environment. We have not yet formalized this in a standard procedure, nor

have pinpointed all these material activities (e.g. fracking for natural gas, or generation of electricity that we purchase and resale) to locations. Although there are initiatives to identify and take action for several locations (e.g. biodiversity/ecosystem safeguarding). We are planning on further mapping our priority locations in the upcoming year as part of our sustainability reporting program, and increase of resources and expertise to actually do this risk analysis. We are also planning on looking at renewable assets (wind farms, solar farms) to see if any of those are on priority location and if we need to address any adaptive measures. [Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

#### **Risks**

## (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

## (2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify: We look at an absolute monetary value of a risk (e.g. €10 million). It does not specificy whether it affects asset value or revenue.

## (2.4.3) Change to indicator

Select from:

✓ Absolute decrease

## (2.4.5) Absolute increase/ decrease figure

10000000

# (2.4.6) Metrics considered in definition

Select all that apply

✓ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

## (2.4.7) Application of definition

In our disclosures and evaluations, we focus on net risks by determining the likelihood and potential impact of each risk. Whenever feasible, we apply mitigative actions to minimize the overall risks to net risks, which reduces either the chances of occurrence or the severity of impact. We classify the likelihood in the ranges: Very Low (0-1%), Low (1-10%), Significant (10-25%), High (25-50%), Very High (50-75%), Extremely High (75-99%). The metrics, and their thresholds, are selected, reviewed, and updated each year. From a financial perspective, we deem impacts: insignificant EUR 50K, Minor EUR 500K, Moderate EUR 1mln, Significant EUR 5mln, Major 10mln, Critical EUR 20mln, Catastrophic 40mln Beside financial impact, we have other risk impact indicators, safety, reputation/quality, and integrity/compliance. On a quarterly basis, the heat chart is reviewed for short-term and medium-term risk perspectives.

## **Opportunities**

# (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

## (2.4.2) Indicator used to define substantive effect

Select from:

✓ Revenue

## (2.4.3) Change to indicator

Select from:

✓ Absolute increase

## (2.4.5) Absolute increase/ decrease figure

10000000

# (2.4.6) Metrics considered in definition

Select all that apply

- ✓ Time horizon over which the effect occurs
- ∠ Likelihood of effect occurring

## (2.4.7) Application of definition

In our disclosures and evaluations, we focus on opportunities by determining the likelihood and potential impact of each opportunity. We classify the likelihood in the ranges: Very Low (0-1%), Low (1-10%), Significant (10-25%), High (25-50%), Very High (50-75%), Extremely High (75-99%). The metrics, and their thresholds, are selected, reviewed, and updated each year. From a financial perspective, we deem impacts: insignificant EUR 50K, Minor EUR 500K, Moderate EUR 1mln, Significant EUR 5mln, Major 10mln, Critical EUR 20mln, Catastrophic 40mln Beside financial impact, we have other risk impact indicators, safety, reputation/quality, and integrity/compliance. On a quarterly basis, the heat chart is reviewed for short-term and medium-term risk perspectives. [Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

## (2.5.1) Identification and classification of potential water pollutants

Select from:

✓ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

We supply the classified water pollutants via the electronic environmental report, we are obliged to get for location specific permits (e.g. municipality). This is done for all assets that are under this legislation.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

## (2.5.1.1) Water pollutant category

Select from:

✓ Nitrates

## (2.5.1.2) Description of water pollutant and potential impacts

We measure our nitrates in "N-kjeldahl" which is the sum of organic nitrogen, ammonia, and ammonium. These pollutant occur in the proces of energy generation. Together with phosphates, nitrates can lead to eutrophication, which is harmful to ecosystems and biodiversity.

## (2.5.1.3) Value chain stage

Select all that apply

✓ Direct operations

# (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

✓ Water recycling

## (2.5.1.5) Please explain

Eneco is committed to minimising the use of water in our energy production facilities and office buildings. In addition, Eneco strives for optimum protection and efficient purification of cooling and waste water. Water is an important resource for our installations and buildings, and Eneco uses it responsibly. Eneco is committed to the long term: -Awareness of water safety and reduction of its use of water. -Return of cooling and waste water cleanly to the aquatic system. -Use of innovative solutions based on collaboration with knowledge institutions and governments.

### Row 2

## (2.5.1.1) Water pollutant category

Select from:

Phosphates

## (2.5.1.2) Description of water pollutant and potential impacts

The phosphates that are emitted to water in our energy generation process, are declining over time. To much phosphates (in combination with nitrates) can lead to increase of eutrophication, which is harmful to ecosystems.

## (2.5.1.3) Value chain stage

Select all that apply

✓ Direct operations

# (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Water recycling

# (2.5.1.5) Please explain

Eneco is committed to minimising the use of water in our energy production facilities and office buildings. In addition, Eneco strives for optimum protection and efficient purification of cooling and waste water. Water is an important resource for our installations and buildings, and Eneco uses it responsibly. Eneco is committed to the long term: -Awareness of water safety and reduction of its use of water. -Return of cooling and waste water cleanly to the aquatic system. -Use of innovative solutions based on collaboration with knowledge institutions and governments.

[Add row]

## C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

## Climate change

## (3.1.1) Environmental risks identified

Select from:

✓ Yes, both in direct operations and upstream/downstream value chain

#### Water

## (3.1.1) Environmental risks identified

Select from:

✓ Yes, only within our direct operations

# (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

✓ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

## (3.1.3) Please explain

We are planning to identify the related dependencies within our value chain on water related activities. We have already identified the risk on cooling water for our (conventional) power related activities. We are planning on executing the value chain analysis within the next two years.

#### **Plastics**

## (3.1.1) Environmental risks identified

Select from:

✓ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

✓ Not an immediate strategic priority

## (3.1.3) Please explain

At this moment, we do not look at the role of plastics in our organisation. [Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

## Climate change

## (3.1.1.1) Risk identifier

Select from:

✓ Risk1

## (3.1.1.3) Risk types and primary environmental risk driver

#### **Technology**

☑ Transition to lower emissions technology and products

## (3.1.1.4) Value chain stage where the risk occurs

#### Select from:

✓ Downstream value chain

# (3.1.1.6) Country/area where the risk occurs

Select all that apply

- ✓ Belgium
- Germany
- Netherlands
- ✓ United Kingdom of Great Britain and Northern Ireland

# (3.1.1.9) Organization-specific description of risk

The biggest risk we have is a transitional risk in terms of investing in a power system based on our own views and vision. This could be the transition towards hydrogen, wind, solar and batteries. It also includes the viability of the prices per commodity, but also the generation per source. For example, we model the impact of changing wind patterns on our on- and offshore wind parks.

#### (3.1.1.11) Primary financial effect of the risk

Select from:

☑ Change in revenue mix and sources

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

✓ Long-term

# (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

✓ Likely

# (3.1.1.14) Magnitude

Select from:

#### ✓ High

# (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We already see that the choices that we make on those assumption and our own view, have a huge impact on the whether the company is going to be financially healthy and stable in the future. In the energy transition, we become more dependent on weather conditions for optimal generation of power. But optimal conditions also means better conditions of power generation on the total energy market, which negetively affects the price we can sell this power for - especially whilst balancing the grid. At this moment we already see ocassional negative power prices (i.e. we have to pay customers that take-off power from the grid to keep it balanced). This dependence on weather comes with high price volatility and thus with high risks financially.

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

✓ No

#### (3.1.1.26) Primary response to risk

#### Compliance, monitoring and targets

☑ Improve monitoring of upstream and downstream activities

#### (3.1.1.27) Cost of response to risk

0

## (3.1.1.28) Explanation of cost calculation

We can hardly quantify the costs of implementing and running our Virtual Power Plant (VPP).

### (3.1.1.29) Description of response

Eneco is in the transition of becoming a data-based company. One of the main response to these risks on weather dependacy is our Virtual Power Plant (VPP). In this VPP we look at the total power grid, from generation to usage of customers and connect renewable assets to eachother to balance the grid. These assets vary from generation to storage which allows us to response to changing weather necessary for renewable power generation.

#### Water

# (3.1.1.1) Risk identifier

Select from:

✓ Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

#### **Chronic physical**

✓ Water stress

## (3.1.1.4) Value chain stage where the risk occurs

Select from:

✓ Direct operations

## (3.1.1.6) Country/area where the risk occurs

Select all that apply

✓ Netherlands

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Other, please specify :Eems, Maasvlakte, Amsterdams Rijnkanaal

## (3.1.1.9) Organization-specific description of risk

For our powerplants we need cooling water to properly function. Therefore, water stress (or salination of water) could hamper to generation process. This could have implications on the moments we can run our powerplants and potentially lose money.

#### (3.1.1.11) Primary financial effect of the risk

Select from:

✓ Closure of operations

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

✓ Long-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

✓ Very unlikely

## (3.1.1.14) Magnitude

Select from:

✓ Medium-high

# (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We lose a spark-spread position due to not being able to generate electricity when the price is high. Futhermore, it could also implacte our responsibility to balance the power grid which is very costly.

#### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

✓ No

#### (3.1.1.26) Primary response to risk

#### Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

## (3.1.1.27) Cost of response to risk

0

# (3.1.1.28) Explanation of cost calculation

It is hard to specify the costs of such systems to mitigate these risks, as it is part of our overal water usage reduction plan

# (3.1.1.29) Description of response

Eneco overal policy is to reduce the usage of water in our operation and offices.

## Climate change

#### (3.1.1.1) Risk identifier

Select from:

✓ Risk2

# (3.1.1.3) Risk types and primary environmental risk driver

#### Market

☑ Other market risk, please specify: Volatility in the certificates or origin market

# (3.1.1.4) Value chain stage where the risk occurs

Select from:

✓ Direct operations

#### (3.1.1.6) Country/area where the risk occurs

Select all that apply

✓ Belgium

Germany

- Netherlands
- ✓ United Kingdom of Great Britain and Northern Ireland

# (3.1.1.9) Organization-specific description of risk

Eneco faces significant risks due to the volatility in the Guarantees of Origin (GoO) market and the spot market. The price of GoOs can fluctuate dramatically due to various factors, including changes in renewable energy production capacity, varying customer demand for renewable energy, and regulatory regime interactions. For instance, an oversupply of renewable energy, such as the recent increase in hydro energy availability, can lead to a market surplus, driving GoO prices down. This is particularly impactful since the revenue from GoOs is not typically hedged through subsidies, leaving Eneco exposed to market price risks. Additionally, the high volatility in the spot market presents further financial risks. For example, spot market prices that were around 8 euros last year have now dipped to approximately 3 to 4 euros, demonstrating substantial price variability. In addition, unfavourable interactions with regulatory regimes could also drop prices. Eneco also observes significant differences in Guarantee prices across its core countries, with Dutch Wind and Solar Guarantees commanding a premium compared to Guarantees originating in other countries or technologies. This poses a risk on the revenue stream from GOs.

## (3.1.1.11) Primary financial effect of the risk

Select from:

✓ Increased direct costs

# (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

✓ Medium-term

# (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

✓ About as likely as not

## (3.1.1.14) Magnitude

Select from:

✓ Medium

# (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We could lose a revenue stream due to significant drop in prices for GOs

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

#### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

20644000

# (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

30966000

### (3.1.1.25) Explanation of financial effect figure

We have generated 5.1 TWh or electricity in 2023. At the end of last year, GOs were priced at 8 euros. We saw a drop to 4, and on some spot market days could eventually drop to 1 euro. The financial effect is quantified by multiplying the drop we see with the generated electricity.

#### (3.1.1.26) Primary response to risk

#### **Pricing and credits**

✓ Other pricing or credit, please specify: Collaborating with partners and closing PPAs

# (3.1.1.27) Cost of response to risk

0

#### (3.1.1.28) Explanation of cost calculation

PPAs are usually closed with a positive margin, the cost of this is 0 (or negative)

## (3.1.1.29) Description of response

The market for Guarantees of Origin is not a liquid market, therefore it is in general not possible to hedge this price exposure on the market. Eneco mitigates this risk mainly by closing long term Power Purchase Agreements (PPAs) with customers. In these contracts, Guarantees of Origin are sold at fixed prices, thus reducing the exposure of Eneco to the market prices.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

#### Climate change

#### (3.1.2.1) Financial metric

Select from:

✓ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

20644000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

✓ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

✓ Less than 1%

# (3.1.2.7) Explanation of financial figures

We have identified risks, for which the transitional risks from fossil to renewable energy generation and supply is more evident than physical climate risk. Therefore, devided the impact transitional risk to 0.2% - which is less than 1% - and physical to 0%. Furthermore, we have only included the risk (minimum) for the GOs we generate, mainly because that is the only one we are able to properly quantify.

#### Water

#### (3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

n

## (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

✓ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

#### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

✓ Less than 1%

#### (3.1.2.7) Explanation of financial figures

We deem the risk water scarcity for our power plants on low. Even though it is a risk, we have not quantified it, as these power plants are not close to an at-risk water scarce area, based on research and analysis. We did not quantify the potential risks both physical and transitional.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

# (3.2.1) Country/Area & River basin

#### **Netherlands**

✓ Meuse

## (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

✓ Direct operations

#### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

**✓** 1-25%

## (3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

#### (3.2.10) % organization's total global revenue that could be affected

Select from:

**☑** 11-20%

#### (3.2.11) Please explain

For our assets in Utrechts, we are dependend on the Amsterdam Rijnkanaal, our powerplant Enecogen on the Maasvlakte the Maas.

#### Row 2

#### (3.2.1) Country/Area & River basin

#### **Netherlands**

Rhine

#### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

✓ Direct operations

#### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

# (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

**✓** 1-25%

# (3.2.8) % organization's annual electricity generation that could be affected by these facilities

0-1		£	
Sei	ect	from:	

**✓** 1-25%

# (3.2.10) % organization's total global revenue that could be affected

Select from:

**☑** 1-10%

## (3.2.11) Please explain

Eneco's gas plants contribute to a total of 28% of the global revenue. Enecogen produces about twice as much as the Utrecht assets. [Add row]

# (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

Water-related regulatory violations	Comment
Select from: ✓ No	Within our operations, we are compliant to all water regulations. We have not received any fines at our premises.

[Fixed row]

#### (3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

#### **EU ETS**

# (3.5.2.1) % of Scope 1 emissions covered by the ETS

# (3.5.2.2) % of Scope 2 emissions covered by the ETS 0 (3.5.2.3) Period start date 12/31/2022 (3.5.2.4) Period end date 12/30/2023 (3.5.2.5) Allowances allocated 55840 (3.5.2.6) Allowances purchased 1108904 (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e 1164744 (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e 0 (3.5.2.9) Details of ownership Select from:

☑ Other, please specify :facilities we partly own and fully operate

(3.5.2.10) Comment

A part of the allowances purchased we do not transfer directly to the Dutch Emissions Authority (NEa). We transfer this to another party, which makes the booking to the NEa. This is due to the fact that these facilities operated by us, but are not (fully) owned by Eneco.
[Fixed row]

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

#### Climate change

#### (3.6.1) Environmental opportunities identified

Select from:

✓ Yes, we have identified opportunities, and some/all are being realized

#### Water

# (3.6.1) Environmental opportunities identified

Select from:

✓ No

#### (3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

✓ Judged to be unimportant or not relevant

#### (3.6.3) Please explain

At Eneco the main water topic is the use of cooling water for the gas fired power plants. As no water is consumed during the process it was judged to be unimportant to seek for opportunities. Water is also relevant for LNG gas supply from USA sources retrieved by fracking. Eneco is investigating the potential dependency and impact on water stress and water quality.

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

## Climate change

## (3.6.1.1) Opportunity identifier

Select from:

✓ Opp1

# (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### **Energy source**

#### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

✓ Direct operations

# (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Netherlands

#### (3.6.1.8) Organization specific description

Eneco's strategy focuses on growth of sustainable energy assets, energy supply and innovative services. We were the first energy company to choose a sustainable strategy in 2007 and we are still following that course. Eneco has developed to become a leader in the energy transition, both in Belgium and in the Netherlands. And this is key, because to achieve the Paris Agreement and the Dutch Climate Act and Agreement, renewable energy production is of crucial importance in the coming years, especially given that the Netherlands is among the European rearguard in terms of renewable energy production. Increasing the sustainability of the energy supply (amount of energy from renewable sources produced) and the energy consumption, is crucial in order to catch up. This is why we continue to invest in sustainable energy. A main area of opportunity is green gas. The Dutch Climate Agreement expresses the ambition to stop using natural gas in the Netherlands as much as possible in the coming years. It is not possible to completely stop using gas. Where gas is still needed, natural gas can be replaced by green gas. The Dutch

government (Climate Agreement 2019) has expressed the ambition to significantly increase the production of green gas, to 2 billion m3 by 2030. Green gas has the same properties and quality as natural gas. Therefore green gas can be used in the existing gas network.

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

✓ Increased revenues resulting from increased demand for products and services

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

✓ Medium-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

✓ Very likely (90–100%)

## (3.6.1.12) Magnitude

Select from:

✓ High

# (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

302 million Revenues to meet green gas blending targets per 2030 And indicative 426 million per 2035.

# (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

# (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

347000000

# (3.6.1.23) Explanation of financial effect figures

We expect an increase in our green gas volume. The financial impact figure is based on estimated costs per t/CO<sub>2</sub> and applicable buy-out pricing and ETS-II costs.

### (3.6.1.24) Cost to realize opportunity

9000000

# (3.6.1.25) Explanation of cost calculation

Asset development works with interdisciplinary teams of experts from realization (engineering and permits), purchasing, legal, finance and other staff within Eneco. We expect to have 7 fte working on these projects in development. The cost of development consists of 800K per year personnel cost and 100K per year other communication costs. Multiplying 900K by 10 year (2021 – 2030) results in 9 million total estimated costs.

### (3.6.1.26) Strategy to realize opportunity

Eneco has a dedicated strategy focused on realizing growth of sustainable energy for each of the opportunity identified: Green Gas: enable buildings and industries to easily transition to sustainable energy with green gas by fighting for positions in scalable production (electrolysis and advanced gasification of biomass) technologies in strategic cooperation with gas and chemical companies

#### Climate change

# (3.6.1.1) Opportunity identifier

Select from:

✓ Opp2

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### **Energy source**

## (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

✓ Direct operations

#### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

✓ Belgium

Netherlands

#### (3.6.1.8) Organization specific description

E-mobility in the Netherlands and Belgium has grown rapidly, with the Netherlands seeing a 30% increase in electric vehicle (EV) sales in 2023 alone. Belgium recorded a 25% rise in the same period, with both countries expanding their charging infrastructure significantly. The Netherlands now boasts over 100,000 public charging points, while Belgium aims to double its network by 2025. Projections indicate that EV adoption in both countries will grow significantly over the next five years. This rapid growth aligns with national goals to significantly reduce transport emissions by 2030. Eneco is responding to this overall emerging market specifically in the field of electric transport (eMobility), which is a key part of the energy transition. To address this opportunity, we have grouped all our electric transport activities together in the entity Eneco eMobility BV, which started on 1 March 2018. To achieve our goal of a top position in emobility in the Netherlands and Belgium we are working hard to make charging solution for electric cars accessible and simple to everyone. We are adding new charging points and charging services (charging cards, for example), both for at home and for at work all over our operating area. Our customers have driven more than 2.300 million electric kilometres and charged more than 500 million kWh of 100% green electricity. The electrically driven kilometres by our customers have saved more than 450 million kilos of CO2.

#### (3.6.1.9) Primary financial effect of the opportunity

Select from:

✓ Increased revenues through access to new and emerging markets

# (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

✓ Medium-term

# (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

✓ Virtually certain (99–100%)

#### (3.6.1.12) Magnitude

Select from:

✓ Medium-high

# (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Short-term, e-mobility is an investment business, resulting in a negative EBIT contribution and cash flow for the organization. Mid-term and long-term this will turn around into a positive EBIT contribution and cash flows, due to economies of scale, and increase in customer base, which generates recurring cash flows, such as revenues on transactions. Additionally, eMobility will contribute to value drivers across Eneco group, such as Energy Management (flex generation), cross-selling products and churn reduction on power & gas customers

#### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

# (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

800000000

## (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1200000000

## (3.6.1.23) Explanation of financial effect figures

Our strategy is to support the ongoing growth of the number of electric vehicles in the Netherlands, and Belgium by increasing the number of charging points and charging solution customers. We expect a revenue increase of approximately 20-40% per year by 2028, slightly outgrowing the market, corresponding to an impact figure of approximately 800-1200 million in 2026-2028.

## (3.6.1.24) Cost to realize opportunity

60000000

## (3.6.1.25) Explanation of cost calculation

Costs consists of costs in 2024 and 2025, which our investment years to turn the eMobility business into a profit driver. The costs consist mainly of (i) employee costs, (ii) IT operation costs, (iii) marketing & sales costs, and (iv) depreciations of our investments in charging stations and technology platform.

# (3.6.1.26) Strategy to realize opportunity

Our goal is to help 1 million people and 20k businesses transition to electric mobility by 2030. We do this by extending our market-leading position, serving more customers and expanding our charge point base. To these customers we provide value adding services, such as our newly launched 'eneco slimladen' solution, to generate recurring reveneus, while increasing our efficiency, improving our overall results and enabling the reduction of the CO2 footprint of our customers, suppliers & ourselves. We aim to realize our growth by extending big partnerships, both in the home business, for instance with lease customers, and at business locations. For instance, in 2023, Albert Heijn and Eneco eMobility have started a strategic partnership. Its goal is to enable all Albert Heijn's customers to fast-charge their cars while shopping. The partnership will cover 300 locations towards 2028. The eMobility opportunity has been prioritized within the Eneco portfolio, as it drives significant stand alone value, and contributes to its full energy solution offer for customers, enabling a better customer proposition and generation of flex value. Additionally, eMobility is a quickly growing market, where Eneco has created a dominant market position.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

### Climate change

#### (3.6.2.1) Financial metric

Select from:

✓ Revenue

# (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

13000000

## (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

✓ Less than 1%

#### (3.6.2.4) Explanation of financial figures

This 13 million euros is the revenue of all deals in the year 2023 of Eneco based on trading with Green Gas GOs. This refers to the first opportunity disclosed in the previous question. The total revenue of Eneco was 8.359 billion euros, hence 13 million is less than 1 percent.

#### Climate change

#### (3.6.2.1) Financial metric

Select from:

✓ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

163300000

# (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

**☑** 1-10%

# (3.6.2.4) Explanation of financial figures

This is the revenue of our eMobility opportunity, as discloded in the previous question. The total revenue of Eneco eMobility was 163.3 million, so devided by 8.359 billion is 2% of the total revenue.

[Add row]

#### C4. Governance

#### (4.1) Does your organization have a board of directors or an equivalent governing body?

# (4.1.1) Board of directors or equivalent governing body

Select from:

✓ Yes

# (4.1.2) Frequency with which the board or equivalent meets

Select from:

✓ More frequently than quarterly

## (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

- ✓ Non-executive directors or equivalent
- ✓ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

✓ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

50% of the board of director should contain women by 2025. This number was already achieved by 2023.

#### (4.1.6) Attach the policy (optional)

Eneco annual report 2023.pdf [Fixed row]

#### (4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from:  ✓ Yes
Water	Select from:  ✓ Yes
Biodiversity	Select from:  ✓ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

#### Climate change

# (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Chief Executive Officer (CEO)
- ☑ Chief Financial Officer (CFO)
- ☑ Chief Operating Officer (COO)
- ✓ Other C-Suite Officer

# (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

✓ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

✓ Other policy applicable to the board, please specify :Eneco's One Planet Plan

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ✓ Overseeing and guiding scenario analysis
- ✓ Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ✓ Overseeing reporting, audit, and verification processes
- ✓ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

# (4.1.2.7) Please explain

Eneco's climate related issues are directly related to Eneco's purpose (One Planet), mission (Everyone's sustainable energy) and strategy (Accelerating the energy transition). Our main climate related goal is to be climate neutral by 2035. In order to do so the following topics are relevant for Eneco's climate governance and discussed during board meetings: the carbon budget, audits and controls, sustainable investments and monitoring of emissions. Prior to the annual Business Plan Cycle, the Management Board sets a carbon budget allocation per business unit, per year for the next five years, within which the business should operate. Each business unit then draws up a strategy and submits it to the Management Board for approval. To monitor what progress we have achieved and how effective our actions are on climate governance, we report to the Management Board every quarter. To ensure transparency towards our external stakeholders, every annual report describes what progress we have made towards our climate goals and what we have achieved.

#### Water

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Chief Executive Officer (CEO)
- ☑ Chief Financial Officer (CFO)
- ☑ Chief Operating Officer (COO)
- ✓ Other C-Suite Officer

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

✓ No

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

✓ Sporadic – agenda item as important matters arise

# (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Monitoring compliance with corporate policies and/or commitments

#### (4.1.2.7) Please explain

Eneco is using cooling water for it's own natural gas assets. Amount of water withdrawals and water quality is monitored and sporadically arise on the board agenda. For the Eneco assets water stress in relation to cooling water is not relevant as the assets are not located in a water risk location. Since of the war in Ukraine Eneco is facing out Russian gas. Alternatively Eneco has chosen to buy USA natural LNG gas in order to supply sufficient energy to Eneco's customers. This gas is received by the fracking process, which might lead to water stress and pollution. The fracking process is discussed occasionally during board meetings.

#### **Biodiversity**

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Chief Executive Officer (CEO)
- ☑ Chief Financial Officer (CFO)
- ☑ Chief Operating Officer (COO)
- ✓ Other C-Suite Officer

# (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

✓ Yes

# (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

✓ Other policy applicable to the board, please specify :Eneco's One Planet Plan

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ✓ Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ✓ Overseeing and guiding public policy engagement
- ✓ Overseeing and guiding public policy engagement
- ✓ Overseeing reporting, audit, and verification processes
- ☑ Monitoring compliance with corporate policies and/or commitments
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

## (4.1.2.7) Please explain

Eneco's biodivesity target is a net positive impact for all new assets, starting in 2025. In order to execute and monitor this target Eneco collaborates with Arcadis to adapt the existing Biodiversity Metric method for use with renewable energy projects. Progress on the target and important updates on the tool, the Biodiversity Metric, will be discussed during board meetings.

[Fixed row]

#### (4.2) Does your organization's board have competency on environmental issues?

#### Climate change

### (4.2.1) Board-level competency on this environmental issue

Select from:

Yes

#### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ✓ Consulting regularly with an internal, permanent, subject-expert working group
- ☑ Engaging regularly with external stakeholders and experts on environmental issues
- ✓ Integrating knowledge of environmental issues into board nominating process
- ☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☑ Having at least one board member with expertise on this environmental issue

# (4.2.3) Environmental expertise of the board member

#### **Additional training**

☑ Course certificate (relating to environmental issues), please specify :various trainings

#### **Experience**

- ☑ Executive-level experience in a role focused on environmental issues
- ☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

#### Water

#### (4.2.1) Board-level competency on this environmental issue

Select from:

Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☑ Consulting regularly with an internal, permanent, subject-expert working group
- ☑ Engaging regularly with external stakeholders and experts on environmental issues
- ✓ Integrating knowledge of environmental issues into board nominating process
- ☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☑ Having at least one board member with expertise on this environmental issue

# (4.2.3) Environmental expertise of the board member

#### **Experience**

- ☑ Executive-level experience in a role focused on environmental issues
- ☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

#### Other

☑ Other, please specify :various trainings

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from:  ✓ Yes
Water	Select from:  ✓ Yes
Biodiversity	Select from: ✓ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

#### Climate change

# (4.3.1.1) Position of individual or committee with responsibility

#### **Executive level**

☑ Chief Executive Officer (CEO)

# (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ✓ Managing environmental dependencies, impacts, risks, and opportunities

#### **Engagement**

- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- ✓ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

#### Strategy and financial planning

- ☑ Conducting environmental scenario analysis
- ✓ Developing a business strategy which considers environmental issues
- ✓ Developing a climate transition plan
- ✓ Implementing a climate transition plan

## (4.3.1.4) Reporting line

Select from:

✓ Other, please specify :Supervisory board

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

✓ More frequently than quarterly

# (4.3.1.6) Please explain

Eneco's One Planet Plan included four ESG ambitions, i.e. climate neutrality by 2035, fair and inclusive performance, positive biodiversity impact for new onshore assets by 2035 and becoming a circular company by 2050. The CEO is the main responsible person. Climate change related topics will be discussed within the One

Planet Steering Committee, including the CEO, Director Strategy & Public Affairs, Director Procurement, Director Eneco Financial Services, Sustainability Manager, Social Energy Transition Manager and Sustainability Circularity Officer

#### Water

## (4.3.1.1) Position of individual or committee with responsibility

#### **Executive level**

☑ Chief Operating Officer (COO)

# (4.3.1.2) Environmental responsibilities of this position

#### Policies, commitments, and targets

✓ Monitoring compliance with corporate environmental policies and/or commitments

#### Strategy and financial planning

- ☑ Managing annual budgets related to environmental issues
- ☑ Managing environmental reporting, audit, and verification processes

# (4.3.1.4) Reporting line

Select from:

☑ Other, please specify :reports to the supervisory board

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

✓ Less frequently than annually

#### (4.3.1.6) Please explain

To prepare for the upcoming CSRD reporting, Eneco has an ESG Reporting Board, consisting of the CFO, Director Strategy & Public Affairs, Director Procurement, Director Eneco Financial Services, Director HR, Facilities and Communication, Company Secretary and the Program manager CSRD. Water related matter will be included in ESRS E2 (pollution) and E3 (water and marine resources).

#### **Biodiversity**

# (4.3.1.1) Position of individual or committee with responsibility

#### **Executive level**

☑ Chief Executive Officer (CEO)

# (4.3.1.2) Environmental responsibilities of this position

#### **Engagement**

☑ Managing public policy engagement related to environmental issues

#### Policies, commitments, and targets

- ✓ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

#### Strategy and financial planning

☑ Managing environmental reporting, audit, and verification processes

# (4.3.1.4) Reporting line

#### Select from:

☑ Other, please specify :reports to supervisory board

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

#### Select from:

✓ More frequently than quarterly

## (4.3.1.6) Please explain

Biodiversity related topics are discussed within the One Planet Steering Committee, as described above. [Add row]

# (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

#### Climate change

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

#### (4.5.3) Please explain

The management board receives a variable remuneration of 15% weight for sustainability, measured using Mton Co2-eq. Employees with a job-specific contract or individual contract in job scales H1 to H8 are assigned to a Bonus Score Card. The One Planet Plan CO2-emission has a weight of 10% of the total bonus (based on the 2023 target of 11.5 Mt). As the emission for 2023 was lower (9.7 Mt) than the target the total weight of CO2-emission on the Bonus Score Card for 2023 was 12%.

#### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

✓ No, and we do not plan to introduce them in the next two years

#### (4.5.3) Please explain

Eneco has limited impact on water quality and water stress and is therefore judged as less important compared to other topics that do appear on the Bonus Score Card such as CO2 emissions, financial results, safety Employee Net Promoter Score and customer service.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

#### Climate change

## (4.5.1.1) Position entitled to monetary incentive

#### Board or executive level

☑ Chief Executive Officer (CEO)

# (4.5.1.2) Incentives

Select all that apply

✓ Bonus - % of salary

#### (4.5.1.3) Performance metrics

#### **Targets**

- ☑ Achievement of environmental targets
- ☑ Reduction in absolute emissions in line with net-zero target

#### Strategy and financial planning

☑ Achievement of climate transition plan

#### **Emission reduction**

☑ Reduction in absolute emissions

# (4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

The performance metrics had been measured over a period of one year. The management board receives a variable remuneration of 15% weight for sustainability, measured using Mton Co2-eq. Employees with a job-specific contract or individual contract in job scales H1 to H8 are assigned to a Bonus Score Card. The One Planet Plan CO2-emission has a weight of 10% of the total bonus (based on the 2023 target of 11.5 Mt). As the emission for 2023 was lower (9.7 Mt) than the target the total weight of CO2-emission on the Bonus Score Card for 2023 was 12%.

# (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Eneco has a remuneration policy that is designed to support its strategy. To make it possible for Eneco to attract and retain motivated and qualified personnel who, no matter what their job or their level, help Eneco to develop and to fulfil its role in the energy transition, the policy presents a remuneration package that is fair both in the internal context and relative to the external market.

[Add row]

## (4.6) Does your organization have an environmental policy that addresses environmental issues?

Does your organization have any environmental policies?
Select from:  ✓ Yes

[Fixed row]

#### (4.6.1) Provide details of your environmental policies.

#### Row 1

## (4.6.1.1) Environmental issues covered

Select all that apply

- ✓ Climate change
- Water
- ✓ Biodiversity

### (4.6.1.2) Level of coverage

Select from:

✓ Organization-wide

# (4.6.1.3) Value chain stages covered

Select all that apply

- ✓ Direct operations
- ✓ Upstream value chain
- ✓ Downstream value chain

#### (4.6.1.4) Explain the coverage

Eneco reports on its scope 1, 2 and 3 emissions every year in its annual report. The annual report provides information on the progress Eneco has made towards the SBTi targets and its One Planet ambition of becoming climate neutral by 2035. Eneco reports its emissions in accordance with the GHG Protocol Corporate Standard, an international standard that covers the accounting and disclosure of emissions by organisations. Under this standard, greenhouse gases are categorised by scope (scope 1, 2 or 3) based on their source. With respect to scope 3, Eneco reports its emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, which is a supplement to the GHG Protocol Corporate Accounting and Reporting Standard. Eneco calculates its emissions in accordance with the GHG Technical Guidance for Calculating Scope 3 Emissions, which is a supplement to the Corporate Value Chain (Scope 3) Accounting & Reporting Standard (https://ghgprotocol.org/standards). Eneco's decisions and interpretations are set out in the N.V. Eneco Greenhouse Gas Accounting Manual. This manual aims to provide guidelines and information on Eneco's accounting policies, processing methods and disclosures, and it explains how emissions are to be measured, processed and disclosed for external reporting purposes.

## (4.6.1.5) Environmental policy content

#### **Environmental commitments**

- ☑ Commitment to No Net Loss
- ☑ Commitment to Net Positive Gain
- ✓ Commitment to a circular economy strategy
- ☑ Commitment to no trade of CITES listed species

- ☑ Commitment to respect legally designated protected areas
- ☑ Commitment to comply with regulations and mandatory standards
- ✓ Commitment to take environmental action beyond regulatory compliance
- ✓ Commitment to avoidance of negative impacts on threatened and protected species
- ☑ Commitment to stakeholder engagement and capacity building on environmental issues
- ☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

#### **Climate-specific commitments**

- ✓ Commitment to 100% renewable energy
- ☑ Commitment to net-zero emissions
- ☑ Commitment to not invest in fossil-fuel expansion
- ✓ Commitment to not funding climate-denial or lobbying against climate regulations

#### **Water-specific commitments**

- ☑ Commitment to control/reduce/eliminate water pollution
- ☑ Commitment to reduce water consumption volumes

#### Social commitments

- ☑ Adoption of the UN International Labour Organization principles
- ☑ Commitment to promote gender equality and women's empowerment
- ☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
- ☑ Commitment to respect internationally recognized human rights
- ✓ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

#### **Additional references/Descriptions**

☑ Reference to timebound environmental milestones and targets

### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

✓ Yes, in line with the Paris Agreement

## (4.6.1.7) Public availability

Select from:

✓ Publicly available [Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

### (4.10.2) Collaborative framework or initiative

Select all that apply

- ☑ Science-Based Targets Initiative (SBTi)
- ✓ Other, please specify

## (4.10.3) Describe your organization's role within each framework or initiative

International Responsible Business Conduct Agreement for the Renewable Energy Sector (https://www.imvoconvenanten.nl/nl/hernieuwbare-energie/over-het-convenant/-/media/AE83C4728BB8431EAD7130BEFD69C0E1.ashx) [Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

✓ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

✓ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

✓ Paris Agreement

#### (4.11.4) Attach commitment or position statement

EnecoEBEPAFORPSPENL071-9-11-2024.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

Yes

#### (4.11.6) Types of transparency register your organization is registered on

Select all that apply

✓ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Eneco is registered in the EU transparency register under number 871895132539-41.

# (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Eneco has processes in place to ensure that external engagement takes place in line with our positions, our external engagement policy and our environmental commitments and plans. Only employees working at Eneco's public affairs department are authorized to engage in European, national and local lobbying activities on behalf of Eneco. Other employees are not authorized to approve lobbying activities on behalf of Eneco unless such approval is granted by the public affairs department. In addition, the director of the public affairs department reports directly to the CEO. Moreover, an issue report is regularly updated. These internal checks and procedures ensure that our external engagement is consistent with our commitments and plans.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

#### Row 1

## (4.11.2.1) Type of indirect engagement

Select from:

✓ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

#### **Europe**

✓ WindEurope

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

✓ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

✓ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Eneco and Wind Europe both support the Paris Agreement.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

29800

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Wind energy is an important renewable energy source for Eneco and Eneco intents to grow in this asset type. Eneco and Wind Europe share an equal vision on climate. The funding figure is approximately 29,800.- Euro in 2023 (and not US dollar as automatically given in the CDP portal).

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

✓ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

✓ Paris Agreement [Add row]

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

#### Row 1

# (4.12.1.1) **Publication**

Select from:

✓ In mainstream reports, in line with environmental disclosure standards or frameworks

# (4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

# (4.12.1.3) Environmental issues covered in publication

Select all that apply

✓ Climate change

☑ Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

Complete

# (4.12.1.5) Content elements

Select all that apply

Strategy

- ☑ Biodiversity indicators

# (4.12.1.6) Page/section reference

Section 'Strategy and value' starting on page 11, Subsection 'Biodiversity' starting on page 30, Section 'One Planet results' starting on page 26 and subsection 'Sustainable Development Goals' starting on page 35.

# (4.12.1.7) Attach the relevant publication

Eneco annual report 2023.pdf

#### (4.12.1.8) Comment

Attached publication is Eneco's annual report 2023, illustrating multiple environmental content elements. [Add row]

#### C5. Business strategy

#### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

#### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

## (5.1.2) Frequency of analysis

Select from:

✓ On a per project basis

#### Water

## (5.1.1) Use of scenario analysis

Select from:

✓ No, but we plan to within the next two years

#### (5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

#### (5.1.4) Explain why your organization has not used scenario analysis

We lacked the expertice and resources to properly execute a scenario analysis on water. However, in the upcoming two years we are going to enhance our scenario analysis on climate change, and also include water depend activities in our direct operations, as well as our value chain.

[Fixed row]

#### (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

#### Climate change

# (5.1.1.1) Scenario used

**Climate transition scenarios** 

**✓** IEA NZE 2050

# (5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

# (5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

# (5.1.1.5) Risk types considered in scenario

Select all that apply

Technology

# (5.1.1.6) Temperature alignment of scenario

Select from:

✓ 1.5°C or lower

## (5.1.1.7) Reference year

#### (5.1.1.8) Timeframes covered

Select all that apply

- **✓** 2025
- **✓** 2030
- **✓** 2040
- **✓** 2050

#### (5.1.1.9) Driving forces in scenario

#### Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Global targets
- ☑ Other regulators, legal and policy regimes driving forces, please specify: The scenario emphasizes the need for robust and coordinated policies and incentives to enable all stakeholders to anticipate and adapt to the rapid changes required

#### Relevant technology and science

☑ Other relevant technology and science driving forces, please specify: The scenario relies on the development and adoption of ambitious policies that drive down clean technology costs and scale up diverse and resilient global supply chains for critical minerals and clean energy technologies

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario assumes an unprecedented acceleration in the implementation of clean energy technologies and energy efficiency measures across all sectors, furthermore, it relies on ambitious and coordinated policies that drive the rapid transition, including incentives for clean technology adoption and measures to reduce fossil fuel use. The NZE scenario assumes that no new long lead-time upstream oil and gas conventional projects are needed, relying instead on existing fields to meet declining demand and ncorporates assumptions about changes in consumer behavior and energy consumption patterns that contribute to reduced emissions

#### (5.1.1.11) Rationale for choice of scenario

We have used this scenario's for the implementation of our SBTi targets, and allocation of carbon budget to business units. It really highlights the speed and changes needed to achieve targets, and thus was very usuable in developing our One Planet Plan Strategy

#### Climate change

#### (5.1.1.1) Scenario used

#### Physical climate scenarios

☑ Customized publicly available climate physical scenario, please specify: Emissions Gap report of the United Nations Environment Programme (UNEP)

# (5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

# (5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

# (5.1.1.5) Risk types considered in scenario

Select all that apply

Technology

# (5.1.1.6) Temperature alignment of scenario

Select from:

# (5.1.1.7) Reference year

2021

# (5.1.1.8) Timeframes covered

Select all that apply

**✓** 2025

**✓** 2030

## (5.1.1.9) Driving forces in scenario

#### Regulators, legal and policy regimes

- Global regulation
- ✓ Methodologies and expectations for science-based targets

#### Macro and microeconomy

Globalizing markets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

One of the biggest uncertainties and challenges is the implementation of necessary policies. There's uncertainty about the ability of governments to implement and maintain ambitious policies consistently. Furthermore, global cooperation is assumed for this scenario to be effective. We are also aware that this scenario is build upon data provided by countries themselves, and could therefore implacate quality of the outcome.

#### (5.1.1.11) Rationale for choice of scenario

We have chosen this scenario since it highlights the commitments made in the Paris Agreement, and how these factors affect our business strategy from outside in.

#### Climate change

### (5.1.1.1) Scenario used

#### **Climate transition scenarios**

☑ Customized publicly available climate transition scenario, please specify: TYNDP from ENTSOG and ENTSO-E

#### (5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

# (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market

# (5.1.1.6) Temperature alignment of scenario

Select from:

**✓** 1.5°C or lower

# (5.1.1.7) Reference year

2010

# (5.1.1.8) Timeframes covered

Select all that apply

- **✓** 2025
- **✓** 2030
- **☑** 2040
- **☑** 2050
- **☑** 2060

# (5.1.1.9) Driving forces in scenario

#### Regulators, legal and policy regimes

- ☑ Global regulation
- ✓ Level of action (from local to global)
- ☑ Global targets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

The TYNDP from ENTSOG and ENTSO-E is built on key assumptions, constraints, and uncertainties that shape Europe's energy future. The plan assumes climate neutrality by 2050, aligning with the Paris Agreement and EU ambitions. It emphasizes energy system integration, particularly between gas and electricity sectors, and aligns with national policies. The scenarios cover various time horizons, from short-term to 2050, while maintaining technological neutrality. Constraints include strict adherence to EU climate goals and the European Green Deal, consistent time horizons, and the need for balanced, informative scenarios. The plan must ensure data transparency and comparability while reflecting current regulatory frameworks. It's also bound by the requirement to provide valuable insights for decision-makers and the public. Uncertainties play a significant role in the TYNDP. Climate change impacts, technological developments, and potential policy shifts create unpredictable variables. Market dynamics, including fluctuations in commodity prices and demand patterns, add another layer of complexity. Geopolitical factors, as evidenced by the need to reassess Russian gas supply assumptions, further complicate long-term planning. These elements collectively form the foundation of the TYNDP, guiding infrastructure planning and investment decisions. By accounting for these factors, the plan aims to create a resilient, sustainable, and integrated European energy system capable of meeting future challenges and opportunities. The interplay between these assumptions, constraints, and uncertainties underscores the complexity of energy transition planning and the need for adaptive, forward-thinking strategies in the face of a rapidly evolving energy landscape.

## (5.1.1.11) Rationale for choice of scenario

Eneco opts to utilize the TYNDP because it offers a consistent and reliable dataset, providing an integrated perspective on both gas and power sectors. Additionally, the TYNDP's independent viewpoint ensures unbiased and comprehensive insights, aiding in the formulation of effective and sustainable energy strategies. For countries we have superior market intelligence, we overwrite assumptions of the TYNDP, for the other countries we utilize the constrains and assumptions proposed. [Add row]

#### (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

#### Climate change

# (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☑ Risk and opportunities identification, assessment and management
- ✓ Strategy and financial planning
- ☑ Resilience of business model and strategy
- Capacity building
- ☑ Target setting and transition planning

#### (5.1.2.2) Coverage of analysis

Select from:

✓ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The energy sector in the Netherlands, among other developed countries, has a crucial role in the energy transition. Particularly now, it is evident that climate objectives and actions need to be much more ambitious to achieve the 1.5C target. Eneco is taking responsibility for this and is advancing its ambition and strategy to become climate neutral by 2035, 15 years ahead of schedule. We will cut absolute scope 1, 2, and 3 GHG emissions entirely by 2035 from a 2019 base year. Since Eneco has maintained a green strategy since 2007, our investments in new resources and/or assets are predominantly based on sustainable energy, meaning we mainly possess green assets. However, our gas-fired power plants do not align with our climate goals using natural gas. It is certain that capital expenditure will be impacted if these assets cannot be converted by 2035. Consequently, Eneco will close its gas-fired power plants. The outcomes of this scenario analysis are translated in our One Planet Plan Climate plan, and refer to the 3 pillers: 1. Radical electrification: Extensive electrification of industry, mobility, and the built environment, powered solely by renewable electricity from new wind and solar farms. 2. Phasing out natural gas: Converting or shutting down our gas-fired power plants by 2035 or earlier, enhancing the sustainability of gas-heated homes and buildings with insulation, hybrid and non-hybrid heat pumps, and heating networks, and ceasing sales of 'stand-alone' gas-fired central heating boilers by 2025 at the latest. 3. Accelerating sustainable heat: Innovating and investing in sustainable sources such as geothermal heat, aquathermal energy, electrode boilers, thermal storage, green gas, and green hydrogen. Driven by our ambitions and the results from scenario analysis, we use this output to evaluate how we can fulfill our commitment to becoming climate neutral by 2035, incorporating underlying targets. For instance, we examine the types of assets we plan to construct, their locations, and their alignment with technological feasibility and projected capacity requirements for our production intensity goal (CO2-eq/MWh produced). This output informs our strategy and financial planning regarding our CAPEX plan to execute this pathway. Specifically, while green gas and green hydrogen are potential fuels for electricity production and building heating, they are relatively expensive. Therefore, we explore hydrogen possibilities and their impact on our SBTi-set objectives. 1. Radical electrification: Extensive electrification of industry, mobility, and the built environment, powered solely by renewable electricity from new wind and solar farms. 2. Phasing out natural gas: Converting or shutting down our gas-fired power plants by 2035 or earlier, enhancing the sustainability of gas-heated homes and buildings with insulation, hybrid and non-hybrid heat pumps, and heating networks, and ceasing sales of 'stand-alone' gas-fired central heating boilers by 2025 at the latest. 3. Accelerating sustainable heat: Innovating and investing in sustainable sources such as geothermal heat, aquathermal energy, electrode boilers, thermal storage, green gas, and green hydrogen. Based on our ambitions and the scenario analysis results, swift action is imperative. Green gas and green hydrogen can potentially serve as fuels for electricity production, building heating, vehicular fuel, and fleet electricity. This potential is significant and warrants exploration. If feasible, these fuels could be utilized on a large scale. For our gas-fired power plants, green gas or green hydrogen might be a viable alternative. [Fixed row]

## (5.2) Does your organization's strategy include a climate transition plan?

#### (5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

## (5.2.3) Publicly available climate transition plan

Select from:

✓ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

Yes

# (5.2.5) Description of activities included in commitment and implementation of commitment

We are reducing our own CO2 emissions through the following scheduled milestones and actions: -Achieving 100% CO2-free electricity production by 2035 - Sustainable conversion or phasing out of all large gas-fired power stations -Doubling our renewable production capacity to 3,200 MW in 2025 and continuing this growth in the years up to 2035. - Investment in more than 2,000 MW of new heat sources and heat supply agreements with third party sources until 2035. - Development of sufficient CO2-free flexible power needed to supplement non-continuous renewable electricity sources (solar and wind) in order to meet electricity demand. More specifically, we intend to reduce CO2 emissions from our own operational activities (scope 1) by sustainable conversion or phasing out of all large gas-fired power stations; this concerns a total of approximately 1,300 MW of installed capacity. Before 2030, the Merwede gas power plant in Utrecht and ten gas-fired combined heat and power plants (CHPs) will be made sustainable or closed. By 2035, the Lage Weide gas power plant in Utrecht and the Enecogen power plant on the Maasvlakte in Rotterdam will also be made sustainable, for example by being converted to renewable fuels, or closed down.

## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

✓ Not applicable as our organization does not have shareholders

### (5.2.8) Description of feedback mechanism

Anually we discuss the One Planet Plan in a business cycle, where we ask the responsible executers per business unit to provide information and on their activities from which we calculate the carbon footprint. Feedback is generally received throughout this session. Biannually, an strategy analysis is conducted to see how far along we are on our climate targets, and how feasible they are in achieving.

#### (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

We have several critical success factors identified: 1. Social acceptance and customer willingness: We note that the support of citizens and businesses for the introduction of (policy) measures necessary to counter serious climate change is increasing. An example of this is that climate is an important theme in elections and features in almost all political parties' election manifestos. You also see this with businesses that make 'climate promises', driven partly by their own employees, partly by their customers. Affordability of sustainable solutions is an important condition to make our One Planet Plan successful (i.e. the energy transition is a social transition). 2. Effective climate policy: Effective climate policy is crucial for limiting global warming to no more than 1.5C. The existing and proposed policy in Europe, in the Netherlands, Belgium and in Germany is currently insufficient for the sectors in which Eneco is active (see figure 11). The climate damage caused by fossil products has not yet been sufficiently factored into the market prices of these products, making it difficult for some sustainable alternatives to compete. This applies in particular to replacing the use of natural gas in industry, for the heating of homes and buildings and for the peak and back-up function in the electricity sector. 3. Technical and economic feasibility Most of the technologies needed to achieve our 2035 ambition are already available. Although technically proven, there are still uncertainties regarding the timely availability and scalability at competitive prices of geothermal energy and renewable gases such as green hydrogen and green gas. Given the strong focus of policymakers and industry on these technologies, we believe that these 'workhorses' of the energy transition will become available in time.

#### (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

We disclose our progress on the targets set at SBTi each year in our annual report. We also underly the importance of the critical success factors, and try to identify why and what factors in reaching our targets helped or hampered us. At this moment we have reduced our value chain carbon footprint by 44.6% (from 16.5 Mton to 9.7 Mton CO2-eq).

#### (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

ENECO-Whitepaper-One planet-2023-NW (1).pdf

#### (5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Other, please specify: This transition plan is specifically written (and validated by Boston Consulting Group) for our climate pillar in the One Planet Plan. However, in our overarching One Planet Plan, we have linked other circularity and biodiversity to our climate plan.

## (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

This transition plan is specifically written (and validated by Boston Consulting Group) for our climate pillar in the One Planet Plan. However, in our overarching One Planet Plan, we have linked other circularity and biodiversity to our climate plan.

[Fixed row]

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

## (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

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Sei	lect	ΠO	MI.

✓ We have not evaluated whether environmental risks and opportunities have affected our strategy and financial planning, and do not plan to do so within the next two years

# (5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning

Select from:

✓ No standardized procedure

## (5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning

The strategic plans and financial planning is done one a business unit level, whereas the scenario analysis is done company wide. In the future we are planning on executing a more narrowed down and more specific scenario analysis for specific risks and opportunities. For example, we include the green gas supply into our strategic planning for carbon emissions.

[Fixed row]

# (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

Identification of spending/revenue that is aligned with your organization's climate transition
Select from:  ✓ No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

Investment in low-carbon R&D	Comment
Select from:  ✓ Yes	Eneco invests in research and development (R&D) of low-carbon products and services.

[Fixed row]

# (5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

#### Row 1

# (5.5.7.1) Technology area

Select from:

☑ Battery storage

# (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Large scale commercial deployment

# (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

# (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

By investing in flex as batteries, sustainable power generation can be stored and used at moments of more demand and less supply. Eneco is researching batteries of longer duration and high capacity so that conventional plants as gas fired power plants are less necessary for moments of not enough sustainable power supply. Eneco has often combined technology areas in one R&D project, for example both new technologies on wind and solar or batteries and solar. Moreover, multiple costs are both on the R&D as well as material costs. For this reason it is hard to distinguish between technology area and regular or R&D costs. Eneco has therefore chosen to provide an equal split between the technology types. Moreover, Eneco can confirm that the full 100% of R&D are in low-carbon projects, both the last three years and the coming five years.

#### Row 2

## (5.5.7.1) Technology area

Select from:

☑ Carbon capture, utilization, and storage (CCUS)

#### (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Small scale commercial deployment

## (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

#### (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

We have adopted science-based targets aligned with the Paris Agreement's 1.5C goal. Carbon capture plays a vital role in reducing emissions that can't be eliminated otherwise.

#### Row 3

# (5.5.7.1) Technology area

Select from:

✓ Demand response

## (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Large scale commercial deployment

### (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

## (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Our climate commitments include increasing the share of renewable energy in our operations. Demand response helps integrate variable renewable energy sources like wind and solar by balancing supply and demand in real-time.

#### Row 4

## (5.5.7.1) Technology area

Select from:

✓ Other, please specify :Hydrogen

#### (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Applied research and development

## (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

# (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Eneco is doing research in order to investigate whether it would be feasible to build a hydrogen plant or convert a current gas fired power plant into a hydrogen plant. A hydrogen plant can create flexibility on sustainable power supply.

#### Row 5

#### (5.5.7.1) Technology area

Select from:

☑ Smart grid integration

#### (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Small scale commercial deployment

#### (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

## (5.5.7.5) Average % of total R&D investment planned over the next 5 years

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Smart grid technologies are essential for integrating higher levels of renewable energy like wind and solar into the grid.

#### Row 6

#### (5.5.7.1) Technology area

Select from:

✓ Solar energy generation

## (5.5.7.2) Stage of development in the reporting year

Select from:

✓ Pilot demonstration

# (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

## (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

# (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Eneco is investing in flooting solar. Flooting solar is a low-carbon product as due to the temperature of the water the panels will closer to the optimal producing temperature. This will generate higher production and therefore less need of conventional power.

#### Row 7

#### (5.5.7.1) Technology area

20	lact	from:	
SE	CUL	HOIH.	

✓ Wind energy generation

#### (5.5.7.2) Stage of development in the reporting year

Select from:

☑ Full/commercial-scale demonstration

## (5.5.7.3) Average % of total R&D investment over the last 3 years

12.5

# (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

#### Row 8

#### (5.5.7.1) Technology area

Select from:

✓ Other, please specify :Reducing heat loss

### (5.5.7.2) Stage of development in the reporting year

Select from:

☑ Small scale commercial deployment

# (5.5.7.3) Average % of total R&D investment over the last 3 years

## (5.5.7.5) Average % of total R&D investment planned over the next 5 years

12.5

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Reducing heat loss in buildings, industrial processes, and energy systems allows us to use less energy for the same output, which leads to lower carbon emissions. [Add row]

(5.7) Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

Coal - hard

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### Lignite

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

Oil

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

## (5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

Gas

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

10000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

2.2

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

2

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2005

# (5.7.5) Explain your CAPEX calculations, including any assumptions

The CAPEX is mainly based on power generation from wind and solar assets. Eneco's total investment plan amounts to 449 million for the reporting year. The CAPEX plan includes a small percentage for gas as the plan is to phase out gas. But since we are still dependent on gas, it is still in the CAPEX plan for the bridging period for the maintenance of our gas-fired power plants. The share will decline over the next 5 years due to the phasing out of gas. The total CAPEX per year will roughly be the same for the next five years.

#### Sustainable biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0.4

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

1

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2013

# (5.7.5) Explain your CAPEX calculations, including any assumptions

The CAPEX is mainly based on power generation from wind and solar assets. Eneco's total investment plan amounts to 449 million for the reporting year. The CAPEX plan includes a small percentage for sustainable biomas for the maintenance of our biomass plant Eneco Bio Golden Raand. The plan is that the proportions for maintenance will be the same for the next five years. The total CAPEX per year will roughly be the same for the next five years.

#### Other biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

## (5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### Waste (non-biomass)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

### (5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### **Nuclear**

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### Geothermal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### **Hydropower**

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### Wind

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

406000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

90.4

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

53

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2023

(5.7.5) Explain your CAPEX calculations, including any assumptions

The percentage of total CAPEX is based almost only on power generation from wind and solar assets. 2023 % was relatively high mainly due to investments in a large offshore wind farm.

#### Solar

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

31000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

6.9

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

44

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2023

#### (5.7.5) Explain your CAPEX calculations, including any assumptions

The percentage of total CAPEX is based almost only on power generation from wind and solar assets. 2023 % was relatively low due to less available projects

#### **Marine**

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

#### Fossil-fuel plants fitted with CCS

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable

Other renewable (e.g. renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2) 0 (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years 0 (5.7.5) Explain your CAPEX calculations, including any assumptions not applicable Other non-renewable (e.g. non-renewable hydrogen) (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2) (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year 0 (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power

generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

not applicable	е
[Fixed row]	

(5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

#### Row 1

### (5.7.1.1) Products and services

Select from:

✓ Other, please specify :Wind

# (5.7.1.2) Description of product/service

Onshore and offshore wind farm assets under construction

## (5.7.1.3) CAPEX planned for product/service

406000000

# (5.7.1.4) Percentage of total CAPEX planned for products and services

54.28

# (5.7.1.5) End year of CAPEX plan

2028

Row 2

## (5.7.1.1) Products and services

Select from:

✓ Heating systems

## (5.7.1.2) Description of product/service

Investments in district heating networks

## (5.7.1.3) CAPEX planned for product/service

190000000

## (5.7.1.4) Percentage of total CAPEX planned for products and services

25.4

# (5.7.1.5) End year of CAPEX plan

2028

Row 3

# (5.7.1.1) Products and services

Select from:

☑ Other, please specify :Solar

## (5.7.1.2) Description of product/service

Solar farm assets under construction

# (5.7.1.3) CAPEX planned for product/service

31000000

# (5.7.1.4) Percentage of total CAPEX planned for products and services

4.14

## (5.7.1.5) End year of CAPEX plan

2028

Row 4

## (5.7.1.1) Products and services

Select from:

☑ Other, please specify :Other investments

## (5.7.1.2) Description of product/service

Other investments such as ICT & equipment, and energy installations (e.g., domestic water heaters, solar panels leased to customers, etc.)

## (5.7.1.3) CAPEX planned for product/service

121000000

# (5.7.1.4) Percentage of total CAPEX planned for products and services

16.18

# (5.7.1.5) End year of CAPEX plan

2028 [Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

## (5.9.1) Water-related CAPEX (+/- % change)

# (5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

# (5.9.3) Water-related OPEX (+/- % change)

0

# (5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

# (5.9.5) Please explain

At this moment, we do not measure the capex and opex for direct water related costs. [Fixed row]

## (5.10) Does your organization use an internal price on environmental externalities?

Use of internal pricing of environmental externalities	Environmental externality priced
Select from:  ✓ Yes	Select all that apply  ☑ Carbon

[Fixed row]

## (5.10.1) Provide details of your organization's internal price on carbon.

#### Row 1

## (5.10.1.1) Type of pricing scheme

Select from:

✓ Internal fee

## (5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Identify and seize low-carbon opportunities

## (5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of allowances under an Emissions Trading Scheme

## (5.10.1.4) Calculation methodology and assumptions made in determining the price

For determining the carbon price, Eneco uses the carbon price in euro per ton from https://ember-climate.org/data/carbon-price-viewer/. Eneco takes the value of 1 January 2023 and assumes this price to be a representative price for 2023.

## (5.10.1.5) Scopes covered

Select all that apply

- ✓ Scope 1
- ✓ Scope 2
- ☑ Scope 3, Category 1 Purchased goods and services
- ✓ Scope 3, Category 2 Capital goods

# (5.10.1.6) Pricing approach used – spatial variance

Select from:

Uniform

## (5.10.1.8) Pricing approach used – temporal variance

The Netherlands is switching from natural gas to other heat sources and we are looking for ways to make this transition possible. By using an internal carbon budget per business unit we make sure the right choices are being made. We invest only in renewable energy and therefore the value is on the best carbon reduction per invested euro an we take into account the cost of GHG emissions when choosing new investments. This results in developing various new service models. For instance, we aim to be the frontrunner in offering (hybrid) heat pumps to consumers in the Netherlands and Belgium. Our natural gas power plants are part of the ETS-system and therefor also for existing assets a price on carbon is in place. Eneco has not invested in fossil fuel energy sources since 2015 and does not intend to do so in the future. For the existing gas facilities from Eneco an internal price on carbon is active based on the EU-ETS. When the market price of carbon emissions increases, energy generated by these facilities will be more expensive for consumers and this will eventually impact Eneco's market position. This is a direct incentive for Eneco to initiate low-carbon activities and invest in sustainable means of energy generation.

[Add row]

## (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ✓ Yes	Select all that apply ☑ Climate change
Customers	Select from: ✓ Yes	Select all that apply ☑ Climate change
Investors and shareholders	Select from: ✓ Yes	Select all that apply ☑ Climate change
Other value chain stakeholders	Select from: ✓ Yes	Select all that apply  ☑ Climate change

[Fixed row]

# (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	Select from:  ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

## Climate change

## (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

✓ Yes, we prioritize which suppliers to engage with on this environmental issue

# (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ✓ Business risk mitigation
- ✓ Leverage over suppliers
- ✓ Material sourcing
- ✓ Procurement spend

# (5.11.2.4) Please explain

Eneco applies multiple criteria to determine which suppliers to prioritize for engagement on sustainability matters. These include a.o. procurement spend, strategic importance, leverage, industry risk, country risk.
[Fixed row]

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment
Climate change	Select from:  ✓ Yes, environmental requirements related to this environmental issue are included in our supplier contracts	Select from:  ✓ Yes, we have a policy in place for addressing non-compliance	In the procurement process we take social and environmental factors into account in supplier selection.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

## Climate change

## (5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

## (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Certification

# (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

**☑** 26-50%

## (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

**✓** 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

**☑** 26-50%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

**☑** 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

✓ Retain and engage

# (5.11.6.10) % of non-compliant suppliers engaged

Select from:

**☑** 76-99%

## (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

 $\ensuremath{\underline{\mathsf{V}}}$  Providing information on appropriate actions that can be taken to address non-compliance

## (5.11.6.12) Comment

-[Add row]

## (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

## Climate change

## (5.11.7.2) Action driven by supplier engagement

Select from:

✓ Emissions reduction

# (5.11.7.3) Type and details of engagement

#### Innovation and collaboration

✓ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

## (5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

# (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

**✓** 1-25%

## (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

**✓** 1-25%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We collect information on supplier sustainability and assess their performance on mitigating climate change by means of EcoVadis. With suppliers that offer carbon intensive products or services, we go into agreement to decrease their carbon emissions. These agreements are monitored by contract management. A key measure of success is the Leader status of our top suppliers measured by means of CSR assessments (EcoVadis, B-Corp, GSES, MVO Prestatieladder, MVO Register) which should be 40% in 2022 and is at 35% end 2021. We share the results of the CSR assessment with our suppliers in the form of scorecards. By reviewing the results together with the underperforming suppliers we aim to further increase their CSR scores. Discussions have taken place with various suppliers on how to improve the score. By doing this we are not merely collecting information about CSR performance but also facilitate suppliers in improving their performance. Furthermore, we grow the base of sustainable suppliers that can help Eneco achieve our own ambitions, specifically those on carbon footprint reduction and circularity. We collect information on supplier sustainability and assess their performance on mitigating climate change by means of EcoVadis. With suppliers that offer carbon intensive products or services, we go into agreement to decrease their carbon emmissions. These agreements are monitored by contract management. A key measure of success is the Leader status of our top suppliers measured by means of CSR assessments (EcoVadis, B-Corp, GSES, MVO Prestatieladder, MVO Register) which should be 40% in 2022 and is at 35% end 2021. We share the results of the CSR assessment with our suppliers in the form of scorecards. By reviewing the results together with the underperforming suppliers we aim to further increase their CSR scores. Discussions have taken place with various suppliers on how to improve the score. By doing this we are not merely collecting information about CSR performance but also facilitate suppliers in improving thei

# (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

## Climate change

## (5.11.7.2) Action driven by supplier engagement

Select from:

✓ Circular economy

## (5.11.7.3) Type and details of engagement

#### Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

## (5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

**✓** 1-25%

## (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

**✓** 1-25%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We collect information on supplier sustainability and assess their performance on mitigating climate change by means of EcoVadis. With suppliers that offer carbon intensive products or services, we go into agreement to decrease their carbon emmissions. These agreements are monitored by contract management. A key measure of success is the Leader status of our top suppliers measured by means of CSR assessments (EcoVadis, B-Corp, GSES, MVO Prestatieladder, MVO Register) which should be 40% in 2022 and is at 35% end 2021. We share the results of the CSR assessment with our suppliers in the form of scorecards. By reviewing the results together with the underperforming suppliers we aim to further increase their CSR scores. Discussions have taken place with various suppliers on how to improve the score. By doing this we are not merely collecting information about CSR performance but also facilitate suppliers in improving their performance. Furthermore, we grow the base of sustainable suppliers that can help Eneco achieve our own ambitions, specifically those on carbon footprint reduction and circularity.

# (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

# (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

✓ Yes

[Add row]

## (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

## Climate change

## (5.11.9.1) Type of stakeholder

Select from:

Customers

## (5.11.9.2) Type and details of engagement

#### **Education/Information sharing**

☑ Share information about your products and relevant certification schemes

#### Innovation and collaboration

✓ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

# (5.11.9.3) % of stakeholder type engaged

Select from:

**✓** 1-25%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

**☑** 1-25%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

To prevent global warming beyond 1.5C, we need to take action. Together with customers, we are now taking steps towards climate neutral in 2035. Read the stories here: https://www.eneco.nl/en/about-us/what-we-do/inspiration/

## (5.11.9.6) Effect of engagement and measures of success

Our engagement is generally aimed at finding innovative solutions in collaboration with our customers. Results are case-specific. Some examples include: in the harbour of Rotterdam we connect ships to green shore power, allowing ships to turn off their engines, and saving 2100 tons of CO2e per ship per year. With another customer, Heineken, we worked on electrifying the EU's largest brewery.

[Add row]

## **C6. Environmental Performance - Consolidation Approach**

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

## Climate change

## (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

Eneco has opted for the control approach over the equity share approach, primarily because this is in line with the financial reporting consolidation. More specifically, because the control definition used for the consolidation of the financial statements is quite similar to the definition of operational control in the GHG Protocol. In addition, the control approach best reflects Eneco's actual power, and therefore Eneco can take full ownership of all GHG emissions that it can directly influence and reduce. Furthermore, the EU Emission Trading System (ETS) and the Corporate Sustainability Reporting Directive (CSRD) require reporting on the basis of operational control. Also, the control approach seems to be the most appropriate for the purpose of management information and performance tracking, because managers can only be held accountable for activities under their control.

#### Water

## (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

For CSRD reporting, we will align with the operational control, hence all our measurements and disclosures will be done within the operational control boundary. Furthermore, we already use this methodology for our GHG Accounting and financial accounting, and therefore know which subsidiaries and joint-operation we must include within the boundary.

#### **Plastics**

## (6.1.1) Consolidation approach used

Select from:

Operational control

# (6.1.2) Provide the rationale for the choice of consolidation approach

Please refer to the above mentioned explanation. In case of materiality, these would be included in a similar manner.

## **Biodiversity**

# (6.1.1) Consolidation approach used

Select from:

Operational control

# (6.1.2) Provide the rationale for the choice of consolidation approach

For our biodiversity measures, for now we consolidate on new assets that are within the operational control boundary. Whenever it is applicable, it will be done for all our assets that are part of a subsidiary or joint operation.

[Fixed row]

## C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Has there been a structural change?
Select all that apply  ✓ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

## (7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

✓ Yes, a change in methodology

# (7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

Since 2022, Eneco has decided not to conclude any grey-electricity contracts in its business-to-business section, which we already do for our business-to-consumer section. This rapidly dropped the grey-electricity emissions in scope 3 category 3d. The grey-electricity we purchase from the agricultural businesses with CHPs for which we supply natural gas, are double counted, as these emissions are also in 3d. Hence we have set up a limit on the maximum amount we can deduct for double counting based on MWhs and emissions.

[Fixed row]

# (7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any xchanges or errors reported in 7.1.1 and/or 7.1.2?

## (7.1.3.1) Base year recalculation

Select from:

✓ No, because the impact does not meet our significance threshold

# (7.1.3.3) Base year emissions recalculation policy, including significance threshold

Eneco uses a significance threshold that triggers a recalculation of the base year emissions if exceeded. This threshold is a cumulative amount of 5% of the base year data (2019).

## (7.1.3.4) Past years' recalculation

Select from:

Yes

[Fixed row]

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

## (7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

## (7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

## (7.3.3) Comment

In our annual report we disclose both a figure based on market-based and location-based emissionfactors. Please note that the within our SBTi commitment we track and include the figure based on market-based emissionfactors.

[Fixed row]

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

#### Row 1

## (7.4.1.1) Source of excluded emissions

Upstream transport and distribution

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 3: Upstream transportation and distribution

## (7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are not relevant

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0.2

## (7.4.1.10) Explain why this source is excluded

Please note that most emissions are included in Scope 3 catergory 1 as part of purchased service (whenever applicable). Only to our biomass plant, it was not included. We executed a rough estimation based on the amount of biomass that is transported to the plant. We used the average emission factor per ton kilometre, with a large distance and heavy truck. Since it is based on assumptions and relatively small in the footprint, we have emitted the variable

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

We executed a rough estimation based on the amount of biomass that is transported to the plant. We used the average emission factor per ton kilometre, with a large distance and heavy truck. 300,000 kilogrammes of woodchips, transported over 300 kilometers, with an emission factor of 0.256 kg CO2-eq per ton kilometre results in an emission of 23 kilotonnes CO2-eq. Having emitted 9720 kilotonnes of CO2-eq, this results in a percentage of 0.2%

#### Row 2

# (7.4.1.1) Source of excluded emissions

Waste generated in operations

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

✓ Scope 3: Waste generated in operations

## (7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

Emissions are not relevant

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0

## (7.4.1.10) Explain why this source is excluded

Waste is generated as part of Eneco's operations, which means this category is applicable. However, a rough estimate shows that these emissions are not material. This estimate was made using the highest possible EF where no specific EF was available, which was multiplied by the data gathered from the third-party that handles our waste management. In addition to the fact that the emissions are not material in terms of their size, the materiality analysis also reveals that multiple stakeholders do not consider this topic to be material. Moreover, the quality of data is questionable. Given the rough estimate of the data, in combination with the lack of EFs for accurately estimating emissions, the quality of the data is poor. For that reason, this category is omitted.

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

We have used a research by the Dutch Research institute of CE delft, where we have linked the emission factors to the waste generated in our offices.

#### Row 3

## (7.4.1.1) Source of excluded emissions

The rent of (e)-boilers and

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

✓ Scope 3: Downstream leased assets

## (7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

▼ Emissions are not relevant.

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

1.7

## (7.4.1.10) Explain why this source is excluded

This was one of the more tricky categories to include, due to the fact it was/is not known who rents an e-boiler or conventional boiler (on natural gas) and the amount of utilities that are purchased alongside the supplied figures (in order to avoid double counting). Due to this reason, and the low amount of emissions based on assumptions, we have omitted this source.

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

We made a rough estimate on the use phase emissions of our downstream leased assets. This is around 90,000. We could not make a distinction between e- and natural gas boilers, hence we went for natural gas powered boilers only. The average amount of natural gas consumed per household in 2022 was 1200 m3 according to Nibud (Dutch agency for Budget Information), and this average is used to estimate the total emissions. The table above shows that if 75% is not customer, the footprint is immaterial. The emissions are therefore not explicitly mentioned or incorporated in the VCCF.

#### Row 4

## (7.4.1.1) Source of excluded emissions

Equity investments

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

✓ Scope 3: Investments

## (7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

✓ Emissions are not relevant.

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0.4

## (7.4.1.10) Explain why this source is excluded

A rough estimation showed that the emissions are very low, and due to its immateriality are not included in the VCCF. These investments usually is in small businesses that have a couple of employees and little to no company cars.

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

We sent templates to the JVs and associates and asked the respondents to enter their scope 1 and scope 2 consumption volumes. From these templates, the averaged scope 1 and scope 2 consumption volumes are calculated. These averages are multiplied by the total number of JVs and associates and linked to the according direct emission factors to obtain a rough estimate of the emissions. These totalled 43 kilotonnes, which is 0.4% of Eneco's emissions. [Add row]

## (7.5) Provide your base year and base year emissions.

## Scope 1

### (7.5.1) Base year end

## (7.5.2) Base year emissions (metric tons CO2e)

1740864.34

# (7.5.3) Methodological details

Measure of direct emissions based on consumption data of car fleet, power plants, and heat generated on location central heating boilers.

### **Scope 2 (location-based)**

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

1967.64

# (7.5.3) Methodological details

Mostly our offices with the gridfactor of the location, in the market based disclosure we use the same values but purchases GOs for the amount we use in our operations.

## Scope 2 (market-based)

## (7.5.1) Base year end

12/31/2019

# (7.5.2) Base year emissions (metric tons CO2e)

183.33

# (7.5.3) Methodological details

Consists of purchased heat for our offices buildings. We have GOs for all electricity used in our operations.

## Scope 3 category 1: Purchased goods and services

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

148650.0

# (7.5.3) Methodological details

The basis for the calculation of scope 3 category 1: Purchased goods and services is registered expense data (spend). Emission factors per euro are used to calculate emissions. Expenditure partly relates to Capital Goods.

## Scope 3 category 2: Capital goods

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

0.0

## (7.5.3) Methodological details

We include the amount of spend on capitcal goods in our scope 3 category 1 in 2019, since 2023 we have split them.

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

4523643.42

## (7.5.3) Methodological details

Same input as for scope 1, where we use well-to-tank emission factors. In addition, we use the supply data based on meter readings from our customers.

## Scope 3 category 4: Upstream transportation and distribution

# (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

## (7.5.3) Methodological details

not applicable

## **Scope 3 category 5: Waste generated in operations**

## (7.5.1) Base year end

12/30/2019

## (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

Not material, we have used a rough estimation that showcases that this is a very low emissions source. Therefore we omit this category for now in the calculation.

## Scope 3 category 6: Business travel

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

358.76

# (7.5.3) Methodological details

We request data from our HR-department to identify business travel and modality

## Scope 3 category 7: Employee commuting

## (7.5.1) Base year end

12/31/2019

## (7.5.2) Base year emissions (metric tons CO2e)

1717.87

## (7.5.3) Methodological details

We have an annual survey to get data for the employee commuting split. Based on an average modality we plot this on our total population. The response on the survey is high with at least 60 per cent per year.

## Scope 3 category 8: Upstream leased assets

## (7.5.1) Base year end

12/30/2019

## (7.5.2) Base year emissions (metric tons CO2e)

# (7.5.3) Methodological details

not applicable

**Scope 3 category 9: Downstream transportation and distribution** 

# (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable

## Scope 3 category 10: Processing of sold products

# (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable

## Scope 3 category 11: Use of sold products

## (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

10069465.25

# (7.5.3) Methodological details

This is the combustion of sold natural gas to end-users, both businesses and residential. We supply in Belgium, Germany and the Netherlands.

## Scope 3 category 12: End of life treatment of sold products

## (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable

## Scope 3 category 13: Downstream leased assets

# (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

## (7.5.3) Methodological details

not applicable

## Scope 3 category 14: Franchises

## (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable

## **Scope 3 category 15: Investments**

## (7.5.1) Base year end

12/30/2019

# (7.5.2) Base year emissions (metric tons CO2e)

0

## (7.5.3) Methodological details

We have equity investments in ventures that are usually very small. Since their scope 1 and 2 emissions are only a fraction or our own emissions of scope 1 and 2, we neclect them, and omit them in our carbon footprint

## Scope 3: Other (upstream)

## (7.5.1) Base year end

## (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable

## Scope 3: Other (downstream)

# (7.5.1) Base year end

12/30/2019

## (7.5.2) Base year emissions (metric tons CO2e)

0

# (7.5.3) Methodological details

not applicable [Fixed row]

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

## **Reporting year**

# (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1169349.45

# (7.6.3) Methodological details

We have included the direct emissions that occur in our car fleet (own and operational lease), as well as our natural gas boilers to heat up the offices, and the gas input for our power plants. We have direct consumption data for those. To deal with fugitive emissions, we have estimated the emissions based on key figures from our maintenance partner.

## Past year 1

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1292694.98

## (7.6.2) End date

12/30/2022

# (7.6.3) Methodological details

same as above

## Past year 2

# (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1477771.9

# (7.6.2) End date

12/30/2021

## (7.6.3) Methodological details

same as above

## Past year 3

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

## (7.6.2) End date

12/30/2020

# (7.6.3) Methodological details

same as above

### Past year 4

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1740864.33

# (7.6.2) End date

12/30/2019

# (7.6.3) Methodological details

same as above [Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

## **Reporting year**

# (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

47668.1

# (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

## (7.7.4) Methodological details

The location based emissions are slightly higher due to the office and carfleet electricity that is used, that we have no emissions for under market-based emissions. The remaining emissions are for heat that we purchase to compensate for T&D losses.

#### Past year 1

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

61705.3

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

60448.4

## (7.7.3) End date

12/30/2022

## (7.7.4) Methodological details

This is the first year we reported our purchased heat for T&D losses within our gridnetwork seperately from heat supply, and into scope 2. Therefore, it is higher than our past year 2, 3, and 4 figures.

#### Past year 2

# (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1028.569

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

12.099

## (7.7.3) End date

12/30/2021

## (7.7.4) Methodological details

We included purchased disctrict heating (if applicable) for our offices, and purchased electricity (for market-based: guarantees of origin, location based: grid mix factor)

## Past year 3

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

891.757

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

35

# (7.7.3) End date

12/30/2020

## (7.7.4) Methodological details

We included purchased disctrict heating (if applicable) for our offices, and purchased electricity (for market-based: guarantees of origin, location based: grid mix factor)

## Past year 4

# (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1424.017

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

## (7.7.3) End date

12/30/2019

# (7.7.4) Methodological details

We included purchased disctrict heating (if applicable) for our offices, and purchased electricity (for market-based: guarantees of origin, location based: grid mix factor)

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

## **Purchased goods and services**

# (7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

145700

# (7.8.3) Emissions calculation methodology

Select all that apply

✓ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

## (7.8.5) Please explain

The basis for the calculation is registered expense data (spend). Emission factors per euro are used to calculate emissions. We use the Defra emission factors that we convert from British Pound to Euros.

## **Capital goods**

## (7.8.1) Evaluation status

Select from:

✓ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

101400

## (7.8.3) Emissions calculation methodology

Select all that apply

✓ Spend-based method

# (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

## (7.8.5) Please explain

Initially we combined the scope 3 category 1 and 2 emissions. However, since we want to report in according to GRI, we have seperated it since our 2023 disclosures. The methodolgy to calculate is the same as before.

### Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

#### (7.8.3) Emissions calculation methodology

Select all that apply

✓ Fuel-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

## (7.8.5) Please explain

Emissions reported within this category mainly relate to the Lifecycle emissions from the generation of purchased electricity and heat. The data is based on the actual supply. The total natural supply consists of supply to our customers and intercompany supply to our owned or controlled power plants. Intercompany supply is deducted from the total emissions from electricity and heat consumption to prevent double counting (with emissions from generation). The same goes for the electricity and heat consumption in and around properties in use, as this consumption is also included in the total volume supplied. Because the consumption data of our customers is not always immediately available, they are estimated as well as possible based on generation, procurement, historical consumption and meteorological data. Data regarding T&D losses for electricity are also included for our supplied volumes, as we are part of its value chain. Most emissions factors are obtained via www.CO2emissiefactoren.nl, only for the T&D losses we purchase them for IEA. We adjust the Dutch T&D emissionfactor for the purchased GOs by the gridoperators

#### **Upstream transportation and distribution**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

We have most of the transport and distribution in our scope 3, category 1 and 2 spend-emissions. However, we saw that for our Biomass Plant in Delfzijl, that was not the case. A rough estimation resulted in omiting the data flow for now, as it is not relevant at all. Assuming that, in the Netherlands, 300 kilometres must be driven in order to reach Delfzijl, this would mean emissions amount to 23 kilotonnes. This is less than 0.3%.

#### Waste generated in operations

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

Waste is generated as part of Eneco's operations, which means this category is applicable. However, a rough estimate shows that these emissions are not material. This estimate was made using the highest possible EF where no specific EF was available, which was multiplied by the data gathered from the third-party that handles our waste management. In addition to the fact that the emissions are not material in terms of their size, the materiality analysis also reveals that multiple stakeholders do not consider this topic to be material. Moreover, the quality of data is questionable. Given the rough estimate of the data, in combination with the lack of EFs for accurately estimating emissions, the quality of the data is poor. For that reason, this category is omitted

#### **Business travel**

#### (7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

336.901

#### (7.8.3) Emissions calculation methodology

Select all that apply

- Average data method
- ▼ Fuel-based method
- ✓ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

A report from, among other sources, the SAP HR system contains the remunerated kilometers by car and remunerated amounts regarding the use of public transport. A report from, among other sources, the SAP HR system contains the remunerated kilometers by car and remunerated amounts regarding the use of public transport. The flight kilometers are determined based on the information provided by our travel agency. A distinction is made between short, medium and long flights. The calculation of CO2 emissions takes into account the airplane class, as this affects CO2 emissions per kilometer for the individual flying. The emissions come from CO2-emissiefactoren.nl as well

#### **Employee commuting**

#### (7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

1292.481

#### (7.8.3) Emissions calculation methodology

Select all that apply

- Average data method
- ✓ Fuel-based method
- ✓ Distance-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

The mileage by car is distributed over fuel types based on a mobility survey. The mileage by car is distributed over fuel types based on a mobility survey among employees. The amounts for public transport are converted to kilometers by means of published rates per kilometer for the various forms of public transport. There is no further subdivision to public transport type. In addition to remunerations, some of the employees have a mobility card at their disposal. Reports from mobility card

providers include kilometers and / or amounts for public transport expenses. If necessary, the public transport costs are converted to kilometers using published rates per kilometer for the various forms of public transport.

#### **Upstream leased assets**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

According to IFRS 16, assets that are leased by Eneco must be financially consolidated. Eneco groups upstream leased assets into four distinct categories: • Land. for building wind farms and solar parks. This mostly occurs in the Netherlands, Belgium and the United Kingdom, and is now also starting in Germany. • Buildings and rooftops: buildings comprise the offices in the Netherlands, Belgium, Germany and the United Kingdom, whereas rooftops are mostly used for solar panels in Belgium. • Machinery and equipment: this chiefly consists of Belgium-based financial lease contracts (related to solar panels). • Vehicles: this refers to the vehicles leased as company cars or personal vehicles. Emissions from vehicles and buildings that occur during operational control are included in scopes 1 and 2. Since the other two categories consist exclusively of wind farms and solar parks, category 8 activities apply to Eneco but are not included in the VCCF. Following the closure of each financial year, the Eneco Financial Services team is consulted to determine whether new lease contracts must be included in either scope 1 or 2 based on operational control, or within this category.

#### **Downstream transportation and distribution**

## (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

Eneco has several products within its product portfolio. However, products that are sold or leased downstream are brought to customers in Eneco's company vehicles, which are incorporated in scopes 1 and 2. Consequently, this category is not applicable with respect our scope 3 emissions

#### **Processing of sold products**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

These activities do not apply to Eneco and are therefore not included

#### Use of sold products

#### (7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

7616205.72

## (7.8.3) Emissions calculation methodology

Select all that apply

✓ Fuel-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

#### (7.8.5) Please explain

The data is based on the actual supply. The total natural gas supply consists of supply to our customers and intercompany supply to our owned or controlled power plants. Intercompany supply is deducted from the total emissions from natural gas consumption to prevent double counting (with emissions from generation). The same goes for the natural consumption in and around properties in use, as this consumption is also included in the total volume supplied. Because the consumption data of our customers is not always immediately available, they are estimated as well as possible based on generation, procurement, historical consumption and meteorological data. The Eneco supplies natural gas to end users in the Netherlands and Belgium. Dutch (Gronings) natural gas has the same qualities (energy value, etc.), regardless of the region in which it is used. In Belgium, depending on the area, natural gas is used that has a higher (high caloric) or lower (low caloric) energy value than standard Dutch gas. This leads, among other things, to the fact that the source data for gas supply in Belgium is depicted by default in MWh. The emission factor for Dutch natural gas published by the Dutch government is used for the conversion to (direct) CO2 emissions. The impact calculation is further

supplemented by CH4 and N2O and Indirect CO2 emissions. For the natural gas supplied in Belgium, it is necessary to distinguish between 'high caloric' and 'low caloric' gas. A specific emission factor is applied.

#### **End of life treatment of sold products**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

Eneco has a diverse product portfolio, as noted in the section on category 11. As a result, category 12 is applicable. This category is omitted, however, due to a similar line of reasoning as that followed for scope 3 category 5 and the low amount of sold products other than energy (e.g. heat pumps). Eneco maintains contact with several partners (waste management companies, and suppliers that produce life cycle-assessments (LCAs)) to obtain accurate data so that it can perform calculations for this category.

#### **Downstream leased assets**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

Category 13 activities are applicable to Eneco. The current estimate is that some 90,000 central heating boilers (CHBs) are leased to consumers. The fuel and energy consumed by these products are partially included in scope 3, in either category 3 or category 11, in a similar way to the direct use-phase of sold product. A rough estimation in the case that his might not be true, we saw that if with average usage per household, we have estimated it would be around 170 kilotonnes, which is 1.7% of the total footprint.

#### **Franchises**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

These activities do not apply to Eneco and are therefore not included

#### **Investments**

#### (7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

#### (7.8.5) Please explain

Eneco uses the operational control method to establish the organisational boundaries for consolidated reporting. Because subsidiaries and JOs are consolidated, they both come under scope 1 or 2. The JVs and affiliates that Eneco participates in are not consolidated. Instead, they are included in the financial statements as profit of associates and joint ventures. The GHG Accounting consolidation is the same as the financial consolidation, and so the JVs and affiliates are treated as equity investments, which means scope 3 category 15 is applicable. Scope 1 and scope 2 emissions could be included proportionally for each of these entities, based on the share of equity in the entity. The JVs and associates are also included in the entity list, which shows that most of the equity investments are in software, services and renewable energy projects. Eneco has sent templates to the JVs and associates and asked the respondents to enter their scope 1 and scope 2 consumption volumes. From these templates, the averaged scope 1 and scope 2 consumption volumes are calculated. These averages are multiplied by the total number of JVs and associates and linked to the according direct emission factors to obtain a rough estimate of the emissions. These totalled 43 kilotonnes, which is 0.5% of Eneco's emissions. That percentage is immaterial, which is why this category is omitted. To obtain a rough estimate of the emissions in this category, a template is filled in for each new equity investment in order to calculate the scope 1 and scope 2 emissions. The result of this calculation is then multiplied by Eneco's share of the relevant equity investment. The entities' total emissions are then added together to determine whether this category exceeds the materiality threshold or not.

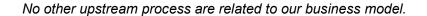
#### Other (upstream)

#### (7.8.1) Evaluation status

Select from:

✓ Not evaluated

#### (7.8.5) Please explain



#### Other (downstream)

#### (7.8.1) Evaluation status

Select from:

✓ Not evaluated

#### (7.8.5) Please explain

No other downstream process are related to our business model. [Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

#### Past year 1

## (7.8.1.1) End date

12/30/2022

#### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

254120

#### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

## (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

1187409

#### (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

# (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

224

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1328

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

O

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

7161072

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e) 0 (7.8.1.16) Scope 3: Investments (metric tons CO2e) 0 (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e) 0 (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e) (7.8.1.19) Comment omment Past year 2 (7.8.1.1) End date 12/30/2021 (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e) 216900 (7.8.1.3) Scope 3: Capital goods (metric tons CO2e) (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)
o
(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)
o
(7.8.1.7) Scope 3: Business travel (metric tons CO2e)
78
(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)
1082
(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)
0
(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)
0
(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)
0
(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)
9516235
(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

#### (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

#### (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

#### (7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

#### (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

## (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

#### (7.8.1.19) Comment

Restatement of category 'Fuel and energy-related activities (not included in Scopes 1 or 2)' due to T&D losses being included in 3 category 3c (Transmission and distribution (T&D) losses) from 2022 onwards, instead of category 9 (Downstream transportation and distribution).

#### Past year 3

## (7.8.1.1) End date

12/30/2020

## (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

166330

## (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e) 3057343 (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e) 0 (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e) (7.8.1.7) Scope 3: Business travel (metric tons CO2e) 112 (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e) 989 (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e) 0 (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

8975302

0

#### (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

#### (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

## (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

#### (7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

## (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

#### (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

## (7.8.1.19) Comment

Restatement of category 'Fuel and energy-related activities (not included in Scopes 1 or 2)' due to T&D losses being included in 3 category 3c (Transmission and distribution (T&D) losses) from 2022 onwards, instead of category 9 (Downstream transportation and distribution) for electricity and 'scope 3-category 11-Use of sold products' for natural gas, respectively.

#### Past year 4

#### (7.8.1.1) End date

12/30/2019

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)
148650
(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)
0
(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)
4523643
(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)
0
(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)
0
(7.8.1.7) Scope 3: Business travel (metric tons CO2e)
359
(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)
1718
(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)
0
(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

# (7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e) 0 (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e) 10069465 (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e) 0 (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e) (7.8.1.15) Scope 3: Franchises (metric tons CO2e) 0 (7.8.1.16) Scope 3: Investments (metric tons CO2e) (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e) 0 (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

# (7.8.1.19) Comment

Restatement of category 'Fuel and energy-related activities (not included in Scopes 1 or 2)' due to T&D losses being included in 3 category 3c (Transmission and distribution (T&D) losses) instead of category 9 (Downstream transportation and distribution) due to emission factor update. Restatement of category 'business travel' and 'employee commuting' due to improved data. Restatement of category 'use of sold products' due to updated supplied energy volumes from BE and DE.

#### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from:  ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from:  ☑ Third-party verification or assurance process in place
Scope 3	Select from:  ☑ Third-party verification or assurance process in place

[Fixed row]

# (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

#### Row 1

## (7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

## (7.9.1.2) Status in the current reporting year

Select from:

Complete

#### (7.9.1.3) Type of verification or assurance

Select from:

✓ Limited assurance

#### (7.9.1.4) Attach the statement

Eneco Annual Report 2023.pdf

#### (7.9.1.5) Page/section reference

73-75

#### (7.9.1.6) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

#### (7.9.1.7) Proportion of reported emissions verified (%)

100 [Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

#### (7.9.2.1) Scope 2 approach

Select from:

✓ Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

20	lact	from:	
SE	CUL	HOIH.	

✓ Annual process

## (7.9.2.3) Status in the current reporting year

Select from:

Complete

# (7.9.2.4) Type of verification or assurance

Select from:

✓ Limited assurance

#### (7.9.2.5) Attach the statement

Eneco Annual Report 2023.pdf

## (7.9.2.6) Page/ section reference

73-75

#### (7.9.2.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

## (7.9.2.8) Proportion of reported emissions verified (%)

100

#### Row 2

## (7.9.2.1) Scope 2 approach

Select from:

✓ Scope 2 market-based

## (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

## (7.9.2.3) Status in the current reporting year

Select from:

Complete

## (7.9.2.4) Type of verification or assurance

Select from:

✓ Limited assurance

## (7.9.2.5) Attach the statement

Eneco Annual Report 2023.pdf

## (7.9.2.6) Page/ section reference

73-75

#### (7.9.2.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

## (7.9.2.8) Proportion of reported emissions verified (%)

100 [Add row]

# (7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

#### Row 1

# (7.9.3.1) Scope 3 category

Select all that apply

- ✓ Scope 3: Capital goods
- ✓ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ✓ Scope 3: Use of sold products
- ✓ Scope 3: Purchased goods and services

✓ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

## (7.9.3.2) Verification or assurance cycle in place

Select from:

✓ Annual process

#### (7.9.3.3) Status in the current reporting year

Select from:

Complete

#### (7.9.3.4) Type of verification or assurance

Select from:

✓ Limited assurance

## (7.9.3.5) Attach the statement

Eneco Annual Report 2023.pdf

#### (7.9.3.6) Page/section reference

#### (7.9.3.7) Relevant standard

Select from:

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

#### (7.9.3.8) Proportion of reported emissions verified (%)

100 [Add row]

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

## (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

#### (7.10.1.3) Emissions value (percentage)

0

## (7.10.1.4) Please explain calculation

we already have a 100% renewable energy consumption for ourselves

#### Other emissions reduction activities

## (7.10.1.1) Change in emissions (metric tons CO2e)

14719.784

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

1.09

#### (7.10.1.4) Please explain calculation

To compensate the heat losses in our transport and distribution in our district heating network, we purchase heat, which is generated elsewhere. The emissions linked to this generation has decreased from 7.18 kg CO2 per GJ supplied, to 6.24 kg CO2 per GJ supplied. In addition, we see a slight drop in supplied heat and together result in a decrease of 1.09% compared to 2022 ((14,719.8/1,353,143.4)\*100).

#### **Divestment**

## (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

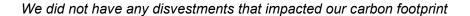
Select from:

✓ No change

## (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation



#### **Acquisitions**

## (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

## (7.10.1.3) Emissions value (percentage)

0

## (7.10.1.4) Please explain calculation

We did not acquire any companies that changed our carbon footprint

#### Mergers

# (7.10.1.1) Change in emissions (metric tons CO2e)

0

## (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

## (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

We did not merge with any companies.

#### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

123212.218

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

## (7.10.1.3) Emissions value (percentage)

9.11

## (7.10.1.4) Please explain calculation

In comparison to the year 2022, our organization has achieved a reduction in gross scope 1 and 2 emissions by 10.2%, equating to a total decrease of 138,065 metric tonnes of CO2-eq. This reduction is primarily attributed to the diminished emissions associated with our fossil fuel-generated electricity production. It is noteworthy that our renewable assets have contributed to a higher electricity output, resulting in an overall increase of our self-generated electricity supply by 0.7 TWh, rising from 6.6 to 7.3 TWh. Consequently, our conventional and co-generation assets have scaled back their electricity production, which has led to the observed decline in emissions. Specifically, in the year 2022, our gas-fired power plants were responsible for emissions amounting to 1,291,461 metric tonnes of CO2-equivalent, whereas in 2023, this figure has been reduced to 1,168,249 metric tonnes, marking a reduction of 123,212 metric tonnes of CO2-equivalent. This equals to a 9.11 % reduction of the gross scope 1 and 2 emissions of 2022 ((123,212/1,353,143)\*100)

#### Change in methodology

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions



✓ No change

## (7.10.1.3) Emissions value (percentage)

0

## (7.10.1.4) Please explain calculation

Even though we have added a limit to our double counting, and thus changed our methodology, we have no changes in our scope 1 and scope 2 emissions due to methodological changes.

#### **Change in boundary**

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

## (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

## (7.10.1.3) Emissions value (percentage)

0

## (7.10.1.4) Please explain calculation

Our reporting boundary remained the same last year

#### **Change in physical operating conditions**

## (7.10.1.1) Change in emissions (metric tons CO2e)

0

# (7.10.1.2) Direction of change in emissions Select from: ✓ No change (7.10.1.3) Emissions value (percentage) 0 (7.10.1.4) Please explain calculation not applicable Unidentified (7.10.1.1) Change in emissions (metric tons CO2e) 0 (7.10.1.2) Direction of change in emissions Select from: ✓ No change (7.10.1.3) Emissions value (percentage) 0 (7.10.1.4) Please explain calculation not applicable Other

(7.10.1.1) Change in emissions (metric tons CO2e)

#### (7.10.1.2) Direction of change in emissions

Select from:

✓ No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

not applicable [Fixed row]

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

#### (7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

574956.3

#### (7.12.1.2) Comment

In Eneco Bio Golden Raand, Warmteproductie Utrecht and Eneco Energy Trade, wood chips from waste wood are converted into renewable electricity and renewable steam. Every year, we receive an electronic environmental report based on the detailed input from these plants. We have combined these figures and then checked by recalculating whether the numbers were correct.

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

#### Row 1

## (7.15.1.1) Greenhouse gas

Select from:

✓ CO2

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1165560.763

## (7.15.1.3) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

#### Row 2

## (7.15.1.1) **Greenhouse** gas

Select from:

✓ CH4

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1966.749

## (7.15.1.3) **GWP** Reference

Select from:

✓ IPCC Fifth Assessment Report (AR5 – 100 year)

#### Row 3

## (7.15.1.1) Greenhouse gas

Select f	rom:
----------	------

**☑** N20

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

721.141

#### (7.15.1.3) **GWP** Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year) [Add row]

(7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.

#### **Fugitives**

#### (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

#### (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

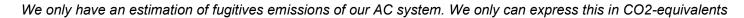
# (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

21.55

## (7.15.3.5) Comment



#### **Combustion (Electric utilities)**

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

1165560.763

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

70.241

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

1168248.652

(7.15.3.5) Comment

All the scope 1 emissions in scope 1 relate to our combustion of natural gas for electricity and heat production

**Combustion (Gas utilities)** 

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

n

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

0

## (7.15.3.5) Comment

not applicable

#### **Combustion (Other)**

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

## (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

# (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

1079.15

## (7.15.3.5) Comment

Combustion of fuels by our our car fleet

#### **Emissions not elsewhere classified**

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

# (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

# (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

0

## (7.15.3.5) Comment

not applicable [Fixed row]

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Belgium	0	77.301	0
Germany	0	451.506	0
Netherlands	1169349.353	47134.455	45728.636
United Kingdom of Great Britain and Northern Ireland	0	4.843	0

[Fixed row]

## (7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	Customer organization	1100.7
Row 2	Operations organization	1168248.65

[Add row]

## (7.17.2) Break down your total gross global Scope 1 emissions by business facility.

#### Row 1

## (7.17.2.1) Facility

Utrecht lage weide

# (7.17.2.2) Scope 1 emissions (metric tons CO2e)

401249.34

## (7.17.2.3) Latitude

52.101944

# (7.17.2.4) Longitude

5.071389

#### Row 2

## (7.17.2.1) Facility

Enecogen

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

672656.66

# (7.17.2.3) Latitude

51.958056

# (7.17.2.4) Longitude

4.0925

Row 3

## (7.17.2.1) Facility

WKC's

# (7.17.2.2) Scope 1 emissions (metric tons CO2e)

94342.64

# (7.17.2.3) Latitude

52.156111

# (7.17.2.4) Longitude

5.387826 [Add row]

#### (7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	Services and Support	1100.7
Row 2	Production of energy	1168248.65

[Add row]

# (7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

#### **Electric utility activities**

#### (7.19.1) Gross Scope 1 emissions, metric tons CO2e

1169349.353

#### (7.19.3) Comment

This figure dominantly consists of our energy production (electricity, steam and heat) from our powerplants. Furthermore, we have included our carfleet, and the estimation of regrifrants leaked in our office buildings.

[Fixed row]

#### (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

- ☑ By business division
- ☑ By facility

### (7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Customer organisation	1188.405	0
Row 2	Operations organization	46479.691	45728.636

[Add row]

### (7.20.2) Break down your total gross global Scope 2 emissions by business facility.

### Row 1

# (7.20.2.1) Facility

Battelsesteenweg 455i - Mechelen

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

41.824

# (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 2

# (7.20.2.1) Facility

Chaussée de Huy 120 - Wavre

# (7.20.2.2) Scope 2, location-based (metric tons CO2e) 10.139 (7.20.2.3) Scope 2, market-based (metric tons CO2e) 0 Row 3 (7.20.2.1) Facility Poortakkerstraat 25 - Sint-Denijs-Westrem/Gent (7.20.2.2) Scope 2, location-based (metric tons CO2e)

8.106

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 4

### (7.20.2.1) Facility

Leipzig (Kamenica)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

22.526

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 5

# (7.20.2.1) Facility

Ness House Dochfour Business Centre - Inverness

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

2.565

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 6

### (7.20.2.1) Facility

Steigweg 24 (building: 12, 60 & 94) - Kitzingen

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

48.869

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 7

### (7.20.2.1) Facility

Dr.-Friedrich-Wolf-Straße 2 - Dresden

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 8

# (7.20.2.1) Facility

Klostertor 1 - Hamburg

# (7.20.2.2) Scope 2, location-based (metric tons CO2e)

59.557

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### Row 9

# (7.20.2.1) Facility

Joan Muyskenweg 22 - Amsterdam

# (7.20.2.2) Scope 2, location-based (metric tons CO2e)

32.454

# (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### **Row 10**

### (7.20.2.1) Facility

Mercurius 17A - Heereveen

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6.772

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### **Row 11**

### (7.20.2.1) Facility

Park Veldzicht 11-13 - Middelburg

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

8.374

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### **Row 12**

### (7.20.2.1) Facility

Marten Meesweg 5 - Rotterdam

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

663.183

# (7.20.2.3) Scope 2, market-based (metric tons CO2e) 0 **Row 13** (7.20.2.1) Facility Delftseplein 30k - Rotterdam (7.20.2.2) Scope 2, location-based (metric tons CO2e) 69.86 (7.20.2.3) Scope 2, market-based (metric tons CO2e) 0 **Row 14** (7.20.2.1) Facility 's Gravenlandsweg 371 - 373 - Schiedam (7.20.2.2) Scope 2, location-based (metric tons CO2e) 57.877 (7.20.2.3) Scope 2, market-based (metric tons CO2e) 0 **Row 15**

(7.20.2.1) Facility

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

140.787

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### **Row 16**

### (7.20.2.1) Facility

Vlissingenstraat 43 - IJmuiden

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

6.085

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

### **Row 17**

# (7.20.2.1) Facility

Argonstraat 96 & 102 - Zoetermeer

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

3.703

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

### **Row 18**

### (7.20.2.1) Facility

District heating network

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

45728.636

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

45728.636

**Row 19** 

### (7.20.2.1) Facility

Car fleet and electric machinery

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

751.06

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

0 [Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

### **Consolidated accounting group**

### (7.22.1) Scope 1 emissions (metric tons CO2e)

1169349.353

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

47668.096

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

45728.636

### (7.22.4) Please explain

We have aligned our GHG Accounting and consolidation with the financial IFRS accounting. That was possible since IFRS also includes Operational Control in their requirements for consolidation as subsidiary. Therefore, in all these figures, all subsidiaries and joint operations are included in the figures. Joint ventures and Associates are potentially included in our investment category in scope 3.

### All other entities

### (7.22.1) Scope 1 emissions (metric tons CO2e)

0

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.22.4) Please explain

Not applicable, please refer to the above explanation [Fixed row]

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

### Row 1

### (7.23.1.1) Subsidiary name

Eneco B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

249.579

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1414.239

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Holding entity for subsidiaries, intercompany services, administrative fees (including payroll charges, vehicles lease, etc.) are charged to relevant business units, and holds lease contracts for Eneco World (head office)

### Row 2

### (7.23.1.1) Subsidiary name

Eneco Warmtenetten B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

45728.636

# (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

45728.636

### (7.23.1.15) Comment

This entity is the owner of district heating networks and DCO installations, also the CHPs in Delft and Amstelveen are part of this entity.

### Row 3

### (7.23.1.1) Subsidiary name

Eneco Warmteproductie Utrecht B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

401249.344

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

The activitities of Eneco Warmteproductie Utrecht B.V. are related to the production of heat by the assets LW06, MK12, BWI and CHPs in Utrecht

### Row 4

### (7.23.1.1) Subsidiary name

Enecogen V.O.F.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

672656.664

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

140.787

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Joint-operation that controls the Enecogen powerplant.

### Row 5

### (7.23.1.1) Subsidiary name

Eneco UK Limited

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

# (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

# (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2.565

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Invest and develop Wind, solar and shore power assets. Operate and maintain the assets.

### Row 6

### (7.23.1.1) Subsidiary name

Eneco Installatiebedrijven B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

829.572

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

61.58

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Engineers employed to work on installations behind the front door in people's homes. Heat pumps, central heating boilers, Boilers, Geysers. Some for H&I control rooms (not behind the front door, but for consumers), do preparations in the cottage. Electrical/gas fitters.

### Row 7

### (7.23.1.1) Subsidiary name

Eneco Wind Belgium B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

10.139

# (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Selling energy by developing and operating wind parks in Belgium

### Row 8

### (7.23.1.1) Subsidiary name

Eneco Belgium NV

### (7.23.1.2) Primary activity

Select from:

☑ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

41.824

# (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Selling energy (electricity and gas) towards external clients

### Row 9

### (7.23.1.1) Subsidiary name

Eneco Heat Production & Industrials B.V

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

# (7.23.1.12) Scope 1 emissions (metric tons CO2e)

94342.644

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

All the other remaining CHPs that are not specifically part of the heat networks that have their own entity, are part of this enitity. The main activity is generating heat and power.

### **Row 10**

### (7.23.1.1) Subsidiary name

Eneco Wind B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

21.231

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Selling energy by developing and operating wind parks in the Netherlands

### **Row 11**

### (7.23.1.1) Subsidiary name

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

8.106

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Selling energy by developing and operating solar parks in Belgium

### **Row 12**

### (7.23.1.1) Subsidiary name

Sunergy BV

# (7.23.1.2) Primary activity

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

# (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

32.454

# (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Selling energy by developing and operating solar parks in the Netherlands

### **Row 13**

# (7.23.1.1) Subsidiary name

Eneco eMobility B.V.

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

69.86

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Purchase, Selling, installation and service of Wallboxes and financial service and support for electric car charging in the Netherlands

### **Row 14**

### (7.23.1.1) Subsidiary name

LichtBlick eMobility GmbH

### (7.23.1.2) Primary activity

Select from:

✓ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

16.29

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.23.1.15) Comment

Purchase, Selling, installation and service of Wallboxes and financial service and support for electric car charging in Germany

### **Row 15**

### (7.23.1.1) Subsidiary name

LichtBlick SE

### (7.23.1.2) Primary activity

Select from:

☑ Electricity networks

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

# (7.23.1.15) Comment

Supply of purchased electricity and gas, purchase and selling of solar panels, batteries and wallboxes in Germany [Add row]

### (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

✓ More than 0% but less than or equal to 5%

### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from:  ✓ Yes
Consumption of purchased or acquired electricity	Select from: ✓ Yes
Consumption of purchased or acquired heat	Select from: ✓ Yes
Consumption of purchased or acquired steam	Select from: ☑ No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired cooling	Select from: ☑ No
Generation of electricity, heat, steam, or cooling	Select from: ☑ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

### **Consumption of fuel (excluding feedstock)**

### (7.30.1.1) **Heating value**

Select from:

✓ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

11118.62

### (7.30.1.3) MWh from non-renewable sources

119662.38

# (7.30.1.4) Total (renewable and non-renewable) MWh

130781

### Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

5053118.42

### (7.30.1.3) MWh from non-renewable sources

0

# (7.30.1.4) Total (renewable and non-renewable) MWh

5053118.42

### Consumption of purchased or acquired heat

# (7.30.1.1) Heating value

Select from:

✓ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

0

### (7.30.1.3) MWh from non-renewable sources

6443.66

### (7.30.1.4) Total (renewable and non-renewable) MWh

6443.66

### Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) **Heating value**

Select from:

✓ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

44801.37

# (7.30.1.4) Total (renewable and non-renewable) MWh

44801.37

### **Total energy consumption**

### (7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

5109038.41

### (7.30.1.3) MWh from non-renewable sources

126106.04

### (7.30.1.4) Total (renewable and non-renewable) MWh

5235144.45 [Fixed row]

### (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from:  ✓ Yes
Consumption of fuel for the generation of heat	Select from:  ✓ Yes
Consumption of fuel for the generation of steam	Select from: ☑ No
Consumption of fuel for the generation of cooling	Select from: ☑ No
Consumption of fuel for co-generation or tri-generation	Select from:  ✓ No

[Fixed row]

### (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

### Sustainable biomass

# (7.30.7.1) Heating value

Select from:

✓ Unable to confirm heating value

# (7.30.7.2) Total fuel MWh consumed by the organization

# (7.30.7.3) MWh fuel consumed for self-generation of electricity 0 (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment not applicable Other biomass (7.30.7.1) Heating value Select from: ✓ Unable to confirm heating value (7.30.7.2) Total fuel MWh consumed by the organization 0 (7.30.7.3) MWh fuel consumed for self-generation of electricity (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment

not applicable

Other renewable fuels (e.g. renewable hydrogen)

### (7.30.7.1) Heating value

Select from:

✓ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

10492.52

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

# (7.30.7.4) MWh fuel consumed for self-generation of heat

10492.52

### (7.30.7.8) Comment

We use green gas to heat our office buildings

### Coal

# (7.30.7.1) Heating value

Select from:

✓ Unable to confirm heating value

# (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

# (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment not applicable Oil (7.30.7.1) Heating value Select from: ✓ Unable to confirm heating value (7.30.7.2) Total fuel MWh consumed by the organization (7.30.7.3) MWh fuel consumed for self-generation of electricity 0 (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment not applicable Gas

(7.30.7.1) Heating value

Select from:



### (7.30.7.2) Total fuel MWh consumed by the organization

128093.61

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

128093.61

### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

In our powerplants, 2% is consumed of the generated electricity. Therefore, we included 2% of the total input of natural gas input (HHV) into this calculation

### Other non-renewable fuels (e.g. non-renewable hydrogen)

### (7.30.7.1) Heating value

Select from:

✓ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

0

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

### (7.30.7.8) Comment

not applicable

### Total fuel

### (7.30.7.1) Heating value

Select from:

✓ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

138586.12

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

128093.61

### (7.30.7.4) MWh fuel consumed for self-generation of heat

10492.52

### (7.30.7.8) Comment

Fuels we use for heat and electricity production for ourselves only consists of green gas and natural gas [Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

### **Electricity**

### (7.30.9.1) Total Gross generation (MWh)

(7.30.9.2) Generation that is consumed by the organization (MWh)

101511.56

(7.30.9.3) Gross generation from renewable sources (MWh)

4480136.65

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

44801.37

Heat

(7.30.9.1) Total Gross generation (MWh)

1688308.8

(7.30.9.2) Generation that is consumed by the organization (MWh)

10492.52

(7.30.9.3) Gross generation from renewable sources (MWh)

898195.58

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

10492.52

**Steam** 

(7.30.9.1) Total Gross generation (MWh)

### (7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

### **Cooling**

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0 [Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

### Row 1

### (7.30.14.1) Country/area

Select from:

✓ Belgium

### (7.30.14.2) Sourcing method

Select from:

✓ Unbundled procurement of energy attribute certificates (EACs)

# (7.30.14.3) Energy carrier

Select from:

✓ Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

✓ Wind

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

535.8

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ Netherlands

# (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility? Select from: ✓ No (7.30.14.10) Comment For all offices that Eneco cannot supply ourselves with electricity, and charged volumes for vehicles outside of our premises, we purchased Dutch Wind GOs, to redeem for our electricity use. Via this method we make sure that – even though the supplied electricity might be renewable – it always is. This accounts for all countries and offices. Row 2 (7.30.14.1) Country/area Select from: ☑ Germany (7.30.14.2) Sourcing method Select from: ✓ Unbundled procurement of energy attribute certificates (EACs) (7.30.14.3) **Energy carrier** Select from: Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

✓ Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6	) Tracking	instrument used
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Select from:

**✓** GO

# (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Netherlands

# (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

# (7.30.14.10) Comment

Please refer to the Belgium row

#### Row 3

### (7.30.14.1) Country/area

Select from:

Netherlands

# (7.30.14.2) Sourcing method

Select from:

✓ Unbundled procurement of energy attribute certificates (EACs)

# (7.30.14.3) Energy carrier

Select from:  ☑ Electricity
(7.30.14.4) Low-carbon technology type
Select from: ☑ Wind
(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
5819.5
(7.30.14.6) Tracking instrument used
Select from: ☑ G0
(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute
Select from:  ☑ Netherlands
(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?
Select from:  ☑ No
(7.30.14.10) Comment
Please refer to the Belgium row
Row 4

(7.30.14.1) Country/area

Select from:  ☑ United Kingdom of Great Britain and Northern Ireland
(7.30.14.2) Sourcing method
Select from:
✓ Unbundled procurement of energy attribute certificates (EACs)
(7.30.14.3) Energy carrier
Select from:
✓ Electricity
(7.30.14.4) Low-carbon technology type
Select from:
✓ Wind
(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
13.3
(7.30.14.6) Tracking instrument used
Select from:
☑ GO
(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ Netherlands

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

### (7.30.14.10) Comment

Please refer to the Belgium row [Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

### **Belgium**

(7.30.16.1) Consumption of purchased electricity (MWh)

535.81

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

81.25

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

617.06

### Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

255.68

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

115.18

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

778.74

#### **Netherlands**

(7.30.16.1) Consumption of purchased electricity (MWh)

4094.44

(7.30.16.2) Consumption of self-generated electricity (MWh)

128093.61

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

297.32

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

913.11

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

133398.48

### **United Kingdom of Great Britain and Northern Ireland**

## (7.30.16.1) Consumption of purchased electricity (MWh)

13.26

# (7.30.16.2) Consumption of self-generated electricity (MWh)

0

# (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

# (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

# (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13.26 [Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

# (7.45.1) Intensity figure

0.0001453443

# (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1215077.99

## (7.45.3) Metric denominator

Select from:

✓ unit total revenue

# (7.45.4) Metric denominator: Unit total

8359000000

# (7.45.5) Scope 2 figure used

Select from:

✓ Market-based

# (7.45.6) % change from previous year

15.99

# (7.45.7) Direction of change

Select from:

✓ Increased

## (7.45.8) Reasons for change

Select all that apply

☑ Change in revenue

# (7.45.9) Please explain

Our total scope 1 and scope 2 emissions have reduced by 10.2%. Meanwhile we see that that our revenues have decreased by 22.59%. Hence, even though our emissions are reduced due to a higher share of renewable energy supply, we see that the revenue decrease is larger, resulting in a higher intensity factor compared to the prior year.

#### Row 2

# (7.45.1) Intensity figure

0.1661

# (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1215077.99

# (7.45.3) Metric denominator

Select from:

✓ megawatt hour generated (MWh)

# (7.45.4) Metric denominator: Unit total

7315596

## (7.45.5) Scope 2 figure used

Select from:

✓ Market-based

# (7.45.6) % change from previous year

18.39

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

- Other emissions reduction activities
- ✓ Change in output

#### (7.45.9) Please explain

As a utility, Eneco's scope 1 are produced by Eneco's energy generating assets, and scope 2 are necessary to maintain our operations. In order to conclude whether a utility is making progress on emission reduction it is important to compare the emissions with the total generated electricity. In 2022, Eneco counted 1,353,143 metric ton CO2-eq emissions and produced 6,648,904 MWh. In 2023 Eneco has reduced its output in natural-gas generated power, whereas the renewable power generation has increased. Hence, the scope 1 and 2 emissions decreased (to 1,215,078 metric ton CO2-eq emissions) while the total generated electricity increased to 7,315,596 MWh from own assets. This results in a lower intensity metric of CO2-eq per MWh power generated.

[Add row]

(7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.

Gas

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

1168248.65

# (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

✓ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

631.49

(7.46.4) Scope 1 emissions intensity (Net generation)

#### Sustainable biomass

# (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

# (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

✓ Gross

#### (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

# (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

#### Wind

### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

# (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

✓ Gross

## (7.46.3) Scope 1 emissions intensity (Gross generation)

0.00

(7.46.4) Scope 1 emissions intensity (Net generation)
0.00
Solar
(7.46.1) Absolute scope 1 emissions (metric tons CO2e)
0
(7.46.2) Emissions intensity based on gross or net electricity generation
Select from:  ☑ Gross
(7.46.3) Scope 1 emissions intensity (Gross generation)
0.00
(7.46.4) Scope 1 emissions intensity (Net generation)
0.00
Other non-renewable
(7.46.1) Absolute scope 1 emissions (metric tons CO2e)
0
(7.46.2) Emissions intensity based on gross or net electricity generation
Select from:  ✓ Gross
(7.46.3) Scope 1 emissions intensity (Gross generation)

# (7.46.4) Scope 1 emissions intensity (Net generation)

0.00

#### Total

# (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

1168248.65

# (7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

✓ Gross

# (7.46.3) Scope 1 emissions intensity (Gross generation)

146.10 [Fixed row]

### (7.52) Provide any additional climate-related metrics relevant to your business.

#### Row 1

# (7.52.1) Description

Select from:

☑ Other, please specify : Energy Generation

## (7.52.2) Metric value

129.75

# (7.52.3) Metric numerator

Kilograms CO2-eq

# (7.52.4) Metric denominator (intensity metric only)

Electricity generated (MWh)

### (7.52.5) % change from previous year

15.98

# (7.52.6) Direction of change

Select from:

Decreased

# (7.52.7) Please explain

We measure the GHG emissions per generated MWh. This works two ways, the more we generate via renewable assets, the lower this metric becomes. It also decreases because we but also due to lower runhours of our non-renewable assets. Due to an increase (of 0.6 TWh) generation from renewable assets and less runtime of non-renewable, we have a high decrease of this metric

#### Row 2

### (7.52.1) Description

Select from:

☑ Other, please specify :Mobility

# (7.52.2) Metric value

0.9

# (7.52.3) Metric numerator

# (7.52.4) Metric denominator (intensity metric only)

FTE

# (7.52.5) % change from previous year

10

# (7.52.6) Direction of change

Select from:

Decreased

#### (7.52.7) Please explain

We see that our sustainable commuting and business travel policies, as well as our emissions have resulted in a decrease of this metric. Our FTE-count has gone up by 9% compared to 2022, whereas our emissions have decreased by 5%. Together resulting in a lower Tons of CO2-per FTE,, and a decrease of 10 per cent. [Add row]

#### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

### (7.53.1.1) Target reference number

Select from:

✓ Abs 1

# (7.53.1.2) Is this a science-based target?

Select from:

✓ Yes, and this target has been approved by the Science Based Targets initiative

## (7.53.1.3) Science Based Targets initiative official validation letter

N.V. Eneco Net-Zero Approval Letter Final.pdf

# (7.53.1.4) Target ambition

Select from:

✓ 1.5°C aligned

## (7.53.1.5) Date target was set

08/29/2022

# (7.53.1.6) Target coverage

Select from:

✓ Organization-wide

# (7.53.1.7) Greenhouse gases covered by target

Select all that apply

✓ Methane (CH4)

✓ Nitrous oxide (N2O)

✓ Carbon dioxide (CO2)

✓ Perfluorocarbons (PFCs)

✓ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

# (7.53.1.8) Scopes

Select all that apply

✓ Scope 1

✓ Scope 2

✓ Scope 3

### (7.53.1.9) Scope 2 accounting method

Select from:

Market-based

### (7.53.1.10) Scope 3 categories

Select all that apply

✓ Scope 3, Category 2 – Capital goods Scope 1 or 2)

☑ Scope 3, Category 6 – Business travel

- ✓ Scope 3, Category 7 Employee commuting
- ✓ Scope 3, Category 11 Use of sold products
- ☑ Scope 3, Category 1 Purchased goods and services

✓ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

### (7.53.1.11) End date of base year

12/30/2019

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

1740864.337

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

183.331

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

148650

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

0

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

4523643.425

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

358.756

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

1717.867

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

10069465.247

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

14743835.295

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

16484882.963

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

# (7.53.1.54) End date of target

12/30/2035

### (7.53.1.55) Targeted reduction from base year (%)

92

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1318790.637

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1169349.353

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

45728.636

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

145700

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

101400

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

640259.448

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

336.901

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

1292.481

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

7616205.72

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

8505194.550

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

9720272.539

## (7.53.1.78) Land-related emissions covered by target

Select from:

✓ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

44.60

(7.53.1.80) Target status in reporting year

Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

We include all our scope 1, scope 2 (market based), and scope 3 emissions that we deem material based on either emissions (larger than 5% of our footprint), or in terms of policies (for example, employee commuting). We include all of these sources in our target. Furthermore, this target is company wide and include all of our subsidiaries and joint-operations, in the Netherlands, Belgium, Germany and United-Kingdom.

### (7.53.1.83) Target objective

We are going faster than the scientifically substantiated 1.5C pathway prescribes for the energy sector, because it seems possible to reduce our emissions more quickly and to remain below the 1.5C pathway in the event of any setbacks in our reduction efforts. Thus, we also want to set the pace for the entire energy sector. We have translated our ambition into a long-term strategy and underpinned it with concrete plans, and with clear investment choices.

# (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

We want to achieve our climate ambition through three climate actions. Firstly, we want large-scale electrification of industry, mobility and the built environment with exclusively renewable energy from new wind and solar farms. Our biggest emission source comes from natural gas combustion and supply. Therefore, by converting or closing our gas-fired power stations and making natural gas-powered homes and buildings more sustainable with home insulation, (hybrid) heat pumps and heat networks, we want to phase out natural gas. Finally, through innovation and investment in sustainable sources such as geothermal, aquathermal, electrode boilers, heat and cold storage (HCS), green gas and green hydrogen we are accelerating the sustainable heat. We have set a near-term targets (57%), for which we are 72% underway. We see that the structural sustainable home solutions contribute - in combination with higher natural gas prices - a lot to reduction of natural gas supply. Furthermore, the radical electrification with renewable generated power, also resulted a huge drop of emissions in 2023.

# (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

✓ No

#### Row 2

## (7.53.1.1) Target reference number

Select from:

✓ Abs 2

## (7.53.1.2) Is this a science-based target?

Select from:

✓ Yes, and this target has been approved by the Science Based Targets initiative

# (7.53.1.3) Science Based Targets initiative official validation letter

N.V. Eneco Net-Zero Approval Letter Final.pdf

# (7.53.1.4) Target ambition

Select from:

### (7.53.1.5) Date target was set

08/29/2022

# (7.53.1.6) Target coverage

Select from:

✓ Organization-wide

# (7.53.1.7) Greenhouse gases covered by target

Select all that apply

✓ Methane (CH4)

✓ Nitrous oxide (N20)

✓ Carbon dioxide (CO2)

✓ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

## (7.53.1.8) Scopes

Select all that apply

✓ Scope 3

### (7.53.1.10) Scope 3 categories

Select all that apply

✓ Scope 3, Category 11 – Use of sold products

### (7.53.1.11) End date of base year

12/30/2019

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

10069456.247

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

10069456.247

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

10069456.247

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100.0

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

# (7.53.1.54) End date of target

12/30/2035

# (7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1006945.625

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

7616205.72

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

7616205.720

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

7616205.720

### (7.53.1.78) Land-related emissions covered by target

Select from:

✓ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

27.07

### (7.53.1.80) Target status in reporting year

Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

The absolute target includes scope 3, category 11 emissons from all supplied natural gas to end-users has no exclusions and is a calendar year target. The progress of this target is disclosed in our annual report.

### (7.53.1.83) Target objective

In the energy market natural gas/heating is an important lever for decarbonization. Hence, our objective is to remain in a leading position in the heating market whilst maintaining our ambitious objective as disclosed in our overal target, and achieve the net-zero target in 2035.

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

One of our three criteria in our over target is the phase out of natural gas, which is the biggest emission source in our value chain carbon footprint. Therefore, to retain our leading position in the heating market, and at the same time make optimum use of the transition from gas to other sources, we are switching to heating based on residual heat and electricity and are building heating buffers. The goal is eventually to make our networks CO2 neutral by 2035. Through acquisitions and reorganisation, we are committed to phasing out and reducing natural gas consumption by our customers, for example, through the installation of (hybrid) heat pumps at 45,000 households per year as of 2025.

## (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

✓ No

[Add row]

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

# (7.54.1.1) Target reference number

Select from:

✓ Low 1

## (7.54.1.2) Date target was set

08/29/2022

# (7.54.1.3) Target coverage

Select from:

✓ Organization-wide

## (7.54.1.4) Target type: energy carrier

Select from:

✓ Electricity

# (7.54.1.5) Target type: activity

Select from:

Production

# (7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

# (7.54.1.7) End date of base year

12/30/2019

# (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

10915632

# (7.54.1.9) % share of low-carbon or renewable energy in base year

# (7.54.1.10) End date of target

12/30/2035

# (7.54.1.11) % share of low-carbon or renewable energy at end date of target

95.3

# (7.54.1.12) % share of low-carbon or renewable energy in reporting year

59.6

### (7.54.1.13) % of target achieved relative to base year

37.70

# (7.54.1.14) Target status in reporting year

Select from:

Underway

# (7.54.1.16) Is this target part of an emissions target?

This target is part of our net-zero target set at SBTi

### (7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

✓ Science Based Targets initiative

### (7.54.1.18) Science Based Targets initiative official validation letter

N.V. Eneco Net-Zero Approval Letter Final.pdf

# (7.54.1.19) Explain target coverage and identify any exclusions

The proportion of sustainable production (our own capacity and third-party capacity under PPAs) in our total electricity production rose from 53% in 2022 to 59.6% in 2023. The principal factor lay in the production and procurement of electricity generated by new wind and solar farms. Our sustainable investments and more long-term contracts in the form of Power Purchase Agreements (PPAs) helped us make more than half of our electricity production under our own management sustainable. We also have reduce our fossil generated energy from 47% in 2022 to 40.4% in 2023.

# (7.54.1.20) Target objective

We have set this target as part of our One Planet Plan ambition.

# (7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Our sustainable investments and more long-term contracts in the form of Power Purchase Agreements (PPAs) should, helps us to make production under our own management more sustainable. Furthermore, due to the increase in renewable electricity production, we did not have to produce as much with our fossil-powered power plants. This also resonates in the ambition of not selling fossil-generated electricity to our customers (both retail and businesses) since 2022. [Add row]

### (7.54.3) Provide details of your net-zero target(s).

#### Row 1

### (7.54.3.1) Target reference number

Select from:

**✓** NZ1

### (7.54.3.2) Date target was set

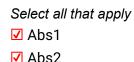
08/29/2022

### (7.54.3.3) Target Coverage

Select from:

✓ Organization-wide

### (7.54.3.4) Targets linked to this net zero target



# (7.54.3.5) End date of target for achieving net zero

12/30/2035

### (7.54.3.6) Is this a science-based target?

Select from:

✓ Yes, and this target has been approved by the Science Based Targets initiative

### (7.54.3.7) Science Based Targets initiative official validation letter

N.V. Eneco Net-Zero Approval Letter Final.pdf

## (7.54.3.8) Scopes

Select all that apply

✓ Scope 1

✓ Scope 2

✓ Scope 3

# (7.54.3.9) Greenhouse gases covered by target

Select all that apply

✓ Methane (CH4)

✓ Nitrous oxide (N20)

✓ Carbon dioxide (CO2)

✓ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

# (7.54.3.10) Explain target coverage and identify any exclusions

We have set a companywide target, for all applicable categories - in scope 1, 2, and 3 - for Eneco N.V.. This means that each year we analyse all methodological changes, mergers and acquisitions, and structural changes. If any of these change in a material manner (i.e. more than 5% of the base year emissions), we adjust our base year and inventory accordingly. That how we keep it company wide and up-to-date. For big changes in our base year we will revise our set net-zero targets by SBTi.

## (7.54.3.11) Target objective

We are going faster than the scientifically substantiated 1.5C pathway prescribes for the energy sector, because it seems possible to reduce our emissions more quickly and to remain below the 1.5C pathway in the event of any setbacks in our reduction efforts. Thus, we also want to set the pace for the entire energy sector. We have translated our ambition into a long-term strategy and underpinned it with concrete plans, and with clear investment choices.

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

✓ Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

✓ Yes, and we have already acted on this in the reporting year

### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

#### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

We have set our SBTi targets, where we reduced our company-wide value chain emissions by 92%, and neutralise the residual emissions (absolute target 1). We are currently investigating on what the best strategy is to neutralize the residual emissions.

### (7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

We have several activities within the boundaries of Eneco, where we mitigate emissions beyond the value chain. Examples that we are currenly doing are the promotion of electric driving, and Shore power. The latter is a good example for mitigation beyond our value chain. By setting up this power delivery, we power ships that normally would have used diesel power generators to generate electricity. By using renewable electricity supplied by us, we do not mitigate within our value chain (i.e. the diesel not emitted is reduced beyond our value chain).

### (7.54.3.17) Target status in reporting year

Select from:

Underway

### (7.54.3.19) Process for reviewing target

On an anual basis, we review our different targets set at the SBTi, based on our output production, emissions disclosures, and the difference between the annual report disclosures. Furthermore, on a quartely basis we look at the progress of our targets, based on what we should emit (with a minimal 4.2% decrease per year), and the actual data. In case of any deviation we request an explanation by the business unit, and request an answer on how they are going to stay back on track. In case of any mergers and aquisitions we request information to see what it does for our company-wide targets. In case of exceeding it, we also request information to see our target progress.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	280	`Numeric input
To be implemented	0	0
Implementation commenced	28	745979
Implemented	21	320767

		Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Not to be implemented	118	`Numeric input

[Fixed row]

### (7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

#### Row 1

# (7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

✓ Wind

# (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

302132

# (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 1

# (7.55.2.4) Voluntary/Mandatory

Select from:

✓ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

# (7.55.2.6) Investment required (unit currency – as specified in C0.4)

347774950

# (7.55.2.7) Payback period

Select from:

✓ 4-10 years

# (7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 21-30 years

### (7.55.2.9) Comment

Investment required is based on an estimate CAPEX of 1.25 million / MW (onshore) and 1.8 million / MW. The monetary savings are based on the lifetime of the initiative. Our implemented wind initiatives reduce our scope 1 emissions because we will consume less natural gas and biogas for electricity production.

#### Row 2

#### (7.55.2.1) Initiative category & Initiative type

#### Low-carbon energy generation

✓ Solar PV

# (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

18347

# (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 1

# (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

2063923

# (7.55.2.6) Investment required (unit currency – as specified in C0.4)

30958850

### (7.55.2.7) Payback period

Select from:

# (7.55.2.8) Estimated lifetime of the initiative

Select from:

**✓** 16-20 years

### (7.55.2.9) Comment

Investment required is based on an estimate CAPEX of 0,65 million / MW. The monetary savings are based on the lifetime of the initiative. Our implemented solar initiatives reduce our scope 1 emissions because we will consume less natural gas and biogas for electricity production.

#### Row 3

# (7.55.2.1) Initiative category & Initiative type

#### **Energy efficiency in production processes**

Other, please specify :storage/flex E

# (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

289

# (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 1

# (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

# (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

25000

# (7.55.2.6) Investment required (unit currency – as specified in C0.4)

375000

### (7.55.2.7) Payback period

Select from:

# (7.55.2.8) Estimated lifetime of the initiative

Select from:

### (7.55.2.9) Comment

Investment required is based on an estimate CAPEX of 0,5 million / MW. The monetary savings are based on the lifetime of the initiative. Our implemented solar initiatives reduce our scope 1 emissions because we will consume less natural gas and biogas for electricity production.

[Add row]

#### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

#### Row 1

### (7.55.3.1) Method

Select from:

✓ Dedicated budget for other emissions reduction activities

### (7.55.3.2) Comment

The energy transition. We're on it. Now. Again, the amount that Eneco invested – particularly in sustainable production assets – was much higher than the net profit. Last financial year (April 2023 until end March 2024, Eneco invested a total of 748 million, of which 334 in new wind farms in the Netherlands and Belgium, 247 million of which in offshore assets (chiefly Ecowende and Crosswind). The heating grids also demand large annual investments, with a total of 190 million being spent this year. That amount covered not only expansions, replacements and maintenance for the actual heating grids, but also replacements and sustainability improvements for the production assets that generate the heat, such as the Utrecht heating plant and the combined heat and power (CHP) plants. A further 37 million was invested in solar panels, in the Netherlands, Belgium and Germany. Eneco also continues to make major Revenue Energy and energy-related products and/or services 8.2 billion 2022 10.7 billion Eneco Annual Report 2023 2023 in brief Key figures Foreword About Eneco Report of the Management Board Assurance report N.V. Eneco - Financial Statements Other information Annexes About this report 39 investments in digitalisation (59 million): not only to optimise business processes (for example with the implementation of S/4 Hana or CRM), but also to create the energy system of the future (the 'virtual power plant') and for digital customer solutions. Besides this, investments were made in takeovers to accelerate the pace of the sustainability improvements, such as Installion and Solargrun in Germany, and in new participating interests. The total amount involved was 105 million.

[Add row]

### (7.58) Describe your organization's efforts to reduce methane emissions from your activities.

Company-specific description of methane emissions reduction efforts and example: Eneco does not own any natural gas grids. Therefore, the leakage of natural gas in our natural gas power plants has been inventoried as the only risk on methane emissions. No methane leakage have occurred in our scope 1 and 2 emissions. For safety reasons as well for the potential global warming effect of methane emissions we prevent methane emissions by regular maintenance and daily inspections on

possible leakages in our gas fired power plants. The environmental results are being reported in annual environmental reports. Eneco uses its fossil fuel consumption and associated CO2 emission factors given by IPCC to calculate its methane emissions from electricity generation activities that are disclosed in question 7.15.1.

#### (7.73) Are you providing product level data for your organization's goods or services?

Select from:

✓ Yes, I will provide data through the CDP questionnaire

#### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

#### Row 1

#### (7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The IEA Energy Technology Perspectives Clean Energy Technology Guide

#### (7.74.1.3) Type of product(s) or service(s)

#### **Power**

Onshore wind

#### (7.74.1.4) Description of product(s) or service(s)

Eneco supplies sustainable energy generated by solar and wind. Both are inexhaustible sustainable sources that do not burden the environment. Simply because no CO2 is released during the generation. Eneco also supplies green energy generated by hydropower and biomass. These are considered low-carbon and renewable energy sources. Electricity revenues are 65.0% of our total revenues (source: Annual Report 2023, p. 100). 85.7% of our electricity is from renewable sources (source: Stroometiket 2023). Therefore, 55.7% of the electricity revenues are from low carbon products.

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Sel	lect	from:	
-	CUL	II OIII.	

✓ No

#### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

55.7

#### Row 2

## (7.74.1.1) Level of aggregation

Select from:

✓ Product or service

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify: We inform our customers about the sustainability of our electricity and district heating every year via our electricity label and heat label, respectively. These labels are checked by the Netherlands Authority for Consumers and Markets (ACM).

## (7.74.1.3) Type of product(s) or service(s)

#### **Power**

☑ Other, please specify :District heating

#### (7.74.1.4) Description of product(s) or service(s)

Eneco provides district heating in cities as The Hague and Utrecht. District heating revenues are 5.3% of our total revenues (source: Annual Report 2023, p. 100).

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

✓ No

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

5.3 [Add row]

(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

#### Row 1

#### (7.79.1.1) Project type

Select from:

Clean cookstove distribution

#### (7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

#### (7.79.1.3) Project description

Project GS1385 (VPA001): "Man and Man Enterprise". The program improves cooking stoves in Ghana. By doing so, more sustainable cooking leads to less CO2 emissions. The program uses the following methodology: AMS-II.G. Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass.

#### (7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

23061

#### (7.79.1.5) Purpose of cancelation

Select from:

✓ Voluntary offsetting

#### (7.79.1.6) Are you able to report the vintage of the credits at cancelation?

✓ Yes
(7.79.1.7) Vintage of credits at cancelation
2021
(7.79.1.8) Were these credits issued to or purchased by your organization?
Select from:  ✓ Purchased
(7.79.1.9) Carbon-crediting program by which the credits were issued
Select from:  ☑ Gold Standard
(7.79.1.10) Method the program uses to assess additionality for this project
Select all that apply  ☑ Market penetration assessment
(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk
Select all that apply  ☑ Temporary crediting
(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed
Select all that apply

Select from:

✓ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The PoA GS1385 (under which activity GS2094 is included) aims at significantly reducing wood fuel consumption of Ghanaian users (primarily households but eventually communities, small and medium enterprises) by providing them with affordable improved cook stoves (ICS) in replacement of their low-efficiency three-stone fires and traditional cook stoves (coal pots). The fuel-efficient charcoal stoves, so called Jiko-type improved cook stove, are manufactured by Man and Man Enterprise (M&M), a Kumasi (Ghana) based private company that produces efficient cook stoves for households.

## (7.79.1.14) Please explain

The project includes ten serial numbers. As an example serial number GS1-1-GH-GS2094-16-2021-22916-219158-219928 with retirement date 05/07/2023.

#### Row 2

#### (7.79.1.1) Project type

Select from:

✓ Afforestation

### (7.79.1.2) Type of mitigation activity

Select from:

Emissions reduction

#### (7.79.1.3) Project description

Project 1067 - Reduction of deforestation and degradation in Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region - Peru, Forestry and Other Land Use, CCB-Gold Project 985 - Cordillera Azul National Park REDD Project Agriculture - Peru, Forestry and Other Land Use, CCB-Gold

#### (7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

106318

## (7.79.1.5) Purpose of cancelation

Select from:

✓ Voluntary offsetting

# (7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

Yes

#### (7.79.1.7) Vintage of credits at cancelation

2013

#### (7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

Purchased

## (7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CCBS (developed by the Climate, Community and Biodiversity Alliance, CCBA)

#### (7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

✓ Market penetration assessment

#### (7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

## (7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

✓ Market leakage

## (7.79.1.13) Provide details of other issues the selected program requires projects to address

Project 1067 focuses on reducing deforestation and degradation in the Tambopata National Reserve and Bahuaja-Sonene National Park in the Madre de Dios region of Peru. This project, led by the Asociación para la Investigación y Desarrollo Integral (AIDER), aims to preserve tropical forests and reduce greenhouse gas emissions. The Cordillera Azul National Park REDD Project in Peru is a significant initiative aimed at reducing emissions from deforestation and forest degradation (REDD). This project spans over 1.3 million hectares of highly threatened forest between the Andes and the Amazon Basin

## (7.79.1.14) Please explain

The projects include sixteen serial numbers. Examples are 10499-221710316-221731315-VCS-VCU-261-VER-PE-14-1067-01072011-30062013-1 with retirement date 13/02/2023 and 6362-310456862-310456918-VCU-024-MER-PE-14-985-08082013-07082014-1 with retirement date 01/02/2023. [Add row]

#### **C9.** Environmental performance - Water security

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals - total volumes

# (9.2.1) % of sites/facilities/operations

Select from:

**1**00%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

direct monitoring of flow measurement

## (9.2.4) Please explain

Flow measurements are executed to calculate the heat freight for efficiency of the cooling water. For both surface and tap water the flow (yearly sum) is registered in the e-MJV reporting.

#### Water withdrawals - volumes by source

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

## (9.2.3) Method of measurement

Direct monitoring of flow measurement

#### (9.2.4) Please explain

Flow measurements are executed to calculate the heat freight for efficiency of the cooling water. For both surface and tap water the flow (yearly sum) is registered in the e-MJV reporting.

#### Water withdrawals quality

#### (9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

# (9.2.4) Please explain

For cooling water it is not necessary to measure the quality of the water withdrawals. For tap water the water company (e.g. Vitens) is responsible for measuring.

## Water discharges - total volumes

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

## (9.2.2) Frequency of measurement

Select from:

Continuously

## (9.2.3) Method of measurement

Direct monitoring of flow measurement

## (9.2.4) Please explain

flow measurements are executed for protection of the ecosystems in the surface water and calculating the heat freight for efficiency of the cooling water.

#### Water discharges - volumes by destination

## (9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

## (9.2.4) Please explain

not applicable

Water discharges - volumes by treatment method

# (9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

#### (9.2.4) Please explain

not applicable

Water discharge quality - by standard effluent parameters

## (9.2.1) % of sites/facilities/operations

Select from:

**1**00%

## (9.2.2) Frequency of measurement

Select from:

Monthly

#### (9.2.3) Method of measurement

samples in combination with lab analyses

#### (9.2.4) Please explain

measurements are obliged for the permits for protection of the ecosystems.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

#### (9.2.2) Frequency of measurement

Select from:

Monthly

#### (9.2.3) Method of measurement

samples in combination with lab analyses for the assets of which this is relevant.

## (9.2.4) Please explain

measurements are obliged for the permits for protection of the ecosystems.

#### Water discharge quality - temperature

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

# (9.2.3) Method of measurement

direct monitoring

#### (9.2.4) Please explain

temperature measurements are executed for protection of the ecosystems in the surface water and calculating the heat freight for efficiency of the cooling water.

#### Water consumption - total volume

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

## (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

tap water - consumption (if any).

## (9.2.4) Please explain

yearly national obligation for tap water consumers.

#### Water recycled/reused

#### (9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

## (9.2.4) Please explain

Water used for cooling is directly after use available in the rivers and will continue with the natural flow of the river.

#### The provision of fully-functioning, safely managed WASH services to all workers

## (9.2.1) % of sites/facilities/operations

Select from:

**☑** 100%

# (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

Good quality of drinking water is measured continuously by water companies.

## (9.2.4) Please explain

WASH services are obligatory by the (Dutch) law and good sanitary services are already present before operation of the building. [Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

#### **Total withdrawals**

#### (9.2.2.1) Volume (megaliters/year)

511503

## (9.2.2.2) Comparison with previous reporting year

Select from:

✓ About the same

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify: Total withdrawals were about the same compared to last year. No changes to place.

#### (9.2.2.4) Five-year forecast

Select from:

✓ About the same

#### (9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify: As in the coming years the gas plants will require water for cooling, the plants are dependent on water availability. therefore a forecast is necessary.

#### (9.2.2.6) Please explain

For the method of water forecast Eneco has looked into the use of the gas plants. In the coming 5 years the use of plants will not change. Eneco is looking into sustainable solutions of the gas plants and is investigating other use (e.g. hydrogen) or high efficiency. In those cases the water needs might differ.

#### **Total discharges**

# (9.2.2.1) Volume (megaliters/year)

511538

#### (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify: Total discharges were about the same as last year. No changes to place.

#### (9.2.2.4) Five-year forecast

Select from:

✓ About the same

#### (9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify :As in the coming years the gas plants will require water for cooling, the plants are dependent on water availability. therefore a forecast is necessary.

#### (9.2.2.6) Please explain

For the method of water forecast Eneco has looked into the use of the gas plants. In the coming 5 years the use of plants will not change. Eneco is looking into sustainable solutions of the gas plants and is investigating other use (e.g. hydrogen) or high efficiency. In those cases the water needs might differ.

#### **Total consumption**

## (9.2.2.1) Volume (megaliters/year)

## (9.2.2.2) Comparison with previous reporting year

Select from:

✓ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify: for electricity production in a natural gas plant water is used as cooling water. No consumption is used.

#### (9.2.2.4) Five-year forecast

Select from:

✓ About the same

#### (9.2.2.5) Primary reason for forecast

Select from:

✓ Other, please specify :no consumption

#### (9.2.2.6) Please explain

The natural gas power plants do not consume water. [Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

Withdrawals are from areas with water stress	Identification tool	Please explain
Select from: ✓ No	Select all that apply  ☑ WRI Aqueduct	Eneco has no water withdrawals from water risk areas. All withdrwals take place on locations with low risk.

[Fixed row]

#### (9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

## (9.2.7.1) Relevance

Select from:

✓ Relevant

## (9.2.7.2) Volume (megaliters/year)

511272

## (9.2.7.3) Comparison with previous reporting year

Select from:

✓ About the same

## (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify: Total discharges were about the same as last year. No changes to place.

## (9.2.7.5) Please explain

The majority from the water withdrawal comes from surface water in the rivers.

#### **Brackish surface water/Seawater**

# (9.2.7.1) Relevance

Select from:

✓ Not relevant

# (9.2.7.5) Please explain

non of the assets using water is located in or near the coast to use brackish or seawater.

#### **Groundwater - renewable**

## (9.2.7.1) Relevance

Select from:

✓ Not relevant

## (9.2.7.5) Please explain

no groundwater is used.

#### **Groundwater - non-renewable**

## (9.2.7.1) Relevance

Select from:

✓ Not relevant

# (9.2.7.5) Please explain

no groundwater is used.

#### **Produced/Entrained water**

## (9.2.7.1) Relevance

Select from:

✓ Not relevant

# (9.2.7.5) Please explain

not used.

#### Third party sources

## (9.2.7.1) Relevance

Select from:

✓ Relevant

## (9.2.7.2) Volume (megaliters/year)

296

## (9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify: Total discharges were about the same as last year. No changes to place.

## (9.2.7.5) Please explain

tap water

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

#### (9.2.10.1) Emissions to water in the reporting year (metric tons)

0.02

#### (9.2.10.2) Categories of substances included

Select all that apply

- Phosphates
- ✓ Priority substances listed under the EU Water Framework Directive

#### (9.2.10.3) List the specific substances included

phosphorus, lead, nickel and cadmium.

#### (9.2.10.4) Please explain

in monthly water quality samples Eneco measures some content of phosphorus, lead, nickel and cadmium downstream of the natural gas plants. All emissions added have a total weight of 15.0 kg (i.e. 0.02 metric tons).
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

#### **Direct operations**

## (9.3.1) Identification of facilities in the value chain stage

#### Select from:

✓ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

## (9.3.2) Total number of facilities identified

2

# (9.3.3) % of facilities in direct operations that this represents

Select from:

**100%** 

#### (9.3.4) Please explain

Eneco has two gas fired power plants, Enecogen and Utrecht (Lage Weide and Merwede), in the direct operations where we have identified substantive water related dependencies. Water is used for cooling.

#### **Upstream value chain**

## (9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### (9.3.2) Total number of facilities identified

1

#### (9.3.4) Please explain

Eneco has a wide vary of own (sustainable) assets and PPA contract for power production. During some moments, Eneco's own production is not sufficient to meet the demand from Eneco's customers. During those moments Eneco buys gas fired power from abroad. For multiple years this has been gas from Russia. Since Russia started the war in Ukraine, Eneco is building off the use of Russian gas. Instead, Eneco buys LNG gas from the USA. This gas is made available by fracking, in which water is used (potentially creating water stress locally) and water might get polluted. This has been flagged as an dependency and impact. [Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

#### Row 1

## (9.3.1.1) Facility reference number

Select from:

✓ Facility 1

#### (9.3.1.2) Facility name (optional)

Enecogen

## (9.3.1.3) Value chain stage

Select from:

✓ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

## (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

✓ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

#### **Netherlands**

✓ Meuse

(9.3.1.8) Latitude
51.958056
(9.3.1.9) Longitude
4.0925
(9.3.1.10) Located in area with water stress
Select from: ☑ No
(9.3.1.11) Primary power generation source for your electricity generation at this facility
Select from: ☑ Gas
(9.3.1.13) Total water withdrawals at this facility (megaliters)
210964
(9.3.1.14) Comparison of total withdrawals with previous reporting year
Select from:  ☑ About the same
(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes
210964
(9.3.1.16) Withdrawals from brackish surface water/seawater
o

(9.3.1.17) Withdrawals from groundwater - renewable

### (9.3.1.18) Withdrawals from groundwater - non-renewable

0

## (9.3.1.19) Withdrawals from produced/entrained water

0

## (9.3.1.20) Withdrawals from third party sources

111

## (9.3.1.21) Total water discharges at this facility (megaliters)

211042

## (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

✓ About the same

#### (9.3.1.23) Discharges to fresh surface water

211042

## (9.3.1.24) Discharges to brackish surface water/seawater

0

## (9.3.1.25) Discharges to groundwater

0

# (9.3.1.26) Discharges to third party destinations

## (9.3.1.27) Total water consumption at this facility (megaliters)

0

# (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

✓ About the same

#### (9.3.1.29) Please explain

Gas fired power plant Enecogen produced slightly lower power production compared to 2022. However, this did not bring any significant changes in the amount of water withdrawal and discharge.

#### Row 2

## (9.3.1.1) Facility reference number

Select from:

✓ Facility 2

## (9.3.1.2) Facility name (optional)

Utrecht: Lage Weide and Merwede combined

## (9.3.1.3) Value chain stage

Select from:

✓ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year
Select from:
✓ Yes, withdrawals and discharges
(9.3.1.7) Country/Area & River basin
Netherlands
☑ Rhine
(9.3.1.8) Latitude
52.101944
(9.3.1.9) Longitude
5.071389
(9.3.1.10) Located in area with water stress
Select from:
☑ No
(9.3.1.11) Primary power generation source for your electricity generation at this facility
Select from:
☑ Gas
(9.3.1.13) Total water withdrawals at this facility (megaliters)
252930
(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

✓ Lower
(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes
252745
(9.3.1.16) Withdrawals from brackish surface water/seawater
0
(9.3.1.17) Withdrawals from groundwater - renewable
0
(9.3.1.18) Withdrawals from groundwater - non-renewable
0
(9.3.1.19) Withdrawals from produced/entrained water
0
(9.3.1.20) Withdrawals from third party sources
185
(9.3.1.21) Total water discharges at this facility (megaliters)
252853
(0.2.1.22) Comparison of total discharges with provious reporting year

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

### (9.3.1.24) Discharges to brackish surface water/seawater

0

## (9.3.1.25) Discharges to groundwater

0

# (9.3.1.26) Discharges to third party destinations

0

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0

## (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

✓ Lower

#### (9.3.1.29) Please explain

The gas fired power plants in Utrecht produced about 10% less electricity compared to 2022 due to the use of more renewable energy sources. As of less use, this resulted in less cooling water and therefore a decrease of water withdrawal and discharge.

#### Row 3

## (9.3.1.1) Facility reference number

Select from:

✓ Facility 3

#### (9.3.1.2) Facility name (optional)

### (9.3.1.3) Value chain stage

Select from:

✓ Upstream value chain

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts

## (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

✓ No

## (9.3.1.6) Reason for no withdrawals and/or discharges

The water withdrawals, discharges and consumptions are currently unknown.

#### (9.3.1.7) Country/Area & River basin

#### **Zimbabwe**

☑ Other, please specify: River in the USA. exact river is currently unknown.

## (9.3.1.10) Located in area with water stress

Select from:

Unknown

## (9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

✓ Gas

## (9.3.1.29) Please explain

Eneco will investigate in the coming two years what the dependency and impact on water stress is due to fracking to retrieve LNG in USA. Eneco has already identified that there could be risks and impacts.

[Add row]

# (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals - total volumes

#### (9.3.2.1) % verified

Select from:

**☑** 76-100

#### (9.3.2.2) Verification standard used

The flow measurement is measured continuously and reported in the yearly Elektronisch Milieujaarverslag (e-MJV). The Dutch governmental institute RIVM (National Institute for Public Health and the Environment) provides the template of the e-MJV. After acceptance, the RIVM forwards the e-MJV to the EU and UN.

#### Water withdrawals - volume by source

#### (9.3.2.1) % verified

Select from:

**☑** 76-100

## (9.3.2.2) Verification standard used

The flow measurement is measured continuously and reported in the yearly Elektronisch Milieujaarverslag (e-MJV). The Dutch governmental institute RIVM (National Institute for Public Health and the Environment) provides the template of the e-MJV. After acceptance, the RIVM forwards the e-MJV to the EU and UN.

#### Water withdrawals - quality by standard water quality parameters

## (9.3.2.1) % verified

Select from:

✓ Not relevant

## (9.3.2.3) Please explain

For the use of cooling water, the water quality is not relevant for the use.

#### Water discharges - total volumes

## (9.3.2.1) % verified

Select from:

**☑** 76-100

#### (9.3.2.2) Verification standard used

The flow measurement is measured continuously and reported in the yearly Elektronisch Milieujaarverslag (e-MJV). The Dutch governmental institute RIVM (National Institute for Public Health and the Environment) provides the template of the e-MJV. After acceptance, the RIVM forwards the e-MJV to the EU and UN.

#### Water discharges – volume by destination

# (9.3.2.1) % verified

Select from:

✓ Not relevant

#### (9.3.2.3) Please explain

The cooling water of Eneco's gas fired power plants will always continue flowing into the rivers. No split in destination will or needs to be made.

## Water discharges – volume by final treatment level

#### (9.3.2.1) % verified

Select from:

✓ Not relevant

#### (9.3.2.3) Please explain

The cooling water of Eneco's gas fired power plants will always continue flowing into the rivers. No split in destination will or needs to be made. No water needs to be treated after the use of cooling water.

#### Water discharges – quality by standard water quality parameters

## (9.3.2.1) % verified

Select from:

**☑** 76-100

#### (9.3.2.2) Verification standard used

The flow measurement is measured continuously and reported in the yearly Elektronisch Milieujaarverslag (e-MJV). The Dutch governmental institute RIVM (National Institute for Public Health and the Environment) provides the template of the e-MJV. After acceptance, the RIVM forwards the e-MJV to the EU and UN.

#### Water consumption - total volume

#### (9.3.2.1) % verified

Select from:

✓ Not relevant

## (9.3.2.3) Please explain

The water for the gas fired power plants will only be used as cooling water. Therefore no to limited water consumption is done. [Fixed row]

#### (9.5) Provide a figure for your organization's total water withdrawal efficiency.

#### (9.5.1) Revenue (currency)

8359000000

## (9.5.2) Total water withdrawal efficiency

16342.04

## (9.5.3) Anticipated forward trend

total water withdrawal is expect to stay at the current level. As revenue is expected to increase, the total water withdrawal efficiency is expected to drop. [Fixed row]

#### (9.7.1) Provide the following intensity information associated with your electricity generation activities.

#### Row 1

#### (9.7.1.1) Water intensity value (m3/denominator)

69.89

## (9.7.1.2) Numerator: water aspect

Select from:

✓ Freshwater withdrawals

#### (9.7.1.3) Denominator

Select from:

✓ MWh

## (9.7.1.4) Comparison with previous reporting year

Select from:

Lower

## (9.7.1.5) Please explain

Eneco had a higher electric power production in 2023 compared to 2022, mainly due to the increase of wind power production. More over, water withdrawal has decreased in 2023 compared to 2022 due to fewer electric power generation by gas. Eneco aims to increase the sustainable power generation, e.g. by constructing and contracting more wind and solar parks. By doing so, the intensity will reduce even more in the coming years.

#### Row 2

## (9.7.1.1) Water intensity value (m3/denominator)

69.93

## (9.7.1.2) Numerator: water aspect

Select from:

✓ Total water withdrawals

## (9.7.1.3) **Denominator**

Select from:

✓ MWh

#### (9.7.1.4) Comparison with previous reporting year

Select from:

✓ Lower

## (9.7.1.5) Please explain

Eneco had a higher electric power production in 2023 compared to 2022, mainly due to the increase of wind power production. More over, water withdrawal has decreased in 2023 compared to 2022 due to fewer electric power generation by gas. [Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	
	Products contain hazardous substances
	Select from:
	✓ Yes
hazardous by a regulatory authority?	pany's revenue is associated with products containing substances classified as
(9.13.1.1) Regulatory classification of	hazardous substances
Select from: ☑ Annex XVII of EU REACH Regulation	
(9.13.1.2) % of revenue associated wit	h products containing substances in this list
Select from:  ✓ 21-40	

## (9.13.1.3) Please explain

Eneco uses power generated by natural gas plants during moments renewable energy production is not sufficient to meet our costumers consumption. These gas plants use cooling water. Eneco measures the water quality of the water discharge. Currently, Eneco is not in the possession of the water quality measurements before the water has been used for cooling water. Therefore Eneco does not know whether these substances were already in the water before cooling. Eneco is currently setting up a construction that Eneco will also receive the water quality measurements before the use of cooling to better understand the effect of the power plant on the water quality. Eneco is reducing the percentage of revenue associated with hazardous substances by building and contracting more renewable energy sources. Moreover, Eneco is investigating more renewable use of the gas plants for the future.

#### (9.14) Do you classify any of your current products and/or services as low water impact?

#### (9.14.1) Products and/or services classified as low water impact

Select from:

Yes

#### (9.14.2) Definition used to classify low water impact

High water impact: A water catchment, where several physical aspects related to water: i. lead to one or more water bodies to be in less than good status and / or deteriorate in status (as defined in Directive 2000/60/EC of the European Parliament and of the Council4), thus pointing to significant issues as regards water availability, quality, quantity (including high water-stress); and/or ii. lead to issues as regards accessibility of water, regulatory or reputational issues (including the shared use of water with communities and affordability of water) for its facilities and for the facilities of key supplier(s). Source 4: Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).

#### (9.14.4) Please explain

Most of Eneco's products are classified as low water impact. An in-depth investigation was executed in order to prepare for the CSRD reporting. As of the war in Ukraine, Eneco is facing out the use of Russian gas and makes the transition to USA natural LNG gas if own (renewable) power production is not sufficient for Eneco's customer consumption. To retrieve the USA LNG gas, the fracking method is required. This might lead to water stress and water contamination. Therefore, LNG gas from the USA was flagged as the only not lower water impact of Eneco's products and services.

[Fixed row]

#### (9.15) Do you have any water-related targets?

Select from:

✓ No, but we plan to within the next two years

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

## (9.15.3.1) Primary reason

Select from:

☑ We are planning to introduce a target within the next two years

# (9.15.3.2) Please explain

Eneco is committed to minimising the use of water in our energy production facilities and office buildings. Eneco already stated this in the One Planet Plan. In the coming two years Eneco will start reporting more on targets and results for which the water related topics have been declared material within the CSRD reporting. Main topics are related to water quality and reporting on water stress in the downstream value chain.

[Fixed row]

#### C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

#### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

✓ Yes, we are taking actions to progress our biodiversity-related commitments

#### (11.2.2) Type of action taken to progress biodiversity-related commitments

Select all that apply

✓ Species management [Fixed row]

#### (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Select from:  ✓ Yes, we use indicators	Select all that apply  ✓ State and benefit indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

#### **Legally protected areas**

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

#### (11.4.2) Comment

Currently Eneco does not have operations in areas important for biodiversity (Natura 2000). In the coming two years, Eneco will further investigate on assets in or near biodiversity sensitive areas according to the CSRD reporting format.

#### **UNESCO World Heritage sites**

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

## (11.4.2) Comment

same as above

#### **UNESCO Man and the Biosphere Reserves**

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

#### (11.4.2) Comment

same as above

#### Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

## (11.4.2) Comment

same as above

#### **Key Biodiversity Areas**

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

## (11.4.2) Comment

same as above

#### Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ No

#### (11.4.2) Comment

same as above [Fixed row]

#### C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Other environmental information included in your CDP response is verified and/or assured by a third party
Select from:  ✓ Yes

[Fixed row]

# (13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

#### Row 1

## (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

# (13.1.1.2) Disclosure module and data verified and/or assured

#### **Environmental performance - Climate change**

- ✓ Fuel consumption
- ✓ Methane emissions
- ✓ Base year emissions

- ☑ Emissions breakdown by country/area
- ✓ Allocation of emissions to customers

- ✓ Progress against targets
- ✓ Target-setting methodology
- ☑ Renewable Electricity/Steam/Heat/Cooling generation
- ✓ Year on year change in absolute emissions (Scope 3)
- ☑ Renewable Electricity/Steam/Heat/Cooling consumption
- ✓ Year on year change in emissions intensity (Scope 3)
- ✓ Year on year change in absolute emissions (Scope 1 and 2)

- ☑ Electricity/Steam/Heat/Cooling generation
- ☑ Electricity/Steam/Heat/Cooling consumption
- ✓ Year on year change in emissions intensity (Scope 1 and 2)

#### (13.1.1.3) Verification/assurance standard

#### **General standards**

☑ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants

## (13.1.1.4) Further details of the third-party verification/assurance process

Audit executed by Deloitte

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

Eneco annual report 2023.pdf [Add row]

#### (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

## (13.3.1) Job title

Chief Executive Officer

## (13.3.2) Corresponding job category

Select from:

✓ Chief Executive Officer (CEO) [Fixed row]