

V2G presentation for Danish utility digitalization program

Bidirectional Charging – Reimagination of energy and mobility

e.on



E.ONs / BMW customer proposition bundle

Key Facts

Free

- ★ 14.000 km free charging at home due to plug-in Bonus

Simple

- ★ Fixed monthly base fee + Fixed energy price for charging at home or household electricity use
- ★ E.ON takes care of the SmartMeter installation

Fair

- ★ Financial compensation for every kWh that is fed back into the grid (additionally to bonus)
- ★ Both parties support product bundle financially

Transparent

- ★ Up to €720 bonus per year (€60/month), when bi-directional mode is activated
- ★ plugged in at least 250h per month to get full bonus
- ★ Visualization of Bonus

BMW iX3



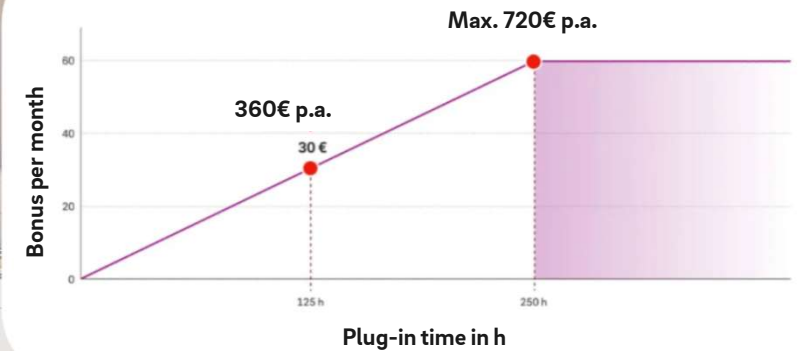
BMW Wallbox Professional



E.ON V2G Tariff



Smart Meter



NATIONAL AND INTERNATIONAL FRAMEWORK CONDITIONS FOR BIDIRECTIONAL CHARGING (BDL) ARE STILL INCOMPLETE

European Framework Conditions:



- Joint framework for cross-sector collaboration
- Standards and norms have not yet reached the necessary maturity to ensure interoperability
 - ISO 15118-20
 - Grid Codes
 - IEC standards



National Framework Conditions:



- Implementation of legal framework conditions
 - §21 EnFG, §19 (3b) EEG, §118 (6) EnWG
- Preconditions in the low-voltage grid are not yet in place
 - Smart meter rollout remains sluggish
 - Implementation of metering and billing concepts is too complex (“Eichrecht”, etc.)
 - Digitalization of power grids
- Uncertainties in tax regulations
 - Trade tax, income tax

A coordinated, cross-sector implementation is crucial to make this new technology accessible to our customers. Through constructive collaboration between the energy and mobility sectors, a successful implementation can be driven forward.

Regulatory simplification for V2G in Germany needed in the short term



Bidirectional charging constitutes a commercial activity due to the service provided through the feed back of energy into the grid. **Related revenues** (e.g., plug-in bonuses, remuneration) are **not covered by current tax legislation, unlike** those for **PV systems**.

What this means for V2G customers in GER:

- **Individual tax assessment required**
- **Disproportionate administrative effort** in relation to the remuneration from V2G.
- **Taxes and other charges are levied** for temporarily stored, not consumed energy.



E.ON position paper with proposed solutions for **legal clarification** regarding:

- Income tax, trade tax, value-added tax, analogous to the successful simplification for small **PV systems**.
- **Supply of fed-back energy** to end consumers **as non-taxable**.



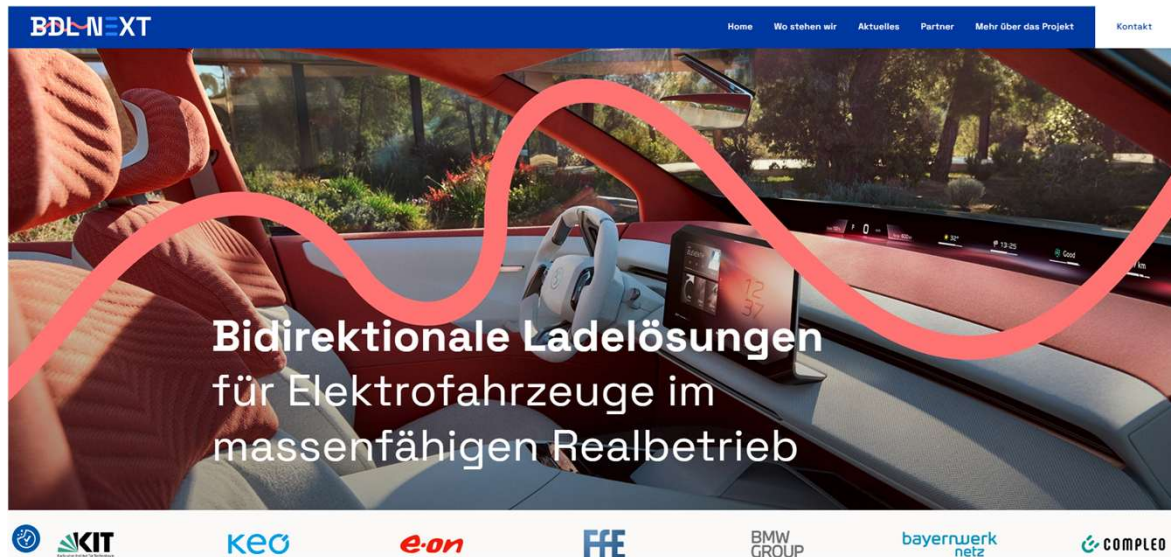
Positive feedback from the Federal Ministry of Finance in Germany on January 6, 2026 for income tax classification:

→ **V2G is considered a hobby in the context of income tax, therefore no business registration is necessary.**

→ **For VAT purposes, tax registration with the tax office is still necessary.**

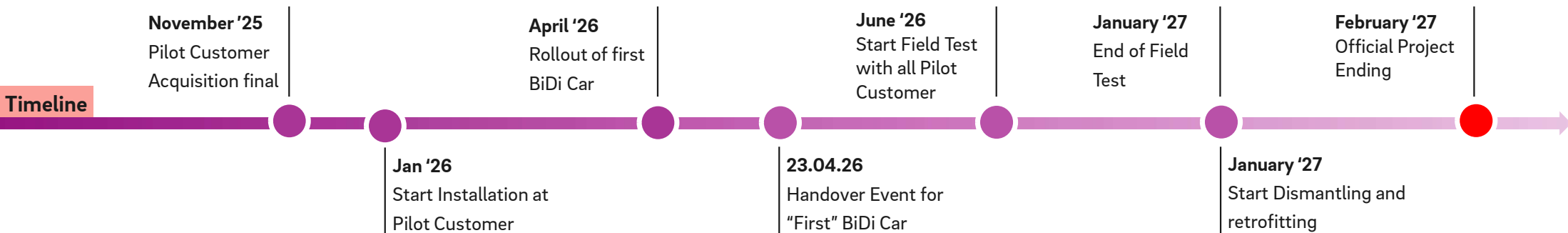
Expanding BiDi Use Cases

From initial pilots to new products



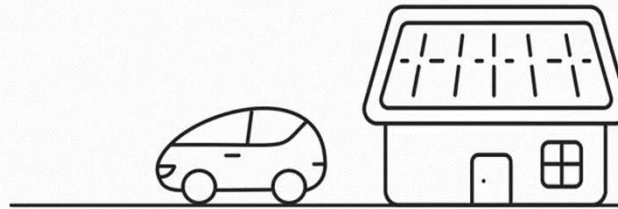
Overview of Use Cases

- **V2H:** EV supplies power to the house
- **V2G (EV only):** EV feeds power back to the grid for trading and Redispatch 3.0 together with project TwinEU
- **V2G with HEMS:** A home energy management system optimizing the EV, PV, stationary battery, loads and grid power
- **Combination:** All use cases combined working in parallel — offering self sufficiency, grid support and flex
- **§14a** with all the use cases



We look forward to your questions!

More information about BDL Next



More information on our V2G product



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