

## Basis for the presentation of the report Independent auditing and evaluation

The information about the results of operations, net assets and financial position of the EnBW Group is based on the requirements of the International Financial Reporting Standards (IFRS), and, where applicable, German commercial law and German accounting standards (DRS). Internal control mechanisms ensure the reliability of the information presented in this report. Furthermore, this integrated report is based on the recommendations for reporting principles and reporting elements contained within the IIRC framework. An overview of the current implementation status for these recommendations can be found on [page 112 f.](#)

The materiality analysis that was conducted for the first time in 2013 with the assistance of central stakeholders of EnBW and an internal survey conducted amongst the senior management of EnBW formed the main foundations for the selection and level of detail given to the topics described in this report. Important financial and non-financial topics for this report were identified and explained in detail based on this investigation and an internal questionnaire. The goal is to develop strategies to handle potential opportunities and risks at an early stage. The resulting materiality matrix thus reflects the importance of the topics for both external and internal stakeholders ([page 33 f.](#)).

The reporting of sustainability issues for the 2014 financial year has been carried out in accordance with the G3.1 guidelines issued by the Global Reporting Initiative (GRI), including the Electric Utilities Sector Supplement. EnBW plans to use the new G4 guidelines issued by the GRI for the next reporting year. Our sustainability reporting also complies with the “Communication on Progress” requirements for the UN Global Compact.

All data and calculation methods used for this report are based on German and international standards for financial and sustainability reporting. The responsible specialist units applied representative methods in each case for the collection of all data and information for the reporting period. The reporting period comprises the 2014 financial year. We took into account all relevant information up to 19 February 2015. Along with EnBW AG, with its headquarters in Karlsruhe, Germany, the group of consolidated companies of EnBW for its financial reporting also includes all of its important subsidiaries. The reporting limits for the non-financial performance indicators correspond to the scope of consolidation for the financial reporting, unless otherwise stated.

More information about the Global Reporting Initiative is available at

[www.globalreporting.org](http://www.globalreporting.org) and at

[www.enbw.com/gri-index](http://www.enbw.com/gri-index).

The condensed financial statements for the 2014 financial year that form part of the integrated report do not include the notes to the consolidated financial statements. The complete consolidated financial statements – including the notes to the consolidated financial statements – and the combined management report for the company and the Group for the 2014 financial year were audited by KPMG AG Wirtschaftsprüfungsgesellschaft, who were elected as the auditor and Group auditor by the Annual General Meeting of EnBW Energie Baden-Württemberg AG on 29 April 2014. Based on its audit, KPMG AG Wirtschaftsprüfungsgesellschaft arrived at the overall conclusion that the audit did not lead to any reservations and issued an unqualified audit opinion. The complete consolidated financial statements and the combined management report for the company and the Group for the 2014 financial year, as well as the unqualified audit opinion issued by the auditor, are accessible to the public on the website of EnBW Energie Baden-Württemberg AG at [www.enbw.com/report2014-downloads](http://www.enbw.com/report2014-downloads).

In addition, KPMG AG Wirtschaftsprüfungsgesellschaft once again carried out an assurance engagement on selected non-financial information and performance indicators relating to the company's sustainability for the purpose of achieving greater process reliability. This process was conducted in accordance with the relevant standards for providing assurance for sustainability reporting: the International Standard on Assurance Engagements (ISAE) 3000 and the International Standard on Assurance Engagements (ISAE) 3410. The report on the limited assurance engagement of the sustainability information is available at [www.enbw.com/assurance-engagement](http://www.enbw.com/assurance-engagement). Information and performance indicators included in the scope of the assurance engagement are highlighted accordingly.

The GRI confirmed that the EnBW Report 2013 complied with the A+ level of the GRI guidelines (version 3.1). The GRI statement can be found at [www.enbw.com/gri-index](http://www.enbw.com/gri-index). The GRI Level Check for 2014 will be carried out after the editorial deadline for the report. Information on the fulfilment of other sustainability standards is available on the EnBW website at [www.enbw.com/weitere-kennzahlen](http://www.enbw.com/weitere-kennzahlen).