## **TCFD** recommendations: 2024 cross-reference table

GOVERNANCE	
Overseeing by the Board of the climate related risks and opportunities	Cf. URD 2024 : [E1-2 MDR-P c] Governance on climate matters
	Cf. URD 2024: 4.1.2.3 Work of the Board of Directors - Main activities in
	2024 [ESRS 2 – GOV-1]
	Cf. URD 2024: The Ethics, Environment and Sustainable Development
	Committee [ESRS 2 – GOV-2] – Main activities in 2024
Management and assessment by the Executive Committee of the	Cf. URD 2024 : [IRO-1 53d] Appropriation of material IROs by the
climate-related risks and opportunities.	Group's governance bodies - Result of the double materiality approach
	Cf. URD 2024: Breakdown of the matters relevant to ENGIE by ESRS
	topical standards ESRS - Supervision by an Executive Committee
	<u>member</u>
	Cf URD 2024: 3.1.2.1.1 Climate impacts, risks and opportunities [IRO-
	1, SBM-3]
	Cf. URD 2024: Focus on managing medium-term GHG targets
STRATEGY	
Identification of climate-related risks and opportunities over the short,	Cf. URD 2024: Description of processes to identify and assess material
medium, and long term.	climate-related impacts, risks, and opportunities [ESRS 2 IRO-1] -
	Climate risk assessment integrated into the overall risk management
	policy
Identification of the impact of climate-related risks and opportunities	Cf. URD 2024: 3.1.1.4.2 Material impacts, risks and opportunities
on the organization's businesses, strategy, and financial planning	[SBM-3]
	Cf. URD 2024: 3.1.2.1.3 Transition plan [E1-1] - A climate change
	mitigation strategy based on three pillars
	Cf. 2025 Update of ENGIE climate strategy
Evaluation of the resilience of the organization's strategy, taking into	Cf. URD 2024: Assessment of climate pathways [E1-4 34e]
consideration different climate-related scenarios	
RISK MANAGEMENT	
Processes of identification and management of climate risks related	Cf.URD 2024: Description of processes to identify and assess material
	climate-related impacts, risks, and opportunities [ESRS 2 IRO-1]

Integration of climate-related risks into the organization's overall risk	Cf. URD 2024 : 2.2.2 Risks deriving from climate and environmental
management.	<u>issues</u>
METRICS AND TARGETS	
Objectives and KPIs	Cf .URD 2024 : Progress report on targets
	Cf. URD 2024 : 3.1.2.1.6 Climate metrics [E1-5, E1-6]
	Cf.2024 ESG at ENGIE : Climate strategy -detailed updated targets (p
	15, Key decarbonization levers (p 22), ENGIE'S carbon footprint (GHG
	Protocol) (p 27)