

## TCFD recommendations : 2025 cross-reference table with ENGIE's publications

GOVERNANCE	
Overseeing by the Board of the climate related risks and opportunities	<p>Cf. URD 2025 : <a href="#">[E1-2 MDR-P c] Governance on climate matters (p 107-108)</a></p> <p>Cf. URD 2025 : <a href="#">4.1.2.2 &amp; 4.1.2.3 Tasks and Work of the Board of Directors – Main activities in 2025 [ESRS 2 – GOV-1] (p 266-267)</a></p> <p>Cf. URD 2025 : <a href="#">The Ethics, Environment and Sustainable Development Committee [ESRS 2 – GOV-2] – Main activities in 2025 (p 283)</a></p>
Management and assessment by the Executive Committee of the climate-related risks and opportunities.	<p>Cf. URD 2025 : <a href="#">[IRO-1 53d] Appropriation of material IROs by the Group's governance bodies - Result of the double materiality approach (p 96)</a></p> <p>Cf. URD 2025 : <a href="#">Breakdown of the matters relevant to ENGIE by ESRS topical standards ESRS - Supervision by an Executive Committee member (p 94)</a></p> <p>Cf. URD 2025 : <a href="#">3.1.2.1.1 Climate impacts, risks and opportunities [IRO-1, SBM-3] (p103-106)</a></p> <p>Cf. URD 2025 : <a href="#">Focus on managing medium-term GHG targets (p110)</a></p>
STRATEGY	
Identification of climate-related risks and opportunities over the short, medium, and long term.	Cf. URD 2025 : <a href="#">Description of processes to identify and assess material climate-related impacts, risks, and opportunities [ESRS</a>

	<p><a href="#">2 IRO-1] -Climate risk assessment integrated into the overall risk management policy (p104)</a></p>
<p>Identification of the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning</p>	<p>Cf. URD 2025 : <a href="#">3.1.1.4.2 Material impacts, risks and opportunities [SBM-3] (p 97)</a></p> <p>Cf. URD 2025 : <a href="#">3.1.2.1.3 Transition plan [E1-1] - A climate change mitigation strategy based on three pillars (p109)</a></p> <p>Cf. <a href="#">2025 Update of ENGIE climate strategy</a></p>
<p>Evaluation of the resilience of the organization’s strategy, taking into consideration different climate-related scenarios</p>	<p>Cf. URD 2025 : <a href="#">Assessment of climate pathways [E1-4 34e] (p 113-114)</a></p>
<p><b>RISK MANAGEMENT</b></p>	
<p>Processes of identification and management of climate risks related</p>	<p>Cf. URD 2025 : <a href="#">Description of processes to identify and assess material climate-related impacts, risks, and opportunities [ESRS 2 IRO-1] (p 103)</a></p>
<p>Integration of climate-related risks into the organization’s overall risk management.</p>	<p>Cf. URD 2025 : <a href="#">2.2.2 Risks deriving from climate and environmental issues (p 49-50)</a></p>
<p><b>METRICS AND TARGETS</b></p>	
<p>Objectives and KPIs</p>	<p>Cf. URD 2025 : <a href="#">Targets related to climate change mitigation [E1-4] (p 112)</a></p> <p>Cf. URD 2025 : <a href="#">Targets related to climate change adaptation [E1-4] (p 118)</a></p> <p>Cf. URD 2025 : <a href="#">3.1.2.1.6 Climate metrics [E1-5, E1-6] (p 119-123)</a></p> <p>Cf. 2025 ESG at ENGIE : <a href="#">Climate strategy -detailed updated targets (p 11-12)</a>, <a href="#">Key decarbonization levers (p 18)</a>, <a href="#">ENGIE’S carbon footprint (GHG Protocol) (p 23)</a></p>