

**Renewable Energy & Human Rights Benchmark 2023
Company Profile**

Company name Engie
Sub-sector Project developer
Overall score 28.0% weighted average

Section score	Weighting	For section
45.6%	20%	1. UNGP core indicators
16.7%	40%	2. Salient human rights risks
6.3%	20%	3. Serious allegations
55.0%	20%	4. ACT assessment as conducted by the World Benchmarking Alliance*

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found here: business-humanrights.org

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. UNGP core indicators based on the 2022 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: International Bill of Human Rights: The Company states that it 'carries out its activities while respecting internationally recognized human rights, wherever it operates. In accordance with its ethical commitments, the Group considers that all human rights are equally important and adheres to the highest ethical standards, in particular "the International Bill of Human Rights". [Human Rights Policy, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: The Company states that 'The following commitments are intended to explain the Group's commitments and are consistent with the recommendations of the United Nations Guiding Principles.' However, 'consistent with' is not considered strong enough language indicating commitment. The Company further states that 'in accordance with the united nations guiding principles, the group implements a process of human rights due diligence.' However, human rights due diligence is only one part of the guiding principles, therefore this statement cannot be interpreted as a general commitment to the UNGPs. [Human Rights Policy, N/A: engie.com] Not Met: Commitment to OECD MNE Guidelines
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human Rights policy indicates that that 'the Group will make sure that the fundamental rights of its employees are respected, in accordance with the conventions of the International Labour

* For information on the ACT methodology and scoring criteria please refer to the [World Benchmarking Alliance](https://worldbenchmarkingalliance.com).

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Fundamental Principles and Rights at Work		<p>Organization: it rejects all forms of forced or compulsory labour; it rejects all forms of child labour; it rejects all forms of discrimination; it recognizes freedom of association and the right to collective bargaining'. [Human Rights Policy, N/A: engie.com]</p> <ul style="list-style-type: none"> • Met: Explicitly lists all four ILO core principles: See above, the Human Rights policy includes commitments to each ILO core area. [Human Rights Policy, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects suppliers to commit to ILO core principles: The Company states in its Code of Conduct in Supplier Relations that 'ILO conventions on fundamental labour rights (prohibition of child and forced labour, non-discrimination and freedom of association), safety and well-being of workers, fair working conditions (wages, working time) must be observed. Suppliers must treat their employees fairly and with dignity. If the law and regulations do not specify a minimum wage, suppliers must pay fair wages meeting or exceeding the amount for basic living needs.' However, no mention was found of the right to collective bargaining. [Code of Conduct in Supplier Relations, 09/2021: engie.com] • Not Met: Explicitly lists all four ILO core principles for suppliers: See above.
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company states that 'The Group's vigilance plan was validated by the Group's Executive Committee on 22 January 2018, which entrusted the Ethics, Compliance & Privacy Department with its management, under the responsibility of the General Secretary. Fully integrated into the company's ethical organisation, the vigilance plan benefits from the governance, monitoring systems, resources and actors involved and is monitored at the highest level of the Group. A report on the effective implementation of the plan is presented annually to the Ethics, Environment and Sustainable Development Committee of the Board of Directors. [...] In 2022, as every year, a report on the effective implementation of the plan was presented to the Board of Directors' Ethics, Environment and Sustainable Development Committee in order to outline especially the results and priority areas for improvement.' [Governance, management and actors of the vigilance plan: engie.com] • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications

B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: As indicated below, the department in charge of human rights is under the direct responsibility of the General Secretary, who is a member of the Executive Committee (Company's governance website). [The Group's human rights approach, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Company states that 'ENGIE's Ethics, Compliance & Privacy Department, under the direct responsibility of the General Secretary, is in charge of the human rights approach of the vigilance plan. It relies on its network of Ethics and Compliance Officers and ethical correspondents located all over the world and on the other departments concerned by the human rights.' [The Group's human rights approach, N/A: engie.com] • Not Met: Day-to-day resources and expertise allocation in own operations: See above, although the Company describes the ethics and compliance officers network it also suggest that are other departments concerned by the human rights. No further details found. [The Group's human rights approach, N/A: engie.com] • Not Met: Resources and expertise allocation in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company states that 'Self-assessment and risk analysis tools are deployed annually for all entities. The entities participate in INCOME COR4 (human rights internal control) and ERM analyses to assess the risks. In particular, all entities must annually assess their activities with regard to their impact on human rights using a dedicated self-diagnostic grid as part of the overall risk management policy (ERM process). These assessments make it possible in particular to identify the risks specific to each of the Group's entities: (1) the risk factors intrinsic to the entity's specific activities and (2) the strengths and weaknesses in the consideration of human rights within the entities' processes/policies/practices, and (3) consequently, the action plans to be put in place in light of the elements identified. This tool covers all the Group's human rights commitments'. [The Group's human rights approach, N/A: engie.com] • Met: Describes process for identifying risks in business relationships: The Company states that human rights risks that are part of business relationships are fully covered by ethical due diligence. No further evidence found that the Company has a process for assessing its human rights risks in supply chains. The Company provided feedback regarding this sub indicator. It states that 'ENGIE has identified risks relating to the Group's energy supply as a specific issue of vigilance for the Group. The entities responsible for these purchases manage these risks directly, in accordance with the Group's reporting rules and governance, and identify the risks specific to each of their activities by energy source, and at the country and energy supplier level. [...] Six procurement categories are currently considered high risk in terms of human rights, health and safety and / or their environmental impact. The identification of these six categories and risk management are ensured by the implementation of ENGIE's Procurement vigilance process through: the implementation of the Group's Procurement management system; the management category as defined in the Group's procurement organization.' [The Group's human rights approach, N/A: engie.com] & [Duty of Vigilance Plan 2022: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: The Company states that 'Dialogue with stakeholders is part of ENGIE's development strategy. The dialogue policy makes it possible to identify risks while providing the means to prevent, reduce or offset the various social, societal and environmental impacts of the Group's activities.' [Association with Stakeholders (web): engie.com] • Met: Describes how risk identification system is triggered by new circumstances: The Company states that 'risk assessment for any new activities: any new project, any new business relationship that arises from the development of a new activity or from starting business in a new country, must be subject to a preliminary human rights risk analysis.' [The Group's human rights approach, N/A: engie.com] • Met: Describes risks identified in relation to new circumstances: The Company discloses risks identified in several new circumstances. [The Group's human rights approach, N/A: engie.com]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The Company states that 'Self-assessment and risk analysis tools are deployed annually for all entities. The entities participate in INCOME COR4 (human rights internal control) and ERM analyses to assess the risks. In particular, all entities must annually assess their activities with regard to their impact on human rights using a dedicated self-diagnostic grid as part of the overall risk management policy (ERM process). These assessments make it possible in particular to identify the risks specific to each of the Group's entities: (1) the risk factors intrinsic to the entity's specific activities and (2) the strengths and weaknesses in the consideration of human rights within the entities' processes/policies/practices, and (3) consequently, the action plans to be put in place in light of the elements identified. This tool covers all the Group's human rights commitments.' [The Group's human rights approach, N/A: engie.com] • Met: Describes how process applies to supply chain: The Company states that "'Third parties assessment", or "ethical due diligence" refers to all the checks that ENGIE carries out before entering into a contractual or commercial relationship with a third party (partner, subcontractor, supplier, prime contractor, customer, partner, buyer, seller, etc.) in order to identify the risks related to human rights, fundamental freedoms, health and safety of people and the environment, as well

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			<p>as the ethical risks of a company [...] For all the entities of the ENGIE Group, due diligence must be carried out in accordance with the mapping of the risks as well as the scope of use of the suppliers in the consolidated entities of the group. The term "supplier" refers to external companies with which the Group and its entities have a direct contractual relationship, which includes: on the one hand, companies that supply a good or a service; and on the other hand, those that provide a service, whether or not in addition to a supply, and which are called "direct subcontractors or subcontractors of rank 1". Due diligence must be carried out at least on all the Group's preferred and strategic suppliers, as well as on the major suppliers. In parallel, each entity performs the same exercise on the suppliers it has identified as being at risk. If necessary, ENGIE also carries out due diligence on the entire supply chain to ensure compliance with our ethical rules and our vigilance plan. In addition, the identification of one or more risks systematically leads to the implementation of preventive or remediation mechanisms or procedures (in particular via ethical clauses with the possibility of terminating the contract, monitoring of the company, etc.). Once a risk has been identified, ENGIE evaluates and builds the best solution and proposes appropriate remediation measures. The evaluation of the severity of the identified risk determines whether or not to consider a contractual outcome with the third party. Only if the risk is assessed as too important or uncontrollable should the project be stopped for ethical reasons. However, as soon as the risk is considered to be under control, even though it exists, a contractual outcome can be envisaged.' [Third-parties assessment (web): engie.com]</p> <p>• Met: Public disclosure of results of HRs risk assessment: The Company states that the main risks for 'ENGIE relating to energy supply (biomass, gas, LNG, etc.) are as follows: forced labour, child labour (equipment production, mining); right of local communities and indigenous populations (e.g. land rights, right to free and informed consent, right to resources, right to health); health and safety of workers and local communities (e.g. the impact of production operations, protective equipment, chemical products used, risk of explosion, emissions)' [Duty of Vigilance Plan 2022: engie.com]</p> <p>Score 2</p> <p>• Met: Meets all requirements under score 1</p> <p>• Not Met: Describes how assessment involved affected stakeholders: specific human rights impact assessments can also be carried out in specific situations. For example, for projects that have impacts on local communities, we can request the service of a third party outside the Group who carries out not only the consultation of local stakeholders, even when the consultation has been carried out upstream by the public authorities in the context of a call for tenders, but also the impact assessment of the project with regard to human rights with, if necessary, an action plan to be deployed by our teams locally (for example a sea water desalination project with a fully renewable energy solution in the Dakhla region). In addition, if the assessments reveal a risk of too significant impact of a project on local communities or other, we do not hesitate to renounce or stop the project (ENGIE, for example, has ceased all contractual relations with a mining company for human rights reasons).' However, this only applies to the context of 'specific situations'. The Company further states that 'Finally, the Group is committed to building a meaningful dialog which each of its stakeholders. In 2021, ENGIE set up a Dialog Committee with its stakeholders as well as a recourse space to support sensitive projects. This Committee met on October 21, 2022 to discuss the subject of a fair transition' However, it is not clear how the committee ensures the views of affected stakeholders informed the assessment of salient human rights risks. [Duty of Vigilance Plan 2022: engie.com] & [The Group's human rights approach, N/A: engie.com]</p>
B.2.3	Integrating and acting on human rights risks and impact assessments	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <p>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company reports in its human rights approach examples of its actions taken to mitigate risks and prevent serious harm. It includes preventing the risks of forced labour practices in its supply chain located in China, preventing the risks associated with modern slavery and the risk of disproportionate use of force. The Company also describes the methodology for risk identification that it will have action plan appropriate for the identified risks. However, no evidence found on the system to prevent, mitigate, or remediate its salient human rights issues and risks. The Company provided feedback regarding this subindicator. However, it was not material for the assessment. [The Group's human rights approach, N/A: engie.com]</p> <p>• Not Met: Describes how global system applies to supply chain: See above.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: The Company reports that 'ENGIE implemented, since the end of 2020, early 2021, a specific in-depth vigilance action plan to identify and manage the risks of forced labour practices in the Group's supply chains located in China. The main measures put in place include in-depth due diligence on suppliers, documentary evidence requested from suppliers as to their supply chain, written commitments from suppliers not to use forced labour, sending questionnaires by which suppliers must justify that they prohibit forced labour, if necessary the possibility of carrying out thorough investigations and breaches of contract in the event of violation of their obligations. These measures are also part of the Group's vigilance plan.' [The Group's human rights approach, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Met: Describes how stakeholders involved in decisions about actions taken: The Company states that 'The global agreement provides for annual meetings for exchange and dialogue at the level of the managerial entities (most of the time at the country level, under the aegis of the country manager); these meetings focus in particular on the development and implementation of the Group's vigilance plan and ensure that the vigilance plan has been presented and discussed with the employee representatives of each entity, with the risks and the actions implemented'. [Association with Stakeholders (web): engie.com] & [Stakeholder Engagement Policy, 22/02/2023: engie.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: The Company states that corrective action plans must be established for any identified risks. However, no evidence found that the Company has a system to evaluate the effectiveness of the corrective action plan. It further states that 'The monitoring of the human rights policy and of the deployment of the required processes are integrated into existing ethical compliance processes: the annual ethics compliance report (« My Ethics Report » process) and the internal control system (« INCOME COR4 » process).' However, it is not clear what the system for monitoring the effectiveness of actions regarding salient human rights risks is. It further states that 'Quantitative and qualitative indicators on the implementation of the required operational processes are included in the Group's ethical compliance procedure. Each entity reports annually on the progress made in applying the policy (with a letter of compliance from the entity's director certifying its responsibility and commitment to its application). Control reviews related to operational risk analyses have been integrated into the ethics section of the Group's internal control system.' [The Group's human rights approach, N/A: engie.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company states in its Human Rights Policy that ‘Anyone who feels affected by the Group’s activities can freely address questions, comments, and requests. It is the responsibility of each GBU and entity to appoint a dedicated person or comity in charge of handling grievances at the operational level and to inform local stakeholders thereof. Grievance mechanisms available for “external” people have been formalized at the corporate level: The Ethics mail, for any question linked to the Group’s Ethics commitments, including human rights issues; The Mediator, for commercial questions.’ The Company also has put in place a whistleblowing System that is open to all employees and stakeholders for reporting actions or behaviours that may compromise individuals’ integrity and/or rights, that may affect Group activity, for create serious liability (health and safety, environment, human rights, individual rights, privacy. etc.). [Human Rights Policy, N/A: engie.com] & [Whistleblowing System, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that alerts can be made at any time, 24 hours a day, in 4 languages (French, English, Spanish, or Portuguese). The Company also mentions that ‘for an alert made in another language, it is recommended that the whistleblowing be sent via e-mail and the message will then be subject to a translation. Any written alert made in another language may be translated.’ However, no evidence found how the Company makes sure its employees are aware of its grievance channel. [Whistleblowing System, N/A: engie.com] • Met: Describes how workers in supply chain access grievance mechanism: The Company states that its whistleblowing system is open to all employees and external stakeholders including service providers, suppliers, subcontractors, agents, and so on. [Whistleblowing System, N/A: engie.com] • Not Met: Expects suppliers to convey expectation to their suppliers
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states that its whistleblowing system is open to all employees and external stakeholders including service providers, suppliers, subcontractors, agents, populations living close to the Group’s worksites, NGOs, non-financial rating agencies, etc. [Whistleblowing System, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company states that alerts can be made at any time, 24 hours a day, in 4 languages (French, English, Spanish, or Portuguese). The Company also mentions that ‘for an alert made in another language, it is recommended that the whistleblowing be sent via e-mail and the message will then be subject to a translation. Any written alert made in another language may be translated.’ However, no evidence found how external stakeholders are made aware of the mechanism. [Whistleblowing System, N/A: engie.com] • Not Met: Describes how external individuals/communities access grievance mechanism [Whistleblowing System, N/A: engie.com] • Not Met: Expects supplier to convey expectation to their suppliers
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified

CSI. Responsible lobbying and political engagement fundamentals

Indicator Code	Indicator name	Score (out of 2)	Explanation
CSI.18	Responsible lobbying and political engagement fundamentals	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company states in its Code of Conduct on Lobbying that 'ENGIE defines lobbying activity as promoting and defending the interests of its entities, by informing the stakeholders concerned in the technical, economic, environmental, and social fields. ENGIE gives itself the means to put in place a high standard of ethical criteria to govern its lobbying activities. This activity is fully in line with the Group's global policy on ethics and environmental and social responsibility. Its governance structure is placed under the auspices of the Board of Directors, through its Committee on Ethics, Environment and Sustainable Development. As an essential instrument of transparency, this present code of conduct is in addition to the foundation of ethics documents that already exist: an Ethics charter, a Practical guide to ethics with the objective of helping employees in their decision-making, an integrity referential, a human rights referential and policy, a management of ethical compliance referential and codes of conduct for its métiers.' [Code of Conduct on lobbying, 03/2023: engie.com] • Met: Publicly available policy statement that specifies the Company does not make political contributions: The Company states that 'The Group refuses to take part in financing any political activity, even in countries where this is authorized and regulated by the law'. [Code of Conduct on lobbying, 03/2023: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Disclosure of expenditures on lobbying activities • Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies): The company states that each lobbyist representing it is required to indicate their affiliation when communicating with institutional actors, adhere to company's ethical principles, avoid corruption or influence peddling, respect gift and hospitality policies, avoid conflicts of interest, undergo verification, be chosen based on commitment to the code of conduct, condition financial participation on partnership agreements, register with lobbyists' organizations, follow codes of conduct and regulations of institutions and professional organizations, and provide reliable information. [Code of Conduct on lobbying, 03/2023: engie.com]

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Company states in its Human Right Policy that 'the Group will make sure that its activities do not infringe the rights of local communities surrounding its sites. It takes into account the situation of vulnerable people (such as indigenous peoples), in line with the relevant international instruments.' However, no evidence found that the Company has an explicit commitment to respecting the indigenous rights outlined in the UN Declaration on the Rights of Indigenous Peoples, including through its value chain. [Human Rights Policy, N/A: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of process for identifying indigenous persons and customary lands. <p>Commitment to FPIC (in line with ILO No.169)</p> <ul style="list-style-type: none"> • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years • Not Met: Provides two examples of engagement with communities • Not Met: Examples of engagement refer to marginalised groups and provide additional detail <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach

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D.3.PD	Benefit and ownership sharing policy	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities Score 2 <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing • Not Met: Disclosure how affected communities participated in decision-making
D.4.PD	Local wind & solar energy access, affordability	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company reports that to fight with fuel poverty, the Company has donated to the French solidarity housing fund since 2010. It also decided to grant additional assistance of EUR 100 on average per household to its 880,000 financially insecure individual customers. In addition, ENGIE Belgium offers its customers payment facilities without cost and collaborates with several social assistance centers to manage the debt of customers in serious financial difficulties. The Company also reports that it 'has invested in companies providing access to clean, affordable, and reliable energy to populations far from any grid. By the end of 2022, RDE had committed more than EUR 38 million to 22 companies. These companies have provided access to clean and affordable energy to 7.8 million beneficiaries worldwide and generated over 32,000 jobs.' However, no evidence found on the actions to support access and affordability of renewable energy except investing in energy companies. No evidence found of actions taken in the value chain. [2023 Integrated Report, 31/12/2022: engie.com] • Not Met: Including a timebound actions plan and reporting targets Score 2 <ul style="list-style-type: none"> • Not Met: Public support for government policies addressing energy access

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT. Discloses how identifies legitimate tenure holders. • Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas Score 2 <ul style="list-style-type: none"> • Not Met: Extends expectation to business relationships • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements • Not Met: Commitment not to relocate without FPIC and to providing compensation Score 2 <ul style="list-style-type: none"> • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation • Not Met: Description of approach to physical and economic displacement

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens Score 2 <ul style="list-style-type: none"> • Not Met: How stakeholders are involved in the process to mitigate risks

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.2.PD	Evidence of security provider human rights assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Regularly conducts risk assessment regarding security forces: The Company states in its Human Rights Policy that ‘the Group takes all necessary measures to make sure that the tasks related to the security of its employees and its assets are carried out with respect for human rights and, in particular, in compliance with international rules on the use of force. The Group relies in particular on the provisions of the “Voluntary Principles on Security and Human Rights”.’ However, no evidence found on the reporting on the outcome of annual risk assessment process with regards to the use of security forces and how it is aligned with human rights. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to Voluntary Principles on Security and HRs • Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. <p>If direct employment of security, commitment to follow ICoCA itself.</p>
F.3.PD	Responsible sourcing of minerals: Arrangements with suppliers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence • Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers • Not Met: Describes work with suppliers on risk assessment and improving DD <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of supply chain mapping
F.4.PD	Responsible sourcing of minerals: Risk identification in mineral supply chains	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes risk identification and disclosure in line with OECD Guidance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expectation of suppliers to disclose supply chain mapping • Not Met: Risk identification process covers all minerals
F.5.PD	Responsible sourcing of minerals: Risk management in the mineral supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain • Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures • Not Met: Those suppliers to disclose significant improvement over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How suppliers and affected stakeholders engaged on strategy • Not Met: Processes cover all minerals

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expectation on business partners in value chain to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of how working with HRDs to create safe and enabling environment

H. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Health and safety	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses quantitative H&S information (injury rates or lost days, and fatalities): The Company reports that lost time injury frequency rate for employees and subcontractors on closed sites with controlled access was 2.0 in 2022. The fatality rate is 0.014 in 2022. [2023 Integrated Report, 31/12/2022: engie.com] • Not Met: Expectation extends to relevant business relationships <p>Score 2</p> <ul style="list-style-type: none"> • Met: Sets targets for H&S performance (including injury rates or lost days and fatalities): The Company indicates its target 2030 is to make lost time injury frequency rate for employees and subcontractors lower than 2.3 and achieve 0 fatality each year. [2023 Integrated Report, 31/12/2022: engie.com] • Not Met: Met targets or explains why not or how improve H&S management systems

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions • Not Met: Suppliers to have these arrangements in place: The Company states in its Code of Conduct in Supplier Relations that suppliers should comply with laws, regulations, external standards, group commitments and internal procedures, which include ILO conventions on fundamental labour rights (prohibition of child and forced labour). However, no evidence found a board level responsibility on its supply chain policies that address forced labour. [Code of Conduct in Supplier Relations, 09/2021: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain • Not Met: Factors to be considered when ending a business relationship
H.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
H.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on free movement in supplier codes and contracts • Not Met: Describes working with suppliers on free movement of workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain
H.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company states in its Code of Conduct in Supplier Relations that suppliers should comply with laws, regulations, external standards, group commitments and internal procedures, which include ILO conventions on fundamental labour rights (non-discrimination and freedom of association). However, no evidence found the Company has a policy on collective bargaining and prohibition of intimidation, harassment, retaliation against trade union members, including both own operations and supply chain. [Code of Conduct in Supplier Relations, 09/2021: engie.com] • Not Met: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
H.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: The Company states in its Code of Conduct in Supplier Relations that 'If the law and regulations do not specify a minimum wage, suppliers must pay fair wages meeting or exceeding the amount for basic living needs'. However, no evidence found of a requirement to pay living wage. [Code of Conduct in Supplier Relations, 09/2021: engie.com] • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions

I. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Environmental impact assessment and remediation	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Conducts public EIA and CIA for renewable energy projects: The Company states in its Environmental Policy that it assesses its climate change risks and develops an adaptation plan. Regarding biodiversity policy, the Company 'analyses its impacts and dependencies on biodiversity, according to the five major pressures on biodiversity (land use change, resource depletion, climate, pollution and invasive alien species), in order to identify actions that will help reduce these impacts and control its dependencies.' Regarding water policy, the Company 'identifies water-stressed industrial sites, and develops action plans for all sites in high and very high water stressed areas, analyses water-related risks and opportunities in projects and implement appropriate actions.' Regarding forest policy, the Company is 'committed to assessing the potential impact on the outstanding universal value of the site and to implementing specific measures to preserve it.' However, no evidence found that it conducts public environmental impact assessments and cumulative impact assessments for its renewable energy projects. In future assessments, the Company will also be expected to explain or demonstrate under what circumstances it undertakes Cumulative Impact Assessments for its renewable energy projects in order to meet this criteria. [Environmental Policy, 19/10/2022: engie.com] • Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on compliance with government-mandated remediation fund requirements • Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation
I.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): The Company states in its environmental policy that it 'promotes the use of environmental assessment tools, such as LCA (life cycle assessment) and global limits for the most comprehensive examination possible.' However, no evidence found that the Company requires its suppliers to undertake regular public life cycle assessments of its technologies as per ISO 14040. [Environmental Policy, 19/10/2022: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to have action plans to address adverse impacts identified

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Anti-corruption due diligence and reporting	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to prohibiting bribes to public officials: The Company states that it upholds the standards from the guidelines of the Organisation for Economic Co-operation and Development (OECD) for multinational enterprises and the United Nations Convention against Corruption. As part of its commitment to fighting corruption, it has made commitments by adhering to the United Nations Global Compact and the Extractive Industries Transparency Initiative (EITI). The Company also states that it condemns all forms of corruption and ensures that employees who work to respect this principle suffer no prejudice as a result. Regarding the public authorities, the Company condemns all forms of influence peddling and corruption. It refuses to partake in any financing of political activity, including in countries where this is authorised and regulated by the law. [Practical guide to ethics, 11/2016: engie.com] • Not Met: Expectation extends to relevant business relationships: ENGIE procurement charter states that suppliers of goods and services must 'Prohibit any form of human rights violation and any breach of integrity; prohibit any form of corruption'. However, no specific expectation was found regarding the bribery of public officials. Moreover, it is unclear if this requirement applies to all relevant business relationships. [Procurement Charter, 12/2021: engie.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Reports on any complaints on corruption and bribery: The Company discloses that there have been 20 cases of alleged corruption in 2022. [Universal Registration Document 2022: engie.com] • Not Met: Reports that no such complaints were made
J.2.PD	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: No information on the publication of either project-level information on payments to governments or a full CbCR has been identified on Engie's website. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects. • Not Met: Disclosure of terms, contracts, agreements for those payments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190: The Company reports that 'in 2022, the Company, which has held the Diversity label since 2012, continued its progress with the roll-out of the "Fifty-fifty" program throughout the Group designed to create the conditions necessary to reach professional gender equality.' However, no evidence found the Company provides mandatory and regular training on the equality, diversity, or anti-discrimination commitments as per ILO 190 to all its employees. [2023 Integrated Report, 31/12/2022: engie.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same • Not Met: Provides materials and access to resources for trainings
K.2.PD	Gender balance and sensitivity	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain • Not Met: Demonstrates progress through annual reporting <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board
K.3.PD	Gender wage gap reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap • Not Met: Timebound commitment to close gender wage gap: The Company states that its 2030 objectives include achieving salary equality between men and women (with a difference of less than 2%). As a result, the Company reports that gender pay gap was 1.73%. The Company met its target for 2%. (Salary equality seems to refer to gender pay gap in this Company's context). However, this is not a target to close the gender wage gap 100%. [2023 Integrated Report, 31/12/2022: engie.com] • Not Met: Reports information at company level across multiple pay bands <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects business relationships to do the same

JT. Just transition[†]

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified.

[†] Assessment for this sub section has been conducted by the World Benchmarking Alliance, see: <https://www.worldbenchmarkingalliance.org/climate-and-energy-benchmark/>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition. • Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.
JT.2	Fundamentals of just transition planning	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning. • Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition. • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders. • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups
JT.4.PD	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy. • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Not Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders. • Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups.
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders. • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection. • Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition. • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

M. Responses to Serious Allegations (20% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<p>According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</p> <p>The research found that Engie is linked to the labour transfer or labour programs through the manufacturer JinkoSolar. [United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study": business-humanrights.org]</p>
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<ul style="list-style-type: none"> Not Met: The Company states that 'the traceability of supplies, already implemented in the United States to comply with the requirements of the Uyghur Forced Labor Prevention Act (UFLPA), will soon be applied to at-risk purchasing categories worldwide in order to select responsible suppliers.' However, no evidence was found of independently verified disclosure of full solar supply chain mapping at the time this research was conducted. [Engie, 2023 Integrated Report: engie.com] [See also: Engie response, 2023]

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).2	<p>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.</p> <p>•Note: Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts: “Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”</p>	0	<ul style="list-style-type: none"> • Not Met: The Company indicates in its 2021 response to the BHRRC that 'Since the beginning of 2021 Engie has not signed any new contracts with Jinko Solar, either before the [report] you mention.' In its 2023 Integrated Report the Company states that 'In China, an action plan was deployed in the Group's supply chains with new contract clauses aimed at fighting the forced labor of the Uyghurs. A search was also launched to find alternatives in all areas where ENGIE is exposed.' However, the company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. [Engie, 2023 Integrated Report: engie.com] [Business and Human Rights Resource Centre, 22/07/2021, "Engie Responds": business-humanrights.org] [See also: Engie response, 2023]
M(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Land Rights • Headline: Farmers and academics denounce irregularities and negative environmental and cultural impacts of Engie's Nueva Xcala solar park • Story: On 02.09.2020, it was reported that local stakeholders as well academics were raising concerns regarding the Nueva Xcala solar farm. They claim that in spite of complying with the regulations of the Mexican government and institutions, the installation of the Nueva Xcala Solar Park on ejido common lands -used for agriculture, cattle raising and the production of the maguey pulquero- generates a series of socio-environmental impacts, among which the following stand out: <ul style="list-style-type: none"> The solar farm occupies historical territories and puts at risk the archaeological heritage of the pre-Hispanic settlements of Teotihuacan and Mexica / Acolhuas. By displacing native flora and fauna, eradicating maguey plantations, and cutting down the oak forest in Monte de Malpaís, it affects the environmental services provided by this agroecological system, including: microclimate regulation, water filtration, oxygen production, and soil erosion control. Deforestation constitutes a threat against local biodiversity, for which scientific studies and protection measures are urgently needed. <p>[Business and Human Rights Resource centre, 02/09/2020, "Mexico: Negative social and environmental impacts of solar farm of Engie, according to locals & academics": business-humanrights.org]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In response to Business and Human Rights Resource centre, the company indicates: <p>‘With representation of the 939 communal lands holder of San Antonio Calpulalpan, Federal in the State of Tlaxcala, entered into a contract for the lease of communal lands for the construction and start-up of Nueva Xcala. According to the technical opinion issued by the SEMARNAT Delegation Federal in the State of Tlaxcala, through official letter DFT/R/3208/2018 dated December 10, 2018, the lands on which the project will be developed in the southern part are not forest lands and are not within any protected natural area. The common land contract was registered with the National Agrarian Registry, the institution in charge of controlling common and communal land tenure, and providing legal security to the commons and communities. (...)</p> <p>As soon as possible traces of archaeological vestiges were detected, the National Institute of Anthropology and History of Mexico (INAH) was notified. ENGIE made the necessary modifications to the project, in order to preserve the areas indicated by the INAH intact and free of activities. In addition, access to its employees and contractors in those areas was permanently restricted. Because the information on excavation activities and findings are for the exclusive use of INAH, ENGIE is not authorized to disseminate data on anthropological research.’ [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The Company does not address the allegation of the governmental process being insufficient to protect the communities' rights. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org]
M(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated: 'As is the norm in its business model, ENGIE implements the best international practices in terms of community relations, through its Social Management Plan (PGS). Social Communication Plan that allowed detailed information to the population of the municipalities of influence the characteristics of Nueva Xcala: objectives, technology, risks and impacts during the construction and operation stages, as well as the security measures implemented by ENGIE. <p>Community Outreach Plan. Through it, ENGIE maintains a open door policy to receive, address and resolve any complaint from the neighboring communities of Nueva Xcala. To this end, physical mailboxes are established in the towns, telephone lines and a special email account for attention and visits by Social Responsibility personnel in the municipalities'.</p> <p>However, the Company does not indicate whether engagement with the affected stakeholders actually took place. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The company indicates it has programs as: 'Social Communication

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Plan'; 'Community Outreach Plan' and a 'Social Investment Plan'. However, those programs are from the original project and therefore do not represent improvements made in response to the allegations. Therefore, these measures can not be considered material to the indicator. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org] • Not Met: Stakeholder input to steps taken
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Provided remedy: The company indicates: 'ENGIE will carry out additional works, defined by the interest groups, for the benefit of the inhabitants of the communities and the ejido'. However, there is no evidence suggesting the company provided remedy to the affected stakeholders. • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates⁴ are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of September 2023⁵.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for electric utilities and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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⁴ Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

⁵ Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.

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