

# **ENGIE – GRI Standards correspondence table**

**(Self-declaration) reporting 2025**

**Sources :**

2025 Registration Document

2025 ESG at ENGIE

ENGIE internet website

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Activities, brands, products, and services	2-6-b	General Disclosures : activities, value chain ...	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	<a href="#">URD 2025 : 3.1.1.2.1 Business model p 80-81</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities p 15-33</a> <a href="#">ESG at ENGIE 2025 : ENGIE KEY FIGURES p 3</a>
Location of headquarters	2-1-c	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">URD 2025 : 7.1.4 Registered office, legal form, legislation, address and website p 532</a> <a href="#">URD 2025 : 6.2.2 Notes to the consolidated financial statements p 359</a>
Location of operations	2-1-d	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">ESG at ENGIE 2025 : AN ORGANIZATIONAL STRUCTURE FOCUSED ON ENERGY TRANSITION p 4</a> <a href="#">URD 2025 : EBIT worldwide at December 31, 2025 p 5</a> <a href="#">URD 2025 : 5.4 Subsidiaries and investments p 494</a> <a href="#">URD 2025 : Note 2 Main subsidiaries at December 31, 2025p 362-365</a>
Ownership and legal form	2-1-b	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">URD 2025 : Note 2 Main subsidiaries at December 31, 2025p 362-365</a>
Markets served	2-6-b-i	General Disclosures : activities, value chain ...	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	<a href="#">URD 2025 : 3.1.1.2.2 Value chain [SBM-1 38, 39, 40ai, aii, aiii, b, e, f, 42] p 82-84</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities p 15-33</a> <a href="#">ESG at ENGIE 2025 : AN ORGANIZATIONAL STRUCTURE FOCUSED ON ENERGY TRANSITION p 4</a>
Scale of the organization	2-21-c	General Disclosures : Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	<a href="#">URD 2025 : 3.1.1.2.2 Value chain [SBM-1 38, 39, 40ai, aii, aiii, b, e, f, 42] p 82-84</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities p 15-33</a> <a href="#">URD 2025 : 5.4.2 Breakdown of share capital p 337</a>
Information on employees and other workers	2-7	General Disclosures : Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	<a href="#">URD 2025 : 3.1.3.2.2 Detailed presentation of ENGIE's employees [S1-6] p 152-154</a> <a href="#">ESG at ENGIE 2025 : ENGIE KEY FIGURES p 3</a>
Supply Chain	2-8	General Disclosures : Workers who are not employees	ESRS S1 S1-7 §55 to §56	<a href="#">ENGIE website - Suppliers</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Significant changes to the organization and its supply chain	2-6-d	General Disclosures	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	<a href="#">URD 2025 : 3.1.1.2.2 Value chain [SBM-1 38, 39, 40ai, aii, aiii, b, e, f, 42] p 82-84</a> <a href="#">URD 2025 : 1.2.4.1 Description of the Global Business Units and the Nuclear operating entity p 13</a> <a href="#">URD 2025 : Note 4 Main changes in Group structure and other highlights of the year p 375-377</a>
Precautionary principle or approach	2-23-iii	General Disclosures : Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	<a href="#">URD 2025 : 3.1.1.3.4 Statement on due diligence [GOV-4] p 92</a> <a href="#">URD 2025 : Risk factors and internal control p 45-65</a> <a href="#">URD 2025 : 1.6.1 ESG policies p 37</a> <a href="#">URD 2025 : 3.2 Vigilance plan p 220-250</a> <a href="#">ESG at ENGIE 2025 : GOVERNANCE p 76-82</a> <a href="#">ENGIE website : Vigilance plan</a>
External initiatives	2-23	General Disclosures : Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	<a href="#">URD 2025 : 3.1.4 Information on business conduct [ESRS G1] p 191-203</a> <a href="#">ENGIE website: ENGIE is member of the Global Compact</a> <a href="#">ENGIE website: Sponsoring and partnerships</a>
Memberships of associations	2-28-a	General Disclosures : Membership associations	<i>'Political engagement' is a sustainability matter for G1 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.</i>	<a href="#">URD 2025 : 3.2.7.3 Stakeholder relations p 248</a> <a href="#">ESG at ENGIE 2025 : STAKEHOLDER DIALOGUE p 55-56</a>
<b>Strategy</b>				
Statement from senior decision-maker	2-14	General Disclosures : Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	<a href="#">URD 2025 : Message from the chairman of the board of directors &amp; the CEO p 2-3</a>
Key impacts, risks, and opportunities	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ESG at ENGIE 2025 : ESG IN INDUSTRIAL PROJECTS p 8</a> <a href="#">URD 2025 : 1.2 Strategy and organization p 9-11</a> <a href="#">URD 2025 : Risk factors and internal control p 45-65</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a>
<b>Ethics and Integrity</b>				
Values, principles, standards, and norms of behavior	2-23-a	General Disclosures : Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	<a href="#">ENGIE website : Ethics and Compliance</a> <a href="#">URD 2025 : 3.1.4.1.4 Ethics culture and policies [G1-1, G1-3] p 192-193</a> <a href="#">ENGIE website : Presentation of ethics compliance referential</a> <a href="#">ENGIE website : Compliance with laws and regulations p 11</a> <a href="#">ENGIE website : Ethics Code of Conduct</a> <a href="#">ENGIE website : Integrity Referential</a> <a href="#">ENGIE website: Human rights referential</a>
Mechanisms for advice and concerns about ethics	2-26-ii	General Disclosures : Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	<a href="#">URD 2025 : Procedures for remedying negative impacts and Whistleblowing System p 149</a> <a href="#">URD 2025 : Whistleblowing mechanism [S2-3] p 174-175</a> <a href="#">ENGIE website : Ethics Code of Conduct</a> <a href="#">ENGIE website : Whistleblowing</a> <a href="#">URD 2025 : 3.2.6 Whistleblowing and alert reporting system p 246</a> <a href="#">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</a>
<b>Governance</b>				
Governance structure	2-9-a	General Disclosures : Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) <i>See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities</i>	<a href="#">URD 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90</a> <a href="#">URD 2025 : 4.1 Governance organization and operations p 252-286</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
Executive-level responsibility for economic, environmental, and social topics	2-13-a	General Disclosures : Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	<a href="#">URD 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90</a> <a href="#">URD 2025 : 1.6.1 ESG policies p 37</a> <a href="#">URD 2025 : 4.1.3 Executive Management p 286</a>
Composition of the highest governance body and its committees	2-9-c	General Disclosures : Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) <i>See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities</i>	<a href="#">URD 2025 : 4.1 Governance organization and operations p 252-286</a> <a href="#">URD 2025 : 4.1.2.4 Committees p 278-283</a>
Chair of the highest governance body	2-11	General Disclosures : Chair of the highest governance body	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : 4.1 Governance organization and operations p 252-286</a> <a href="#">URD 2025 : 4.1.1 Membership of the Board of Directors p 252-254</a>
Nominating and selecting the highest governance body	2-10	General Disclosures : Nomination and selection of the highest governance body	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : 4.1 Governance organization and operations p 252-286</a> <a href="#">URD 2025 : 4.1.1.7 Diversity policy for members of the Board of Directors p 271-272</a> <a href="#">URD 2025: 4.1.1.4 Absence of conflict of interest or conviction, service agreement and family ties p 269</a> <a href="#">URD 2025 : 4.1.1.5 Independence of Directors in office p 269- 270</a>
Conflicts of interest	2-15	General Disclosures : Conflicts of interest	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : 4.1.14 Absence of conflict of interest or conviction, service agreement and family ties p 269</a>
Role of the highest body in setting purpose, values, and strategy	2-12	General Disclosures : Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	<a href="#">URD 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90</a> <a href="#">URD 2025 : 3.1.1.3.3 Involvement of governance bodies [GOV-2] p 92</a> <a href="#">URD 2025 : 4.1.2 Activities and operations of the Board of directors p 275-285</a>
Collective knowledge of	2-17	General Disclosures : Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	<a href="#">URD 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
highest governance body				<a href="#">Regulations -1.10 Provision of training to Directors p 11</a> <a href="#">URD 2025 : 4.1.2.3 Work of the Board of Directors p 277</a>
Evaluating the highest governance body's performance	2-18	General Disclosures : Evaluation of the performance of the highest governance body	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : 4.1.2.5 Assessment of the operations of the Board of Directors p 284-285</a> <a href="#">URD 2025 : 4.1.1.7 Diversity policy for members of the Board of Directors p 271-272</a>
Identifying and managing economic, environmental, and social impacts	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : The Ethics, Environment and Sustainable Development Committee [ESRS 2 – GOV-2] p 283</a> <a href="#">ESG at ENGIE 2025 : IMPACTS ON NATURE p 41</a> <a href="#">ESG at ENGIE 2025 : DEPENDENCIES ON NATURE p 42</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
Effectiveness of risk management processes	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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM 3] p 97-102</a> <a href="#">URD 2025 : The Audit committee p 267-268</a> <a href="#">Regulations – The Audit Committee p 14-15</a> <a href="#">ESG at ENGIE 2025 : CLIMATE GOVERNANCE p 77-78</a>
Review of economic, environmental, and social topics	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : The Ethics, Environment and Sustainable Development Committee [ESRS 2 – GOV-2] p 283</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
Highest governance body's role in	2-14	General Disclosures : Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	<a href="#">URD 2025 : 3.1.1.5 Risk management system and internal control over sustainability reporting [GOV-5] p 103</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
sustainability reporting				<a href="#">URD 2025 : The Ethics, Environment and Sustainable Development Committee [ESRS 2 – GOV-2] p 283</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
Communicating critical concerns	2-16	General Disclosures : Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	<a href="#">URD 2025 : 3.1.1.3.3 Involvement of governance bodies [GOV-2] p 92</a> <a href="#">URD 2025 : 3.1.4.1.1 Oversight of ethics and compliance within the Group [ESRS-G1 GOV-1] p 191</a> <a href="#">URD 2025 : The Ethics, Environment and Sustainable Development Committee [ESRS 2 – GOV-2] p 283</a>
Remuneration policies	2-19	General Disclosures : Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 <i>See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings</i>	<a href="#">URD 2025 : 3.1.1.3.2 Incentives for management bodies [GOV-3] p 91-92</a> <a href="#">URD 2025 : 4.2 Compensation of corporate officers and members of the executive committee p 287-310</a> <a href="#">ESG at ENGIE 2025 : ESG IN REMUNERATION: 2025 PROPOSAL p 81-82</a>
Process for determining remuneration	2-20	General Disclosures : Process to determine remuneration	ESRS 2 GOV-3 §29 (e) <i>See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings</i>	<a href="#">URD 2025 : 3.1.1.3.2 Incentives for management bodies [GOV-3] p 91-92</a> <a href="#">URD 2025 : 4.2 Compensation of corporate officers and members of the executive committee p 287-310</a>
Stakeholders' involvement in remuneration	2-20	General Disclosures : Process to determine remuneration	ESRS 2 GOV-3 §29 (e) <i>See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings</i>	<a href="#">URD 2025 : 3.1.1.3.2 Incentives for management bodies [GOV-3] p 91-92</a> <a href="#">URD 2025 : 4.2 Compensation of corporate officers and members of the executive committee p 287-310</a>
Annual total compensation ratio	2-21	General Disclosures : Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	<a href="#">URD 2025 : Compensation multiples for the office of the Chairman p 299</a>
Percentage increase in annual total compensation ratio	2-21	General Disclosures : Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	<a href="#">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</a> <a href="#">URD 2025 : Compensation multiples for the office of the Chairman p 299</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Stakeholder engagement</b>				
List of stakeholder groups	2-29-a-i	General Disclosures : Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	<a href="#">URD 2025 : 3.1.1.2.3 Interests and views of stakeholders [SBM-2] p 85-87</a> <a href="#">ESG at ENGIE 2025 : STAKEHOLDER DIALOGUE p 55-56</a>
Collective bargaining agreements	2-30	General Disclosures : Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	<a href="#">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</a> <a href="#">ENGIE website : Social Dialogue</a>
Identifying and selecting stakeholders	2-29-a-i	General Disclosures : Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	<a href="#">URD 2025 : 3.1.1.2.3 Stakeholder involvement [SBM-2] p 85-87</a> <a href="#">URD 2025 : 3.2.7.3 Stakeholder relations p 248</a> <a href="#">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</a> <a href="#">URD 2025 : 3.1.3.1 Respect for human rights [S1-1, S2-1, S3-1, S4-1] p 147-149</a> <a href="#">ENGIE website: Stakeholder engagement</a>
Approach to stakeholder engagement	2-29-a-iii	General Disclosures : Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	<a href="#">URD 2025 : 3.1.1.2.3 Stakeholder involvement [SBM-2] p 85-87</a> <a href="#">URD 2025 : 3.1.3.1 Respect for human rights [S1-1, S2-1, S3-1, S4-1] p 147-149</a> <a href="#">URD 2025 : 3.2.7.3 Stakeholder relations p 248</a> <a href="#">ENGIE website: Stakeholder engagement</a>
Key topics and concerns raised	2-29-a-ii	General Disclosures : Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	<a href="#">URD 2025 : 3.1.1.2.3 Stakeholder involvement [SBM-2] p 85-87</a> <a href="#">URD 2025 : 3.1.3.1 Respect for human rights [S1-1, S2-1, S3-1, S4-1] p 147-149</a> <a href="#">URD 2025 : 3.2 Vigilance plan p 220-250</a> <a href="#">ENGIE website Duty of vigilance plan</a> <a href="#">URD 2025 : 3.2.7.3 Stakeholder relations p 248</a> <a href="#">ENGIE website STAKEHOLDER ENGAGEMENT POLICY Group general Policy</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Reporting practice</b>				
Entities included in the consolidated financial statements	2-2-b	General Disclosures : Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a> <a href="#">URD 2025 : Note 1 Accounting framework and basis for preparing the consolidated financial statements p 360-362</a> <a href="#">URD 2025 : Note 2 Main subsidiaries at December 31, 2025p 362-365</a>
Defining report content and topic boundaries	3-1	Material topics : Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE website - Materiality</a> <a href="#">ENGIE website: methodology of environmental indicators</a> <a href="#">ENGIE website : Methodology on social indicators</a>
List of material topics	3-2-a	Material topics : List of material topics	ESRS 2 SBM-3 §48 (a) and (g)	<a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website - Materiality</a>
Restatements of information	2-4	General Disclosures : Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	<a href="#">URD 2025 : 3.1.1.1.2 Disclosures in relation to specific circumstances [BP-2] p 79</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a> <a href="#">URD 2025 : Note 4 Main changes in Group structure and other highlights of the year p 375-377</a> <a href="#">ENGIE website: methodology of environmental indicators</a> <a href="#">ENGIE website : Methodology on social indicators</a>
Changes in reporting	2-4	General Disclosures : Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	<a href="#">URD 2025 : 3.1.1.1.2 Disclosures in relation to specific circumstances [BP-2] p 79</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a> <a href="#">URD 2025 : Note 4 Main changes in Group structure and other highlights of the year p 375-377</a> <a href="#">ENGIE website: methodology of environmental indicators</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE website : Methodology on social indicators</a>
Reporting period	2-3-a	General Disclosures : Reporting period, frequency and contact point	ESRS 1 §73	Year 2025 (1 <sup>st</sup> of January to the 31 <sup>st</sup> December)
Date of most recent report	2-3-c	General Disclosures	PAS DE CORRESPONDANCE	<a href="#">Universal Registration Document filled with the AMF on March 12 2026</a> <a href="#">Universal Registration Document 2025</a>
Reporting cycle	2-3-a	General Disclosures : Reporting period, frequency and contact point	ESRS 1 §73	Annual
Claims of reporting in accordance with the GRI Standards	1	Foundation	PAS DE CORRESPONDANCE	Cf. Curent document
GRI content index	1	Foundation	PAS DE CORRESPONDANCE	<a href="#">ENGIE website: Standards of reporting</a>
External Assurance	2-5	General Disclosures : External assurance	See external assurance requirements of Directive (EU) 2022/2464	<a href="#">URD 2025 : 3.1.7 Statutory auditors' reasonable assurance report on a selection of the Group's social and environmental information for the year ended December 31, 2025 p 218-219</a> <a href="#">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</a>
<b>MATERIAL TOPIC – ECONOMIC</b>				
<b>Material topic: economic performance</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a> <a href="#">URD 2025 : 3.1 Sustainability Statement p 68-2191;2</a>

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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 1.2 Strategy and organization p 9-14</a> <a href="#">URD 2025 : 1.3 Description of the Group’s activities at December 31, 2025 p 17-33</a> <a href="#">ESG at ENGIE 2025 : ENGIE KEY FIGURES p 3</a> <a href="#">ENGIE website: Strategy</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">URD 2025 : A BUSINESS MODEL THAT SUPPORTS THE ENERGY TRANSITION p 80-81</a>
Direct economic value generated and distributed	201-1	Economic Performance : Direct economic value generated and distributed	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : Value creation p 81</a>
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	<a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">Engie website: environmental risks</a>
Defined benefit plan obligations and other retirement plans	201-3	Economic Performance : Defined benefit plan obligations and other retirement plans	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025 : Note 18 Post-employment benefits and other long-term benefits p 453-456</a>
Financial assistance received from government	201-4	Economic Performance : Financial assistance received from government	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2025: Note 11 Income tax expense p 395-398</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic: market presence including local content</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a>
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)	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">URD 2025 : 1.3 Description of the Group's activities at December 31, 2025 p 17-33</a> <a href="#">ESG at ENGIE 2025 : ENGIE KEY FIGURES p 3</a>
Proportion of senior management hired from the local community	202-2	Market presence : Proportion of senior management hired from the local community	<i>'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.</i>	<a href="#">URD 2025 : 4.1.1.1 Profiles, experience and expertise of Directors in office p 257-268</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic: indirect economic impacts</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">ENGIE website: Stakeholder Engagement</a>
Infrastructure investments and services supported	203-1	Indirect economic impacts : Infrastructure investments and services supported	<i>'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.</i>	<a href="#">URD 2025 : Value Creation p 81</a> <a href="#">ENGIE website: ENGIE foundation</a>
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	<a href="#">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</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179</a> <a href="#">URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185</a> <a href="#">ENGIE website: ENGIE foundation</a> <a href="#">ENGIE foundation Activity Report</a>
<b>Material topic: procurement practices</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241</a> <a href="#">ENGIE website: Procurement</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241</a> <a href="#">ENGIE website: Procurement Policy</a> <a href="#">ENGIE website: Code of conduct in supplier relations</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a> <a href="#">ENGIE website: Procurement Policy</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	<a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a>
Proportion of spending on local suppliers	204-1	Procurement practices : Proportion of spending on local suppliers	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	<a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">3.2.4.1.2 Prevention and mitigation measures for priority energy procurement risks p 239-241</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE website - Sustainable procurement</a>
<b>Material topic: anti-corruption</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">URD 2025: 3.1.4.1.4 Ethics culture and policies [G1-1, G1-3] p 192 - 193</a> <a href="#">Ethics charter</a> <a href="#">Practical guide to Ethics</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">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</a> <a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179</a> <a href="#">URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">URD 2025 : Just transition sub-topic [S4-1, S4-2, S4-4, S4-5] p 187-188</a> <a href="#">ENGIE : codes-of-conduct</a> <a href="#">ENGIE website : Integrity referential</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.4 Information on business conduct [ESRS G1] p 191-203</a> <a href="#">URD 2025 : 3.2 Vigilance Plan p 220-250</a> <a href="#">ENGIE website : Integrity referential</a> <a href="#">ENGIE website : Ethical compliance referential</a> <a href="#">ENGIE website : Control system</a>
Operations assessed for risks related to corruption	205-1	Anti-corruption : Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	<a href="#">URD 2025 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 191</a> <a href="#">ENGIE website : Control system</a>
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	<a href="#">URD 2025 : 3.1.4.1.2 Ethical risk assessment [G1-3 18a] p 191</a> <a href="#">URD 2025 : 3.1.4.1.6 Training [G1-1 10g, G1-1 10h, G1-3 18a, G1-3 21a] p 195</a> <a href="#">ENGIE website: Ethics and compliance - training</a>
<b>Material topic: anti-competitive behavior</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">ENGIE website : The Group’s integrity approach</a> <a href="#">ENGIE website : Integrity Referential</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a>

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

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

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic: energy</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE website: Strategy</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 1.2 Strategy and organization p 9-14</a> <a href="#">ENGIE website: Environmental Policy</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [ESRS S2] p 178-179</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
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)	<a href="#">URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123</a>
Energy intensity	302-3	Energy : Energy intensity	ESRS E1 E1-5 §40 to §42	<a href="#">URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 120</a>
Reduction of energy consumption	302-4	Energy : Reduction of energy consumption	<i>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</i>	<a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>

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.	<a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
<b>Material topic: water</b>				
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	<a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130</a> <a href="#">Environmental Policy – 6. Appendix 3: Water Policy</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a> <a href="#">ENGIE website: Water</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-131</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a> <a href="#">ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7</a>

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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130</a> <a href="#">ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7</a>
Water sources significantly affected by withdrawal of water	303-2	Water and effluents : Management of water discharge-related impacts	ESRS E2 E2-3 §24	<a href="#">URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128</a> <a href="#">URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130</a> <a href="#">ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7</a>
Water recycled and reused	303-3	Water and effluents : Water withdrawal	<i>'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.</i>	<a href="#">URD 2025 : 3.1.2.2.3 Water [ESRS E3] p 128-130</a> <a href="#">ESG at ENGIE 2025 : LATEST ENGIE ESG RATINGS p 7</a>
<b>Material topic: biodiversity</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">Environmental Policy- 5. Appendix 2: Biodiversity Policy</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135</a> <a href="#">Environmental Policy- 5. Appendix 2: Biodiversity Policy</a> <a href="#">ESG at ENGIE 2025 : CLIMATE STRATEGY p 11-12</a> <a href="#">ENGIE website : Protecting Biodiversity</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">Act4nature-engie-engagements</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135</a> <a href="#">ENGIE website : Protecting Biodiversity</a> <a href="#">ESG at ENGIE 2025 : CLIMATE STRATEGY p 11-12</a>
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	<a href="#">URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135</a> <a href="#">ENGIE website : Protecting Biodiversity</a>
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)	<a href="#">URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135</a> <a href="#">ENGIE website : Protecting Biodiversity</a>
Habitats protected or restored	304-3	Biodiversity	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)	<a href="#">URD 2025 : 3.1.2.2.4 Biodiversity and ecosystems [ESRS E4] p131-135</a> <a href="#">ENGIE website : Protecting Biodiversity</a>
<b>Material topic: emissions</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a>

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)	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Environmental Policy- Appendix 1: Climate Policy p 12-13</a> <a href="#">ESG at ENGIE 2025 : CARBON REMOVAL p 29</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
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)	<a href="#">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</a> <a href="#">URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">ESG at ENGIE 2025 : CARBON FOOTPRINT p 24</a>
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)	<a href="#">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</a> <a href="#">URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-121</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">ESG at ENGIE 2025 : CARBON FOOTPRINT p 24</a>
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)	<a href="#">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</a> <a href="#">URD 2025 : 3.1.2.1.6 Climate metrics [E1-5, E1-6] p 119-123</a> <a href="#">URD 2025 : 3.1.2.1 Climate change [ESRS E1] p 103-123</a> <a href="#">ESG at ENGIE 2025 : CARBON FOOTPRINT p 24</a>

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	<a href="#">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</a> <a href="#">URD 2025 : 1.6.2 Achievement of ESG targets by 2030 p 38-39</a> <a href="#">ESG at ENGIE 2025 : SBTi - A “WELL BELOW 2°C” CERTIFICATION OBTAINED IN FEBRUARY 2023 FOR THE PREVIOUS 2030 TRAJECTORY p 16</a>
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	<a href="#">URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128</a>
<b>Material topic: effluents &amp; waste</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a> <a href="#">ENGIE website - Joining a Circular Economy and reduce waste</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Environmental Policy-7. Appendix 4: Circular Economy Policy</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>

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	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>
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)	<a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>
Significant spills	306-3	Waste / Effluents and waste : Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	<a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>
Transport and hazardous waste	306-4	Waste / Effluents and waste : Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	<a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>
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	<a href="#">URD 2025 : 3.1.2.2.5 Resource use and circular economy [ESRS E5] p 136-141</a>
<b>Material topic: environmental compliance</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Environmental Policy</a>

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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
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)	<a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128</a> <a href="#">URD 2025 : 3.1.2 Environmental information [ESRS E1 to E5] p 103-147</a>
<b>Material topic: supplier environmental assessment</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE website: supplier relations</a> <a href="#">General conditions of purchase -15 Ethics and sustainable development</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Procurement Policy</a> <a href="#">ENGIE website CSR policy p3</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-2003</a>

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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website : Sustainable procurement and ESG KPI</a> <a href="#">ENGIE website : Sustainable -purchasing - assessment</a> <a href="#">ENGIE website: Procurement Policy</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE website: Sustainable-purchasing</a>
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)	<a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE website: Sustainable-purchasing</a>
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	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.2.4.1.2 Preventing and mitigation measures for priority energy procurement risks p 239-241</a> <a href="#">URD 2025 : 3.2.4.2.2 Prevention and mitigation measures for priority non-energy procurement risks p 243-245</a>
<b>MATERIAL TOPIC – SOCIAL</b>				
<b>Material topic: employment</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE website: HR policies</a> <a href="#">ENGIE Website: CSR policy Human capital: “Foster diverse talents and skills” p 6</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a>

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)	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">ENGIE website: Commitments and HR policies</a> <a href="#">ENGIE website: Group social dialogue - European Social Agreement (8 April 2016)</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">ENGIE website : Human resources attraction and development policies</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE website : Human resources attraction and development policies</a> <a href="#">ENGIE Website: social protection and employee savings plan</a>
New employee hires and employee turnover	401-1	Employment : New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	<a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a>
<b>Material topic: labor/management relations</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.1.1.4 Double materiality process p 93-102</a> <a href="#">ENGIE website: Social Dialogue</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Social Dialogue</a>

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

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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a>
Workers representation in formal joint management-worker health and safety committees	403-1	Occupational health and safety : Occupational health and safety management system	ESRS S1 S1-1 §23	<a href="#">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</a> <a href="#">ENGIE website: Social dialogue</a>
Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	403-2	Occupational health and safety : Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) and §33	<a href="#">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</a> <a href="#">URD 2025 : 3.1.3.2.6 Health &amp; safety of workers [S1-1, S1-4, S1-5, S1-14, S1-15] p 167-172</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231</a>
Health and safety topics covered in formal agreements with trade unions	403-4	Occupational health and safety : Worker participation, consultation, and communication on occupational health and safety	<i>'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.</i>	<a href="#">ENGIE website: social dialogue - Worldwide Health and Safety Agreement - European agreement on improving quality of life in the workplace</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic: training &amp; education</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE website: HR policies</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE Website: HR- training and development</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-84</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">ENGIE Website: HR- training and development</a> <a href="#">ENGIE Website: CSR policy - Human capital: “Foster diverse talents and skills” p 6</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164</a> <a href="#">URD 2025: 3.1.3 Social information [ESRS S1 to S4] p 147-191</a>
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	<a href="#">URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">URD 2025 Training hours p 167</a>

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)	<a href="#">URD 2025 : Training and development [S1-1, S1-4, S1-5, S1-13] p 163-164</a> <a href="#">ESG at ENGIE 2025 : AMBITION AND VISION FOR PEOPLE DEVELOPMENT p 60-61</a>
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	<a href="#">URD 2025 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 163-167</a> <a href="#">URD 2025 : Performance review and development campaigns p 167</a> <a href="#">ESG at ENGIE 2025 : AMBITION AND VISION FOR PEOPLE DEVELOPMENT p 62-64</a>
<b>Material topic: diversity &amp; equal opportunity</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">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</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE Website: Global Framework Agreement 10-2 Pay equality p 14</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a> <a href="#">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</a> <a href="#">ENGIE Website: Diversity and Inclusion</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE Website: Ethics Compliance Referential</a> <a href="#">ENGIE Website: Professional M/W equality Index</a>
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	<a href="#">URD 2025 : 3.1.1.3.1 The role and responsibilities of governance bodies [GOV-1] p 90</a> <a href="#">URD 2025: 4.1.1.1 Profiles, experience and expertise of Directors in office p 257-268</a> <a href="#">URD 2025: 4.1.1.7 Diversity policy for members of the Board of Directors p 271-272</a> <a href="#">ESG at ENGIE 2025 : STRONG COMMITMENT AND CONCRETE ACTIONS IN DIVERSITY, EQUITY &amp; INCLUSION p 65</a>
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	<a href="#">URD 2025 : 1.6.2 Achievement of ESG targets by 2030 p 38-39</a>
<b>Material topic: non discrimination</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">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</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a> <a href="#">ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">ENGIE Whistleblowing system</a> <a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">ENGIE Website: Ethics Compliance Referential</a>
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	<a href="#">ENGIE website: Ethical Compliance System - incidents</a> <a href="#">URD 2025 : 3.2.6 Whistleblowing and alert reporting system p 246</a> <a href="#">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</a>
<b>Material topic: freedom of association and collective bargaining</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE website: Social dialogue</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">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</a> <a href="#">ENGIE website: Social dialogue</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a> <a href="#">ENGIE Website: - Global Framework Agreement - ARTICLE 5 – Respect for trade union rights p 10</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE website: Social dialogue</a> <a href="#">ENGIE website: Ethical Compliance System</a>
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	<i>'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.</i>	<a href="#">ENGIE Website: The Group's CSR vigilance approach</a> <a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a>
<b>Material topic: child labor</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">ENGIE Website: The Group's human rights approach</a> <a href="#">ENGIE Website: Human Rights Referential - Commitment 2</a> <a href="#">ENGIE Modern Slavery Act Statement 2022 (Publication 2023)</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">ENGIE Website: The Group's human rights approach</a> <a href="#">ENGIE Website: Ethical compliance system</a>
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	<a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179</a> <a href="#">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</a> <a href="#">ENGIE website Vigilance plan</a> <a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic: forced or compulsory labor</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a> <a href="#">ENGIE website : Human-rights approach</a> <a href="#">ENGIE Website: Human Rights Referential: Commitment 2</a> <a href="#">ENGIE Website: Ethics Code of Conduct</a> <a href="#">ENGIE Modern Slavery Act Statement 2022 (Publication 2023)</a> <a href="#">ENGIE Website: Code of conduct in supplier relations</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025: 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179</a> <a href="#">ENGIE Website: Implementation of the human rights approach</a> <a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a>
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	<a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a>

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		<a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a> <a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179</a> <a href="#">ENGIE website Vigilance plan</a> <a href="#">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</a> <a href="#">ENGIE Website: Human rights approach</a>
<b>Material topic: security practices</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231</a> <a href="#">ENGIE Website: Health and Safety policy</a> <a href="#">URD 2025 : 3.1.3 Social information [ESRS S1 to S4] p 147-191</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 2.2.5 Operational risks p 55-57</a> <a href="#">URD 2025: 2.2.7 Risks relating to nuclear activities p 60-61</a> <a href="#">ENGIE Website: Human Rights Referential - Commitment 5</a> <a href="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE Website: Cyber security and personal data protection</a> <a href="#">ENGIE Website: Human rights approach</a>
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	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a>

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)	<a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.2.2.2 Prevention and mitigation measures for priority health and safety risks p 229-231</a>
Security personnel trained in human rights policies or procedures	410-1	Security and practices : Security personnel trained in human rights policies or procedures	<i>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.</i>	<a href="#">URD 2025 : 3.1.4.3.2 Security of people, sites and information p 202</a> <a href="#">URD 2025 : 3.1.4.3.3 Industrial safety p 202-203</a>
<b>Material topic: rights of indigenous people</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a>
The management approach and its components	1	Foundation	PAS DE CORRESPONDANCE	<a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a> <a href="#">ENGIE website : Human-rights-referential</a> <a href="#">ENGIE website : CSR Policy- 1.10. Human rights: "Always ensure respect for fundamental rights"</a> <a href="#">ENGIE Website: Human Rights Referential: Commitment and Implementation</a>
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	<a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a>
<b>Material topic: human rights assessment</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<p><a href="#">URD 2025 : 3.2.1.2 Prevention and mitigation measures for priority human rights risks p 222-224</a></p> <p><a href="#">ENGIE website : CSR Policy- 1.10. Human rights: “Always ensure respect for fundamental rights”</a></p> <p><a href="#">ENGIE Website: Human rights approach</a></p>
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)	<p><a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a></p> <p><a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a></p> <p><a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a></p> <p><a href="#">ENGIE website : CSR Policy- 1.10. Human rights: “Always ensure respect for fundamental rights”</a></p> <p><a href="#">ENGIE Website: Human rights approach</a></p> <p><a href="#">ENGIE Website: - Global Framework Agreement - chap1: Group Commitments related to fundamental Rights p 5</a></p> <p><a href="#">ENGIE Website: Human Rights Referential Commitments and Implementation</a></p>
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)	<p><a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a></p> <p><a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a></p> <p><a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a></p> <p><a href="#">URD 2025 : 3.1.3.3 Workers in the value chain (excluding energy) [ESRS S2] p 173-177</a></p> <p><a href="#">URD 2025 : 3.1.3.4 Workers in the value chain (energy) [S2] p 178-179</a></p> <p><a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a></p> <p><a href="#">ENGIE website: Vigilance Plan</a></p> <p><a href="#">ENGIE Website: Vigilance Plan - Third-parties assessment</a></p> <p><a href="#">ENGIE Website: Assessment of subsidiaries</a></p>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE Website: Human Rights Referential</a>
Operations that have been subject to human rights reviews or impact assessments			PAS DE CORRESPONDANCE	<a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a> <a href="#">ENGIE website : § Progress on the operational implementation of the human rights approach</a>
Employee training on human rights policies or procedures			PAS DE CORRESPONDANCE	<a href="#">URD 2025: 3.2 Vigilance plan p 220-250</a> <a href="#">URD 2025 : 3.1.3.2.5 Talent and skills [S1-1, S1-4, S1-5, S1-13] p 163-167</a> <a href="#">ESG at ENGIE 2025 : JUST TRANSITION: KPIS OF THE ACTION PLAN p 54</a>
Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			PAS DE CORRESPONDANCE	<a href="#">ENGIE Website: General terms and conditions of purchase - CSR clause</a>
<b>Material topic: local communities</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a> <a href="#">URD 2025 : 3.2.3.2 Prevention and mitigation measures for priority environmental risks p 234-236</a> <a href="#">ENGIE website : CSR Policy 1.3. Stakeholders: "Commit to creating shared value"</a> <a href="#">ENGIE website: ENGIE societal Policy</a> <a href="#">ENGIE Website: CSR Policy 1.10 Human Rights: "Always ensure respect for fundamental rights"</a> <a href="#">ENGIE Website: Human Rights Referential - Commitment 4</a>
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-	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a>

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)	<a href="#">URD 2025: 3.1.3.5 Affected communities [ESRS S3] p 180-185</a> <a href="#">ENGIE website: ENGIE societal Policy</a> <a href="#">URD 2025 : 3.2.3.2 Prevention and mitigation measures for priority environmental risks p 234-236</a> <a href="#">ENGIE Website: Stakeholder engagement and dialogue</a> <a href="#">ENGIE Website: Just Transition notebook - supporting the communities p 6</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a>
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)	<a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a>
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)	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.3.5 Affected communities [ESRS S3] p 180-185</a>
<b>Material topic: public policy</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE website : Ethics, Compliance &amp; Privacy</a> <a href="#">ENGIE website : CSR Policy -1.4. Social influence: “Actively contribute to public debate” p5</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE Website: Code of conduct on lobbying</a> <a href="#">ENGIE website: presentation of the Integrity referential</a> <a href="#">ENGIE website : Influence and responsible lobbying - reports</a> <a href="#">ENGIE Website: Influence Policy</a> <a href="#">ENGIE Website: Practical guide to ethics p11</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE website: presentation of the Integrity referential</a>
Political contributions	415-1	Public policy : Political contributions	ESRS G1 G1-5 §29 (b)	<a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">ENGIE Website: Practical guide to ethics p11</a>
<b>Material topic: customer health &amp; safety</b>				
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	<a href="#">URD 2025 : 3.1.1.1.1 General basis for preparation of the Sustainability Statement [BP-1] p 78</a>

Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				<a href="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025 : 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE Website: Practical guide to ethics p9</a>
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)	<a href="#">URD 2025 : 3.1.1.2 Strategy – Business Model – Value Chain [SBM-1] p 79-89</a> <a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : Health &amp; Safety Policy p 168-169</a> <a href="#">URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a>
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)	<a href="#">URD 2025: 3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] p 97-102</a> <a href="#">URD 2025 : 3.1.2.2.2 Industrial pollution [ESRS E2] p 125-128</a> <a href="#">URD 2025 : 3.1.3.2 Own workforce [ESRS S1] p 150-172</a> <a href="#">URD 2025 : 3.1.4.2 Sustainable procurement (ESRS G1) p 196-200</a> <a href="#">URD 2025 : NOTE 23 Legal and anti-trust proceedings p 462-466</a> <a href="#">ENGIE Website: Ethical compliance system</a> <a href="#">ENGIE's Ethics code of conduct – Respect for Human rights p 19</a>

