

3.2 VIGILANCE PLAN

In accordance with French Act No. 2017-399 of March 27, 2017 on the duty of vigilance of parent and ordering companies, this section presents the Group's Vigilance Plan. More information as well as the policies and the Group's actions are available in the section of the Group's website dedicated to the duty of vigilance: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan>.

Where relevant, references are made to certain sections of the Sustainability Statement (Section 3.1).

Drawn up in association with ENGIE's international trade union federations as part of a Global Agreement signed in 2022 (see Sections 3.1.3 "Social information", 3.2.1.1 "Preventing

and managing risks related to human rights" and 3.2.4.2 "Stakeholder relations"), this Vigilance Plan covers all the measures established by ENGIE to prevent risks related to its activities and those of its controlled companies, as well as the activities of subcontractors or suppliers with which it has established business relationships. It covers serious violations relating to human rights and fundamental freedoms, the health & safety of individuals and the environment. The Group adheres to international standards, which it intends to apply as a minimum base wherever it operates.

Completely integrated to the ethics organization, the Vigilance Plan benefits from steering, governance and dedicated monitoring (see Section 3.2.4).



3.2.1 Identification and management of risks of serious harm to people and the environment

The Group exercises vigilance through policies covering all vigilance matters. Each of these policies includes procedures for identifying and assessing risks. Objectives and monitoring and assessment processes are put in place on the basis of these procedures.

3.2.1.1 Preventing and managing risks related to human rights

Governance

ENGIE's Ethics, Compliance & Privacy Department, attached to the Group's Legal and Ethics Department, itself under the oversight of the Corporate Secretary, is directly responsible for the human rights component of the Vigilance Plan. It relies on the Legal and Ethics functional line, and on other departments concerned by human rights issues (see Section 3.1.4.1 "Ethics and business conduct").

Risk mapping

In accordance with the Human Rights Vigilance Policy, every year the entities in particular must assess their activities with regard to their impacts on human rights by following the Group's methodology via a dedicated self-diagnostic questionnaire (see Section 3.1.4.1.2 "Ethical risk assessment"). They must also assess any new projects and business activity via a dedicated questionnaire designed to identify the risk factors specific to the planned activity.

Risks are assessed according to country, the use of subcontracting, the activity, characteristics relating to workers, the presence of vulnerable populations, the products/services used, the possible use of armed security forces, and the type of business partners. The assessment of third parties (suppliers, subcontractors, partners, contractors, etc.) explicitly including human rights (see Section 3.2.2) as well as the Whistleblowing System (see Section 3.2.3), are also used to identify risks.

ENGIE is an energy group operating primarily in France and in four regions (Europe, South America, North America and the Asia, Middle East and Africa region – AMEA). At December 31, 2024, ENGIE had 97,967 employees in over 30 countries (see Section 3.1.3.2 "Own workforce"). ENGIE also works with subcontractors and their employees, particularly in its construction (networks, renewable energies, etc.), operation and maintenance activities, etc.

In light of this, the Group's main human rights issues are as follows:

Fundamental rights of employees	Rights of local communities	Subcontracting/suppliers/partners
• Health & safety conditions • Freedom of association • Non-discrimination • Prevention of forced labor • Working hours • Housing conditions of workers • Private life	• Health of surrounding populations • Living conditions of surrounding populations (food, water, housing, culture, access to resources, etc.) and the right to a healthy environment • Resettlement of populations • Prevention of retaliation against project opponents	• Working conditions and health & safety of subcontractors • Energy supply • Traceability and supply of materials used for Group products and services • Practices of business partners in projects
Employee and site security conditions		
• Practices of private or public security forces in the performance of their security duties, especially practices relating to the use of force • Employee security conditions in at-risk countries		

In particular, the entities in two major regions, South America and AMEA, along with Global Energy Management & Sales (GEMS) and Tractebel, present higher risk relating to human rights, either because of their country of operation or the sector of activity.

The potential major risks of negative impacts on the human rights of any individual due to the Group's activities are related to the fundamental rights of workers, in particular with regard to health & safety at work. These risks are presented in detail in Section 3.2.1.2 "Preventing and managing risks related to health & safety at work".

Human Rights Vigilance Policy

The Group's constantly evolving Human Rights Vigilance Policy, adopted in 2014, sets out the Group's commitments and provides for regular processes to identify and manage risks.

This policy is available on the Group's website at: www.engie.com/en/group/ethics-and-compliance/policies-and-procedures/human-rights-referential. Further details on the policy can be found in Section 3.1.3.1 "Respect for human rights".

Risk management measures

In accordance with the Human Rights Vigilance Policy, for each identified risk, the Group's entities define and implement specific action plans to manage those risks at the operational level. Some of these action plans are described and regularly updated on the Group's website.

In addition to these risk management measures, which are defined and implemented locally by Group entities, other more comprehensive actions are also in place. Application of the Human Rights Vigilance Policy and other Group policies dealing with human rights issues within their scope (see Section 3.1.3.1 "Respect for human rights") enables risk management for all the Group's human rights issues. Examples of these risk management measures, illustrating the main categories of human rights matters identified for the Group, are presented below: "Examples of risk management measures".

The Global Framework Agreement on Fundamental Rights and ENGIE's Social Responsibility (see Sections 3.1.3 "Social information" and 3.2.4.2 "Stakeholder relations") also contributes to risk management. It enables the deployment of high standards in terms of labor relations and social rights through regular, open and constructive social dialogue. This agreement was entered into in January 2022 between the Group, international trade union federations, French unions and representatives of the union organizations representing ENGIE at the international level, brought together in a special negotiating group. It is available at: www.engie.com/en/news/international-social-agreement.

Awareness-raising tools

A training course on the Group's human rights approach was developed in 2019. Open to all, it particularly targets operational staff and managers directly concerned by this topic. An e-learning module on human rights for all employees has been also in use for several years now.

In 2023, the Group adopted a new Ethics Code of Conduct. This document, which replaces ENGIE's Ethics Charter and Practical Guide to Ethics, sets out ENGIE's ethical commitments. These commitments include compliance for human rights. The Ethics Code of Conduct, available in 15 languages, is published on the Group's website at: <https://www.engie.com/en/group/ethics-and-compliance/code-ethical-conduct>.

Examples of risk management measures

These examples illustrate the main categories of human rights matters identified for the Group: fundamental rights of workers, rights of local communities, employee and site security conditions, subcontracting and suppliers.

Fundamental rights of workers

Preventing health & safety risks at work

For ENGIE, health & safety is an absolute priority. Protecting the lives of all those who work for the Group (employees or subcontractors) is central to ENGIE's actions (see Sections 3.1.3.2.6 "Health & safety of workers", 3.1.3.3 "Workers in the value chain" and 3.2.1.2 "Preventing and managing risks related to health & safety at work").

Preventing the risk of harassment and discrimination

Preventing and combating harassment and all forms of discrimination apply both within the Group and for subcontractors' employees. For example, in 2021 and 2022, the Group rolled out guides to reaffirm the principle of zero tolerance in all parts of the world:

- a guide against all forms of discrimination against LGBTQ+ people;
- a guide on combating sexual harassment and sexist acts.

Preventing the risks related to modern slavery

The Group shares the objectives of the British Modern Slavery Act and takes a variety of steps to ensure that no modern slavery practices (including slavery, forced labor and human trafficking) are used in its operations or in those of its supply chain. ENGIE's declaration on modern slavery is available at the following address: <https://www.engie.com/en/group/ethics-and-compliance/policies-and-procedures/human-rights-referential>

Other risk management measures related to the fundamental rights of workers are detailed in the ENGIE Global Agreement and Section 3.2.1.2 "Preventing and managing risks related to health & safety at work".

Rights of local communities

Preventing the risks of violation of the rights of local communities

The Group is particularly attentive to the impact of its activities on local communities. It specifically takes into account the situations of vulnerable people (such as indigenous peoples). To do this, the Group assesses the potential impact of its activity on communities and ensures that their expectations are taken into account through dialogue and consultation (see Section 3.2.4.2).

All information relating to the risks of infringement of the rights of local communities is detailed in the Group's Sustainability Statement in Section 3.1.3.5 "Affected communities".

Employee and site security conditions

Preventing and managing risks related to personal security

The Group pays particular attention to respect for human rights in its security activities. The Security Department brings together and leads a network of security managers who define and coordinate the implementation of the Group Security Policy, which aims to protect people, sites and information from malicious acts. This duty of protection applies to all employees, regardless of their status, and notably those on international mobility.

Malicious threats and acts targeting individuals form an integral part of the security risks included in the company's risk catalog (Enterprise Risk Management – ERM). Security incidents are addressed systematically.

The Group's requirements also include raising awareness among security managers and mandatory training of the staff of security service providers. The overriding objective is to avoid the risk of disproportionate use of force in security activities. Moreover, these firms are always subject to checks (due diligence) before they are used. For this reason, contracts with security service and private security firms always include the Group's ethics clause, which appears in the General Terms and Conditions of Purchase.

Lastly, security officers work closely with privacy teams to ensure strict compliance with rules regarding recordings and the conservation of video surveillance data.

Commitments, whistleblowing processes and incident management systems are described in Section 3.1.4.3.2 "Security of people, sites and information".

Other health, safety and security risk management measures are detailed in the ENGIE Global Agreement and Section 3.2.1.2 "Preventing and managing risks related to health & safety at work".

Subcontracting and suppliers

Preventing risks of forced labor practices in the Group's supply chains located in China

Several years ago, the Group introduced a specific, in-depth vigilance action plan to identify and manage these risks for certain product categories. The Group has agreed to ensure compliance with international laws and actively monitors the situation to ensure that no forced labor is used anywhere along its supply chain located in China. In 2024, the Group continued to exercise enhanced vigilance (see also Section 2.2.5.1).

ENGIE has voluntarily reduced its panel of suppliers in relation to the Group's supply chains in China. The Group conducts rigorous ethical checks of its suppliers. To ensure supplier transparency, ENGIE has also established direct communication with each of them to assess their ability to commit and to share the most sensitive information.

The main measures implemented include:

- in-depth supplier due diligence by independent experts who pay particular attention to human rights matters;
- supply chain evidence requested from suppliers;
- a written statement from suppliers not to use forced labor;

- distribution of ethics surveys on forced labor, requiring suppliers to provide documentary evidence showing that they prohibit forced labor;
- stronger contractual clauses (general audit clause, breach of contract in case of failure by suppliers to meet their obligations, supplier's guarantee to comply with local and international regulations governing forced labor, from the procurement of commodities through to the delivery of a product);
- participation in several industry initiatives (Solar Energy Industries Association in the United States, SolarPower Europe, WindEurope, Global Battery Alliance) in the solar, wind and battery sectors to share and improve risk management practices.

Preventing the risk of violation of the fundamental rights of workers in ENGIE's customer relations centers located abroad

The Group began to roll out an action plan in 2022. This plan targets certain Group customer relations centers located abroad and is aimed at assessing the actual working conditions of workers in consultation with them. In 2023 and 2024, for example, checks to ensure the implementation of the requirements were conducted directly on site in certain customer relations centers. Social audits, carried out by a specialized independent third party, are also organized in ENGIE's customer relations centers.

Other risk management measures related to business partners are detailed in the ENGIE Global Agreement and Sections 3.2.1.2 "Preventing and managing risks related to health & safety at work", 3.2.1.4 "Preventing and managing risks related to energy supply", 3.2.1.5 "Preventing and managing risks related to non-energy purchases" and 3.2.2 "Third-party assessment".

More detailed information on risk management measures is also available on the Group's website: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan>.

Performance monitoring and measurement

Monitoring of the application of these processes is included in the ethical compliance report (quantitative and qualitative metrics) and in the internal control system (see Section 3.1.4.1.7 "Controls and certifications").

2024 results	As a reminder, 90.3% of employees received ethics training. More specifically, 2,627 employees were trained by the Group on human rights, around 60% of whom were from operational functions, and more than half of these from at-risk entities, and 17,263 employees were trained by e-learning on human rights. Other training sessions are also organized by the entities on human rights matters.
Internal control (see Section 2.3)	81.8% of the Group's entities assessed the rollout of the Vigilance Plan at their level as effective ⁽¹⁾ . 93.4% of the Group's entities assessed the rollout of the Human Rights Vigilance Policy at their level as effective ⁽¹⁾ .
Ethics compliance report	95%: coverage of the annual human rights risk assessment. 100%: partners verified by due diligence procedures (with human rights risk) as part of the Group's investment committees.

(1) Maximum level 4 according to the internal control reference system.

In 2022, the Group signed a Global Framework Agreement relating to fundamental rights and social responsibility. The agreement also includes a process to monitor commitments:

Group commitments	Monitoring (2024 figures)
Health & safety (see Sections 3.1.3.2.6 "Health & safety of workers" and 3.1.3.3 "Workers in the value chain (excluding energy)")	Lost Time Injury Rate for employees, temporary workers and (sub)contractors: 1.7 for a 2.0 objective (representing an improvement compared with 2023: 1.8) Fatality rate: 0.009 (0.019 in 2023); target of zero each year
ENGIE Care program (minimum level of social protection for all employees worldwide, see Section 3.1.3.2.3 "Working conditions and social dialogue")	Fully paid maternity leave (14 weeks): 99% of employees covered at September 1, 2024 and 100% by the end of 2024 (in 2023, 73.5% of entities complied with this minimum, which represented, for 2023: 90.7% of female employees; in 2022: 66.5% of entities complied with this minimum) Fully paid paternity leave (four weeks): 98% of employees covered at September 1, 2024 and 100% by the end of 2024 (in 2023, 40% of entities complied with this minimum, which represented, for 2023: 62.3% of employees; in 2022: 27.7% of entities complied with this minimum) Death benefits (12 months' gross wages paid in the event of death): 98% of employees covered at September 1, 2024 and 100% by the end of 2024 (97.2% in 2023 and 94.6% in 2022) Reimbursement of 75% of hospitalization costs: 100% of employees covered at September 1, 2024 and 100% by the end of 2024 (98.6% in 2023 and 97.2% in 2022) Disability allowances (12 months' gross wages paid in the event of permanent total disability): 98% of employees covered at September 1, 2024 and 100% by the end of 2024 (87% in 2023 and 79.2% in 2022)
Gender diversity: 50% female managers (see Section 3.1.3.2.4 "Equity, diversity and inclusion")	Percentage of female managers: 32% (31.2% in 2023)
Equal pay for men and women (see Section 3.1.3.2.4 "Equity, diversity and inclusion")	Pay gap between men and women: 1.85% (1.92% in 2023)

3.2.1.2 Preventing and managing risks related to health & safety at work

Health & safety management system

Protecting the health & safety of the people working for the Group is an absolute priority. In order to achieve its objectives in this area, the Group has put in place the following provisions:

- a Health & Safety Policy that identifies issues, sets ambitions and defines the levers for action;
- a dedicated governance system, incorporating the presentation of health & safety results to the Executive Committee, the Ethics, Environment and Sustainable Development Committee (EESDC) and the Board of Directors;
- Group Rules and thematic standards that define the requirements to be met by entities and operators, including employees, subcontractors and temporary workers;
- action plans designed to control risks including programs to train employees and raise awareness among operators;
- quantitative reporting in the form of metrics and a qualitative report, enabling the escalation and analysis of incidents and accidents, as well as that of events organized by the entities;
- actions to verify implementation in the field of the Group's expectations in the form of safety visits, audits and inspections.

The main provisions implemented in 2024 are described below, and in Section 3.1.3.2.6 "Health & safety of workers."

Governance

Health & safety at work is led by the Group Health & Safety Department in accordance with its Health & Safety Policy.

A Group Health & Safety Management Committee chaired by the Group's Health & Safety Vice-President, including the health & safety managers of the four GBU and of Nuclear, meets every month. The role of this committee is to set metrics and objectives, decide on required actions and ensure the operational rollout of the Group's health & safety transformation plan, ENGIE One Safety.

In addition, the implementation of this transformation plan is regularly presented to employee representative bodies.

Risk management methodology

For several years now, ENGIE has had Group Health & Safety Rules that define the minimum requirements for identifying, assessing and addressing risks related to health & safety at work and industrial safety (the GRO4 rule).

This Group Rule details the five key steps in the risk management process:

- hazard identification and risk assessment;
- handling risks by applying the prevention hierarchy;
- recording and follow-up;
- communication with the managers and operators concerned;
- regular reassessment.

This Group Rule was revised in 2024 with the aim of:

- strengthening the application of a risk-based approach to health & safety at work and industrial process safety;
- ensuring the implementation of a preventive and proactive risk management strategy within all ENGIE entities.

Risk mapping

Risk mapping relating to health & safety covers both risks of harm to the health & safety of employees, temporary workers and subcontractors working for the Group, and risks relating to the industrial safety of the Group's industrial assets or those for which the Group provides maintenance and/or operates on behalf of clients.

MAPPING OF HEALTH & SAFETY AND INDUSTRIAL SAFETY RISKS

Harm to the health & safety of people		
Occupational accidents	Harm to health	Industrial accidents
Safety risks: • examples of risks: falls from height, road accidents, working near moving vehicles or equipment, electric shock, electrocution, explosion, exposure to high pressure, trench collapse, fire, acute poisoning, suffocation, lack of oxygen, injuries relating to the use of tools or machinery, or to the lifting of equipment, falling objects, tools or equipment.	Risks related to the occupational environment: • examples of health risks: musculoskeletal disorders, psychosocial risks, exposure to carcinogenic, mutagenic or reprotoxic substances.	Risks related to industrial processes Examples of activities: • operation of LNG terminals, gas underground storage sites, gas transmission and distribution networks, heating plants and power plants, hydro dams, heating networks and wind farms; • services performed at a customer's industrial site; • network construction.

The implementation of the Group Rule on risk management and the reporting of health & safety events occurring in the field led the Group to identify several major risks in 2024 that could lead to serious or fatal accidents among employees, temporary workers and subcontractors working for the Group. In particular, these risks include:

- electrocution;
- fire or explosion;
- falls from height;
- being crushed when equipment or objects fall, or when lifting a load;
- injury when operating machinery, equipment or tools.

In 2024, these five risks accounted for more than 70% of the events that could have led to a serious or fatal accident (events with a high potential of severity or “HiPo”).

Addressing these major risks is central to the prevention of risks to which Group employees, temporary workers and subcontractors are exposed.

Health & Safety Policy

The Group's Health & Safety Policy sets out the key principles for the management of health & safety.

A reviewed version of this policy was published in 2022 in conjunction with the introduction of a Global Framework Agreement on Fundamental Rights and ENGIE's Social Responsibility. This agreement, incorporating the Health & Safety Policy in its appendix, is available on the Group's website at: www.engie.com/en/news/international-social-agreement.

Risk management measures

The risk management measures are outlined in the Group Rules on health & safety and thematic standards that define the requirements to be met by entities and operators, including employees, subcontractors or temporary workers.

The Group's various business lines define the specific requirements for addressing risks specific to their activities.

In addition to these measures, the Group has defined and deployed the Five Safety Essentials, which are the behaviors that must be implemented by employees, temporary workers and subcontractors working for the Group to combat serious and fatal accidents. These are:

- the nine Life Saving Rules;
- the identification and handling of HiPo (events with high potential of severity) and other incidents related to the prevention of serious accidents (e.g., failure to respect a Life Saving Rule);
- “Stop the Work” if safety conditions are not met;
- the Last Minute Risk Assessment to be carried out before starting or resuming any activity;
- Shared Vigilance, which involves also ensuring the safety of people working in the same environment.

The Group has also drawn up rules to be followed by its entities concerning the health & safety of its temporary workers (GR01) and subcontractors (GR02).

Due to the number of fatal accidents in recent years, the Group decided to improve its workplace health & safety rules and practices by commissioning an independent consultant (dss+ Consulting) to assess the Group's health & safety management system and the related culture among people working for the Group, and to analyze deviations from best practices implemented by the most efficient industrial players in this field.

The assessment carried out by the consultant identified the Group's strong points and avenues for improvement and resulted in a number of recommendations aimed at permanently eradicating serious and fatal accidents.

Based on these recommendations, the analysis carried out internally, discussions with employee representatives and feedback from operating entities, the Group defined a major health & safety transformation plan called ENGIE One Safety.

The new main risk management actions implemented in 2024 as part of the transformation plan are:

- the development and distribution of two new standards: one on the prevention of falls from height, the other on the prevention of electrocution;
- the continuation of the new training-coaching program for all Group managers called “ENGIE One Safety Culture”, which aims to improve the effectiveness of managerial safety rituals such as safety visits, toolbox talks and performance reviews. Since the program was launched, 8,578 managers have been trained and 5,207 have been coached;
- the administration of an internal control questionnaire which enables health & safety managers to self-assess their entity's control of the risk of serious and fatal accidents, and to identify actions for improvement in areas where control is not at the expected level (INCOME/COR8a);
- the development and testing of a new internal control questionnaire on the management of psychosocial risks (INCOME/COR8c), designed to enable entities to assess themselves on this matter.

A detailed description of these actions can be found in Section 3.1.3.2.6 “Health & safety of workers”.

Awareness-raising tools

In 2024, the Group developed and disseminated several awareness-raising tools to improve health & safety at work, including:

- a mandatory “ENGIE One Safety Induction” e-learning course for all Group employees and subcontractors to embed the Safety Essentials into daily practices;
- several awareness campaigns aimed at operational employees, temporary workers and subcontractors (management of electrical risks, risks of falls from height, implementation of the Last Minute Risk Assessment, implementation of “Stop the Work”);
- a new ENGIE One Safety website dedicated to the prevention of serious and fatal accidents aimed at the Group's various internal and external stakeholders. The site can be accessed at <https://onesafety.engie.com/>;

- the "Prevention News" newsletter dedicated to the prevention of serious and fatal accidents;
- the "No Mind at Risk" newsletter aimed at improving workplace well-being and preventing psychosocial risks.

Performance monitoring and measurement

Several systems have been implemented to assess and monitor the Group's performance in terms of health & safety at work, in addition to the measures put in place by the entities.

The Group has been implementing health & safety reporting for several years to monitor its performance in this field through quantitative metrics. In 2024, the Group published a new version of its health & safety reporting framework in order to incorporate new metrics mandated by the European standards pursuant to the Corporate Sustainability Reporting Directive (CSRD).

In addition, ENGIE has implemented an internal audit process to assess the control of major risks in the entities, with a view to avoiding serious and fatal accidents. It involves identifying best practices and improvement measures.

The Group's health & safety performance is monitored by the various governing bodies:

- the Group Health & Safety Management Committee chaired by the Group's Health & Safety Vice-President;
- the Executive Committee;
- EESDC;
- the Board of Directors.

The Group's health & safety results in 2024 are as follows:

- **number of work-related fatalities** among Group employees, temporary workers and (sub)contractors was three (six in 2023), versus a target of zero;
- **a fatality rate** for employees, temporary workers and (sub)contractors of 0.009 (0.019 in 2023) versus a target of zero. The fatality rate is calculated as follows, including data on employees, temporary workers and (sub)contractors:

$$\text{fatality rate} = (\text{Number of work-related fatalities}) \times 10^6 / \text{Number of hours worked}$$
- **a Lost Time Injury Rate** for employees, temporary workers and (sub)contractors working for the Group of 1.7 (1.8 in 2023), which is below the maximum target for the year of 2.0.

The Lost Time Injury Rate is calculated as follows, including data relating to employees, temporary workers and (sub)contractors:

$$\text{LTIR} = (\text{Number of lost-time accidents} + \text{number of work-related fatalities}) \times 10^6 / \text{Number of hours worked}$$

- **severity rate of lost-time accidents** for employees was 0.074 (according to ILO standards); the severity rate is calculated as follows:

$$\text{SR} = \text{Number of days lost} \times 1,000 / \text{Number of hours worked}$$

3.2.1.3 Preventing and managing environmental and societal risks

Governance

The Environmental, Social and Governance (ESG) Department, reporting to the Executive Vice President in charge of Finance, Procurement and ESG, addresses climate, nature and societal challenges at Group level. It leads and coordinates a network of Sustainability Officers covering environmental and social matters. ESG is organized at GBU, country and local levels. The Sustainability Officers are responsible for ensuring that policies are properly implemented, that objectives are met and that performance is measured within their respective areas.

Risk mapping

MAPPING OF ENVIRONMENTAL AND SOCIETAL RISKS

Environmental risks

- Climate change mitigation (GHG)
- Climate change adaptation
- Biodiversity and ecosystem rehabilitation
- Freshwater and oceans
- Pollution
- Land use

Societal risks

- Relationships with local communities and indigenous peoples
- Employee training and retraining
- Right to operate in a territory
- Affordable commercial offerings

From an environmental perspective, the major risk for the Group is climate risk, followed by biodiversity, water, pollution and resource management risks. Climate risk is analyzed through the double dimension of mitigation (annually and quarterly) and adaptation (annually). Other environmental risks are analyzed each year for the existing scope and for each project subject to approval at least from the GBU' executive

committees. These environmental risks are addressed both globally and locally in order to identify projects and sites at risk, and then to establish action plans. The mapping is based on environmental data measured by the sites, international databases and climate scenarios drawn up in partnership with experts from the *Institut Pierre-Simon Laplace*.

In 2024, the Group deepened its analysis of dependencies, impacts, risks and opportunities with regard to nature, using the Locate, Evaluate, Assess, Prepare (LEAP) method.

As it relates to freshwater, the main associated risks are the risk of water shortages in water-stressed areas or in the event of drought. Many of the Group's processes require water to operate (thermal power plants, hydroelectricity, heating and cooling networks, LNG terminals, etc.). This risk is monitored through the annual site analysis, or as required for development projects located in water-stressed areas, and through the deployment of environmental action plans.

In terms of oceans, the main risks relate to the development and operation of offshore wind farms and desalination plants.

In terms of biodiversity, the Group carries out annual or ad hoc assessments of the proximity of its sites to biodiversity hotspots (IUCN categories I to VI, Ramsar zones, natural and mixed UNESCO sites, MAB zones, Key Biodiversity Areas and Natura 2000 sites). This analysis also takes into account matters relating to threatened species and the ecological integrity of ecosystems.

In terms of forestry, the main risk associated with the Group's activities relates to the need to cut down trees to develop new projects. This option is seen only as a last resort, after all possible avoidance and mitigation measures have been studied. The risk of imported deforestation for energy supplies is detailed in Section 3.2.1.4 "Preventing and managing risks related to energy supply".

In terms of pollution, the risks associated with the Group's activities are mainly related to emissions of atmospheric pollutants (NO_x, SO_x, particulate matter). To a lesser extent, the Group's activities can also present risks of water pollution (discharges from thermal power plants, LNG terminals or desalination plants) and, in the event of accidental spills, pollution of soil.

As regards the circular economy, the main risk is related to the waste generated by the Group's activities, in particular during dismantling operations. This waste is monitored locally and quantities reported annually.

The table below summarizes the main risks that negatively impact the environment by activity:

Activities / Risks of negative impact	Land usage	Freshwater usage	Occupying airspace	Discharges into water bodies or oceans	Emissions in the air	Accidental emissions into soil	Waste production	Use of critical materials in the supply chain	Noise, air or light pollution	Spread of invasive exotic species
Thermal power plants	•	•		•	•	•	•		•	•
Desalination	•			•			•		•	
Hydropower	•	•							•	•
Onshore wind	•		•				•	•	•	
Offshore wind	•		•				•	•	•	
Ground-mounted solar	•						•	•	•	
Geothermal	•	•							•	
Biomass/wood	•				•		•		•	•
Biomethanizer (anaerobic digestion unit)	•					•	•		•	
Underground gas storage	•	•			•	•			•	
LNG terminals	•			•	•				•	•
Battery storage	•						•	•	•	
Gas transport					•		•		•	•
Gas distribution							•			•

For all the risks of negative impacts on the environment and for the risks associated with accidental pollution, the risk to communities resulting from these impacts is also analyzed. In the event of risk, actions are taken to reduce the risk and manage the impacts.

From a societal point of view, the risks analyzed comprise the impact of activities on local communities and their social consequences. The risk analysis is based on a mapping of stakeholders. Engagement plans (societal plans) are then put in place and updated annually from the project stage through to the end-of-life of the asset or the discontinuation of activity.

Project development is given focused attention, with an analysis of environmental and societal risks as far upstream as possible of development in order to avoid impacts to the furthest extent. The result of the risk analysis is presented during Investment Committee project validation meetings. In 2024, this process applies to all major projects of the Group or the Board of Directors. The aim is to cover all projects, regardless of their size, by the end of 2025. The subjects analyzed include: climate change mitigation, climate change adaptation, biodiversity, water and oceans, air pollution, the circular economy, stakeholders, responsible procurement and controversies. The criteria are set out on the ENGIE website: <https://www.engie.com/en/analysts/governance/duty-of-vigilance-environmental-societal-risks>.

ESG policies

The Group's ESG Policies guide the vigilance process with regard to environmental and social matters (see Section 3.1). These policies include environmental (climate, water & oceans, biodiversity & ecosystems, anti-pollution, circular economy & resources, forests) and societal data (stakeholder engagement, the just transition). Environmental and societal risks are analyzed periodically at every level of the company. These policies are deployed in each Global Business Unit (GBU), subsidiary and site. The implementation of the policies is monitored through Group objectives related to the identified risks. The progress of these objectives is measured annually and the results are presented and commented on by the Ethics, Environment and Sustainable Development Committee (EESDC) and the Board of Directors. For climate change risk mitigation, in addition to the measurement of annual performance, quarterly reviews are carried out to ensure that the results are in line with the defined trajectories. The carbon footprint data are reviewed annually by the Statutory Auditors through audits and audit work. Other environmental and societal risks are analyzed through compliance with objectives and the proper implementation of action plans. The implementation of the policy, objectives and action plans is also subject to an annual internal control process. The results are presented to the Audit Committee and the Board of Directors.

Risk management measures

Climate

ENGIE recognizes the threat posed by climate change as detailed in the 1.5°C report of the Intergovernmental Panel on Climate Change (IPCC). Controlling greenhouse gas (GHG) emissions is a major challenge for the Group. ENGIE has set emissions reduction targets in line with the Paris Agreement. In May 2021, the Group committed to achieving the 2045 Net Zero Carbon objective for all its direct and indirect emissions. All the objectives are available in Section 3.1.2.1.5.

The actions taken to achieve these objectives can be found in Section 3.1.2.1.4. The main actions are:

- coal exit by 2027 at the latest, with the following order of merit: closure, conversion, then, if this is not possible, sale, ensuring continuous stakeholder engagement as part of a just transition approach (see Section 3.1.3.3). The exit plan is progressing rapidly; centralized coal-fired power capacity dropped from 7.2 GW in 2017 to 2.1 GW in 2024;

- reducing, greening or decarbonizing gas consumption and sales, while producing green and decarbonized gas;
- the greening or decarbonization of electricity and heat production, sales and consumption;
- the transition of energy networks (and in particular the reduction of methane emissions from gas networks).

The Group has also developed a number of management tools, which are described in Section 3.1.2.1.3. The main tools are:

- the definition of limits on the main GHG emissions contributors from its activities (energy, gas and electricity generation). They are set as milestones throughout the Group's Net Zero Carbon pathway (2030, 2035, 2040, 2045) and allocated to each GBU;
- the monitoring of these limits is ensured each year as part of the Medium Term Plan, through which the GBU develop their decarbonization business strategy to stay within the limits set;
- infra-annual monitoring of emissions that is carried out via a quarterly survey of the main emissions contributors. It is integrated into the managerial dialogue on operational and financial performance as part of the Quarterly Business Reviews;
- in addition, any new investment decisions must be made in accordance with the limits allocated to the GBU.

The pay policies for the Chief Executive Officer, the Executive Committee and senior executives include criteria linked to the Group's climate objectives (see section 3.1.2.1.1 and Section 4.2).

In parallel with these climate change mitigation efforts, the Group is also adapting to the impacts this will have on its activities, in line with climate science projections (see Section 3.1.2.1.1).

The Group has communicated on the progress of its transition plan in the Sustainability Statement (see Section 3.1) and has reported to its shareholders through a specific item on the agenda of the Shareholders' Meeting since 2023.

Nature

The environmental policies also define the processes relating to risk identification and action plan implementation at various levels to avoid, reduce, and if necessary, offset the environmental impacts of the Group's activities. These action plans are audited annually and are subject to a 100% rollout target for projects, sites and activities by 2030.

In addition to action plan implementation, the nature-related objectives cover: the preservation of biodiversity, the optimization of the consumption and extraction of freshwater for energy production, the reduction of atmospheric pollutant emissions and the reduction of waste generation.

For sites using freshwater and located in areas facing high or extreme water stress, water-related actions to reduce impacts on the resource are expected, taking into account the context of the catchment area and local stakeholders. These actions are integrated into environmental action plans.

With regard to oceans, actions are taken in response to identified risks and integrated into environmental action plans.

For all sites or projects presenting a risk to biodiversity or ecosystems, action plans are requested prioritizing avoidance, reduction or compensation actions in descending order. These action plans are an integral part of the Group's environmental action plans.

When cutting down trees cannot be avoided, they are replanted in the same region, after discussions with external experts to identify endemic species and respect ecosystems. In most projects, a minimum of two trees are replanted for every tree cut down.

Once the risks of water, air or soil pollution have been identified, they are addressed through mitigation actions (avoid, reduce, compensate) integrated into environmental action plans.

Waste management is carried out in accordance with the order of eight actions defined in the policy: eco-design, preservation, optimization, reuse, repair, recycling, innovation, empowerment. As with other environmental matters, risk mitigation actions are included in environmental action plans.

Societal

The societal policy focuses on stakeholder engagement, including local communities and indigenous peoples. Its implementation includes a toolbox, including a tool for mapping stakeholders and supporting the development of associated action plans, training programs and a center of expertise. The Stakeholder Engagement Policy can be consulted at the following address: <https://www.engie.com/sites/default/files/assets/documents/2025-02/ENGIE%20-%20Stakeholder%20Engagement%20Policy.pdf>.

The Just Transition Policy covers the societal matters associated with the energy transition through four areas: employees, customers, host regions and suppliers. It can be consulted at: <https://www.engie.com/sites/default/files/assets/documents/2025-02/ENGIE%20-%20Politique%20Transition%20Juste.pdf>.

Measurement and monitoring

The implementation of action plans is subject to targets set for 2030 (100%), with an intermediate stage of 80% deployment by the end of 2025.

In 2024, the deployment level was 76% for environmental action plans and 54% for societal plans.

Awareness-raising tools

E-learning modules covering the climate, biodiversity, stakeholder engagement and the ESG matrix in investment decisions have been developed since 2021 with the Sustainability Academy and target, more specifically, operational employees and managers who are directly concerned by this subject.

As part of the roll-out of the new ESG functional line, training sessions on ESG topics were organized throughout 2024 to ensure that policies were properly understood and their implementation explained.

Webinars were also offered to Business Developers to explain the various environmental and societal criteria, and the expectations with regard to environmental and societal policies.

Performance monitoring and measurement

Climate change mitigation performance, characterized by compliance with the 2030 emission reduction pathway, is monitored quarterly as part of the Quarterly Business Reviews and annually as part of the Sustainability Statement (see Section 3.1). Performance in implementing the Climate strategy is also monitored by the Executive Committee, the EESDC and the Board of Directors. Progress in implementing the Group's Climate strategy is also shared at the annual results presentation at the Group's Shareholders' Meeting.

Environmental and societal performance is measured annually and presented to the Executive Committee and the EESDC, ahead of the Board of Directors. An internal control system, as well as a limited assurance procedure carried out by Statutory Auditors with regard to the Sustainability Statement, make it possible to control the implementation of the process.

Nature performance is monitored through a number of metrics and targets. The Group updated its act4nature international commitments in 2023. These commitments include targets relating to biodiversity, as well as to reducing fresh water consumption and withdrawals for energy production. The Group also has targets for reducing air pollution.

The Group has published several key metrics on the just transition in its 2024 integrated report. Negotiations began in 2023 between the trade union federations EPSU and IndustriAll and the employers' federation Eurogas to define a European agreement on the just transition in the gas sector. These negotiations were conducted under the European Commission, as part of its efforts to promote European sector-based dialogue. These discussions have now ended, without an agreement having been reached as yet.

In view of regulatory developments, particularly in Europe with the entry into force of the CSRD, ENGIE is gradually strengthening its risk analysis system, as well as the control tools, between 2024 and 2026.

3.2.1.4 Preventing and managing risks related to energy supply

The main challenges for the Group relating to energy supply (biomass, gas, LNG, etc.) are as follows:

ISSUES IN THE ENERGY SUPPLY CHAIN (PRODUCTION, TRANSPORTATION, ETC.)

Human rights	Environmental
- Forced labor, child labor (e.g., equipment production, mining) - Rights of local communities and indigenous peoples (e.g., land rights, right to free and informed consent, right to resources, right to health) - Health & safety of workers and local communities (e.g., impact of production operations, protective equipment, chemicals used, risk of explosion, emissions)	- Climate change (e.g., CO₂/methane emissions, carbon footprint, deforestation, use of fossil fuels) - Water scarcity and quality (e.g., use of drinking water, water requirements, overuse of water, use of chemicals) - Pollution of air, water or soil (e.g., chemicals, heavy metals, residues, waste management) - Biodiversity (e.g., risk to ecosystems, risks to flora and fauna, to ecological corridors, deforestation, use of agricultural land)
The Group has identified risks relating to the energy supply chain as a specific issue of vigilance for the Group. The entities responsible for these purchases manage these risks directly, in accordance with the Group's reporting rules and governance, and identify the risks specific to each of their activities by energy source, at the country and energy supplier level. The Group's governance structure ensures that the duty of vigilance is included in decision-making processes. In particular, the Group has systematized the supply chain risk assessment approach, based on the 3P (People, Planet and Profit) approach. More generally, entities implement the following prevention and risk management measures: - entities adopt, where necessary, mitigation measures and contractual clauses adapted to the identified risks (e.g., specific performance clauses for the carbon footprint and methane emissions) in their contracts with suppliers; - they include an ethics and ESG clause in their contracts, which allows them to terminate a contract in the event of a breach of these obligations by the third party; - they apply the Human Rights Vigilance Policy, ethics due diligence policies, environmental and societal policies, as well as the Group's other policies; - they ensure the ESG certification of certain suppliers and energy sources (e.g., biomass) as well as the presence of Guarantees of Origin;	- they carry out on-site audits at certain suppliers; - they participate in bilateral or sector-specific ESG working groups, such as the Responsible Commodities Sourcing Initiative (RECOSI); - they enter into gas procurement agreements that are compatible with the Group's carbon pathway; - in relation to shale gas, the Group carries out extensive social and environmental due diligence and chooses, among producers, those who are able to offer guarantees that align with Group standards in terms of traceability of emissions and monitoring of the social and environmental performance of their activity; - as part of its biomethane and biomass activities, ENGIE integrates products derived from the forestry and agricultural industries into its supply chain. With regard to biomass, ENGIE has defined a Forest Policy aimed at combating deforestation. All biomass imported by the Group into Europe is certified according to one of the voluntary systems recognized by the European Commission (mainly SBP), guaranteeing the sustainability of operations, environmental protection, and the safety of employees and local populations. Biomethane, on the other hand, can be derived from direct or indirect agriculture sources. ENGIE ensures that it complies with current legislation; - the Group continues its strategy to withdraw from coal (in Europe by 2025 and worldwide by 2027). Further information on the energy procurement process is available in Section 3.1.4.2. "Sustainable procurement."

3.2.1.5 Preventing and managing risks related to non-energy purchases

Non-energy purchases cover all equipment supply contracts and the provision of services and works. In this regard, the Group's procurement reference system uses the term "supplier" to refer to service providers (called "subcontractors") and equipment suppliers.

Governance

The Group Procurement Department, reporting to the Executive Vice President in charge of Finance, ESG and Procurement, is responsible for the Group's performance, sustainability and competitiveness, and the selection of high-performance,

innovative suppliers who have a positive impact on sustainable development. The Procurement Department is organized at three levels, reflecting the Group's organization:

- the Procurement Department in charge of the management category defines the governance, tools and performance objectives of the functional line;
- GBU Procurement Directors are in charge of translating the growth ambitions of each of the four GBU into procurement objectives. They ensure the involvement and coordination of the Procurement Departments in GBU projects and operations;

- the regional hubs, led by a Regional Procurement Director, are responsible for organizing synergies and ensuring the standardization of processes across countries with the support of shared service centers. In France and in countries not covered by regional hubs, local procurement managers are in charge of operational procurement.

Risk mapping

The sustainability of procurement is based on three pillars:

- the impact of procurement on carbon emissions and climate. Procurement has a key role in achieving the Group's decarbonization commitments (Net Zero Carbon in 2045, well below 2°C pathway in 2030);
- the impact of procurement on nature;
- the human impact of procurement (inclusive procurement, impact on communities, human rights, health, etc.).

Six procurement categories are currently considered high risk in terms of human rights, health & safety and/or their environmental impact. These procurement categories are listed below:

PROCUREMENT CATEGORIES	SEVERE RISKS IDENTIFIED	ACTION PLANS
- Solar panels - Battery Energy Storage Systems (BESS)	Human rights/Environment Environment/Human rights	Strengthened contractual provisions, new suppliers located in lower-risk countries, ethics audits, industry initiatives, etc. (see Sections 3.2.1.1 and 2.2.5.1)
Wind power	Human rights/Environment	Reinforced contractual provisions, ethics audits, industry initiatives, etc. (see Sections 3.2.1.1 and 2.2.5.1)
Electrical equipment	Human rights	Social audits and search for new suppliers
Safety gear and clothing	Human rights	Social audits and diversification (e.g. Brazil)
IT equipment (computers, printers, etc.)	Human rights	Diversification of the supplier base through relocation to the United States and Europe
Engineering, Procurement, and Construction (EPC) turnkey contracts	Health & Safety/Human rights	Stepped-up health & safety rules and exclusion of suppliers who fail to comply with them Ethical audits on construction sites

Since 2020, particular attention has been paid to purchases that may be linked to forced labor in China. The principal measures taken to identify and manage these risks are presented in Section 3.2.1.1.

Procurement Charter and risk management measures

The identification and management of risks are ensured by the implementation of ENGIE's procurement vigilance process through:

- risk mapping developed on the basis of data provided by the ESG partner EcoVadis (risks by industry and country risks) and analysis of the procurement categories carried out by the Category Managers network⁽¹⁾;
- a supplier selection process that relies, in particular, on an ESG assessment (EcoVadis), the implementation of the Due Diligence Policy (see Section 3.2.2), the implementation of associated management plans taking into identified risks, and the measurement of performance delivered by suppliers and associated improvement plans. These plans may include, for example, audits, special contractual provisions to limit risk, an ethics clause, etc.;
- a procurement management system structured around:
 - a Procurement Charter which defines ENGIE's commitments and requirements with regard to its suppliers in terms of human rights, health & safety, ethics and sustainability (carbon, environment, circularity),

- a Procurement Governance document that sets out due diligence obligations for key suppliers of the Group, the implementation of the Code of Conduct in Supplier Relations, and an ethics risk analysis that must be carried out within each entity.

These principles and rules are set out in the operational procurement processes that include the requirements of the Group's Ethics Code of Conduct, the ESG Policies, the Health & Safety Policy, the Code of Conduct in Supplier Relations, the Due Diligence Policy for Direct Suppliers and Subcontractors and internal subcontracting principles. These requirements apply to the Group's entire supply chain and are incorporated into the ethics clause template for all contracts regardless of size or duration;

- a whistleblowing and reporting system which is also open to persons outside the Group (see Section 3.2.3).

Specific initiatives are deployed throughout the Group. In the Middle East, for example, ENGIE runs a program to assess the living conditions of its suppliers' employees when they are housed in living bases.

Awareness-raising tools

A Procurement Academy provides a set of mandatory training courses for the Procurement functional line. Face-to-face and videoconferencing sessions are supplemented by the delivery of online modules via the Group's training intranet. The topics covered are sustainable development, ethics, hygiene, health & safety, human rights, management, diversity and IT security. As a group that is particularly exposed to ethical risks, all members of the Procurement functional line must follow an enhanced ethical training plan. In particular, this includes classroom-based training courses on "Ethics and Supplier Relations in Practice", "Human Rights" and three digital

(1) Category Managers are responsible for managing one or more Group procurement categories. As such, they manage ENGIE's key suppliers and implement applicable contracts across all ENGIE entities.

training modules: Fraud and Corruption, Zero Tolerance; Our Group, Our Ethics; and Competition Law. In 2024, 534 members of the Procurement functional line received ethics training, including 83 based in high-risk countries.

Performance monitoring and measurement

The proper implementation of these processes is verified via the INCOME internal control program (see Section 2.3). With 31 different controls, the INCOME PRO reference system covers all procurement processes. In 2024, the Group Procurement

Department tightened the criteria for the application of internal controls, meaning that 42 additional subsidiaries were subject to the process. The compliance rate increased slightly in 2024, reaching 90% of INCOME controls.

Moreover, the Group Procurement Department works in partnership with the Internal Audit Department to ensure the monitoring of corrective action plans recommended by the latter.

More information is provided on ENGIE's website: <https://www.engie.com/en/group/suppliers/sustainable-purchasing-policy>.

3.2.2 Third-party assessment

Due diligence is carried out on third parties (suppliers, service providers, subcontractors, joint venture partners, contractors, etc.) under certain conditions and in line with due diligence policies, as described on ENGIE's website: <https://www.engie.com/en/ethics-and-compliance/vigilance-plan/third-parties>. In particular, depending on the type of supplier a first level of due diligence is carried out internally, using public databases or specialized tools. In accordance with these policies, in the event that this analysis reveals risks, ENGIE performs an in-depth due diligence (level 2) either via a team of experts under the oversight of the Group's Ethics, Compliance & Privacy Department or via external service providers.

In 2024, all of the partners in the Group's investment projects were subject to due diligence, including a systematic study of vigilance topics by the Ethics functional line.

Directly or indirectly, all Ethics Officers have access to a specialist due diligence tool. In 2024, the Group's Ethics & Compliance Officers and ethics correspondents declared more than 30,000 level one due diligence searches performed using the due diligence tools.

In addition, the Group's new preferred and major strategic suppliers are automatically assessed by the Procurement functional line via due diligence carried out before contracting takes place. The Group has set up a dedicated team in charge of carrying out the due diligence of key suppliers and has equipped itself with a new digital tool providing an ethical risk score covering five aspects: country risk, activities at risk, politically exposed persons, sanctions and controversies. ENGIE also uses EcoVadis for environmental aspects, human rights and ethics. In 2024, approximately 1,200 recurring key suppliers (Strategic, Preferred and Major), representing nearly 60% of total spending, were subject to due diligence procedures.

3.2.3 Whistleblowing and alert reporting system

The Group-wide Whistleblowing System and the results of alerts are presented and discussed regularly with the European Works Council and the World Forum (see section 3.2.4.2).

How it works

The Whistleblowing System has been open to all employees, both permanent or temporary, and to all external stakeholders, since January 2019. An external service provider forwards the anonymous report to the Group for processing. Further

information on how the system operates can be found in Section 3.1.4.1.5 "Whistleblowing and reporting of ethics incidents."

Number of alerts

In 2024, 335 alerts were received via the system, 111 of which concern risk categories related to the duty of vigilance. They can be summarized as follows:

Allegations of harassment*	Allegations relating to health & safety	Allegations relating to working practices	Allegations of discrimination	Questions related to the environment and the rights of communities
59	14	15	23	0

* There were 47 allegations of moral harassment and eight allegations of sexual harassment. 23 allegations of sexual harassment were also identified within the managerial system.

As with all alerts, those relating to allegations of discrimination and harassment are dealt with, and when the facts are proven, disciplinary action is taken and action plans deployed.

3.2.4 Steering, governance and follow-up of Vigilance Plan deployment

3.2.4.1 Steering and follow-up at the highest corporate level

The Group has set up monitoring and overall coordination of the Vigilance Plan at the highest level to meet the law's objectives in an effective way. The plan was approved by the Executive Committee, which entrusted its management to the Ethics, Compliance & Privacy Department (ECPD), under the

responsibility of the Group's Legal and Ethics Department, itself reporting to the Corporate Secretary. A report on the effective implementation of the plan is presented annually to the EESDC and to the Board of Directors.

A specific committee is responsible for the operational implementation of the plan. Its aim is to ensure that the plan is distributed and that information can be fed back. The members are:

Departments

ECPD	ESG	Procurement Department	Health & Safety Department	Security Department	HR Department	Internal control	Risk
REGIONS/OPERATIONAL MEMBERS (LEGAL AND ETHICS DEPARTMENT)							
South America	North America	France	Europe	AMEA (Asia, Middle East and Africa)	GEMS	Tractebel	

In addition, each entity must ensure that the Vigilance Plan has been effectively rolled out within its scope. Progress on these entity-level actions is integrated into the annual compliance report (see Section 3.1.4.1.7 "Controls and certifications").

3.2.4.2 Stakeholder relations

Internal stakeholders

The plan and progress made in its implementation are presented and regularly discussed with employee representative bodies at meetings of existing Group-level committees, such as the European Works Council. Social dialogue on the duty of vigilance also takes place at entity level. This approach was implemented when the first Vigilance Plan was adopted and is subject to internal control.

The duty of vigilance is also the subject of enhanced social dialogue within the framework of ENGIE's Global Agreement. The implementation of the Vigilance Plan is discussed at meetings of the Global Forum, the body responsible for monitoring the Agreement. A meeting is also held each year with the international trade union federations to discuss the draft Vigilance Plan before it is published. These exchanges also make it possible to monitor the vigilance approach in consultation with social partners.

Generally, for several years now the Group has been striving to strengthen the culture of social dialogue at all levels of the organization (local, national, European, global), particularly with regard to working conditions, including health & safety at work.

Further information is available in Section 3.1.3.2.3 "Working conditions and social dialogue".

External stakeholders

In order to prevent and manage the human rights, environmental and societal impacts of its activities as best as possible, ENGIE has adopted a specific Stakeholder Engagement Policy, as part of the Group's ESG policy. This policy can be consulted on the Group's website: <https://www.engie.com/sites/default/files/assets/documents/2025-02/ENGIE%20-%20Stakeholder%20Engagement%20Policy.pdf>. The Stakeholder Engagement Policy is deployed through internal tools for use by operating units. These tools are based on current international standards such as ISO 26000 and AA1000. Stakeholder commitment must therefore be guaranteed throughout the project life cycle. Each year, each operating site or activity assesses its level of dialogue with its stakeholders based on the Group-wide reference system. This self-assessment reference system is based on the AA1000 standard for stakeholder management developed by the NGO Accountability, an internationally recognized institution in the field of sustainability. Further information can be found in Section 3.1.3.5 "Affected communities".

Lastly, the Group is committed to building a meaningful dialogue with each of its stakeholders. In 2021, the Group set up a Dialogue Committee with its stakeholders as well as a discussion forum (the Dialogue and Transition forum) to support sensitive projects. The Committee met twice – once in December 2024 and once in January 2025 – to discuss double materiality ahead of the implementation of the CSRD.

3.2.5 Duty of vigilance cross-reference table

Risk categories covered by the Vigilance Plan	Location in the URD
Risks related to human rights	• 3.1.1.4.2 "Material impacts, risks and opportunities" • 3.1.3 "Social information" • 3.1.4.1 "Ethics and business conduct" • 3.1.4.3.2 "Security of people, sites and information" • 3.2.1.1 "Preventing and managing risks related to human rights"
Risks related to the health & safety of individuals	• 3.1.1.4.2 "Material impacts, risks and opportunities" • 3.1.3.2.6 "Health & safety of workers" • 3.1.3.3 "Workers in the value chain (excluding energy)" • 3.2.1.2 "Preventing and managing risks related to health & safety in the workplace"
Environmental and societal risks	• 3.1.1.4.2 "Material impacts, risks and opportunities" • 3.1.2 "Environmental information" • 3.1.3 "Social information" • 3.2.1.3 "Preventing and managing environmental and societal risks"
Risks related to purchases	• 3.1.1.4.2 "Material impacts, risks and opportunities" • 3.1.3.3 "Workers in the value chain (excluding energy)" • 3.1.3.4 "Workers in the value chain (energy)" • 3.1.4.2 "Sustainable procurement" • 3.2.1.4 "Preventing and managing risks related to energy supply" • 3.2.1.5 "Preventing and managing risks related to non-energy purchases"
The risks listed in this table	Section 2.2 "Risk factors"

Details of the categories above are provided on the Group's website: <https://www.engie.com/en/group/ethics-and-compliance/policies-and-procedures>