ENGIE – GRI Standards correspondence table

(Self-declaration) reporting 2025

Sources :

2025 Registration Document

2025 ESG at ENGIE

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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 12 2026 Universal Registration Document 2025
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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 2025 : 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 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 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 2025 : Note 18 Post-employment benefits and other long-term benefits p 453-456
Financial assistance received from government	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 2025: Note 11 Income tax expense p 395-398

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 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 154-159 URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 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 154-159 URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33 ESG at ENGIE 2025 : 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 2025 : 4.1.1.1 Profiles, experience and expertise of Directors in office p 257-268

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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 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 154-159
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 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 154-159 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 2025 : 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 2025 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 150-151

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179 URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 150-151 URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185 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 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200
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 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 3.2.4.1.2 Prevention and mitigation measures for priority energy procurement risks p 239-241 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102 URD 2025: 3.1.4.1.4 Ethics culture and policies [G1-1, G1-3] p 192 - 193 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.1.4 Double materiality process p 93-102 URD 2025 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 150-151 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179 URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2025 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 187-188 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.4 Information on business conduct [ESRS G1] p 191-203 URD 2025 : 3.2 Vigilance Plan p 220-250 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 2025 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 191 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 2025 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 191 URD 2025 : 3.1.4.1.6 Training [G1-1 10g, G1-1 10h, G1-3 18a, G1-3 21a] p 195 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102 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	URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89

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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 150-151 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179 URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185 URD 2025 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 187-188 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.1 Introduction [ESRS S1 SBM-2, ESRS-S1 SBM-3, S1-1, S1-3, S1-4, S1-6] p 150-151 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179 URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185 URD 2025 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 187-188 ENGIE website : The Group's integrity approach ENGIE website : Integrity Referential ENGIE website Control system

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Legal actions for anti-competitive behavior, antitrust, and monopoly practices	206-1	Anti-competitive behavior	*This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.*	URD 2025 : Note 23 Legal and anti-trust proceedings p 462-466
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
Recycled input materials used	301-2	Materials : Recycled input materials used	ESRS E5 E5-4 §31 (c)	URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 1.2 Strategy and organization p 9-14 ENGIE website: Environmental Policy URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123
Energy intensity	302-3	Energy : Energy intensity	ESRS E1 E1-5 §40 to §42	URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 120
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 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Reductions in energy requirements of products and services	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 as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.*	URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147 URD 2025 : 3.1.1.4 Double materiality process p 93-102
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130 Environmental Policy – 6. Appendix 3: Water Policy URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-131 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147 ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130 ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7
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 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128 URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130 ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7
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 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130 ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 Environmental Policy- 5. Appendix 2: Biodiversity Policy URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135 Environmental Policy- 5. Appendix 2: Biodiversity Policy ESG at ENGIE 2025 : CLIMATE STRATEGY p 11-12 ENGIE website : Protecting Biodiversity

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				Act4nature-engie-engagements
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135 ENGIE website : Protecting Biodiversity ESG at ENGIE 2025 : CLIMATE STRATEGY p 11-12
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 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135 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 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135 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 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102
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	URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89

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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE website: Environmental Policy- Appendix 1: Climate Policy p 12-13 ESG at ENGIE 2025 : CARBON REMOVAL p 29
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 111-117 URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123 URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 ESG at ENGIE 2025 : CARBON FOOTPRINT p 24
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 2025 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 111-117 URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-121 URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 ESG at ENGIE 2025 : CARBON FOOTPRINT p 24
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 2025 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 111-117 URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123 URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123 ESG at ENGIE 2025 : CARBON FOOTPRINT p 24

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 2025 : 3.1.2.1.4 Climate change mitigation and energy transition matter [E1-3, E1-4, E1-7, E1-8] p 111-117 URD 2025 : 1.6.2 Achievement of ESG targets by 2030 p 38-39 ESG at ENGIE 2025 : SBTi - A "WELL BELOW 2°C" CERTIFICATION OBTAINED IN FEBRUARY 2023 FOR THE PREVIOUS 2030 TRAJECTORY p 16
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 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141

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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141
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 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141
Significant spills	306-3	Waste / Effluents and waste : Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141
Transport and hazardous waste	306-4	Waste / Effluents and waste : Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141
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 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128 URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE website: Procurement Policy ENGIE website CSR policy p3 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-2003

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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE website : Sustainable procurement and ESG KPI ENGIE website : Sustainable -purchasing - assessment ENGIE website: Procurement Policy URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 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 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241 URD 2025 : 3.2.4.2.2 Prevention and mitigation measures for priority non-energy procurement risks p 243-245
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89

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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.1.4 Double materiality process p 93-102 ENGIE website: Commitments and HR policies ENGIE website: Group social dialogue - European Social Agreement (8 April 2016) URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102 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; S2-4 §33, §AR 33 and §AR 36 (a); S2-5	URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE website: Social Dialogue

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 2025: 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 154-159 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE website: Social Dialogue URD 2025 : 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 154-159 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.1.4 Double materiality process p 93-102 URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 ENGIE Website: - CSR policy - Global care/health and safety, and security p7 URD 2025 : 3.1.3.2.6 Health & safety of workers [S1-1, S1-4, S1-5, S1-14, S1-15] p 167-172 ENGIE website: Social dialogue - Worldwide Health and Safety Agreement URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231

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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191
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 2025 : 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 154-159 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 2025 : 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 154-159 URD 2025 : 3.1.3.2.6 Health & safety of workers [S1-1, S1-4, S1-5, S1-14, S1-15] p 167-172 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 ENGIE website: HR policies URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164 URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164 URD 2025: 3.1.3 Social information [ESRS S1 to S4] p 147-191
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 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 URD 2025 Training hours p 167

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
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 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164 ESG at ENGIE 2025 : AMBITION AND VISION FOR PEOPLE DEVELOPMENT p 60-61
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 2025 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 163-167 URD 2025 : Performance review and development campaigns p 167 ESG at ENGIE 2025 : AMBITION AND VISION FOR PEOPLE DEVELOPMENT p 62-64
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 ENGIE's Ethics code of conduct – Respect for Human rights p 19 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90 URD 2025: 4.1.1.1 Profiles, experience and expertise of Directors in office p 257-268 URD 2025: 4.1.1.7 Diversity policy for members of the Board of Directors p 271-272 ESG at ENGIE 2025 : STRONG COMMITMENT AND CONCRETE ACTIONS IN DIVERSITY, EQUITY & INCLUSION p 65
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	URD 2025 : 1.6.2 Achievement of ESG targets by 2030 p 38-39
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 ENGIE's Ethics code of conduct – Respect for Human rights p 19

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191 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 §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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 ENGIE Whistleblowing system URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163 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 2025 : 3.2.6 Whistleblowing and alert reporting system p 246 URD 2025 : 3.1.3.2.4 Equity, diversity and inclusion [S1-1, S1-2, S1-4, S1-5, S1-9, S1-16, S1-17] p 159-163
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 ENGIE's Ethics code of conduct – Respect for Human rights p 19

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				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; S2-4 §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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 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 154-159 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 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 2025: 3.2 Vigilance plan p 220-250
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78

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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 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 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179 URD 2025 : 3.1.4.1.5 Whistleblowing and reporting of ethics incidents – Handling ethics incidents [G1-1 10a, 10c, 10e, G1-3 18a] p 194 ENGIE website Vigilance plan URD 2025: 3.2 Vigilance plan p 220-250

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Material topic: forced or compulsory 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025: 3.1.3.2 Own workforce [ESRS S1] p 150-172 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179 ENGIE Website: Implementation of the human rights approach URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224
Operations and suppliers at	409-1	Forced or compulsory labor : Operations and suppliers	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
significant risk for incidents of forced or compulsory labor		at significant risk for incidents of forced or compulsory labor		URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179 ENGIE website Vigilance plan URD 2025 : 3.1.6 Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025 p 215-217 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231 ENGIE Website: Health and Safety policy URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 2.2.5 Operational risks p 55-57 URD 2025: 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	URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89

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 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231
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 2025 : 3.1.4.3.2 Security of people, sites and information p 202 URD 2025 : 3.1.4.3.3 Industrial safety p 202-203
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224
The management approach and its components	1	Foundation	PAS DE CORRESPONDANCE	URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185 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 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224 ENGIE website : CSR Policy- 1.10. Human rights: "Always ensure respect for fundamental rights" 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025: 3.2 Vigilance plan p 220-250 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025: 3.2 Vigilance plan p 220-250 URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177 URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179 URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185 ENGIE website: Vigilance Plan ENGIE Website: Vigilance Plan - Third-parties assessment ENGIE Website: Assessment of subsidiaries

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE Website: Human Rights Referential
Operations that have been subject to human rights reviews or impact assessments			PAS DE CORRESPONDANCE	URD 2025: 3.2 Vigilance plan p 220-250 ENGIE website : § Progress on the operational implementation of the human rights approach
Employee training on human rights policies or procedures			PAS DE CORRESPONDANCE	URD 2025: 3.2 Vigilance plan p 220-250 URD 2025 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 163-167 ESG at ENGIE 2025 : JUST TRANSITION: KPIS OF THE ACTION PLAN p 54
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78 URD 2025 : 3.2.3.2 Prevention and mitigation measures for priority environmental risks p 234-236 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-	URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102

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)	URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185 ENGIE website: ENGIE societal Policy URD 2025 : 3.2.3.2 Prevention and mitigation measures for priority environmental risks p 234-236 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185
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 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185
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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185
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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 ENGIE website : Ethics, Compliance & Privacy ENGIE website : CSR Policy -1.4. Social influence: "Actively contribute to public debate" p5
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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 ENGIE website: presentation of the Integrity referential
Political contributions	415-1	Public policy : Political contributions	ESRS G1 G1-5 §29 (b)	URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 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 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				ENGIE Website: Health and Safety policy 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 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 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89 URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : Health & Safety Policy p 168-169 URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128 URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200
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 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102 URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128 URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172 URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200 URD 2025 : NOTE 23 Legal and anti-trust proceedings p 462-466 ENGIE Website: Ethical compliance system ENGIE's Ethics code of conduct – Respect for Human rights p 19