



Renewable Energy & Human Rights Benchmark 2025 Company Profile

Company name Engie

Sub-sectorOil and gas companyOverall score32% weighted average

Section score	Weighting	For section
62%	20%	1. UNGP core indicators
20%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk of exposure to forced labour
17%	10%	3.b Serious allegations
47%	20%	4. Low Carbon Transition Assessment

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 <u>here</u>.

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 2025 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 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: • Met: General HRs commitment: In its Duty of Vigilance Policy - Human Rights, the Company indicates that 'ENGIE confirms its commitment to respect: The Universal Declaration of Human Rights' [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] • Met: Commitment to UNGPs: The Company states that 'ENGIE confirms its Commitment to respect: The United Nations Guiding Principles on Business and Human Rights' [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com]
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: • Met: Commitment to ILO core principles: The Duty of Vigilance Policy - Human Rights states 'ENGIE confirms its commitment to respect: The ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy [] The Group will make sure that the fundamental rights of its employees are respected, in accordance with the conventions of the International Labor Organization: It rejects all forms of slavery, human trafficking and forced and compulsory labor; It rejects all forms of child labor; It rejects all forms of discrimination (any impairment of equality of opportunity or treatment in employment based on any ground such as origin, skin color, sex, religion, political opinion, trade union membership, nationality, social origin, age, disability, family situation, state of health, maternity, sexual orientation or gender identity); It recognizes freedom of association and the right to collective bargaining; It undertakes to respect the highest standards of health and safety in the workplace (including accommodation/housing if provided).' [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com]

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			• Met: Expects business relationships to commit to ILO core principles: The Company states in its Procurement Charter, that it expects Suppliers to 'Respect the international standards of the International Labour Organisation, the laws and regulations related to the workers' fundamental rights, and to labour and employment rights.' However, the expectation only applies to suppliers. No evidence was found of an expectation that covers all business relationships. In its Supplier Code of Conduct the Company states in Principle 1: 'ILO conventions on fundamental labour rights (prohibition of child and forced labour, non-discrimination, collective bargaining and freedom of association), safety and wellbeing of workers, fair working conditions (wages, working time) must be observed.' However, equally to the Procurement Charter, it only applies to a subset of business relationships. The Human Rights Vigilance Policy indicates: 'Each GBU [Global Business Units] and business line operational entity ensures compliance with the Group's human rights commitments within the scope of their activities. Depending on the risks identified, they are asked to: [] Ensure that business partners comply with the Group's commitments'. In its summary, it states: 'The risk identification and management requirements cover all the Group's activities, as well as those of its business partners within the framework of their activities for the Group'. [Procurement Charter, 12/2021: engie.com] & [Code of Conduct in Supplier
			Relations, 06/2024: engie.com]
A.3	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Not Met: Commitment to remedy adverse HRs impacts: The Human Rights Vigilance Policy indicates: 'The Group does not tolerate such behavior in the workplace and takes all necessary measures to prevent and punish such conduct'. It adds: 'Each GBU [Global Business Units] and business line operational entity ensures compliance with the Group's human rights commitments within the scope of their activities. Depending on the risks identified, they are asked to: Assess the risk of violating a human right annually through the Group's ERM process and implement action plans for any risks identified'. The 2024 Universal Registration Document has information on the Company Whistleblowing System: 'Whistleblowing and alert reporting system" include details on: the overall approach and procedures for remedying or helping to remedy a situation involving a negative impact on persons'. It adds: 'A societal plan is drawn up in accordance with the Stakeholder Engagement Policy, setting out the actions to be taken, in consultation with stakeholders, to enable remedy for human rights impacts on communities'. Finally, 'Compliance with the Group's strategic human rights commitments, including the general approach, interaction with consumers and end-users, and measures to remedy negative impacts, are covered in the section "Procedures to remediate negative impacts and channels for consumers and endusers to raise concerns" below. However, no evidence found of a Compliance with the Group's strategic human rights commitments, including the general approach, interaction with consumers and end-users, and measures to remedy negative impacts, are covered in the section "Procedures to remediate negative impacts, and channels for consumers and end-users to raise concerns" below. Commitments are expected to be placed in Company policy documents. [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] & [2024 Integrated Report: engie.com] Not Met: Expects business rela
A.4	Commitment from the top	0.5	The individual elements of the assessment are met or not as follows: • 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

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			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: The 2024 Universal Registration Document indicates: 'Drawing on the preparatory work of its Ethics, Environment and Sustainable Development Committee [], the Board of Directors ensures that the Group has the right level of commitment with regard to ethics, non-financial compliance, and corporate, social and environmental responsibility'. It discloses information of individual key areas of expertise of Board directors. There are six Board directors with social expertise. However, no further description found of the human rights expertise of the Board member or Board committee tasked with that governance oversight. [2024 Universal Registration Document, 45729: engie.com] Not Met: Board member/CEO signal importance of HRs in their communications: Catherine MacGregor, the CEO and Jean-Pierre Clamadieu, the Chaiman, both Board Members, sign the foreword of the Ethics Code of Conduct. It says: 'We are therefore committed to acting with honesty, uprightness, ethics and transparency, [] to respecting human rights and the laws and regulations in force in each country[]'. However, no further explanation of the Company's Human Rights
A.5	Responsible lobbying and political engagement fundamentals	2	The individual elements of the assessment are met or not as follows: • 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: Monetary value of direct 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] • Met: Monetary value of indirect political contributions: see above [Code of Conduct on lobbying, 03/2023: engie.com] • 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

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			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]

B. Embedding respect and human rights due diligence

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	-	Score (out of 2)	
B.2	Identifying		covering five dimensions: country risk, activities' risk, politically exposed persons, sanctions and controversies. This tool complements the CSR assessment carried out by an external provider on the Environment, Labor and Human Rights, Ethics and Sustainable Procurement dimensions'. The 2024 Sustainable Procurement and ESG KPI adds: 'Since the end of 2018, the Group Procurement Department has been entrusting an external provider (ECOVADIS) to evaluate in short term all Preferred and Major suppliers over four themes (Environment, Work and Human Rights, Ethics and Sustainable Purchasing)'. [2024 Universal Registration Document, 45729: engie.com] & [Modern Slavery Statement 2023: engie.com] The individual elements of the assessment are met or not as follows:
	human rights risks and impacts	2	• 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

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			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 '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 2023: engie.com] • Met: Describes 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
B.3	Assessing human rights risks and impacts	2	The individual elements of the assessment are met or not as follows: • Met: Describes assessment process and discloses salient HRS risks: The Company states that 'Self-assessment ard 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: engle.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 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 ethical risks of a company [] For all the 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

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			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] • Met: Public disclosure of results of HRs risk assessment: The Company discloses the human rights risks for the Group for the categories 'Employee's Fundamental Rights, Rights of local communities, Subcontractors/Suppliers/Partners' [Duty of Vigilance Plan 2023: engie.com] • Met: Describes how assessment involved affected stakeholders: Regarding the processes for engaging with affected communities, the 2024 Universal Registration Document notes: 'The Group's interaction processes with stakeholders are not only a means of better understanding their expectations and reducing legal and reputational risks, but also of better integrating into the local community. [] The Group has [] put in place a Stakeholder Engagement Policy deployed through internal tools for use by its operating entities. [] The engagement of affected communities must therefore be guaranteed throughout project life cycles. On a project-by-project basis and depending on the identified risks, a strategy and an engagement plan are defined in order to gather the views of the affected communities. [] The strategy and engagement plan are defined to gain insight into the specific nature of the affected communities, especially where they are particularly vulnerable'. As for how it engages with its own workers and workers' representatives about impacts it indicates it has a survey (ENGIE&ME): "Evaluation of the effectiveness of social dialogue" includes 25 questions on diversity, professional equality and inclusion, taken from the questionnaire developed by EDGE[]. As part of the EDGE certification process, additional surveys and/or polls are occasionally conducted by the Group's countries. This process is designed to gather employees' views on the effectiveness of existing policies and programs, and aims to prevent, mitigate and/or correct any forms
B.4	Integrating and acting on human rights risks and impact assessments	1	The individual elements of the assessment are met or not as follows: Not Met: Describes system to prevent, mitigate and remediate HRs issues: The 2024 Universal Registration Document notes: 'The Human Rights Vigilance Policy includes vigilance processes at both the Group and operational levels to ensure that human rights risks are managed across the entire organization. Each GBU [Global Business Units] and entity ensures that the Group's human rights commitments are upheld within its sphere of activity. Depending on the risks identified, they are asked to: conduct an annual human rights risks assessment via the Group's Enterprise Risk Management (ERM) process and implement action plans for any risks identified; conduct a preliminary assessment of the human rights risks associated with new business activities (new project or business relationship); ensure that their business partners comply with the Group's Commitments; raise awareness among employees, at least those most concerned, of human rights issues they may encounter in the performance of their duties; establish dialogue and grievance mechanisms for stakeholders potentially affected by their activities; disseminate the existence of the Group's Whistleblowing System and report any incident relating to human rights in accordance with internal processes'. Also 'ENGIE has put in place reporting channels for individuals to directly communicate their concerns or needs and request remediation. External stakeholders are informed about the existence of local and Group-level grievance mechanisms'. However, no further explanation found on how the Company carries out the implementation of action plans for any risk identified. [2024 Universal Registration Document, 45729: engie.com] Not Met: Describes how global system applies to supply chain: The Human Rights Vigilance Policy indicates: 'The risk identification and management requirements cover all the Group's activities, as well as those of its business partners within the framework of their activities, for the Gr

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			evidence focuses in establishing requirements. [2024 Universal Registration Document, 45729: engie.com] & [Human Rights Policy, 45559: engie.com] • 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 indepth 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: engise.com] • 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): engise.com] & [Stakeholder Engagement Policy, 22/02/2023: engise.com] & [Stakeholder Engagement Policy, 22/02/2023: engise.com]
B.5	Tracking the effectiveness of actions to respond to human rights risks and impacts	1.3333	Engagement Policy, 22/02/2023: engie.com] The individual elements of the assessment are met or not as follows: * 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: The 2024 Universal Registration Document notes: 'The continuation of the new training-coaching program for all Group managers called "ENGIE One Safety Culture", which aims to improve the effectiveness of managerial safety rituals such as safety visits, toolbox talks and performance reviews. Since the program was launched, 8,578 managers have been trained and 5,207 have been coached'. It also provides information on how it evaluates the effectiveness of social dialogue and presents the results of the ENGIE&Me survey. Regarding Equity, diversity and inclusion, it adds: 'FMGIE

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			local level, the operational teams must monitor the effectiveness of their action plans. This monitoring and assessment of the effectiveness of actions can be carried out through internal or external audits, impact analyses, measurement systems, stakeholder feedback, complaints mechanisms and external performance ratings'. It provides the example of Brazil: 'Every two years, as part of the stakeholder consultation process, a dialogue phase takes place with communities to assess the effectiveness of past actions and obtain feedback on positive and negative social impacts'. [2024 Universal Registration Document, 45729: engie.com]
B.6	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Not Met: Provides one example of comms with stakeholders: It provides the example of Brazil: 'Every two years, as part of the stakeholder consultation process, a dialogue phase takes place with communities to assess the effectiveness of past actions and obtain feedback on positive and negative social impacts. [] The initiatives deployed in 2023 in the community of Bela Vista do Piató Quilombo Remnant, [] Throughout the year, meetings were held with community members to present the concept of the new project, answer questions, listen to their opinions and establish direct communication with ENGIE Brasil Energia'. In Mexico: 'ENGIE Mexico organized 217 meetings attended by around 15,000 people. The aim of the consultation process was, on the one hand, to establish the initiatives ENGIE would take to engage with communities and stakeholders in the project's area of influence in order to address the social impacts that would occur during the preparation, construction and operation phases and, on the other hand, to take into consideration their social conditions and needs, particularly those of indigenous populations, from a human rights and value-sharing perspective'. Regarding a project in Chile, it notes: 'The stakeholder relations strategy, the main aim of which was to raise awareness and improve acceptability of this new technology, focused on a communication plan with all stakeholders to raise awareness, with particular emphasis on the Maria Elena Fire Department, which plays a key role in dispelling fears about batteries and possible accidents'. However, although the Company provides examples of how it ensures meaningful information reaches affected stakeholders, it is not clear how it responds, in communication terms, to Human Rights issues raised by stakeholders and about their access to those communications. [2024 Universal Registration Document, 45729: engie.com] Not Met: Describes challenges to effective communication it has ide

C. Remedies and grievance mechanisms

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C.1	Grievance mechanism(s)fo r workers	1.5	The individual elements of the assessment are met or not as follows: • Met: Grievance mechanism accessible to all workers: The Company states in its Human Rights Policy that ENGIE's whistleblowing system allows any person, employee or external party, victim or witness, to report ethical breaches.' 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.). [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] & [Whistleblowing System, N/A: engie.com] • 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 'Messages written in other languages will be translated.' The 2024 Universal Registration Document notes: 'The Whistleblowing System is also presented in a number of Group ethics training courses, including those integrated into the mandatory training curriculum for all Group employees'. [Whistleblowing System, N/A: engie.com] & [2024 Universal Registration Document, 45729: 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]

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C.2	Crimon		• Not Met: Expects business relationships to convey expectation to their business relationships: As indicated above, the Human Rights Vigilance Policy has clear guidelines on the Company's whistleblowing system. It also indicates: 'Each GBU [Global Business Units] and business line operational entity ensures compliance with the Group's human rights commitments within the scope of their activities. Depending on the risks identified, they are asked to: [] Ensure that business partners comply with the Group's commitments'. However, it is not clear whether it is a global expectation to all of its business relationships, as the Policy explicitly mentions that the fulfilment of this request depends on the risk identified. [2024 Universal Registration Document, 45729: engie.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	• 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] • 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.' The 2024 Universal Registration Document notes: 'This system is described in ENGIE's Ethics Code of Conduct and on the Group's website []. It is available for all Group employees, managers and external stakeholders, who can use it to find out more. [] Various resources, including the Ethics Code of Conduct (available on the Group's website in 15 languages), training courses and handbooks (guide on combating sexual harassment and sexist acts), have been deployed to raise employee awareness of human rights matters, duty of vigilance responsibilities and the Group's Whistleblowing System'. However, although the Company indicates how workers are made aware of the channels, it is not clear how the Company, in the same way, actively makes external stakeholders aware of it. [Whistleblowing System, N/A: engie.com] & [2024 Universal Registration Document, 45729: engie.com] • Net: Describes how external individuals/communities access grievance mechanism: The system is open to 'all external individuals and communities. It also indicates: 'Each GBU [Global Business Units] and business line operational entity ensures compliance with the Group's human rights commitments
C.3	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Not Met: Describes approach taken to remedy adverse HRs impacts: The Company reports on how the Grievance Mechanism is managed: "Whistleblowing and alert reporting system" include details on: the overall approach and procedures for remedying or helping to remedy a situation involving a negative impact on persons. Regarding its relationship with the community, it notes: 'A societal plan is drawn up in accordance with the Stakeholder Engagement Policy, setting out the actions to be taken, in consultation with stakeholders, to enable remedy for human rights impacts on communities. ENGIE's aim is to cover all its industrial activities by 2030'. Regarding harassment and violence, the Human Rights Vigilance Policy indicates: 'The Group does not tolerate such behavior in the workplace and takes all necessary measures to prevent and punish such conduct. [] Each GBU [Global Business Units] and business line operational entity ensures compliance with the Group's human rights commitments within the scope of their activities. Depending on the risks identified, they are asked to: Assess the risk of violating a human right annually through the Group's ERM process and implement action plans for any risks identified'. However, no description found of the approach it took to provide or enable a timely remedy for victims in the context of adverse human rights impacts which it has caused or to which it has contributed. Alternatively, if no adverse impacts have been identified then the Company is

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Indicator Code	Indicator name	Score (out of 2)	expected to describe the approach it would take to provide or enable timely remedy for victims. [2024 Universal Registration Document, 45729: engie.com] • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The 2024 Universal Registration Document notes: 'For several years, the Group and its subsidiaries have been implementing dedicated actions to improve workplace wellbeing for their employees and thus prevent psychosocial risks, as part of the "No Mind at Risk" prevention program. To achieve its goal, the Group Health & Safety Department leads a network of workplace well-being experts. This network is entrusted in particular with designing the tools for the entire Group. In addition, every two years the Group conducts a major survey of all its employees, called ENGIE&Me'. It adds: 'ENGIE has also implemented a Group internal audit process to assess the management of major risks in the entities with a view to preventing serious and fatal accidents. This involves identifying best practices and improvement measures for implementation'. However, although the Company describe its different mechanisms it has in place to prevent psychosocial risks as well as serious and fatal accidents, this subindicator looks for an adjustment in systems or procedures following a specific negative impact that required remediation in order to prevent similar adverse impacts in the future. [2024 Universal Registration Document, 45729: engie.com] • Not Met: Describes approach to monitoring/implementing agreed remedy: It has a KPIs that measure specific targets, that include lost time and the number of fatal accidents or fatality rates. It also provides information of how the effectiveness of action plans are monitored at a local level. However, no description found of a specific approach to monitor a remedy implemented as a result of an adverse
			impact on individuals, workers or communities that it has caused or contributed to. [2024 Universal Registration Document, 45729: 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	The individual elements of the assessment are met or not as follows: Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Company states in its Duty of Vigilance Policy - Human Rights' It specifically takes into account the situation of indigenous peoples and undertakes to respect their rights as defined in the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and in the ILO Convention n°169'. The 2024 Universal Registration Document discloses information on how it relates with affected communities and its policies that help to guide these relationships. However, no evidence was found regarding the Company's value chain. No further evidence found in the latest research. The Company has provided comments regarding this indicator. However, its content has not been found in publicly available sources. [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] & [2024 Universal Registration Document, 45729: engie.com] Not Met: Description of process for identifying indigenous persons and customary lands.: The 2024 Universal Registration Document notes: 'The interests, views and rights of affected communities, particularly human rights, are taken into account by the Group, particularly at local level, on a project-by-project basis. To do this, the Group endeavors to regularly assess the potential impact of its activity on communities at every stage of a project and ensures that their expectations are taken into account through dialogue and consultation. [] The Group's engagement with affected communities is based on key international frameworks that define human rights principles for undertakings []. The Group implements a number of different processes to structure its stakeholder engagement: firstly, a mapping process to implement action plans to engage in a fair, open and transparent dialogue that includes listening to the needs, concerns and expectations of these affected communities. [] It includes a specific provision for affected co

Indicator Code	Indicator name	Score (out of 2)	Explanation
mulcator code			 Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: The 2024 Universal Registration Document notes: 'The Cuxtal II project for a gas pipeline through Tabasco, Chiapas, Campeche and Yucatán is the result of more than three years of negotiations with the Mexican electricity regulator [] and a consultation period for affected communities from February 2022 to January 2024. This process was carried out in compliance with Mexican legislation and the International Labour Organization's Convention 169 on Indigenous and Tribal Peoples. ENGIE Mexico organized 217 meetings attended by around 15,000 people. The aim of the consultation process was, on the one hand, to establish the initiatives ENGIE would take to engage with communities and stakeholders in the project's area of influence in order to address the social impacts that would occur during the preparation, construction and operation phases and, on the other hand, to take into consideration their social conditions and needs, particularly those of indigenous populations, from a human rights and valuesharing perspective. The social impact assessment identified 38 indigenous localities in the states of Yucatán and Campeche, for which a free, prior, and informed consent process was required. The process was led by the Mexican Minister of Energy and, after an historic process, 100% of the communities gave their consent to the development of the project. ENGIE has set up a social management plan aimed at preventing and mitigating any impacts, communicating with the local communities [] and developing social investments []. As part of these agreements, it was decided that 129 social benefits would be put in place'. However, the gas pipeline is not considered a renewable energy project, therefore is not considered for the assessment. [2024 Universal Registration Document, 45729: engie.com] Not Met: Commitment to FPIC: The Human Rights Vigilance Policy indicates: 'In situations of displacement of people,
D.2.PD	Engagement with all affected communities	0.5	The individual elements of the assessment are met or not as follows: • Met: Describes how local communities identified and engaged in the last two years: Regarding the affected communities, the 2024 Universal Registration Document notes: 'The Group implements a number of different processes to structure its stakeholder engagement: firstly, a mapping process to identify stakeholders, then a process to carry out risk analyses, and finally a process to implement action plans to engage in a fair, open and transparent dialogue that includes listening to the needs, concerns and expectations of these affected communities. [] The Group has [] put in place a Stakeholder Engagement Policy deployed through internal tools for use by its operating entities. [] These tools are based on current international standards such as ISO 26000 and AA1000. The engagement of affected communities must therefore be guaranteed throughout project life cycles. [] On a project-by-project basis and depending on the identified risks, a strategy and an engagement plan are defined in order to gather the views of the affected communities. [] The frequency of interaction is specific to each project, and discussions take place as close to the area as possible, generally in the form of public meetings. [] Business developers or site managers are responsible for setting up dialogue with affected communities []. Each year, each operating activity or site assesses its level of stakeholder engagement based on the Group-wide reference system. This self-assessment reference system is based on the AA1000 standard for stakeholder management developed by the NGO AccountAbility []. The engagement process detailed in this framework consists of several specific stages, each designed to ensure effective engagement with stakeholders (structured, transparent and beneficial for all parties involved). Data from operating sites is compiled by the Group's ESG Department, which

Indicator Code	Indicator name	Score (out of 2)	Explanation
			proposes a standard methodology for structuring stakeholder engagement,
			responding to the evaluation of the reference system and enabling data to be
<u> </u>			aggregated at Group level. [] The strategy and engagement plan are defined to
ļ			gain insight into the specific nature of the affected communities, especially where
<u> </u>			they are particularly vulnerable'. The Company provides examples of engagement in the last two years, see below. [2024 Universal Registration Document, 45729:
			engie.com
			Not Met: Provides two examples of engagement with communities: The Company
<u> </u>			states 'The Cuxtal II gas pipeline project passing through Tabasco, Chiapas,
<u> </u>			Campeche and Yucatan took more than 3 years of negotiations with the Federal
<u> </u>			Electric Commission (CFE), with a two-year consultation period for the populations
<u> </u>			affected, from February 2022 to January 2024. This process was carried out in accordance with the provisions of Mexican legislation and the International Labor
<u> </u>			Organization Convention 169 on Tribal and Indigenous Peoples. ENGIE Mexico
<u> </u>			organized 217 meetings attended by nearly 15,000 people. The aim of the
			consultation process was on one hand to establish the initiatives through which
			ENGIE will relate to the communities and stakeholders that are in the area of
<u> </u>			influence of the project to address the social impacts that will be generated in the
<u> </u>			preparation, construction and operation phases and on another hand to take into consideration their social conditions, needs and presence of indigenous population,
			with a perspective of human rights and share value.' However, the gas pipeline is
 			not considered a renewable energy project, therefore is not considered for the
<u> </u>			assessment. The 2024 Universal Registration Document provides an example of
<u> </u>			engagement in Brazil: 'Every two years, as part of the stakeholder consultation
			process, a dialogue phase takes place with communities to assess the effectiveness of past actions and obtain feedback on positive and negative social impacts. []
			The initiatives deployed in 2023 in the community of Bela Vista do Piató Quilombo
			Remnant, [] Throughout the year, meetings were held with community members
			to present the concept of the new project, answer questions, listen to their
			opinions and establish direct communication with ENGIE Brasil Energia. Following
<u> </u>			these meetings, a diagnosis was drawn up, with the aim of identifying the
			community's socioeconomic profile and demands relating to its sustainable development'. Also: 'In the United Kingdom, ENGIE engages with local communities
<u> </u>			through its biomethane production projects. ENGIE recently held a consultation
			regarding its planned anaerobic digestion facility on the east side of Long Lane in
<u> </u>			Yorkshire, an initiative aimed at strengthening engagement with local communities.
			The project is designed to transform organic waste into renewable energy []. By
			involving residents in the consultation process, ENGIE is seeking to mitigate concerns about the project's environmental impact and ensure that input from
			local communities is acknowledged'. However, it is not clear when the latter
<u> </u>			example took place and evidence should be from the last two years. [Stakeholder
			Engagement and Dialogue Webpage: engie.com] & [2024 Universal Registration
			Document, 45729: engie.com
			Not Met: Examples of engagement refer to marginalised groups and provide additional detail: See above. The example of engagement in Brazil includes a
<u> </u>			marginalised group, afro descendants from Quilombos. However, only one example
			of engagement with marginalised group in the last two years found. [2024
			Universal Registration Document, 45729: engie.com
			• Not Met: The company meets B2.C, B3.D, B4.D and B.5.C: In other to satisfy the
 			condition, the Company is expected to meets requirements in B2.C, B3.D, B4.D and
D.3.PD	Benefit and		B.5.C. Datapoint B3.D was not met. The individual elements of the assessment are met or not as follows:
	ownership		Not Met: Commitment to identify benefit and ownership sharing: The 2024
	sharing policy		Universal Registration Document notes: 'ENGIE is committed to respecting
			internationally recognized human rights and not undermining the rights of
 			stakeholders potentially affected by its activities. The Group also aims to maximize
			the positive impact of its activities on local communities and populations. Among them, affected communities are of particular importance to the Group's activities'.
			However, no public commitment to identify potential benefit and ownership
		0	sharing options with affected communities and Indigenous Peoples found. This
 			should include a commitment to explore co-ownership models. [2024 Universal
 			Registration Document, 45729: engie.com
			Not Met: Commitment includes right to decide own priorities for communities: See above. The 2024 Universal Registration Decument adds: 'The interests, views.'
			See above. The 2024 Universal Registration Document adds: 'The interests, views and rights of affected communities, particularly human rights, are taken into
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1			account by the group, particularly at local level, on a project-by-brolect basis. To no
			account by the Group, particularly at local level, on a project-by-project basis. To do this, the Group endeavors to regularly assess the potential impact of its activity on

Indicator Code	Indicator name	Score (out of 2)	Explanation
			taken into account through dialogue and consultation. [] The Group implements a number of different processes to structure its stakeholder engagement: firstly, a mapping process to identify stakeholders, then a process to carry out risk analyses, and finally a process to implement action plans to engage in a fair, open and transparent dialogue that includes listening to the needs, concerns and expectations of these affected communities. However, no evidence found of a commitment that recognises that affected communities have a right to decide their own priorities in terms of how they may benefit from projects. [2024 Universal Registration Document, 45729; engle.com] Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing: See above. The 2024 Universal Registration Document indicates that the group has carried out a study of the Group's worldwide socioeconomic footprint in 2023/2024 in the countries where the Group has its owns assets or operates: This study was carried out based on 2022 data for all the Group's activities, i.e., renewable energies, networks, energy solutions, energy production and retail and other activities. The study covers countries where the Group holds assets or operates: [] The study presents the number of jobs supported worldwide and the wealth created in terms of contribution to gross domestic product in each country. Based on 2022 data, ENGIE thus supports over 2.2 million jobs worldwide, i.e., a multiplier coefficient of 6.2 in relation to the Group's direct expenditure (purchases, taxes, salaries)'. However, no statistics found for each of its projects and/or operations describing the demographics of its benefits and ownership sharing processes, including any final agreements, percentage of revenue of projects and/or equity shares paid to local communities and Indigenous Peoples. No further evidence found in the 2024 Integrated Report. [2024 Universal Registration Document notes: The Group implements a number of different process
D.4.PD	Local wind & solar energy access, affordability	0.6667	The individual elements of the assessment are met or not as follows: Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company reports that 'ENGIE Energy Access develops innovative off-grid solar solutions for homes, public services and businesses, providing customers with access to clean, affordable energy. Solar home systems and mini-grids promote economic development, enabling productive use of electricity and creating business opportunities for entrepreneurs in rural communities. ENGIE Energy Access is Africa's leading off-grid company with a presence in nine countries (Benin, Ivory Coast, Kenya, Mozambique, Nigeria, Uganda, Rwanda, Tanzania and Zambia), over 1.3 million customers and over 6.5 million people'. However, no evidence found on the actions to support access and affordability of renewable energy in communities in its value chain. At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. [2024 Integrated Report: engie.com] Met: Public support for government policies addressing energy access: The Company states 'In addition, the Group has strengthened, with French public bodies (particularly in the framework of the guidelines of future energy regulations) and the European authorities, its

Indicator Code	Indicator name	Score (out of 2)	Explanation
			actions to promote gas as indispensable to the acceleration
			and achievement of a resilient and affordable energy
			transition in various areas. These actions include the defence
			of heating use via the development of hybrid heat pumps,
			the competitiveness of green gases, the market design of
			biomethane and the energy complementarity.' [2024 Integrated Report:
			engie.com]
			Not Met: Including a timebound actions plan and reporting targets: At its
			feedback stage, the Company made reference to three reports, however, it is not
			clear the specific information it expects to be taken into consideration

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: Not Met: Policy commitment to respect land ownership/natural resources: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Identification of legitimate tenure rights holders: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Extends expectation to business relationships: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration.
E.2.PD	Just and fair physical and economic displacement policy implementatio n including free, prior and informed consent	0	The individual elements of the assessment are met or not as follows: Not Met: Commitment to follow IFC PS 5 for physical and economic displacements: The Company states 'In situations of displacement of people, it will make sure that international principles have been complied with and in particular that displaced persons have been given their free, prior and informed consent, and received fair and adequate compensation.' However, no explicit commitment to follow IFC Performance Standard 5 was found. At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] Not Met: Description of compensation for resettlement: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Publishes statistics on numbers affected by relocations (current and planned projects): At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Publishes regular reviews of living conditions after relocation OR description of approach to physical and economic displacement: At its feedback stage, the Company made reference to three reports, however, it is not clear the specific information it expects to be taken into consideration.

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict- affected areas	0.6667	The individual elements of the assessment are met or not as follows: • Met: Commitment to heightened HRDD in conflict affected areas: The Company indicates in its Duty of Vigilance Policy - Human Rights that 'It exercises particular vigilance in countries or areas considered to be 'high-risk' in terms of human rights, such as conflict zones.' [Duty of Vigilance Policy - Human Rights, 24/09/2024: engie.com] • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: The webpage section The Group's human rights approach discloses information the Company's Human Rights related practices. Although it details how it carries out some aspects of assessment and mitigation, no evidence found of how it approaches these processes with a conflict-sensitive lens. [The Group's human rights approach, N/A: engie.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
		, ,	Not Met: How stakeholders are involved in the process to mitigate risks: The webpage section The Group's human rights approach discloses information the Company's Human Rights related practices. However, no description found of how it engages with stakeholders as part of its process to mitigate risks when operating
F.2.PD	Evidence of security provider human rights assessments	0.5	in or sourcing from conflict-affected and/or high-risk areas region. [The Group's human rights approach, N/A: engie.com] The individual elements of the assessment are met or not as follows: • Met: Description of implementation of security approach and example: The Company states in its Duty of Vigilance Policy-Human Rights 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". [] A specific inter-departmental committee was set up as soon as the law on the duty of vigilance was adopted in 2017 in France, and ensures that the vigilance plan is deployed and coordinates the various vigilance approaches (human rights, health and safety & security, ESG, procurement) in an overall manner. In its 2023 vigilance Plan the Company elaborates 'The Group's Security and Economic Intelligence Department is notably responsible for ensuring that people are protected. It brings together and leads a network of security managers who define and coordinate the implementation of the ENGIE's Group Security policy is governed by Law No.2017- 399 of March 27, 2017, on the duty of vigilance of parent companies and contractors. This duty of protection applies to all employees, regardless of their status, and notably those who are internationally mobile. Malicious threats and acts targeting individuals form an integral part of the security risks included in the company's risk catalogue (ERM / Enterprise Risk Management). Security incidents are recorded in a Group incident reporting tool (MySecurityIncident), brought to the attention of the security team and are systematically dealt with. The security network pays particular attention to the respect for human rights in security activatives and implements measures aimed at preventing
			information it expects to be taken into consideration. [Human Rights Policy, 45559: engie.com]

G. Responsible mineral sourcing

	or Code	Indicator name	Score (out of 2)	Explanation
G.1.PD		Responsible	,,	The individual elements of the assessment are met or not as follows:
		sourcing of		Not Met: Statement on OECD Guidance aligned due diligence: At its feedback
		minerals:		stage, the Company has provided comments regarding this indicator. However, its
		arrangements		content has not been found in the Code of Conduct in Supplier Relations. No
		with suppliers		evidence found that it has a responsible sourcing policy statement committing it to
		with suppliers		follow the OECD Guidance regarding conflict minerals. [Code of Conduct in Supplier
				Relations, 06/2024: engie.com
				Not Met: The policy explicitly covers all minerals: The Procurement Charter
				indicates: 'Selecting suppliers through a fair, open, and transparent process, relying
				on the expression of functional requirements, on a scrupulous qualification, and on
				well balanced set of criteria: technical, environmental, ethical []'. The General
				T&Cs of Purchase adds: 'The Supplier represents and warrants to ENGIE that it shall
				comply with [] standards of international law and national law applicable to the
				order or to the contract [], relating to: [] Environmental protection which includes but is not limited to greenhouse gas emissions, energy consumption,
				pollution prevention and waste management but also resource efficiency,
				biodiversity, no deforestation, or land conservation'. However, no evidence found
			0	that the Company has a responsible sourcing policy statement committing it to
				follow the OECD Guidance that explicitly covers all minerals. [Procurement Charter,
				12/2021: engie.com] & [General Terms and Conditions of Purchase, 45047:
				engie.com]
				Not Met: Policy expectations of suppliers: The Company has a Code of Conduct in
				Supplier Relations, however, no evidence found that it expects its business
				relationships to require their business relationships to follow the OECD Guidance.
				[Code of Conduct in Supplier Relations, 06/2024: engie.com]
				Not Met: Contractual requirement for smelters/refiners to follow OECD: The
				principle 5 of the Code of Conduct in Supplier Relations indicates supplier should:
				'Foster awareness of and meet the Group's commitments with regard to ethical
				and privacy standards, sustainable development and social responsibility. Relations
				with suppliers must not lead to situations that could undermine the Group's
				commitments'. However, no evidence found that it incorporates into commercial contracts/written agreements with smelters and refiners and business relationships
				requirements to conduct due diligence in accordance with the OECD Guidance.
				[Code of Conduct in Supplier Relations, 06/2024: engie.com]
G.2.PD		Responsible		The individual elements of the assessment are met or not as follows:
0.2.1		sourcing of		Not Met: Identification and mapping of suppliers: The 2024 Sustainable
		minerals:		Procurement and ESG KPI indicates: 'Identification of materiality risks is based on a
				risk mapping developed in accordance with the Duty of Care Law (2017).
		mapping and		Leveraging market and supplier knowledge, Global Category Managers collaborate
		disclosing the		with ECOVADIS to create this matrix. It combines the ESG risk of each category with
		supply chain		the country risk, enabling the definition of risk management plans and specific
				supplier qualification criteria and actions such as reinforced due diligence, specific
				qualification questionnaires, and site audits. In 2024, six procurement categories
				are considered high risk: Engineering/Turnkey Installation, Solar
				Equipment/Batteries, Wind Turbines, Work Wear, Low, Medium, and High Voltage
				Equipment, and IT Equipment'. However, although the Company explains its
			0	procurement risk mapping system, it is not clear it identifies and maps its suppliers,
				including direct and indirect suppliers of minerals. [2024 Sustainable Procurement and ESG KPI, 2025: engie.com]
				Not Met: Traceability system for mineral supply chain: The 2024 Sustainable
				Procurement and ESG KPI indicates: 'Since the end of 2018, the Group Procurement
				Department has been entrusting an external provider (ECOVADIS) to evaluate in
				short term all Preferred and Major suppliers over four themes (Environment, Work
				and Human Rights, Ethics and Sustainable Purchasing). This panel of circa 1100
				suppliers is spread over nearly 30 countries and represent 37% of the total spend
				(18 Billion Euros)'. The Company provides information on EcoVadis' approach on
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				Conflict Minerals. However, no evidence found in any public available document
				that it EcoVadis manages the traceability system in place for its mineral supply

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Not Met: Discloses smelters/refiners that are most significant part of supply chain: The 2024 Sustainable Procurement and ESG KPI discloses the six procurement categories have been identified as high-risk and explains the supplier selection process when procuring any of them. However, no evidence found that it discloses the names and specific locations of the direct and indirect suppliers who make up the most significant parts of its minerals supply chain (including smelters and refiners). It is also expected to explain how it has defined what are the most significant parts of its supply chain. [2024 Sustainable Procurement and ESG KPI, 2025: engie.com] Not Met: Suppliers in higher risk activities, geographies, products: Although the Company discloses the six procurement categories have been identified as high-risk, no evidence found it discloses which direct or indirect suppliers it considers to be involved in higher risk activities, geographies and products. [2024 Sustainable Procurement and ESG KPI, 2025: engie.com]
G.3.PD	Responsible sourcing of minerals: risk identification in mineral supply chains	0	The individual elements of the assessment are met or not as follows: Not Met: Identification and prioritising of risks in supply chain: The 2024 Sustainable Procurement and ESG KPI indicates: 'Identification of materiality risks is based on a risk mapping developed in accordance with the Duty of Care Law (2017). Leveraging market and supplier knowledge, Global Category Managers collaborate with ECOVADIS to create this matrix. It combines the ESG risk of each category with the country risk, enabling the definition of risk management plans and specific supplier qualification criteria and actions such as reinforced due diligence, specific qualification questionnaires, and site audits. In 2024, six procurement categories are considered high risk: Engineering/Turnkey Installation, Solar Equipment/Batteries, Wind Turbines, Work Wear, Low, Medium, and High Voltage Equipment, and IT Equipment'. However, this datapoint requires a description of its processes for identifying and prioritising risks and impacts in its minerals supply chain as set out in the OECD Guidance and discloses the risks identified, in the context to responsible sourcing of minerals. [2024 Sustainable Procurement and ESG KPI, 2025: engie.com] Not Met: Expectation on suppliers to disclose: Although the company submitted feedback for this datapoint, the evidence was not considered material. Not Met: Processes cover minerals assessed as highest risk: The 2024 Sustainable Procurement and ESG KPI indicates: 'Since the end of 2018, the Group Procurement Department has been entrusting an external provider (ECOVADIS) to evaluate in short term all Preferred and Major suppliers over four themes (Environment, Work and Human Rights, Ethics and Sustainable Purchasing). This panel of circa 1100 suppliers is spread over nearly 30 countries and represent 37% of the total spend (18 Billion Euros)'. However, no evidence found that EcoVadis also carries out the risk assessment related to conflict mineral in its supply chain. It is not clear its risk identification

H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	The individual elements of the assessment are met or not as follows: Not Met: Zero tolerance of threats/attacks on HRDs: At its feedback stage, the Company has provided comments regarding this indicator. However, its content has not been found in the Human Rights Vigilance Policy. The Company also made reference to different reports, however, it is not clear the specific information it expects to be taken into consideration. [Human Rights Policy, 45559: engie.com] Not Met: Expectation on business partners in value chain to make this commitment: At its feedback stage, the Company has provided comments regarding this indicator. However, its content has not been found in the Human Rights Vigilance Policy. The Company also made reference to different reports, however, it is not clear the specific information it expects to be taken into consideration. [Human Rights Policy, 45559: engie.com] Not Met: Description of how working with HRDs as part of risk assessment and DD: At its feedback stage, the Company has provided comments regarding this indicator. However, its content has not been found in the Human Rights Vigilance Policy. The Company also made reference to different reports, however, it is not clear the specific information it expects to be taken into consideration. [Human Rights Policy, 45559: engie.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Not Met: Description of how working with HRDs to create safe and enabling
			environment: At its feedback stage, the Company has provided comments
			regarding this indicator. However, its content has not been found in the Human
			Rights Vigilance Policy. The Company also made reference to different reports,
			however, it is not clear the specific information it expects to be taken into
			consideration. [Human Rights Policy, 45559: engie.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
Indicator Code I.1.PD	Health and safety	O.5	The individual elements of the assessment are met or not as follows: Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: Regarding its health & safety risk management methodology, the 2024 Universal Registration Document notes: 'For several years now, ENGIE has had Group Health & Safety Rules that define the minimum requirements for identifying, assessing and addressing risks related to health & safety at work and industrial safety []. This Group Rule details the five key steps in the risk management process: hazard identification and risk assessment; handling risks by applying the prevention hierarchy; recording and follow-up; communication with the managers and operators concerned; regular reassessment. [] Risk mapping relating to health & safety covers both risks of harm to the health & safety of employees, temporary workers and subcontractors working for the Group, and risks relating to the industrial safety of the Group's industrial assets or those for which the Group provides maintenance and/or operates on behalf of clients'. However, although the Company indicates that identification is part of its Health & Safety Rules, no further description of its process found. [2024 Universal Registration Document, 45729: engie.com] * Met: Discloses quantitative information on H&S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company reports its Lost time injury frequency rate for employees and subcontractors on closed sites with controlled access as 1.8 in 2023. It further discloses that in 2023 it had a fatality rate of 0.019. [2024 Integrated Report: engie.com] * Not Met: Expects disclosure of H&S information of relevant business relationships: The Time Injury Rate (LTIR) takes into consideration Lost Time Injury Rate for employees, temporary workers and (sub)contractors. However, no evidence was found in relation to suppliers and other business relationships (or at least evidence that they are req
			achieved by 2030, hence it is not clear it has achieved it. [2024 Integrated Report:

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.2.PD	Forced labour risk management	Score (out of 2) 0.5	Explanation The individual elements of the assessment are met or not as follows: Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The Company indicates: 'our dedicated Human Rights Policy states in detail our human rights commitments and provides for operational processes to ensure that these commitments are lived up to, in particular: [] A commitment including the supply chain through a clause requiring compliance with our Group's commitments in terms of human rights in contracts with suppliers, subcontractors and partners of the Group[]. The prohibition of forced labor is specifically mentioned in this clause. Through this clause, the supplier, subcontractor and partner commits to compliance in his name and in the name and on behalf of his suppliers and sub-contractors. This clause includes the challenges related to the duty of vigilance []'. It adds: 'The due application of these principles is monitored by the ENGIE S.A. Board through the EESD Committee (Committee for Ethics, Environment and Sustainable Development of the ENGIE Board of Directors)'. However, it is not clear how the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) informed Board discussions. [Moderr Slavery Statement 2023: engie.com] Not Met: Capacity building with suppliers: The Human Rights Vigilance Policy indicates: 'Building lasting relationships is based on respect for shared commitments and frameworks, as well as regular dialogue aimed at continuously improving practices'. However, no evidence found it engages in capacity building to enable its suppliers to cascade its supply chain policies that address forced labour to their own supply chains and/or trains suppliers below the first tier on such policies, and measures the effectiveness of capacity building. The Company also made reference to the 2024 Universal Registration Document, however, it is not clear the spe
I.3.PD	Prohibition of forced labour: Wage practices	0	[Procurement Charter, 12/2021: engie.com] The individual elements of the assessment are met or not as follows: • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Code of Conduct in Supplier Relations indicates: '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'. No evidence found that the Company requires suppliers to pay workers directly, in full and on time, in its contractual arrangements with suppliers or supplier code of conduct. [Code of Conduct in Supplier Relations, 06/2024: engie.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: No description found in the Code of Conduct in Supplier Relations of how it works with its supply chain to pay workers regularly, in full and on time. [Code of Conduct in Supplier Relations, 06/2024: engie.com] • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain: No assessment of the number affected by (scope of) failure to pay directly, in full and on time in its supply chain found in the Code of Conduct in Supplier Relations. [Code of

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Not Met: Employer Pays Principle in policy for own ops and supply chain: The Company also made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. No evidence found. [2024 Universal Registration Document, 45729:
I.4.PD	Prohibition of forced labour: Restrictions on workers	0	 engie.com] The individual elements of the assessment are met or not as follows: Not Met: Requirements on free movement in supplier codes and contracts and own operations: No evidence found that in its own operations and contractual arrangements with suppliers or supplier code of conduct the Company prohibits retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use Company provided accommodation. [Code of Conduct in Supplier Relations, 06/2024: engie.com] Not Met: Describes working with suppliers on free movement of workers: No evidence found of how it works with its supply chain to eliminate retention of workers' documents or other actions to physically restrict movement. [Code of Conduct in Supplier Relations, 06/2024: engie.com] Not Met: Description of implementation and monitoring of this practice: The Company has provided comments regarding this indicator, however, no sources were provided. Only publicly available data is accepted.
I.5.PD	Freedom of association and collective bargaining	0.5	The individual elements of the assessment are met or not as follows: 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. Although the Company submitted feedback for this datapoint, the evidence was not considered material. [Code of Conduct in Supplier Relations, 06/2024: engie.com] Not Met: Describes work with suppliers on FoA/CB: The Company indicates: 'Along with three global trade union federations, ENGIE has just signed an international agreement concerning fundamental social rights and social responsibility. This ambitious agreement concerns all the Group's employees, regardless of the subsidiary they work for or the country they work in'. However, no description found of how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining. [A modern and comprehensive social agreement_web, N/A: engie.com] Not Met: Assessment of scope of restriction of FoA/CB in supply chain: See above. However, it is not clear the proportion of its total direct operations workforce covered by collective bargaining agreements. Moreover, it is expected to disclose its assessment of the number affected by restrictions to freedom of association or collective bargaining in its supply chain. No further evidence found. [A modern and comprehensive social agreement_web, N/A: engie.com] Met: Global Framework Agreement: The Company reports that it has a Global Framework Agree which 'applies to all current and future ENGIE companies as well as to all employees, re
I.6.PD	Living wage (in supply chains)	0	Responsibility: engie.com The individual elements of the assessment are met or not as follows: • 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'. The Company has provided comments on an international agreement concerning fundamental social rights and social responsibility that ENGIE has just signed. However, no evidence found of a requirement to pay living wage. [Code of Conduct in Supplier Relations, 06/2024: engie.com] & [A modern and comprehensive social agreement_web, N/A: engie.com] • Not Met: Describes work with suppliers on living wage: Although the company submitted feedback for this datapoint, the evidence was not considered material.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Not Met: Description of process to determine living wages with unions: The
			Company states 'The Group policy on compensation is committed to providing
			personalized, equitable, and market-competitive compensation to all individuals,
			aligning with their performance and level of responsibility. The Group uses external
			information provided by specialized firms to establish its positioning in relation to
			the local reference market. It also ensures compliance with the minimum wages
			applicable in the different countries in which it operates.' It further indicates as on
			of the measures taken to address human resources related risks: 'implementation
			of negotiations by subsidiary, in particular on wage measures in response to the
			increase in the cost of living.' The Company has provided comments on an
			international agreement concerning fundamental social rights and social
			responsibility that ENGIE has just signed. However, no information was found
			determining living wages. National minimum wages cannot be assumed to provide
			living wages. Furthermore, no evidence as found on how it engages with workers
			representatives to determine living wages. [2024 Integrated Report: engie.com] &
			[A modern and comprehensive social agreement_web, N/A: engie.com]

J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Environmental		The individual elements of the assessment are met or not as follows:
	impact		Met: Conducts EIA for renewable energy projects: The Company states in its
	assessment and		Environmental Policy that 'In order to provide the most relevant responses, it is
	remediation		necessary to study these interactions, which are not Always direct or immediately
			observable. The Group
			therefore surrounds itself with the skills (internal and external) necessary for this
			work and collaborates with
			various research entities on environmental issues. It also promotes the use of
			environmental assessment tools,
			such as LCA (life cycle assessment) and global limits for the most comprehensive examination possible. In order to anticipate these interactions, the Group carries
			out impact studies and introduces environmental elements, including an internal
			carbon price, into new projects and investment files. The main environmental risks
			are mapped out as far upstream as possible in the projects in order to comply with
			the ERC sequence. These environmental issues are analysed before investment
			decisions are made. Anticipating also means understanding how the environment -
			which is changing as a result of climate change in particular - may alter the conduct
		0.6667	of the Group's activities and business model. To this end, for example, the Group is
			developing a methodology on climate change adaptation that allows a better
			understanding of the impact of climate change on its activities and supports the
			implementation of local adaptation plans.' [Environmental Policy, 19/10/2022:
			engie.com]
			Not Met: Publishes EIA for renewable energy projects: The Company provides
			two examples of EIA. One of them is a 2020 EIA, and it is considered outdated
			according to the three-reporting-year timeframe policy. It is not clear it publishes
			environmental impact assessments to all of its renewable energy projects. [2022
			PROJET ÉOLIEN DE CROISILLES EIA (in French), 44866: registre-numerique.fr] &
			[2020 Hills of Gold Wind Farm EIA, 44153:
			majorprojects.planningportal.nsw.gov.au] • Not Met: Explains when CIA is conducted: The 2020 EIA has an entire section on
			cumulative impacts, but it is considered outdated according to the three-reporting-
			year timeframe policy. No further evidence found, including a description of when
			CIAs are conducted. [2022 PROJET ÉOLIEN DE CROISILLES EIA (in French), 44866:
			registre-numerique.fr] & [2020 Hills of Gold Wind Farm EIA, 44153:
			majorprojects.planningportal.nsw.gov.au]
J.2.PD	Life cycle		The individual elements of the assessment are met or not as follows:
	assessment		Not Met: Expectation for suppliers to conduct regular public life cycle
			assessments: 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'. Regarding Life-
			cycle assessment, the 2024 Universal Registration Document notes: 'For many
		0	years, ENGIE has been carrying out studies using the standardized LCA
			methodology. These studies cover the majority of the products and services
			provided by the Group [], making it possible to assess the environmental impact
			at every stage of the lifecycle, from raw materials extraction through to product
			production, transport, use and end-of-life. [] LCA studies are carried out on an
			ongoing basis by a dedicated Group team, using the latest methodologies and
			tools. Previous LCAs are regularly updated to reflect methodological advances and the latest data supplied by the Group or its suppliers'. It adds: 'Data can come from
			the latest data supplied by the Group of its suppliers . It adds: Data can come from

Indicator Code	Indicator name	Score (out of 2)	Explanation
			various sources. As a priority, ENGIE asks its suppliers for the necessary
			information. If they are unable to provide full data, data is drawn from internal
			databases and previous studies carried out by ENGIE. If data is still lacking, it is
			sought from bibliographic studies based on public data and from scientific
			literature and research'. However, although the Company discloses how it carries
			out its LCAs, including obtaining data from suppliers, it is not clear it expects its
			suppliers themselves to undertake regular public life cycle assessments of its
			primary technologies. [Environmental Policy, 19/10/2022: engie.com] & [2024
			Universal Registration Document, 45729: engie.com
			• Not Met: Requires suppliers to have action plans to address adverse impacts
			identified: No evidence found in the Code of Conduct in Supplier Relations that it
			expects suppliers to have action plans in place to address potential adverse
			impacts identified during life cycle assessments with regular progress reporting.
			[Code of Conduct in Supplier Relations, 06/2024: engie.com]

K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Anti-corruption due diligence and reporting	0.6667	The individual elements of the assessment are met or not as follows: Not Met: Commitment to prohibiting bribes to public officials: Regarding its corruption policy, the Ethics Code of Conduct indicates: 'Corruption and fraud are strictly prohibited. No form of corruption or influence peddling, no matter how minor, will be tolerated. This includes: payments made to a public authority to expedite an action, involvement in political financing, issuing unjustified invoices, professional opportunities (including internships) outside HR procedures'. It adds: 'ENGIE has committed: To the United Nations Global Compact, with its 10th principle focusing on combating corruption. To the French section of the NGO Transparency International'. It advices against: 'Offer an internship to a family member of a supplier, customer or partner, outside HR recruitment procedures'. It recommends to 'Never conduct business on behalf of ENGIE with family members or close friends'. As for Business consultant or certain intermediaries, it notes: 'The use of business consultants should be exceptional, and only if the service required cannot be provided in-house. Any relationship with a business consultant must fully comply with the Group's «business consultants» policy, which aims to prevent any act of fraud or corruption. In particular, ethical due diligence must be carried out prior to any contractual relationship, and during the performance of the contract, the reality of services must be checked and verified before any payment is made. The same applies to certain intermediaries'. Finally: 'Group policy sets out the strict conditions under which gifts, invitations and technical trips may be accepted or offered. This policy is supported by a digital register shared by all Group employees (including management). [] The Group prohibits cash or cash equivalents, or gifts in the form of services or other benefits in kind [] Gifts and invitations contrary to applicable national law are also prohibited whether of the entity or person ma

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.2.PD	Payments to governments & contract transparency	0	The individual elements of the assessment are met or not as follows: • Not Met: Publishing a tax CbCR in line with GRI 207-4: The Company states in its 2024 Integrated Report that 'In 2023, ENGIE generated revenues of €82.6 billion and recorded income tax, social security contributions and other taxes ("ITCS") of €5.1 billion, of which 16% was for current income tax, 52% for operational taxes (e.g. land, overproduction, environmental, and nuclear taxes), and 32% for employer social security contributions. The reconciliation of the revenue rate and ITCS rate in the following 14 main countries shows alignment between activity and taxation with the exception of a few countries with a high tax burden. In 2023, the Group demonstrated its attitude as a responsible taxpayer by challenging certain tax provisions that affect its ability to invest, while actively collaborating with the relevant authorities to improve these provisions over the long term.' The Company includes information for 14 countries. However, a full CbCR in line with GRI 207-4 was not identified on Engie's website. [2024 Integrated Report: engie.com] • Not Met: Disclosure of terms, contracts, agreements for those payments • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI • Not Met: Disclosure of payments for land purchase made to governments at project-level

L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.PD	Diversity, equality & inclusion training for management and employees	0	The individual elements of the assessment are met or not as follows: Not Met: Provides mandatory and regular training as per ILO No 190: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Requires suppliers to provide training: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Provides materials and access to resources for trainings: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it: The Company states that 'In 2022, the Human Resources Department, in cooperation with the Ethics, Compliance & Privacy Department, introduced a practical guide aimed at all ENGIE countries and entities. This guide aims to align definitions and help the latter draw up their own program to prevent and combat sexist behavior and sexual harassment. The awareness-raising campaign began with a webinar in October 2022, committing each entity to building an action plan for "Zero Tolerance." ENGIE is committed to taking all necessary measures to prevent incidents of sexual harassment. Reporting tools have been put in place to enable any deviant behavior to be flagged'. However, no evidence of mandatory and regular trainings including gender-based violence was found. The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. [Diversity and Inclusion webpage: engie.com]
L.2.PD	Gender balance and sensitivity	0.5	The individual elements of the assessment are met or not as follows: Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Demonstrates progress through annual reporting: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. Not Met: Women and non-binary people make up at least 40% of the Company's executives: The Executive Committee consists of 11 members, including 4 women, which represents 36%. In order to meet the requirement, the Company is expected to show that women and non-binary people make up at least 40% of the Company's executives. [2024 Universal Registration Document, 45729: engie.com] Met: Women and non-binary people make up at least 40% of the Company's board of directors: The Company indicates that of 14 members of the Board of Directors, 7 are women. [Governance Webpage: engie.com]
L.3.PD	Gender wage gap reporting	0	The individual elements of the assessment are met or not as follows: • Not Met: Has closed gender wage gap or timebound commitment: The Company states that 'For 2023, the difference in compensation between women and men stood at 1.92% and represented 84% of the Group's workforce. The result is in line with the Group's objective. It is 0.19 points higher than the 2022 result due to an upward trend in the indicator abroad, in connection with the inclusion of new

Indicator Code	Indicator name	Score (out of 2)	Explanation
			companies. France, with a score of almost 1%, remains at a very good level,
			unchanged since 2022.' It further states on its Diversity and Inclusion webpage that
			'In 2022, in line with its ambition and for greater readability, the Group decided to
			focus, among the professional and pay equity index indicators, on the equal pay
			indicator. It measures the difference between the compensation of men and
			women. ENGIE has decided to set a maximum gap objective of 2% at the Group
			level for equivalent positions.' The 2024 Universal Registration Document notes
			that the Gender pay gap in 2024 was 1.85%. However, this is not considered a
			commitment to close the gender pay gap, as it is not aiming for 100% closure of the
			gap. [2024 Integrated Report: engie.com] & [Diversity and Inclusion webpage:
			engie.com]
			Not Met: Reports information at company level across multiple pay bands: The
			Company made reference to the 2024 Universal Registration Document, however,
			it is not clear the specific information it expects to be taken into consideration.
			Not Met: Expects business relationships to do the same: The Company made
			reference to the 2024 Universal Registration Document, however, it is not clear the
			specific information it expects to be taken into consideration.

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	The individual elements of the assessment are met or not as follows: • Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations: The Company states 'At ENGIE, employee dialog includes consultation practices to allow employee representatives to influence decisions at each stage of the Group's reorganization. This innovative process is implemented over the entire territory with the unions and regional public authorities.' [Just Transition Notebook 2023: engie.com] • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified.: The Company indicates it engages with workers, worker representatives, civil society local communities, and governments on its just transition plan. [Just Transition Notebook 2023: engie.com] • Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition.: The Company indicates that 'In accordance with its commitments, in 2022 ENGIE signed an agreement with three world union federations and four of the Group's union organizations. In this way, it reaffirmed its commitment to respect international standards on labor and human rights.' [Just Transition Notebook 2023: engie.com] & [2024 Integrated Report: engie.com] • Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition. Aware that the just transition will be achieve first and foremost by its employees, ENGIE is strongly committed to high quality management-employee dialog. Proof of this is the global agreement on fundamental social rights and social responsibility renewed in 2022 with international trade union federations ISP, Industriall Global Union and IBB. In 2023, the roll-out of the social protection section of this ENGIE Care agreement had reached 90.7% of employees for maternity, 62.3% of employees for paternity, 87% of employees for hospitalization. This agreement is complemented by others
JT.2	Fundamentals of just	1	 engie.com] The individual elements of the assessment are met or not as follows: Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning.: The Company

Indicator Code	Indicator name	Score (out of 2)	Explanation
	transition planning		states '[] ENGIE relies on its approach of transparency and co-construction with civil society. This plan was presented at the end of 2022 to encourage discussions with a Stakeholders' Committee composed of associations, responsible investors, economists, institutions and activists. The Group has given itself one year to develop and present indicators that are in line with its ambitions to the Committee. At ENGIE, employee dialog includes consultation practices to allow employee representatives to influence decisions at each stage of the Group's reorganization.
			This innovative process is implemented over the entire territory with the unions and regional public authorities. In accordance with its commitments, in 2022 ENGIE signed an agreement with three world union federations and four of the Group's union organizations. In this way, it reaffirmed its commitment to respect international standards on labor and human rights.' [Just Transition Notebook 2023: engie.com]
			• Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers.: The Company states that 'The energy transition is a long process which requires new expertise, so ENGIE aims to train 100% of its employees every year by 2025. It managed 86.1% in 2024, compared with 83.8% in 2022. [Just Transition Notebook 2023: engie.com]
			 Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders: No evidence found of that it has a set of time-bound, measurable indicators to mitigate the social impacts of the low carbon transition on affected stakeholders, including vulnerable groups. Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.: No evidence found of that it has a set of time-bound, measurable indicators to mitigate the social impacts of the low carbon transition on its 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	The individual elements of the assessment are met or not as follows: • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company indicates 'Faced with a highly competitive job market, changing professions and evolving candidate expectations, the ENGIE Group, as a leader in the energy transition with 16,195 new hires in 2023, is recognized as an attractive employer. Particular emphasis has been placed on the professions of the energy transition, thus consolidating ENGIE's commitment to diversifying its workforce, especially illustrated by the level of female representation within teams and management.' [Universal Registration Document 2023: engie.com] • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders.: No evidence found of that it assesses and discloses the risk of employment dislocation caused by the low carbon transition and related impacts on workers and affected stakeholders. • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: In order to decarbonize regions and contribute to the rise in renewable energies such as wind and solar power, green gases, geothermal and ocean thermal heating, more dedicated infrastructure is needed. These production units favor the development of the local economy, help create jobs and make regions more attractive. In order to accelerate the energy transition of regions, ENGIE places all its expertise, investment capacity and customer support policies at the service of decarbonization of these regions, actively supporting the zero-carbon transition. To achieve this transition, it is committed to developing different energies. With biomethane, produced from local resources, and renewable hydrogen, ENGIE has two interesting energies at its disposal, since both are backed by the development of industrial ecosystems and the roll-out of partners

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.4.PD	Fundamentals of retaining and re- and/or upskilling workers for an inclusive and balanced workforce	1	The individual elements of the assessment are met or not as follows: • Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: See above. The Company also commits to 'offer social protection to all employees worldwide, guarantee their employability though training and retraining and through providing support during restructuring [] The Group's reorganization involves abandoning certain sectors as well as the appearance of new industries; this implies a profound change in its business lines and the appearance of personnel shortages in some activities. This is why ENGIE is pursuing a strategy to transfer expertise along three vectors: early management of skills; stronger internal mobility; and professional training goals for all employees. Different training programs are developed by ENGIE University to meet this need.' [Just Transition Notebook 2023: engle.com] Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.: The 2024 EGS Report indicates one of the principles implemented in its Just Transition approach: 'Controlled management of restructuring, with support for site closures, enhanced employability and skills development, and a common set of guarantees for all employees'. The Just Transition policy adds: 'The shift towards a carbon neutral economy is leading to a profound transformation of skills. It is therefore essential to anticipate the skills of tomorrow in order to avoid tensions. To this end, ENGIE is participating in work to identify the key skills of tomorrow's professions and is developing support programs through training, thanks to close ties with the university world and the national education system'. However, no description found of its actual process for identifying skills gaps for workers and affected stakeholders in the context of the low carbon transition, which involves engaging with unions (or equivalent worker bodies where the right
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	0.5	GRDF and GRTgaz; • an objective of 100% of employees trained each year by 2030.' [2024 Integrated Report: engie.com] The individual elements of the assessment are met or not as follows: • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders.: The Company's webpage indicates: 'Along with three global trade union federations, ENGIE has just signed an international agreement concerning fundamental social rights and social responsibility. This ambitious agreement concerns all the Group's employees, regardless of the subsidiary they work for or the country they work in'. It adds: 'the ENGIE CARE programme establishes a shared social protection base benefiting all Group employees in terms of parenthood, with 14 weeks of maternity leave and 4 weeks of paternity leave, both fully paid; in case of death or disability with the payment of a minimum of 12 months of salary, or hospitalization'. However, it is not clear the Company's

Indicator Code	Indicator name	Score (out of 2)	Explanation
			it is not clear that it expects its business relationships to contribute to social protection of workers and affected stakeholders. The company must also meet CSI 16 on responsible tax fundamentals. The Company also made reference to different reports, however, it is not clear the specific information it expects to be taken into consideration. [A modern and comprehensive social agreement_web, N/A: engie.com] • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection.: The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information it expects to be taken into consideration. • Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection.: The Company states 'In 2020, the Group rolled out the world social protection program "ENGIE Care." Designed with the international union federations, it protects employees against the hazards of life. "ENGIE Care" will be expanded in 2023 (14-week maternity leave, minimum fourweek paternity leave, payment of a minimum benefit of 12 months of salary in the event of total disability)' [Just Transition Notebook 2023: engie.com] • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection. The Company made reference to the 2024 Universal Registration Document, however, it is not clear the specific information is protected to be taken into accordance in the cascidance in the
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	1.5	specific information it expects to be taken into consideration. The individual elements of the assessment are met or not as follows: Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company states that 'In accordance with its commitment to fight climate change and accelerate the transition to a carbon-neutral economy, ENGIE is committed to ensuring that its lobbying activities and membership to sector associations are aligned with the objectives of the Paris Agreement and the company's climate strategy. In 2023, ENGIE carried out a review of its membership of professional and industrial associations and conducted a detailed evaluation of the alignment of these associations with the objectives of the Paris Agreement. The evaluation document is available on the Group's website. The evaluation will be updated in the first half of 2024. '[2024 Integrated Report: engie.com] & [Climate Notebook/TCFD Report 2023: engie.com] • Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.: The 2023 Industry associations climate review indicates: 'ENGIE is committed to ensuring that its lobbying activities and the industry associations the Group is a member of, are aligned with the objectives of the Paris Agreement and the company's climate strategy'. It discloses its process to assess the Company's lobbying alignment and discloses its results. It indicates that two associations were partially aligned and none misaligned. It detailed the aspects the two associations were not aligned: Paris Agreement, Reliable and affordable energy, Energy infrastructure and efficiency. [Industry Associations Climate Review 2023, 2024: engie.com] Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition: It indicates: 'For partially aligned associations, the policy with these association so, the policy with these association

Indicator Code	Indicator name	Score (out of 2)	Explanation
			protection of workers and affected stakeholders at the local or national and/or
			international level.

3.a Responses to risk of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of		Area: Exposure to high risk of forced labour
M(0).0	Serious risks of supply chain forced labour		• Story: 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". 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] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": ishr.ch] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global sola
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	The individual elements of the assessment are met or not as follows: • Not Met: Public commitment to full solar supply chain transparency: On its website, Engie states that "[t]he Group does not source from Chinese manufacturers that are unable to provide proof that they have not used forced labor. As of 2020, the Group introduced a specific heightened vigilance action plan to identify and manage these risks. The Group has agreed to ensure compliance with international laws and actively monitors the situation to ensure that no forced labor is used anywhere along its supply chain. In 2023, the Group continued its enhanced vigilance measures." Additionally, in its 2023 Integrated Report, 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 a transparent mapping of the Company's full solar supply chain mapping at the time this research was conducted. In the FAQs on its website, the Company further addresses the issue as follows: 'ENGIE has pledged to monitor respect of its commitments on human rights. ENGIE endeavors to engage in a dialogue with its suppliers to promote and uphold its commitments and to improve the transparency of the supply chain.' This includes a commitment to 'Require suppliers to provide information on who they work with and where, across the whole supply chain; talk directly and regularly with our suppliers about respect for human rights'. However, it is not clear if this requirement covers the full supply chain down to raw material level.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Furthermore, in its 2024 UDR the Company states that 'To ensure supplier transparency, ENGIE has also established direct communication with each of them to assess their ability to commit and to share the most sensitive information.' Measures implemented include 'supply chain evidence requested from suppliers'. However, it remains unclear what information they need to provide and if this evidence covers the full supply chain. [Engie, '2024 Universal Registration Document': engie.com] [ENGIE, "ESG related Questions from our stakeholders": engie.com] [Integrated Report 2023, 31/12/2022: engie.com] & [Subcontracting, suppliers, partners: engie.com] • Not Met: Publication of verified full solar supply chains
M(0).2	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)	0	The individual elements of the assessment are met or not as follows: Not Met: Steps taken aligned with UNGPs: 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. [Business and Human Rights Resource Centre, 22/07/2021, "Engie Responds": business-humanrights.org] [Integrated Report 2023, 31/12/2022: engie.com] Not Met: Information relevant to all destination markets

3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		Area: Land Rights
	anegation No 1		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 form. 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 pulquerogenerates a series of socio-environmental impacts, among which the following stand out:
			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. [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]
M(1).1	The company has responded publicly to the allegation		The individual elements of the assessment are met or not as follows: • Met: Public response: In response to Business and Human Rights Resource centre, the company indicates:
	allegation	1	'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

Indicator Code	Indicator name	Score (out of 2)	Explanation
			controlling common and communal land tenure, and providing legal security to the commons and communities. ()
			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] Not Met: Detailed response: The Company does not address the allegation of the governmental process being insufficient to protect the communities' rights.
			The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further evidence was found of necessary actions being implemented and the Company did not provide further details. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-
M(1).2	The company has investigated and taken appropriate action		humanrights.org] The individual elements of the assessment are met or not as follows: • 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.
			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'.
			However, the Company does not indicate whether engagement with the affected stakeholders actually took place.
		0	The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org] • Not Met: Identified cause: The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details.
			• Not Met: Identified and implemented improvements: The company indicates it has programs as: 'Social Communication 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.
			The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details. [Business and Human Rights Resource centre, 19/06/2020 - "Respuesta de Engie sobre el parque solar Nueva Xcala": business-humanrights.org]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Not Met: Stakeholder input to steps taken: The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details.
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: 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. The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details. Not Met: Remedy satisfactory to stakeholders: The Company provided feedback to the BHRRC, pointing at the response provided on the 19/06/2020 and indicating 'All necessary actions have been implemented.' However, the document shared was already considered in the analysis. No further publicly available evidence was found of necessary actions being implemented and the Company did not provide further details.

4. Low-Carbon Transition Assessment (20% of total)

Indicator Code	Indicator name	Score (%)	Explanation
Indicator Code n/a	Emissions targets	Score (%)	Explanation 1. Has the Company set and disclosed a Scope 1+2 short term target? Yes - 66% reduction in carbon intensity related to energy production and consumption (Scopes 1 and 2). is: Base year 2017 304 g CO2 eq. /kWh 2030 target -66% 103 g CO2 eq./kWh. Source: Registration Document, p.113 https://www.engie.com/sites/default/files/assets/documents/2025-03/ENGIE DEU 2024 US PDF MEL v3.pdf 2. Has the Company set and disclosed a Scope 1+2 long term target set? No – without evidence 3. Is the Scope 1+2 short term target aligned with a net zero emissions scenario? Yes - ENGIE's transition plan targets have been certified as "well below 2C" by the SBTi since early 2023, following an initial 2C certification in 2020. https://www.engie.com/sites/default/files/assets/documents/2025-03/ENGIE DEU 2024 US PDF MEL v3.pdf 4. Is the Scope 1+2 long term target aligned with a net zero emissions scenario? No – without evidence 5. Has the Company set and disclosed a Scope 3 short term target? Yes - The targets for the 2017-2030 period are [.] #3 132 Mt CO2 eq. 35% 86 Mt CO2 eq. 32.5% 89 Mt CO2 eq. Source: Registration Document, p.113 https://www.engie.com/sites/default/files/assets/documents/2025-03/ENGIE DEU 2024 US PDF MEL v3.pdf 6. Has the Company set and disclosed a Scope 3 long term target? No – without evidence 7. Is the Scope 3 short term target aligned with a net zero emissions scenario?
			No. 8. Is the Scope 3 long term target aligned with a net zero emissions scenario? No – without evidence

Indicator Code	Indicator name	Score (%)	Explanation
n/a	Share of Low Carbon CAPEX		Low Carbon CAPEX: CAPEX of environmentally sustainable activities (Taxonomyaligned) (A.1) TOTAL 7,576. Total CAPEX: Proportion of Capital Expenditure (CapEx) from products or services associated with Taxonomy-aligned economic activities - year 2024 TOTAL A+B
		62%	12,294 100%.
			Source : Registration Document, p.208
			https://www.engie.com/sites/default/files/assets/documents/2025-
			03/ENGIE_DEU_2024_USPDF_MEL_v3.pdf
Final score		47%	

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 dates* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

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 2025 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 project developers 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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^{*} Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.

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