

# Note on the methodology of social indicators 2021

Extract from 2021 URD





## 3.4.7 Note on the calculation method for social indicators

### 3.4.7.1 Scope of reporting

The indicators published in this report relate to fully consolidated companies, whose capital and management are under the control of ENGIE. The social indicators are fully consolidated, regardless of the percentage of the company's capital owned. The reporting scope is the same as that of the Finance Department.

The data are submitted by the GBU created as part of the new organization established on July 1, 2021. EQUANS was presented separately within the Client Solutions GBU (see Section 1.6). A reporting level is attached to each indicator, according to the employees

### 3.4.7.2 Consolidation methods

The content of the report is based on indicators selected to reflect the main social and societal impacts of the Group's activities. The indicators are chosen in accordance with the Global Reporting Initiative (GRI) standards.

The indicators for this report are consolidated using defined procedures and criteria. Data on the organization's structure, employee turnover, working conditions, training and safety were consolidated by aggregation.

### 3.4.7.3 Tool

The social indicators are derived from Group social reporting (GSR). These are set out in a shared Group database that may be viewed on request. The collection, processing and

reporting of data entered by the local entities, subsidiaries of the ENGIE Group, is carried out in the SyGMA consolidation tool, in accordance with the IFRS financial scope.

### 3.4.7.4 Control

The social data are successively consolidated and verified by each operational entity before verification at the Group HRD level. ENGIE's statutory auditors then verify the social information collected in order to issue a reasonable assurance

report. This work is carried out at the same time as the work of the independent third party responsible for verifying the non-financial performance statement published in ENGIE's management report.

### 3.4.7.5 Additional information on some indicators

#### 3.4.7.5.1 Employment

Administrative employees are recognized under "senior technicians and supervisors". The Belgian entities in the energy sector do not declare "manual workers, clerical staff and technicians" (Electrabel).

Contractually, unskilled or low-skilled workers have employee status. This might cause an underestimation of this category. The French concept of cadres (managerial staff) ( $\geq 300$  points on the Hay Guide Chart, the universal job classification and evaluation system) is sometimes difficult to understand in other countries. This can lead to a slight underestimation because some entities may take only their senior management into account.

#### 3.4.7.5.2 Employee flows

Indicators in this Section have been calculated on a current scope basis, i.e. the fully consolidated reporting entities included in the scope of consolidation at 12/31/Y. The lay-offs indicator does not include contractual terminations.

#### 3.4.7.5.3 Diversity and equal opportunity

The declared percentage of people with disabilities provides the best possible information on the inclusion of people with

disabilities. The Group does not consider it relevant to provide a reporting percentage for this indicator, since some entities are unable to gather the relevant information due to local regulatory restrictions.

#### 3.4.7.5.4 Career development

When all data cannot be provided within the timelines, the most recent are provided as well as a forecast of the missing data at year-end.

Training: the definition of the indicator was changed in 2020 to ensure that it included face-to-face and e-learning training courses. The format and duration of a training may vary but must include a description of educational content. The breakdown of training hours by topic does not include e-learning hours.

#### 3.4.7.5.5 Organization of working time

The working hours of personnel within the Group companies are organized within the legal framework for working time, which varies from country to country.

Days of absence per person are calculated according to the Group convention of eight hours of work per day.