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Policy

Stakeholder Engagement

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Document history and review

Re-lease	Date	Changes/Notes	Author / Working group	Functional approval
1	05.06.2025	Document creation	Dr. Stefan Brieske Head of Communication & Public Affairs Frank Barenkamp General Counsel	Dr. Stefan Brieske Head of Communication & Public Affairs Frank Barenkamp General Counsel
2	18.11.2025	Formal adjustments	Not necessary due to formal adjustments.	



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I. SPEZIFISCHE DOCUMENT NOTES

A. Aim and purpose

As a corporation with many different operational sites across Germany, our activities impact not only our employees and customers but also a wider range of stakeholders. Business partners, suppliers, communities, media, political leaders, industry associations, NGOs, investors and other stakeholder groups have different viewpoints and expectations related to our business. Addressing their needs can positively influence the general public dialogue and our license to operate.

In order to seek and address stakeholder perspectives; build trust and develop partnerships; and make use of stakeholder capital, it is essential to have a strategic approach toward working with stakeholders.

This policy addresses the Neptune Energy's corporate stakeholder engagement strategy and ensures this strategy is applied consistently across all our operations.

The processes and procedures described in this policy apply to all Neptune Energy companies over which Neptune Energy has a direct or indirect controlling influence. In addition, it provides all employees in the relevant departments with guidelines for identifying, prioritizing and communicating to stakeholders and regarding methods of engagement and risk management.

B. Field of application

This document applies to all companies within the Neptune Energy Group, as well as to

- all work involved in taking over operational management.
- all employees and contract, agency or temporary workers or other persons working for Neptune Energy and therefore having access to Neptune Energy's information.

C. Responsibilities

The responsibility for the content of this document lies with the working group or author listed in this document, based on the level of knowledge at the time of release, and corresponds to current operational practice and legal requirements.



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D. Abbreviations and definitions

Abbreviations	Definitions / Explanations

Further abbreviations and terms are explained in the [glossary](#).

E. List of figures

Es konnten keine Einträge für ein Abbildungsverzeichnis gefunden werden.

F. List of tables

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G. Attachments

No.	Document number	Title

H. Applicable internal documents

See [Dokumentenportal](#) in the intranet.

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1. OBJECTIVES

Systematically seeking stakeholders' perspectives and expertise and to understand, address, and manage their expectations will enable Neptune Energy to:

1. Underline the company's social responsibility by integrating stakeholders' opinions into its business decisions,
2. Identify chances and potential business opportunities by gathering external expertise with the aim to take sustainable decisions, enhance local community confidence in projects undertaken and collaborate on solutions to future challenges,
3. Manage and shape our reputation by increasing transparency of our activities and decisions and supporting a value-oriented and transparent corporate culture,
4. Reduce risk by discovering potential conflicts and ensuring stakeholders to articulate concerns regarding activities of Neptune Energy in an early stage.

In turn, this approach will also enable stakeholders to:

1. Understand Neptune Energy's strategy and position on material issues and the context in which Neptune Energy operates,
2. Address additional requirements regarding the sustainability strategy of Neptune Energy,
3. Profit from more open and transparent lines of communication.

Specific objectives may vary, depending on the issue, the location, and stakeholders involved.

The 10 principles of the United Nations Global Compact and the 17 Sustainable Development Goals are considered in this and other guidelines, even in the context of stakeholder engagement.

2. GOVERNANCE

Neptune Energy's strategy and position on material issues are defined and steered from the headquarters in Hanover, Germany. The Head of Communication & Public Affairs is responsible for Stakeholder Engagement. Close alignment with our offices and regional communication advisors ensures that Neptune Energy speaks with one voice and is perceived in the same way - in dialogue with our stakeholders.

Based on our self-awareness, Neptune Energy will comply with all laws and regulations in the different regions where we are active. Furthermore, within the framework of our own principles and on the basis of guidelines published on our website, we undertake to adhere to good business practices and industry standards. Neptune Energy employees receive annual trainings in the various areas so that the requirements are incorporated into their daily work.

Critical issues and complaints can be submitted anonymously to our compliance tool. All critical reports are investigated by our Compliance and Legal department. Relevant complaints and findings are published as part of our sustainability reporting.



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As part of the communication process, there are various stages regarding communication, information and escalation levels. The lowest level takes place at the general departmental level. Depending on the request or the course of the communication, this can be passed on to the level of department heads, Divisional Management or General Management.

3. DOUBLE MATERIALITY

The materiality analysis is a process for defining material topics for sustainability reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

Neptune Energy is currently not covered by the CSRD reporting obligations but has decided to conduct a materiality analysis on its own in order to keep an eye on the needs of the various stakeholder groups.

It is based on dialogue with the stakeholders concerned and helps to understand the relationship between Neptune Energy and sustainability issues. Neptune Energy asks various stakeholders to assess the relevance of topics from different perspectives. This helps the company to validate and prioritize material sustainability issues. An assessment will be done on a regular basis. In the materiality analysis, materiality is considered from two perspectives ("dual materiality"): financial materiality ("from the outside in", i.e. impact on the company in the form of financial opportunities and risks) and impact materiality ("from the inside out", i.e. positive and negative impact on the company).

The results of the materiality assessment can be found in the sustainability report.

4. STAKEHOLDER IDENTIFICATION AND COMMUNICATION

Relevant stakeholders are individuals, groups of individuals or organizations that affect and/or could be affected by an organization's activities, products or services and associated performance regarding the issues to be addressed by the engagement.

Identifying who our key stakeholders are and what their interest, level of expertise, and level of influence is, is crucial to successful stakeholder engagement and to allocating company resources as efficiently as possible. Therefore, we recommend local operations and projects to assess and prioritize stakeholders according to their interests, expertise on material issues, level of influence and their expectations of engagement with Neptune Energy.

Because stakeholders can change – due to new technologies, regulations, markets, and customers – stakeholder mappings should be reviewed and updated regularly to ensure relevance.

The following table is a current, non-exhaustive and exemplary overview of the various stakeholder groups and the interaction with them.



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Table 1 Definition of Stakeholder groups

Stakeholder Group	Stakeholders	Engagement Methods (per Group)	Cross-Group Engagement Methods
Politics	Political decision-makers, regulatory authorities, municipalities	<ul style="list-style-type: none"> • Roundtables & dialogue events • Participation in conferences • Site discussions 	<ul style="list-style-type: none"> • One-to-one meetings • Position papers • Annual reports
Media & Public	Press, local and national media, general public	<ul style="list-style-type: none"> • Press briefings & releases • Company site visits • Info events / open days 	<ul style="list-style-type: none"> • Press portal • Website & social media • Media inquiry management
Networks	Industry associations, energy and environmental initiatives	<ul style="list-style-type: none"> • Participation in working groups & expert panels • Conference attendance • Memberships 	<ul style="list-style-type: none"> • Studies & whitepapers • Sector platforms
Civil Society	NGOs, environmental organizations, local initiatives, affected communities	<ul style="list-style-type: none"> • Stakeholder dialogues • Public participation in projects • Community engagement projects 	<ul style="list-style-type: none"> • Dialogue platforms • ESG reporting
Suppliers	Technical service providers, contractors, subcontractors	<ul style="list-style-type: none"> • Supplier assessments • Sustainability requirements • Workshops & training sessions 	<ul style="list-style-type: none"> • Code of Conduct • Supply chain monitoring • Supplier days
Partners	Joint venture partners, project developers	<ul style="list-style-type: none"> • Strategy workshops • Regular steering committees • Innovation initiatives 	<ul style="list-style-type: none"> • Governance meetings • Project reports
Employees	All employees (operations, office staff)	<ul style="list-style-type: none"> • Internal communication (intranet, town-halls) • Employee surveys • Training & safety programs 	<ul style="list-style-type: none"> • Works council dialogue • Leadership feedback • Whistleblower channels
Capital Market	Investors, analysts, owners	<ul style="list-style-type: none"> • ESG roadshows • Investor conferences • Quarterly/annual reports 	<ul style="list-style-type: none"> • Transparency reports • Ratings & rankings



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Stakeholder Group	Stakeholders	Engagement Methods (per Group)	Cross-Group Engagement Methods
Customers	B2B clients (e.g. utilities, industry), end users	<ul style="list-style-type: none"> • Technical consulting • Customer surveys • Complaint handling 	<ul style="list-style-type: none"> • Customer service portal • Sustainability dialogue
Science & Academia	Universities, research institutions	<ul style="list-style-type: none"> • Research partnerships • Student projects • Participation in academic conferences 	<ul style="list-style-type: none"> • Grant programs • Internships/theses

5. STAKEHOLDER ENGAGEMENT LEVELS, METHODS AND RISKS

A few examples of the most common engagement techniques can be found below (this list is not exhaustive):

Table 2 Level of engagement

Level of engagement		Method of engagement
1	Inform (one-way communications: Neptune Energy to stakeholders)	<ul style="list-style-type: none"> • Publications (e.g. reports, brochures, press releases) • Marketing and social media campaigns • Speeches
2	Listen (one-way communications: stakeholders to Neptune Energy)	<ul style="list-style-type: none"> • Media evaluations • Online surveys or stakeholder interviews (e.g. double materiality analysis) • Phone hotlines and email feedback forms
3	Involve	<ul style="list-style-type: none"> • Multi-stakeholder forums and roundtables • One-on-one / bilateral meetings • Workshops
4	Collaborate	<ul style="list-style-type: none"> • Joint projects • Joint positions on issues • Partnerships • Financial support (sponsorships and donations in line with our dedicated policy)

Multiple engagement levels may also be considered to address different stakeholder groups / different issues.



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It is important to consider potential stakeholder engagement risks prior to selecting the level or method of engagement. Potential risks may include participation fatigue, conflicts of interest, disruptive stakeholders, and an unwillingness to engage.

In some cases, key stakeholder groups may lack the capacity to engage with Neptune Energy effectively. If engagement is not possible, Neptune Energy tries to stay in contact with these stakeholders.

6. ENGAGEMENT PROCESS

Neptune Energy is committed to act responsibly and build relationships based on ethics, integrity, sustainable development, and respect for human rights and the communities affected by the various activities of the company.

Table 3 Engagement process

Engagement process	Process steps
Before engaging stakeholders, the company defines	<ul style="list-style-type: none"> the objectives and scope of the engagement, the stakeholder group (participants and/or audience) the engagement process/activities, including timeline and chosen method of engagement, the boundaries of disclosure, and the plan to document and communicate engagement outputs.
During the Engagement Process, the company aims to	<ul style="list-style-type: none"> establish clear and effective ground rules, ensure a balanced contribution of all stakeholders and handle criticism constructively and accept stakeholders' perspectives.
After the engagement, the company ensures that	<ul style="list-style-type: none"> results are communicated appropriately, information is shared with a broader audience that may also be interested (e.g. in the annual report and/or on the company website) and, if needed, provide project-specific external stakeholder engagement reports. effectiveness of the engagement activities is measured and reviewed with special regard to the objective, scope, and process of the engagement.



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7. REPORTING

As part of its sustainability reporting, the company undertakes to report regularly and transparently on its stakeholder engagement activities. This includes the presentation of the identified stakeholder groups, the dialogue formats used, the key concerns and expectations as well as the resulting measures and their implementation. Reporting is based on recognized industry and reporting standards. The aim is to make the effectiveness of the stakeholder dialogue measurable and to continuously develop it further. The results are included annually in the sustainability report and are used internally for strategic management.

8. OUTLOOK AND CONTACT

Neptune Energy will integrate its experience from daily business into the evaluation of this Stakeholder Engagement Policy in order to develop its corporate behavior. The company is always open to discuss the content of this policy and can be contacted anytime by sending an email to presse@neptuneenergy.de. Our colleagues in the individual districts are at your disposal for requests or concerns. Contact details are available on our website.