ENGIE – GRI Standards correspondence table (Core level)

(Self-declaration) reporting 2025

Sources :

2024 Registration Document (2024 URD)

ENGIE internet website

ENGIE Rassembleurs d'Energies website

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Date of most recent report	2-3-c	General Disclosures	PAS DE CORRESPONDANCE	Universal Registration Document filled with the AMF on March 13 2025 Universal Registration Document 2024
Reporting cycle	2-3-a	General Disclosures : Reporting period, frequency and contact point	ESRS 1 §73	Annual
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Direct economic value generated and distributed	201-1	Economic Performance : Direct economic value generated and distributed	*This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.*	URD 2024 : Value creation p 81
Financial implications and other risks and opportunities due to climate change	201-2	Economic Performance : Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 Engie website: environmental risks
Defined benefit plan obligations and other retirement plans	201-3	Economic Performance : Defined benefit plan obligations and other retirement plans	*This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.*	URD 2024 : Note 18 Pensions and other employee benefit obligations p 490-495
Financial assistance	201-4	Economic Performance : Financial assistance received from government	*This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.*	URD 2024 : Note 11 Income tax expense p 374-377

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
received from government				
Material topic: market presence including local content				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 1.6 Description of the Group's activities at December 31, 2024 p 22-39
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 URD 2024 : 1.6 Description of the Group's activities at December 31, 2024 p 22-39
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 URD 2024 : 1.6 Description of the Group's activities at December 31, 2024 p 22-39 ESG at ENGIE: ENGIE KEY FIGURES p 3
Proportion of senior management hired from the local community	202-2	Market presence : Proportion of senior management hired from the local community	*'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	URD 2024 : 4.1.1.1 Profiles, experience and expertise of Directors in office p 244-257

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Material topic: indirect economic impacts				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 ENGIE website: Stakeholder Engagement
Infrastructure investments and services supported	203-1	Indirect economic impacts : Infrastructure investments and services supported	*'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	URD 2024 : Value Creation p 81 ENGIE website: ENGIE foundation
Significant indirect economic impacts	203-2	Indirect economic impacts : Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	URD 2024 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 143-145

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 170-172 URD 2024: 3.1.3.5 Affected communities [ESRS S3] p 172-178 ENGIE website: ENGIE foundation ENGIE foundation Activity Report
Material topic: procurement practices				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.2.1.4 Preventing and managing risks related to energy supply p 234 ENGIE website: Procurement
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 143-145 URD 2024 : 3.2.1.4 Preventing and managing risks related to energy supply p 234 ENGIE website: Procurement Policy ENGIE website: Code of conduct in supplier relations
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178 ENGIE website: Procurement Policy

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193
Proportion of spending on local suppliers	204-1	Procurement pratices : Proportion of spending on local suppliers	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.2.1.4 Preventing and managing risks related to energy supply p 234 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE website - Sustainable procurement
Material topic: anti-corruption				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102 URD 2024 : 3.1.4.1.4 Ethics culture and policies [G1-1, G1-3] p 185 - 186 Ethics charter Practical guide to Ethics
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.1.4 Double materiality process p 92-102 URD 2024 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 143-145 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 170-172 URD 2024: 3.1.3.5 Affected communities [ESRS S3] p 172-178 URD 2024 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 180-181

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE : codes-of-conduct ENGIE website : Integrity referential
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.4 Information on business conduct [ESRS G1] p 184-196 URD 2024 : 3.2 Vigilance Plan p 223-238 ENGIE website : Integrity referential ENGIE website : Ethical compliance referential ENGIE website : Control system
Operations assessed for risks related to corruption	205-1	Anti-corruption : Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	URD 2024 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 184 ENGIE website : Control system
Communication and training about anti-corruption	205-2	Anti-corruption : Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	URD 2024 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 184 URD 2024 : 3.1.4.1.6 Training [G1-1 10g, G1-1 10h, G1-3 18a, G1-3 21a] p 188 ENGIE website: Ethics and compliance - training
Material topic: anti-competitive behavior				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102 ENGIE website : The Group's integrity approach ENGIE website : Integrity Referential
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 143-145 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 170-172 URD 2024: 3.1.3.5 Affected communities [ESRS S3] p 172-178 URD 2024 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 180-181 ENGIE : codes-of-conduct ENGIE website : Integrity referential
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 143-145 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 170-172 URD 2024: 3.1.3.5 Affected communities [ESRS S3] p 172-178 URD 2024 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 180-181 ENGIE website : The Group's integrity approach ENGIE website : Integrity Referential ENGIE website Control system
Legal actions for anti-competitive behavior,	206-1	Anti-competitive behavior	*This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.*	URD 2024 : Note 23 Legal and anti-trust proceedings p 437-440

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
antitrust, and monopoly practices				
MATERIAL TOPIC – ENVIRONMENT				
Material topic: materials				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE website: methodology of environmental indicators
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website : Environmental Policy
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Recycled input materials used	301-2	Materials : Recycled input materials used	ESRS E5 E5-4 §31 (c)	URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Material topic: energy				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE website: Strategy
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 1.2 Strategy and objectives p 13-15 ENGIE website: Environmental Policy URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 170-172
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Energy consumption within the organization	302-1	Energy : Energy consumption within the organization	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 115-116
Energy intensity	302-3	Energy : Energy intensity	ESRS E1 E1-5 §40 to §42	URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 116
Reduction of energy consumption	302-4	Energy : Reduction of energy consumption	*Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed*	URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Reductions in energy requirements of	302-5	Energy : Reductions in energy requirements of products and services	*'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or*	URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
products and services			*as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	
Material topic: water				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pur	URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140 URD 2024 : 3.1.1.4 Double materiality process p 92-102
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.3 Water [ESRS E3] p 124-126 Environmental Policy – 6. Appendix 3: Water Policy URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140 ENGIE website: Water
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : Water [ESRS E3] p 124-126 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140 ESG at ENGIE : LATEST ENGIE ESG RATINGS p 8
Water withdrawal by source	303-1	Water and effluents : Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : Water [ESRS E3] p 124-126 ESG at ENGIE : LATEST ENGIE ESG RATINGS p 8
Water sources significantly affected by withdrawal of water	303-2	Water and effluents : Management of water discharge-related impacts	ESRS E2 E2-3 §24	URD 2024 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 121-124 URD 2024 : Water [ESRS E3] p 124-126 ESG at ENGIE : LATEST ENGIE ESG RATINGS p 8
Water recycled and reused	303-3	Water and effluents : Water withdrawal	*'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	URD 2024 : Water [ESRS E3] p 124-126 ESG at ENGIE : LATEST ENGIE ESG RATINGS p 8
Material topic: biodiversity				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 Environmental Policy- 5. Appendix 2: Biodiversity Policy URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p126-131 Environmental Policy- 5. Appendix 2: Biodiversity Policy ESG at ENGIE: A COMPREHENSIVE CLIMATE STRATEGY p 12 ENGIE website : Protecting Biodiversity Act4nature-engie-engagements

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p126-131 ENGIE website : Protecting Biodiversity ESG at ENGIE: A COMPREHENSIVE CLIMATE STRATEGY p 12
Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	304-1	Biodiversity : Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESRS E4 §16 (a) i; §19 (a); E4-5 §35	URD 2024 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p126-131 ENGIE website : Protecting Biodiversity
Significant impacts of activities, products, and services on biodiversity	304-2	Biodiversity : Significant impacts of activities, products and services on biodiversity	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)	URD 2024 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p126-131 ENGIE website : Protecting Biodiversity
Habitats protected or restored	304-3	Biodiversity	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)	URD 2024 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p126-131 ENGIE website : Protecting Biodiversity
Material topic: emissions				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Environmental Policy- Appendix 1: Climate Policy p 12-13 ESG at ENGIE: CARBON REMOVAL p 33
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Direct (scope 1) greenhouse gas emissions	305-1	Emissions : Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	URD 2024 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 109-114 URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 115-119 URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 ESG at ENGIE : ENGIE'S 2024 CARBON FOOTPRINT p 26
Energy indirect (scope 2) greenhouse gas emissions	305-2	Emissions : Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	URD 2024 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 109-114 URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 115-119 URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 ESG at ENGIE : ENGIE'S 2024 CARBON FOOTPRINT p 26
Other indirect (scope 3) greenhouse gas emissions	305-3	Emissions : Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	URD 2024 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 109-114 URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 115-119 URD 2024 : 3.1.2.1 Climate change [ESRS E1] p 102-119 ESG at ENGIE : ENGIE'S 2024 CARBON FOOTPRINT p 26

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Reduction of greenhouse gas emissions	305-5	305-5 Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	URD 2024 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 109-114 URD 2024 : 1.5.2 Achievement of ESG targets by 2030 p 20-21 ESG at ENGIE : SBTi - A “WELL BELOW 2°C” CERTIFICATION OBTAINED IN FEBRUARY 2023 FOR THE PREVIOUS 2030 TRAJECTORY p 19
Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	305-7	Emissions : Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26	URD 2024 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 121-124
Material topic: effluents & waste				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140 ENGIE website - Joining a Circular Economy and reduce waste
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Environmental Policy-7. Appendix 4: Circular Economy Policy
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	
Water discharge by quality and destination	306-1	Waste / Effluents and waste : Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Waste by type and disposal method	306-2	Waste / Effluents and waste : Management of significant waste-related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Significant spills	306-3	Waste / Effluents and waste : Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Transport and hazardous waste	306-4	Waste / Effluents and waste : Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Water bodies affected by water discharges and/or runoff	306-5	Waste / Effluents and waste : Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 and §40	URD 2024 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 131-136
Material topic: environmental compliance				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Environmental Policy

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Non-compliance with environmental laws and regulations	2-27	General Disclosures : Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 121-124 URD 2024 : 3.1.2 Environmental information [ESRS E1 to E5] p 102-140
Material topic: supplier environmental assessment				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE website: supplier relations General conditions of purchase -15 Ethics and sustainable development
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Procurement Policy ENGIE website CSR policy p3 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website : Sustainable procurement and ESG KPI ENGIE website : Sustainable -purchasing - assessment ENGIE website: Procurement Policy URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE website: Sustainable-purchasing
New suppliers that were screened using environmental criteria	308-1	Supplier environmental assessment : New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE website: Sustainable-purchasing
Negative environmental impacts in the supply chain and actions taken	308-2	Supplier environmental assessment : Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.2.1.4 Preventing and managing risks related to energy supply p 234 URD 2024 : 3.2.1.5 Preventing and managing risks related to non-energy purchases p 234-236
MATERIAL TOPIC – SOCIAL				
Material topic: employment				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE website: HR policies ENGIE Website: CSR policy Human capital: "Foster diverse talents and skills" p 6
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.1.4 Double materiality process p 92-102 ENGIE website: Commitments and HR policies ENGIE website: Group social dialogue - European Social Agreement (8 April 2016) URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 ENGIE website : Human resources attraction and development policies
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE website : Human resources attraction and development policies ENGIE Website: social protection and employee savings plan
New employee hires and employee turnover	401-1	Employement : New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165
Material topic: labor/management relations				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102 ENGIE website: Social Dialogue
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	ENGIE website: Social Dialogue URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Social Dialogue URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183
Material topic: occupational health and safety				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.1.4 Double materiality process p 92-102 URD 2024 : 3.9.1.2 Prevent and manage risks related to health & safety in the workplace p 127-129
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE Website: - CSR policy - Global care/health and safety, and security p7 URD 2024 : 3.1.3.2.6 Health & safety of workers [S1-1, S1-4, S1-5, S1-14, S1-15] p 161-165 ENGIE website: Social dialogue - Worldwide Health and Safety Agreement

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2024 : 3.2.1.2 Preventing and managing risks related to health & safety at work p 228-230
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.2.1.2 Preventing and managing risks related to health & safety at work p 228-230 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183
Workers representation in formal joint management-worker health and safety committees	403-1	Occupationnal health and safety : Occupational health and safety management system	ESRS S1 S1-1 §23	URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 ENGIE website: Social dialogue
Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	403-2	Occupationnal health and saafety : Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) and §33	URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 URD 2024 : 3.1.3.2.6 Health & safety of workers [S1-1, S1-4, S1-5, S1-14, S1-15] p 161-165 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 URD 2024 : 3.2.1.2 Preventing and managing risks related to health & safety at work p 228-230
Health and safety topics covered in formal agreements with trade unions	403-4	Occupationnal health and safety : Worker participation, consultation, and communication on occupational health and safety	*'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	ENGIE website: social dialogue - Worldwide Health and Safety Agreement - European agreement on improving quality of life in the workplace

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Material topic: training & education				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE website: HR policies URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE Website: HR- training and development
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : Training and development [S1-1, S1-4, S1-5, S1-13] p157-161 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 ENGIE Website: HR- training and development ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : Training and development [S1-1, S1-4, S1-5, S1-13] p157-161 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183
Average hours of training per year per employee	404-1	Training and education : Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	URD 2024 : Training and development [S1-1, S1-4, S1-5, S1-13] p157-161 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 URD 2024 Training hours p 161

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				2024 Social and Governance Databook – TalentAndSkills
Programs for upgrading employee skills and transition assistance programs	404-2	Training and education : Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	URD 2024 : Training and development [S1-1, S1-4, S1-5, S1-13] p157-161 2024 Social and Governance Databook – TalentAndSkills
Percentage of employees receiving regular performance and career development reviews	404-3	Training and education : Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	URD 2024 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 157-161 URD 2024 : Performance review and development campaigns p 160 2024 Social and Governance Databook – TalentAndSkills
Material topic: diversity & equal opportunity				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 ENGIE's Ethics code of conduct – Respect for Human rights p 19 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE Website: Global Framework Agreement 10-2 Pay equality p 14
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 ENGIE Website: Diversity and Inclusion

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE Website: Ethics Compliance Referential ENGIE Website: Professional M/W equality Index
Diversity of governance bodies and employees	405-1	Diversity and equal opportunity : Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	URD 2024 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90-92 URD 2024: 4.1.1.1 Profiles, experience and expertise of Directors in office p 244-257 URD 2024: 4.1.1.7 Diversity policy for members of the Board of Directors p 260-261
Ratio of basic salary and remuneration of women to men	405-2	Diversity and equal opportunity : Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98	No Group consolidation URD 2024 : 1.5.2 Achievement of ESG targets by 2030 p 20-21
Material topic: non discrimination				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 ENGIE's Ethics code of conduct – Respect for Human rights p 19 URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183 ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 ENGIE Whistleblowing system URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157 ENGIE Website: Ethics Compliance Referential
Incidents of discrimination and corrective actions taken	406-1	Non-discrimination : Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103	ENGIE website: Ethical Compliance System - incidents URD 2024 : 3.2.3 Whistleblowing and alert reporting system p 236 URD 2024 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 153-157
Material topic: freedom of association and collective bargaining				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE's Ethics code of conduct – Respect for Human rights p 19 ENGIE website: Social dialogue

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15] p 147-153 ENGIE website: Social dialogue ENGIE's Ethics code of conduct – Respect for Human rights p 19 ENGIE Website: - Global Framework Agreement - ARTICLE 5 – Respect for trade union rights p 10
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE website: Social dialogue ENGIE website: Ethical Compliance System
Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	407-1	Freedom of association and collective bargaining : Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	*'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	ENGIE Website: The Group's CSR vigilance approach URD 2024: 3.2 Vigilance plan p 223-238
Material topic: child labor				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE's Ethics code of conduct – Respect for Human rights p 19
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 ENGIE Website: The Group's human rights approach ENGIE Website: Human Rights Referential - Commitment 2 ENGIE Modern Slavery Act Statement 2022 (Publication 2023)
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 ENGIE Website: The Group's human rights approach ENGIE Website: Ethical compliance system
Operations and suppliers at significant risk for incidents of child labor	408-1	Child labor : Operations and suppliers at significant risk for incidents of child labor	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [S2] p 170-172 URD 2024 : 3.1.4.1.5 Whistleblowing and reporting of ethics incidents – Handling ethics incidents [G1-1 10a, 10c, 10e, G1-3 18a] p 187 ENGIE website Vigilance plan URD 2024: 3.2 Vigilance plan p 223-238
Material topic: forced or compulsory labor				

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE's Ethics code of conduct – Respect for Human rights p 19
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227 ENGIE website : Human-rights approach ENGIE Website: Human Rights Referential: Commitment 2 ENGIE Website: Ethics Code of Conduct ENGIE Modern Slavery Act Statement 2022 (Publication 2023) ENGIE Website: Code of conduct in supplier relations
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [S2] p 170-172 ENGIE Website: Implementation of the human rights approach URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227
Operations and suppliers at significant risk for incidents of	409-1	Forced or compulsory labor : Operations and suppliers at significant risk for	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
forced or compulsory labor		incidents of forced or compulsory labor		URD 2024 : 3.1.3.4 Workers in the value chain (energy) [S2] p 170-172 ENGIE website Vigilance plan URD 2024 : 3.2.2 Third-party assessment p 236 ENGIE Website: Human rights approach
Material topic: security practices				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.2.1.2 Preventing and managing risks related to health and safety at work p 228-230 ENGIE Website: Health and Safety policy URD 2024 : 3.1.3 Social information [ESRS S1 to S4] p 141-183
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 2.2.5 Operational risks p 55-57 URD 2024: 2.2.7 Risks relating to nuclear activities p 60-61 ENGIE Website: Human Rights Referential - Commitment 5 ENGIE Website: Health and Safety policy ENGIE Website: Cyber security and personal data protection ENGIE Website: Human rights approach
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.2.1.2 Preventing and managing risks related to health and safety at work p 228-230

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	
Security personnel trained in human rights policies or procedures	410-1	Security and practices : Security personnel trained in human rights policies or procedures	*Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	URD 2024 : Employee and site security conditions p 225 URD 2024 : 3.1.4.3.3 Industrial safety p 195-196
Material topic: rights of indigenous people				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227
The management approach and its components	1	Foundation	PAS DE CORRESPONDANCE	URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178 ENGIE website : Human-rights-referential ENGIE website : CSR Policy- 1.10. Human rights: "Always ensure respect for fundamental rights" ENGIE Website: Human Rights Referential: Commitment and Implementation
Incidents of violations involving rights of indigenous people	411-1	Rights of Indigenous people : Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36	URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178
Material topic: human rights assessment				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.2.1.1 Preventing and managing risks related to human rights p 224-227 ENGIE website : CSR Policy- 1.10. Human rights: "Always ensure respect for fundamental rights"

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE Website: Human rights approach
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024: 3.2 Vigilance plan p 223-238 ENGIE website : CSR Policy- 1.10. Human rights: "Always ensure respect for fundamental rights" ENGIE Website: Human rights approach ENGIE Website: - Global Framework Agreement - chap1: Group Commitments related to fundamental Rights p 5 ENGIE Website: Human Rights Referential Commitments and Implementation
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024: 3.2 Vigilance plan p 223-238 URD 2024 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 165-170 URD 2024 : 3.1.3.4 Workers in the value chain (energy) [S2] p 170-172 URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178 ENGIE website: Vigilance Plan ENGIE Website: Vigilance Plan - Third-parties assessment ENGIE Website: Assessment of subsidiaries ENGIE Website: Human Rights Referential
Operations that have been subject to human rights			PAS DE CORRESPONDANCE	URD 2024: 3.2 Vigilance plan p 223-238 ENGIE website : § Progress on the operational implementation of the human rights approach

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
reviews or impact assessments				
Employee training on human rights policies or procedures			PAS DE CORRESPONDANCE	URD 2024: 3.2 Vigilance plan p 223-238 URD 2024 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 157-161 ESG at ENGIE : JUST TRANSITION: KPIS OF THE ACTION PLAN p 58
Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			PAS DE CORRESPONDANCE	ENGIE Website: General terms and conditions of purchase - CSR clause
Material topic: local communities				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.2.1 Identification and management of risks of serious harm to people and the environment p 224-236 ENGIE website : CSR Policy 1.3. Stakeholders: “Commit to creating shared value” ENGIE website: ENGIE societal Policy ENGIE Website: CSR Policy 1.10 Human Rights: "Always ensure respect for fundamental rights” ENGIE Website: Human Rights Referential - Commitment 4
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178 ENGIE website: ENGIE societal Policy

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.2.1 Identification and management of risks of serious harm to people and the environment p 224-236 ENGIE Website: Stakeholder engagement and dialogue ENGIE Website: Just Transition notebook - supporting the communities p 6
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178
Operations with local community engagement, impact assessments, and development programs	413-1	Local communities : Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)	URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178
Operations with significant potential or actual negative impacts on local communities	413-2	Local communities : Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.3.5 Affected communities [ESRS S3] p 172-178
Material topic: public policy				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE website : Ethics, Compliance & Privacy ENGIE website : CSR Policy -1.4. Social influence: "Actively contribute to public debate" p5

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE Website: Code of conduct on lobbying ENGIE website: presentation of the Integrity referential ENGIE website : Influence and responsible lobbying - reports ENGIE Website: Influence Policy ENGIE Website: Practical guide to ethics p11
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE website: presentation of the Integrity referential
Political contributions	415-1	Public policy : Political contributions	ESRS G1 G1-5 §29 (b)	URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 ENGIE Website: Practical guide to ethics p11
Material topic: customer health & safety				
Explanation of the material topic and its boundary	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	URD 2024 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 77 ENGIE Website: Health and Safety policy ENGIE's Ethics code of conduct – Respect for Human rights p 19

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
The management approach and its components	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 ENGIE Website: Health and Safety policy ENGIE Website: Practical guide to ethics p9
Evaluation of the management approach	3-3	Material topics : Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	URD 2024 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : Health & Safety Policy p 161-162 URD 2024 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 121-14 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193
Non-compliance with laws and regulations in the social and economic area	2-27	General Disclosures : Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	URD 2024 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 96-102 URD 2024 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 121-14 URD 2024 : 3.1.3.2 Own workforce [ESRS S1] p 143-165 URD 2024 : 3.1.4.2 Sustainable procurement (ESRS G1) p 189-193 URD 2024 : NOTE 23 Legal and anti-trust proceedings p 437-440 ENGIE Website: Ethical compliance system ENGIE's Ethics code of conduct – Respect for Human rights p 19