

# **ENGIE – GRI Standards correspondence table (Core level)**

## **(Self-declaration) reporting 2024**

### **Sources :**

2023 Registration Document (2023 URD)

2024 Integrated report

ENGIE internet website

ENGIE Rassembleurs D'Energies website

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
102-1	Name of the organization	2-1-a	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">URD 2023 : 1.1 History and organization p 10-12</a>
102-2	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 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">2024 Integrated Report - Business Model p 14</a>
102-3	Location of headquarters	2-1-c	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">URD 2023 : Notes to the consolidated financial statements p 263-265</a>
102-4	Location of operations	2-1-d	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">2024 Integrated Report - Group Profile p 3</a>
102-5	Ownership and legal form	2-1-b	General Disclosures : organizational details	See requirements of Directive 2013/34/EU	<a href="#">URD 2023 : Note 3 Main subsidiaries at December 31, 2023 p 266-272</a>
102-6	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 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">2024 Integrated Report - Business Model p 14</a>
102-7	Scale of the organization	2-21-c	General Disclosures : Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	<a href="#">2024 Integrated Report - Group Profile p 3</a> <a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">URD 2023 : 3.4.2.1.1 Workforce and geographic footprint p 89</a> <a href="#">URD 2023 : 5.4.2 : Breakdown of share capital</a>
102-8	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="#">2024 Integrated Report - Group Profile p 3</a> <a href="#">URD 2023 : 3.4 Social information p 87-109</a>
102-9	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 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a>
102-10	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 2023 : Note 5 Main changes in group structure p 280</a>
102-11	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="#">2024 Integrated Report - Risk management p 31-32</a> <a href="#">ENGIE website : Vigilance plan</a> <a href="#">URD 2023 : Risk factors and internal control p 41-64</a> <a href="#">URD 2023 : 3.3 Analysis of main CSR risks and challenges p 75-86</a> <a href="#">URD 2023 : 3.9 Vigilance plan p 126-137</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
102-12	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="#">2024 Integrated Report - Multiple commitments for a positive impact p 12</a> <a href="#">ENGIE website: ENGIE is member of the Global Compact</a> <a href="#">ENGIE website: Sponsoring and partnerships</a> <a href="#">URD 2023 : 3.8 Ethics and compliance p 123-125</a>
102-13	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="#">2024 Integrated Report - Multiple commitments for a positive impact p 12</a> <a href="#">URD 2023 : 3.4.2 Diversity and inclusion, at the heart of the Group's social strategy p 89-94</a> <a href="#">URD 2023 : 3.6.1 Dialog with stakeholders and partnerships p 118</a>
<b>Strategy</b>					
102-14	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="#">2024 Integrated Report - Editorial - Mr Clamadieu Chairman of the board of directors &amp; Mrs MacGregor CEO p 4</a> <a href="#">URD 2023 : Message from the chairman of the board of directors &amp; the CEO p 4-5</a>
102-15	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="#">2024 Integrated Report - ENGIE Global Leader in energy transition p 3-18</a> <a href="#">2024 Integrated Report - Impact and dependencies in the value chain p 51</a> <a href="#">2024 Integrated Report - Risks and opportunities p 46</a> <a href="#">URD 2023 : 1.2 Strategy and objectives p 14-15</a> <a href="#">URD 2023 : Risk factors and internal control p 41-64</a> <a href="#">URD 2023 : 3.3 Analysis of main CSR risks and challenges p 75-86</a>
<b>Ethics and Integrity</b>					
102-16	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	<a href="#">ENGIE website : Ethics and Compliance</a> <a href="#">URD 2023 : 3.8.3 Reference texts p 123-124</a> <a href="#">ENGIE website : Compliance referential p 11</a> <a href="#">ENGIE website : Ethics Code of Conduct</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	<a href="#">ENGIE website : Integrity Referential</a> <a href="#">ENGIE website: Human rights referential</a>
102-17	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="#">ENGIE website : Ethics Code of Conduct</a> <a href="#">ENGIE website: Whistleblowing</a> <a href="#">URD 2023 : 3.8.4 Whistleblowing and reporting of ethics incidents p 124</a>
<b>Governance</b>					
102-18	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="#">2024 Integrated Report - Steering the zero-carbon transition p 27-33</a> <a href="#">URD 2023 : 4.1 Organization and functioning of governance p 160-191</a>
102-20	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 2023 : 4.1.3 Executive management p 191</a> <a href="#">URD 2023 : 3.1.1 CSR policy and governance p 66</a>
102-22	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="#">2024 Integrated Report - A board of directors to uphold strategic choices p 28</a> <a href="#">URD 2023 : 4.1 Organization and functioning of governance p 160-191</a> <a href="#">URD 2023 : 4.1.2.4 Committees p 185-189</a>
102-23	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="#">2024 Integrated Report - A board of directors to uphold strategic choices p 28</a> <a href="#">2024 Integrated Report - 4 committees to assist the Board of Directors p 54</a> <a href="#">URD 2023 : 4.1 Organization and functioning of governance p 160-191</a> <a href="#">URD 2023 : 4.1.1 Composition of the board of directors p 160</a>
102-24	Nominating and selecting the	2-10	General Disclosures : Nomination and selection	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	<a href="#">URD 2023 : 4.1 Organization and functioning of governance p 160-191</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	highest governance body		of the highest governance body		<a href="#">URD 2023 : 4.1.1.8 Diversity policy for members of the board of directors p 180-181</a> <a href="#">URD 2023 : 4.1.1.5 Absence of conflict of interest or conviction, service agreement and family ties p 178</a> <a href="#">URD 2023 : 4.1.1.6 Independence of directors in office p 178-179</a>
102-25	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 2023 : 4.1.1.5 Absence of conflict of interest or conviction, service agreement and family ties p 178</a> <a href="#">URD 2018: 4.1.1.1.2 Absences of conflicts of interest or conviction p 130</a>
102-26	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 2023 : 4.1.2 Activities and functioning of the Board of directors p181-190</a>
102-27	Collective knowledge of highest governance body	2-17	General Disclosures : Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	<a href="#">Regulations -1.10 Provision of training to Directors p 11</a> <a href="#">URD 2023 : 4.1.2.3 Work of the board of directors p 183-184</a>
102-28	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="#">2024 Integrated Report - Assessment of the functioning of the Board of Directors p 190</a> <a href="#">URD 2023 : 4.1.1.8 Diversity policy for members of the board of directors p 180-181</a>
102-29	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 2023 : 4.1.2.4.4 The Ethics, Environment and Sustainable Development Committee p 189</a> <a href="#">2024 Integrated Report - The ethics, environment and sustainable development committee p 29</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
102-30	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	<a href="#">URD 2023 : 4.1.2.4.1 The Audit committee p 186-187</a> <a href="#">Regulations – The Audit Committee- p 14-15</a> <a href="#">2024 Integrated Report - The audit committee p 29</a>

2016 GRI standards	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)	
102-31	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 2023 : 4.1.2.4.4 The Ethics, Environment and Sustainable Development Committee p 189</a> <a href="#">2024 Integrated Report - The ethics, environment and sustainable development committee p 29</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
102-32	Highest governance body's role in sustainability reporting	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 2023 : 4.1.2.4.4 The Ethics, Environment and Sustainable Development Committee p 189</a> <a href="#">2024 Integrated Report - The ethics, environment and sustainable development committee p 29</a> <a href="#">Regulations - 3.4 Ethics, Environment and Sustainable Development Committee p 18</a>
102-33	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 2023 : 3.8.1 Ethics and compliance governance p 123</a>
102-35	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 2023 : 4.2 Compensation of corporate officers and members of the executive committee p 192-212</a> <a href="#">URD 2023 - 4.2 Compensation of corporate officers and members of the executive committee p 192-196</a>
102-36	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 2023 : 4.2 Compensation of corporate officers and members of the executive committee p 192-212</a> <a href="#">URD 2023 - 4.2 Compensation of corporate officers and members of the executive committee p 192-196</a>
102-37	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 2023 : 4.2 Compensation of corporate officers and members of the executive committee p 192-212</a>
102-38	Annual total compensation ratio	2-21	General Disclosures : Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	<a href="#">URD 2023 : Compensation multiples for the office of the chairman p 201</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
102-39	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 2023 : Compensation multiples for the office of the chairman p 201</a>
<b>Stakeholder engagement</b>					
102-40	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="#">2024 Integrated Report - Dialog with stakeholders p 19</a>
102-41	Collective bargaining agreements	2-30	General Disclosures : Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	<a href="#">URD 2023 : 3.4.4.2 Social dialog p 103-104</a> <a href="#">ENGIE website: Social Dialogue</a>
102-42	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 2023 : 3.6.1 Dialog with stakeholders and partnerships p 118-119</a> <a href="#">ENGIE website: Stakeholder engagement</a>
102-43	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 2023 : 3.6.1 Dialog with stakeholders and partnerships p 118-119</a> <a href="#">ENGIE website: Stakeholder engagement</a>
102-44	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 2023 : 3.3 Analysis of main CSR risks and challenges p 75-86</a> <a href="#">URD 2023 : 3.9 Vigilance plan p 126-137</a> <a href="#">ENGIE website Duty of vigilance plan</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Reporting practice</b>					
102-45	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 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">URD 2023 : Note 1 Accounting framework and basis for preparing the consolidated financial statements p 263-265</a> <a href="#">URD 2023 : Note 2 Main subsidiaries at December 31, 2023</a>
102-46	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">ENGIE website: methodology of environmental indicators</a> <a href="#">ENGIE website : Methodology on social indicators</a>
102-47	List of material topics	3-2-a	Material topics : List of material topics	ESRS 2 SBM-3 §48 (a) and (g)	<a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
102-48	Restatements of information	2-4	General Disclosures : Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	<a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">URD 2023 : Note 4 Main changes in group structure p 280</a> <a href="#">ENGIE website: methodology of environmental indicators</a> <a href="#">ENGIE website : Methodology on social indicators</a>
102-49	Changes in reporting	2-4	General Disclosures : Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	<a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">URD 2023 : Note 4 Main changes in group structure p 280</a> <a href="#">ENGIE website: methodology of environmental indicators</a> <a href="#">ENGIE website : Methodology on social indicators</a>
102-50	Reporting period	2-3-a	General Disclosures : Reporting period, frequency and contact point	ESRS 1 §73	Year 2023 (1 <sup>st</sup> of January to the 31 <sup>st</sup> December)
102-51	Date of most recent report	2-3-c	General Disclosures	PAS DE CORRESPONDANCE	<a href="#">Universal Registration Document filled with the AMF on March 7 2024</a> <a href="#">Universal Registration Document 2023</a>
102-52	Reporting cycle	2-3-a	General Disclosures : Reporting period, frequency and contact point	ESRS 1 §73	Annual
102-54	Claims of reporting in	1	Foundation	PAS DE CORRESPONDANCE	Cf. Curent document



2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	accordance with the GRI Standards				
102-55	GRI content index	1	Foundation	PAS DE CORRESPONDANCE	<a href="#">ENGIE website: Standards of reporting</a>
102-56	External Assurance	2-5	General Disclosures : External assurance	See external assurance requirements of Directive (EU) 2022/2464	<a href="#">URD 2023 : 3.12 Statutory auditors' reasonable assurance report on the Group's social and environmental information for the year ended 31 december 2023 p156-157</a> <a href="#">URD 2023 : Independent third party's report on consolidated non-financial statement p 153-155</a>
<b>MATERIAL TOPIC - ECONOMIC</b>					
<b>Material topic : economic performance</b>					
103-1	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 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">URD 2023 : 3.3 Analysis of main CSR risks and challenges p 75-86</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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 2023 : Strategy and objectives p 14-15</a> <a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">2024 Integrated Report - Business Model p 14</a> <a href="#">ENGIE website: Strategy</a>
103-3	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="#">2024 Integrated Report - Value creation p 11-12</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	
201-1	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="#">2024 Integrated Report - Value creation p 11-12</a> <a href="#">2024 Integrated Report - Value distribution p 19</a>
201-2	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="#">2024 Integrated Report - TCFD Notebook p 36-48</a> <a href="#">URD 2023 : 3.1.3 Climate trajectory (related to the recommendations of the tcfdf : task force on climate-related financial disclosures) p 67-68</a> <a href="#">Engie website: environmental risks</a>
201-3	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 2023 : pensions and other employee benefit obligations p 410-414</a>
201-4	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 2023 : Note 11 Income tax expense p 296-299</a>
<b>Material topic : market presence including local content</b>					
103-1	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="#">2024 Integrated Report - Group Profile p 3</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a>
103-2	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="#">2024 Integrated Report - Group Profile p 3</a> <a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a>
103-3	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	<a href="#">URD 2023 : 1.6 Description of the Group's activities p 22-36</a> <a href="#">2024 Integrated Report - Business Model p 14</a>

2016 GRI standards	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)	
202-2	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="#">2024 Integrated Report - General management that serves the strategy p 30</a>
<b>Material topic : indirect economic impacts</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">2024 Integrated Report - Value distribution p 19</a> <a href="#">ENGIE website: Rassembleurs d'Energies</a>
103-2	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="#">2024 Integrated Report - A purpose in actions p 11-12</a> <a href="#">ENGIE website: Rassembleurs d'Energies</a>
103-3	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-	<a href="#">2024 Integrated Report - A purpose in actions p 11-12</a> <a href="#">ENGIE website: Stakeholder Engagement</a>

2016 GRI standards	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="#">ENGIE website: 2021 Communication on Progress Rassembleurs d'Energies</a>
203-1	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="#">2024 Integrated Report - A purpose in actions p 11-12</a> <a href="#">ENGIE website: ENGIE foundation</a>
203-2	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="#">2024 Integrated Report - A purpose in actions p 11-12</a> <a href="#">ENGIE website: ENGIE foundation</a> <a href="#">ENGIE foundation Activity Report</a>
<b>Material topic : procurement practices</b>					
103-1	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="#">ENGIE website: Procurement</a> <a href="#">URD 2023 : Prevent and manage risks related to energy supply p 133-134</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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 2023 : Prevent and manage risks related to energy supply p 133-134</a> <a href="#">ENGIE website: Procurement Policy</a> <a href="#">ENGIE website: Code of conduct in supplier relations</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
103-3	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="#">ENGIE website: Procurement Policy</a> <a href="#">URD 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a>
204-1	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 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a> <a href="#">ENGIE website - Sustainable procurement</a>
<b>Material topic : anti-corruption</b>					
103-1	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 2023 : 3.8.3 Ethics and compliance - Reference texts p 123-124</a> <a href="#">Ethics charter</a> <a href="#">Practical guide to Ethics</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE : codes-of-conduct</a> <a href="#">ENGIE website : Integrity referential</a>
103-3	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-	<a href="#">URD 2023 : 3.8 Ethics and compliance p 123-125</a> <a href="#">ENGIE website : Integrity referential</a> <a href="#">ENGIE website : Ethical compliance referential</a> <a href="#">ENGIE website Control system</a>

2016 GRI standards	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)	
205-1	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 2023 : 3.8.2 Ethics &amp; compliance - risk assessment p 123</a> <a href="#">ENGIE website Control system</a>
205-2	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 2023 : Ethics &amp; compliance - training p 125</a> <a href="#">ENGIE website: Ethics and compliance - training</a>
<b>Material topic : anti-competitive behavior</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">ENGIE website : Integrity referential</a> <a href="#">ENGIE website : Integrity Referential</a>
103-2	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="#">ENGIE : codes-of-conduct</a> <a href="#">ENGIE website : Integrity referential</a>
103-3	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 2023 : 3.8 Ethics and compliance p 123-125</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>

2016 GRI standards	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)	
206-1	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 2023 : Note 23 Legal and anti-trust proceedings p 360-364</a>
<b>MATERIAL TOPIC - ENVIRONMENT</b>					
<b>Material topic : materials</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9 Methodology of environmental indicators</a>
103-2	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="#">ENGIE website: Environmental Policy</a>
103-3	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 2023 : 3.5 Environmental information p 109-118</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				§31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	
301-2	Recycled input materials used	301-2	Materials : Recycled input materials used	ESRS E5 E5-4 §31 (c)	<a href="#">URD 2023 : Environmental information - water p 115</a>
<b>Material topic : energy</b>					
103-1	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="#">2024 Integrated Report - Leading role in the zero-carbon transition p 13-18</a> <a href="#">ENGIE website: Strategy</a>
103-2	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 2023 : 1.2 Strategy and objectives p 14-15</a> <a href="#">ENGIE website: Environmental Policy</a>
103-3	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="#">ENGIE website: Environmental reporting</a>
302-1	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="#">ENGIE website: Environmental reporting</a> <a href="#">URD 2023 : 3.5.4.3 Energy efficiency p 114</a>
302-3	Energy intensity	302-3	Energy : Energy intensity	ESRS E1 E1-5 §40 to §42	<a href="#">ENGIE website: Environmental reporting</a>



2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
302-4	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 2023 : 3.5.4.3 Energy efficiency p 114</a>
302-5	Reductions in energy requirements of products and services	302-5	Energy : Reductions in energy requirements of products and services	<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 according to ESRS 1 §11 and pursuant to MDR-M.</i>	<a href="#">URD 2023 : 3.5.4.3 Energy efficiency p 114</a>
<b>Material topic : water</b>					
103-1	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="#">Methodology of environmental indicators</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">Environmental Policy – 6. Appendix 3: Water Policy</a> <a href="#">ENGIE website: Environmental reporting</a> <a href="#">ENGIE website: Water</a>
103-3	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-	<a href="#">URD 2023 : 3.5.2 Environmental management p 109</a> <a href="#">URD 2023 : 3.5.4.5 Water p 115</a> <a href="#">ENGIE CDP Water 2021</a>

2016 GRI standards	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)	
303-1	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 2023 : 3.5.4.5 Water p 115</a> <a href="#">ENGIE CDP Water 2021</a>
303-2	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 2023 : 3.5.4.5 Water p 115</a> <a href="#">ENGIE CDP Water 2021</a>
303-3	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="#">ENGIE CDP Water 2021</a>
<b>Material topic : biodiversity</b>					
103-1	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="#">Environmental Policy- 5. Appendix 2: Biodiversity Policy Methodology of environmental indicators</a>
103-2	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="#">Environmental Policy- 5. Appendix 2: Biodiversity Policy 2024 Integrated Report - Mitigation &amp; Adaptation p 38</a> <a href="#">URD 2023 : 3.5.4.8 Management of biodiversity p 116-117</a> <a href="#">ENGIE website : Biodiversity Act4nature-engie-engagements</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
103-3	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="#">ENGIE website : Biodiversity</a> <a href="#">URD 2023 : 3.5.4.8 Management of biodiversity p 116-117</a> <a href="#">2024 Integrated Report - Mitigation &amp; Adaptation p 38</a>
304-1	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="#">ENGIE website : Biodiversity</a>
304-2	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="#">ENGIE website : Biodiversity</a>
304-3	Habitats protected or restored	304-3	Biodiversity	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)	<a href="#">ENGIE website : Biodiversity</a>
<b>Material topic : emissions</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">Methodology of environmental indicators</a> <a href="#">2024 Integrated Report - TCFD Notebook p 36-48</a>
103-2	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="#">ENGIE website: Environmental Policy- Appendix 1: Climate Policy p 12-13</a>

2016 GRI standards	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="#">2024 Integrated Report - Leading role in the zero-carbon transition p 13-24</a> <a href="#">2024 Integrated Report - Value creation p 11-12</a>
103-3	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 2023 : 3.5.2 Environmental management p 109</a> <a href="#">2024 Integrated Report - Value creation p 11-12</a>
305-1	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 2023 : 3.5.4 Climate change - Direct emissions p 112-113</a>
305-2	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 2023 : 3.5.4 Climate change - Indirect emissions p 113</a>
305-3	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 2023 : 3.5.4 Climate change - Indirect emissions p 113</a>
305-5	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="#">2024 Integrated Report - Value creation p 11-12</a> <a href="#">URD 2023 : 1.5.2 Achievement of CSR targets by 2030 p 20-21</a>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and	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 2023 : 3.5.4.7 Atmospheric pollutants p 116</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	other significant air emissions				
<b>Material topic : effluents &amp; waste</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">Methodology of environmental indicators</a> <a href="#">ENGIE website</a>
103-2	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="#">ENGIE website: Environmental Policy-7. Appendix 4: Circular Economy Policy</a>
103-3	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 2023 : 3.5.2 Environmental management p 109</a>
306-1	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 2023 : 3.5.4.5 Water p 115</a> <a href="#">ENGIE CDP Water 2021</a>
306-2	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 2023 : 3.5.4.6 Waste p 116</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
306-3	Significant spills	306-3	Waste / Effluents and waste : Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	<a href="#">URD 2023 : 3.5.4.6 Waste p 116</a>
306-4	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 2023 : 3.5.4.6 Waste p 116</a>
306-5	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 2023 : 3.5.4.5 Water p 115</a> <a href="#">ENGIE CDP Water 2021</a>
<b>Material topic : environmental compliance</b>					
103-1	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="#">ENGIE website - Materiality 2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">Methodology of environmental indicators</a>
103-2	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="#">ENGIE website: Environmental Policy</a>
103-3	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 2023 : 3.5.2 Environmental management p 109</a>
307-1	Non-compliance with environmental	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)	<a href="#">URD 2023 : 3.5.4.9 Managing risk and environmental complaints p 117</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	laws and regulations			to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	
<b>Material topic : supplier environmental assessment</b>					
103-1	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="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">ENGIE website: supplier relations</a> <a href="#">General conditions of purchase -15 Ethics and sustainable development</a>
103-2	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="#">ENGIE website: Procurement Policy</a> <a href="#">ENGIE website CSR policy p3</a> <a href="#">URD 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a>
103-3	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="#">ENGIE website : CSR KPI</a> <a href="#">ENGIE website : Sustainable -purchasing - assessment</a> <a href="#">ENGIE website: Procurement Policy</a> <a href="#">URD 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a> <a href="#">ENGIE website: Sustainable-purchasing</a>
308-1	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 2023 : 3.7 Procurement, subcontracting and suppliers p 122</a> <a href="#">ENGIE website: Sustainable-purchasing</a>
308-2	Negative environmental	308-2	Supplier environmental assessment : Negative	ESRS 2 SBM-3 §48 (c) i and iv	<a href="#">URD 2023 : 3.9.1.5 Prevent and manage risks related to energy supply p 133-134</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	impacts in the supply chain and actions taken		environmental impacts in the supply chain and actions taken		<a href="#">URD 2023 : 3.9.1.6 Prevent and manage risks related to non-energy purchases p 134-135</a>
<b>MATERIAL TOPIC - SOCIAL</b>					
<b>Material topic : employment</b>					
103-1	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="#">ENGIE website: HR policies</a> <a href="#">ENGIE Website: CSR policy Human capital: "Foster diverse talents and skills" p 6</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a>
103-2	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="#">ENGIE website: Commitments and HR policies</a> <a href="#">ENGIE website: Group social dialogue - European Social Agreement (8 April 2016)</a> <a href="#">URD 2023: Hiring and employer brand p 95-98</a> <a href="#">URD 2023: The Talent policy p 100-102</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a>
103-3	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 2023 - 3.4 Social information p 87-109</a> <a href="#">2024 Integrated Report - Increasing involvement of employees p 22</a> <a href="#">2024 Integrated Report - Value distribution p 19</a> <a href="#">URD 2023: 3.4.3.3 The Talent policy p 100-102</a> <a href="#">URD 2023: 3.4.3.1 Hiring and employer brand p 95-98</a> <a href="#">ENGIE Website: Human resources attraction and development policies</a> <a href="#">ENGIE Website: social protection and employee savings plan</a>
401-1	New employee hires and	401-1	Employment : New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	<a href="#">URD 2023 - 3.4 Social information p 87-109</a>



2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	employee turnover				
<b>Material topic : labor / management relations</b>					
103-1	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="#">ENGIE website: Social Dialogue</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE website: Social Dialogue</a> <a href="#">URD 2023: 3.4.4.2 Social dialog p 103</a>
103-3	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="#">ENGIE website: Social Dialogue</a> <a href="#">URD 2023: 3.4.4.2 Social dialog p 103</a>
<b>Material topic : occupational health and safety</b>					
103-1	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 2023: Health and safety policy p 105-108</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE Website: - CSR policy - Global care/health and safety, and security p7</a>

2016 GRI standards	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="#">ENGIE website: Social dialogue - Worldwide Health and Safety Agreement (13 May 2014)</a> <a href="#">URD 2023: Health and safety policy p 105-108</a> <a href="#">2024 Integrated Report - A vigilance plan with dedicated governance p 32</a>
103-3	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="#">2024 Integrated Report - A vigilance plan with dedicated governance p 32</a> <a href="#">URD 2023 - 3.4 Social information p 87-109</a> <a href="#">URD 2023: Health and safety policy p 105-108</a>
403-1	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 2023: 3.4.6.6 Dialog with social partners p 108</a> <a href="#">ENGIE website: Social dialogue</a>
403-2	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 2023 - 3.4 Social information p 87-109</a> <a href="#">URD 2023: 3.4.6.7 Health &amp; safety data p 108</a>
403-4	Health and safety topics covered in formal agreements with trade unions	403-4	Occupational health and safety : Worker participation, consultation, and communication on	<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</i>	<a href="#">ENGIE website: social dialogue - Worldwide Health and Safety Agreement (13 May 2014) - European agreement on improving quality of life in the workplace (27 November 2014)</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
			occupational health and safety	<i>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>	
<b>Material topic : training &amp; education</b>					
103-1	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="#">ENGIE website: HR policies</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a> <a href="#">ENGIE Website: HR- training and development</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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 2023: 3.4.3.1 Hiring and employer brand p 95-98</a> <a href="#">URD 2023: 3.4.3.2 Training and Development p 98-100</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>
103-3	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 2023 - 3.4 Social information p 87-109</a> <a href="#">URD 2023: 3.4.3.2 Training and Development p 98-100</a>
404-1	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 2023 - 3.4 Social information p 87-109</a> <a href="#">URD 2023 Training hours p 99</a> <i>Average nb. of hours per person trained: 40</i>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
404-2	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 2023: 3.4.3.3 The talent policy p100</a>
404-3	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	100% of employees receive regular performance and career development reviews
<b>Material topic : diversity &amp; equal opportunity</b>					
103-1	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="#">Ethics charter - Principle 4</a> <a href="#">ENGIE Website: Global Framework Agreement 10-2 Pay equality p 14</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE Website: Social dialogue - Global agreement on fundamental rights and social responsibility (2022)</a> <a href="#">URD 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127</a> <a href="#">URD 2023: 3.4.2 Diversity and inclusion, at the heart of the Group's Social strategy p 89-94</a> <a href="#">ENGIE Website: Diversity and Inclusion</a> <a href="#">ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6</a>
103-3	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 2023 - 3.4 Social information p 87-109</a> <a href="#">URD 2023: 3.4.2 Diversity and inclusion, at the heart of the Group's Social strategy p 89-94</a> <a href="#">ENGIE Website: Ethics Compliance Referential</a>

2016 GRI standards	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="#">ENGIE Website: Professional M/W equality Index</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a>
405-1	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="#">2024 Integrated Report - Board of directors p 28</a> <a href="#">2024 Integrated Report - OPCOM &amp; EXCOM p 30</a> <a href="#">URD 2023: 4.1.1.2 Profiles, experience and expertise of Directors in office p 162</a> <a href="#">URD 2023: 4.1.1.8 Diversity policy for members of the Board of Directors p 180</a>
405-2	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="#">No Group consolidation</a> <a href="#">URD 2023: 1.5.2 ACHIEVEMENT OF CSR TARGETS BY 2030 p 20-21</a>
<b>Material topic : non discrimination</b>					
103-1	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="#">Ethics charter - Principle 4</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a> <a href="#">ENGIE Website: CSR policy - Human capital: "Foster diverse talents and skills" p 6</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE Whistleblowing system</a> <a href="#">URD 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127</a> <a href="#">URD 2023: 3.4.2 Diversity and inclusion, at the heart of the Group's Social strategy p 89-94</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
103-3	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="#">ENGIE Website: Ethics Compliance Referential</a>
406-1	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 2023: 3.8.4 WHISTLEBLOWING AND REPORTING OF ETHICS INCIDENTS p 124</a>
<b>Material topic : freedom of association and collective bargaining</b>					
103-1	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="#">Ethics charter - Principle 4</a> <a href="#">ENGIE website: Social dialogue</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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 2023: 3.4.4.2 Social Dialog p103</a> <a href="#">ENGIE website: Social dialogue</a> <a href="#">ENGIE Website: Ethics Code of Conduct</a> <a href="#">ENGIE Website: - Global Framework Agreement - ARTICLE 5 – Respect for trade union rights p 10</a>
103-3	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="#">ENGIE website: Social dialogue</a> <a href="#">ENGIE website: Ethical Compliance System</a>

2016 GRI standards	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)	
407-1	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 2023: 3.9 Vigilance plan p 127-137</a>
<b>Material topic : child labor</b>					
103-1	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="#">Ethics charter - Principle 4</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE Website: The Group's human rights approach</a> <a href="#">ENGIE Website: Human Rights Referencial - Commitment 2</a> <a href="#">ENGIE Modern Slavery Act Statement 2022 (Publication 2023)</a>
103-3	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	<a href="#">ENGIE Website: The Group's human rights approach</a> <a href="#">ENGIE Website: Ethical compliance system</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				(b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	
408-1	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="#">ENGIE website Vigilance plan</a> <a href="#">URD 2023: 3.9.3 Third-Party Assessment p 135</a>
<b>Material topic : forced or compulsory labor</b>					
103-1	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="#">Ethics charter - Principle 4</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE website : Human-rights approach</a> <a href="#">ENGIE Website: Human Rights Referential: Commitment 2</a> <a href="#">URD 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127-128</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>
103-3	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="#">ENGIE Website: Implementation of the human rights approach</a> <a href="#">URD 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127-128</a>
409-1	Operations and suppliers at significant risk for	409-1	Forced or compulsory labor : Operations and suppliers at significant risk for	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	<a href="#">ENGIE website Vigilance plan</a> <a href="#">URD 2023: 3.9.3 Third-Party Assessment p 135</a>



2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	incidents of forced or compulsory labor		incidents of forced or compulsory labor		<a href="#">ENGIE Website: Human rights approach</a>
<b>Material topic : security practices</b>					
103-1	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="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE Website: Materiality matrix</a> <a href="#">URD 2023: 3.4.5. Methodology of social indicators p 104</a> <a href="#">URD 2023: 3.9.1.2 Prevent and manage risks related to health &amp; safety in the workplace p 129-131</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">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> <a href="#">URD 2023: Health and safety management system p105</a> <a href="#">URD 2023: 3.4.6.3 One Safety transformation plan p 105</a> <a href="#">URD 2023: 2.2.5 Operational risks p 54</a> <a href="#">URD 2023: 2.2.7 Risks relating to nuclear activities</a>
103-3	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 2023: 3.9.1.2 Prevent and manage risks related to health &amp; safety in the workplace p 129</a>
410-1	Security personnel trained in human rights	410-1	Security and practices : Security personnel trained	<i>Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence</i>	<a href="#">URD 2023: 3.9.1.1 Employee and site security conditions p 128</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	policies or procedures		in human rights policies or procedures	<i>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>	
<b>Material topic : rights of Indigenous people</b>					
103-1	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 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	The management approach and its components	1	Foundation	PAS DE CORRESPONDANCE	<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>
411-1	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 2023: 3.9.1.1 Rights of local communities p 128</a>
<b>Material topic : human rights assessment</b>					
103-1	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="#">ENGIE website : CSR Policy- 1.10. Human rights: “Always ensure respect for fundamental rights”</a> <a href="#">URD 2023: 3.9.1.1 Prevent and manage the risks related to human rights p 127</a> <a href="#">ENGIE Website: Human rights approach</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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-	<a href="#">ENGIE website : CSR Policy- 1.10. Human rights: “Always ensure respect for fundamental rights”</a> <a href="#">ENGIE Website: Human rights approach</a> <a href="#">URD 2023: 3.9 Vigilance plan p 127-137</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
				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="#">ENGIE Website: - Global Framework Agreement - chap1: Group Commitments related to fundamental Rights p 5</a> <a href="#">ENGIE Website: Human Rights Referential Commitments and Implementation</a>
103-3	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="#">ENGIE website: Vigilance Plan</a> <a href="#">ENGIE Website: Vigilance Plan - Third-parties assessment</a> <a href="#">ENGIE Website: Assessment of subsidiaries</a> <a href="#">URD 2023: 3.9 Vigilance plan p 127-137</a> <a href="#">ENGIE Website: Human Rights Referential</a>
412-1	Operations that have been subject to human rights reviews or impact assessments			PAS DE CORRESPONDANCE	<a href="#">ENGIE website : § Progress on the operational implementation of the human rights approach</a> <a href="#">URD 2023: 3.9 Vigilance plan p 127-137</a>
412-2	Employee training on human rights policies or procedures			PAS DE CORRESPONDANCE	<a href="#">URD 2023: Training p 125</a>
412-3	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>					
103-1	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 2023: 3.9 Vigilance Plan p 128, 129, 133</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
					<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: stakeholder engagement 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> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p 9</a>
103-2	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="#">ENGIE website: ENGIE societal Policy</a> <a href="#">URD 2023: 3.9 Vigilance Plan p 128, 129, 133</a> <a href="#">ENGIE Website: Stakeholder engagement and dialogue</a> <a href="#">ENGIE Website: Just Transition notebook - supporting the communities p 6</a>
103-3	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 2023: 3.6 Societal information p 118-120</a>
413-1	Operations with local community engagement, impact assessments, and	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="#">2024 Integrated Report - Value distribution p 19</a> <a href="#">ENGIE website: ENGIE societal Policy</a> <a href="#">URD 2023: 3.6.3 Just Transition p 121</a> <a href="#">ENGIE Rassembleurs D'Energies website</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
	development programs				
413-2	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="#">2024 Integrated Report - Value distribution p 19</a> <a href="#">URD 2023: 3.6.3 Just Transition p 121</a> <a href="#">ENGIE Rassembleurs D'Energies website</a>
<b>Material topic : public policy</b>					
103-1	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="#">ENGIE website : CSR Policy -1.4. Social influence: "Actively contribute to public debate" p5</a>
103-2	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="#">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>
103-3	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="#">ENGIE website: presentation of the Integrity referential</a>
415-1	Political contributions	415-1	Public policy : Political contributions	ESRS G1 G1-5 §29 (b)	<a href="#">Political contributions are forbidden</a> <a href="#">ENGIE Website: Practical guide to ethics p11</a>

2016 GRI standards	Disclosure	2021 standards suggested	New disclosures suggested	ESRS	Sources
<b>Material topic : customer health &amp; safety</b>					
103-1	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="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE Website: Practical guide to ethics p9</a> <a href="#">ENGIE website - Materiality</a> <a href="#">2024 Integrated Report - Analysis of the dual materiality p.9</a>
103-2	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="#">ENGIE Website: Health and Safety policy</a> <a href="#">ENGIE Website: Practical guide to ethics p9</a>
103-3	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 2023 : 3.4.6 Health and safety policy p 105-107</a>
<b>Socio-economic compliance</b>					
419-1	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 2023: NOTE 23 Legal and anti-trust proceedings p 360</a> <a href="#">ENGIE Website: Ethical compliance system</a> <a href="#">Ethics charter - 3. Governance p8</a>