



Romania – Duty of Vigilance Plan 2024-2025

	Identified risk factors	Process control & management					Residual Risk	Actions
		External Governance	ENGIE Policies	Internal Governance	Certifications / Controls	Others		
HUMAN RIGHTS	FORCED LABOUR	- United Nations: Universal Declaration of Human Rights - European Social Charter - Constitution of Romania - Romanian Labour Code	- ENGIE Ethics Code of Conduct - Human Rights Framework - Internal Policy on the Prevention and Sanctioning of Harassment and Discrimination in the Workplace, and on the Promotion of Equal Opportunities and Equal Treatment (2023) - Internal Policy on Promoting Diversity, Equal Opportunities and Inclusion in the Workplace (2023) - ENGIE Romania Promotion Policy (2024) - Basic Principles Applicable to Human Resources Management (v.2024) - Due Diligence Policy for Recruitment of Positions Exposed to Corruption and Influence Peddling Risks (2023)	- ENGIE Romania Collective Labour Agreement - ENGIE Romania Internal Regulations	- ISO 45001 (Occupational Health and Safety Management Systems) - ISO 9001 (Quality Management Systems) - EDGE (Global Assessment Methodology and Certification Standard for Gender and Intersectional Equity) - ISO 37001 – Anti-Bribery Management Systems		Low	In accordance with the Labour Code, the Collective Labour Agreement and the Internal Regulations applicable within ENGIE Romania / Distrigaz Sud Retele / ENGIE Servicii, the employee’s consent is required for overtime work, as well as for any change to the place and type of work, except in certain limited cases where the employer may temporarily impose such changes. Any permanent change to the place or type of work (position) may only be made with the employee’s consent, by signing an addendum to the individual employment agreement.
	CHILD LABOUR	- United Nations: Universal Declaration of Human Rights - European Social Charter - Constitution of Romania - Romanian Labour Code - Romanian Civil Code	- ENGIE Ethics Code of Conduct - Human Rights Framework - Internal Policy on the Prevention and Sanctioning of Harassment and Discrimination in the Workplace, and on the Promotion of Equal Opportunities and Equal Treatment (2023) - Internal Policy on Promoting Diversity, Equal Opportunities and Inclusion in the Workplace (2023)	- ENGIE Romania Collective Labour Agreement - ENGIE Romania Internal Regulations	- ISO 45001 (Occupational Health and Safety Management Systems) - ISO 9001 (Quality Management Systems) - EDGE (Global Assessment Methodology and Certification Standard for Gender and Intersectional Equity) - ISO 37001 – Anti-Bribery Management Systems		Low	The minimum working age is regulated by the Labour Code, the Civil Code, the Collective Labour Agreement applicable within ENGIE Romania / Distrigaz Sud Retele / ENGIE Servicii, or the Internal Regulations, as applicable.

	VIOLATION OF EMPLOYEES' RIGHTS - Hiring decisions based on relevant and objective criteria - Rights relating to working time and rest periods - Freedom of association, freedom of expression, and collective bargaining - Safe, suitable, and healthy working conditions - Right to health, personal protective equipment, and occupational health and safety training - Paid leave and sick leave - Maternity and paternity rights - Statutory minimum wage - Protection against unlawful dismissal, harassment, and ill-treatment - Right to privacy - Whistleblowing and the right to disciplinary procedures	- United Nations: Universal Declaration of Human Rights - European Social Charter - Constitution of Romania - Romanian Labour Code - Romanian Civil Code - Law No. 319/2006 on Occupational Health and Safety - Government Decision No. 1048/2006 on the Minimum Health and Safety Requirements for the Use of Personal Protective Equipment by Workers at the Workplace	- Code of Ethical Conduct - Collective Labour Agreement - ENGIE Group Procurement Governance 2019-03 - Code of Conduct – Supplier Relations - Internal Policy on the Prevention and Sanctioning of Workplace Harassment and Discrimination, and on Promoting Equal Opportunities and Equal Treatment (2023) - Internal Policy on Promoting Diversity, Equal Opportunities and Inclusion in the Workplace (2023) - ENGIE Romania Promotion Policy (2024) - Basic Principles Applicable in the Human Resources Area, v.2024 - Due Diligence Policy in Recruitment for Positions Exposed to Corruption and Influence Peddling Risks (2023)	- ENGIE Romania Collective Labour Agreement - ENGIE Romania Internal Regulations - Personal Protective Equipment (PPE) Policy - Procedure for the Identification and Assessment of Accident and Occupational Disease Risks, and for the Evaluation of Opportunities (PLS-D-101/2021)	- ISO 14001 (Environmental Management Systems) - ISO 45001 (Occupational Health and Safety Management Systems) - ISO 9001 (Quality Management Systems) - EDGE (Global Assessment Methodology and Certification Standard for Gender and Intersectional Equity) - ISO 37001 – Anti-Bribery Management Systems		Low In accordance with the Internal Regulations of ENGIE Romania / Distrigaz Sud Retele, any form of discrimination and harassment is prohibited. The provisions regarding the prohibition of all forms of discrimination and harassment were reinforced in the latest update of the Internal Regulations in November 2021, when employees’ attention was specifically drawn to this matter and clear definitions of workplace harassment and discrimination were introduced. In addition, at the end of 2023, two local policies were implemented: the Internal Policy on the Prevention and Sanctioning of Harassment and Discrimination in the Workplace, and on the Promotion of Equal Opportunities and Equal Treatment, and the Internal Policy on Promoting Diversity, Equal Opportunities and Inclusion in the Workplace. At ENGIE, no form of harassment or discrimination is tolerated. This responsibility is reciprocal, meaning that any form of harassment and/or discrimination is strictly prohibited both for employees of the ENGIE Romania Group and for individuals with whom they interact (customers, partners, beneficiaries, visitors, etc.), both within company premises and outside them (during events, business trips, professional training sessions organized by the company, etc.). The internal procedures governing recruitment, selection and promotion processes establish clear and objective criteria for selecting candidates for vacant positions and require that these criteria be applied in a non-discriminatory manner. ENGIE Romania conducts measurements of environmental factors and pollutants in company facilities and offices to ensure that risks remain under control (temperature, humidity, air flow, noise levels, etc.). On an annual basis, the ENGIE Romania Occupational Health and Safety team prepares the Prevention and Protection Plan, which includes the assessment of occupational accident and illness risks, as well as the evaluation of opportunities identified at company workplaces. ENGIE Romania provides personal protective equipment (PPE) to all employees exposed to safety risks (such as impacts, punctures, or falling objects from height), in accordance with internal regulations governing personal protective equipment/workwear and based on risk assessments conducted for each workplace. Employees have the right to freedom of association and are represented by trade union representatives in collective bargaining processes. Employees benefit from paid leave, sick leave and parental leave in accordance with national legislation, the Romanian Labour Code, the Internal Regulations and the ENGIE Romania Collective Labour Agreement. Starting in 2023, a pre-qualification stage based on occupational health and safety (OHS) criteria was introduced for all service and works procurement procedures involving contractors and subcontractors. OHS-related criteria account for 15% of the total evaluation score. The pre-qualification process is carried out
--	---	--	---	---	---	--	---



Romania – Duty of Vigilance Plan 2024-2025

								through questionnaires tailored to the specific types of services or works being procured (RFI process). Under the action plan adopted by ENGIE Romania following EDGE certification, the following actions will be implemented: 1. Continuing the annual assessment of pay gaps between women and men, covering both base salaries and bonuses or other cash benefits, through regression analysis, and communicating the results; 2. Continuing to provide formal mentoring programmes for both women and men and measuring and monitoring their effectiveness in terms of promotion rates for mentees within a maximum of 12 months after the completion of the programme; 3. Including mandatory training on the prevention and prohibition of sexual harassment and all forms of discrimination for all employees within the local Sezame training programme; 4. Communication from ENGIE senior management regarding flexible working arrangements. ENGIE Romania employees are regularly informed about whistleblowing channels available both at local level and at Group level through INFO email campaigns, the Ethics & Compliance intranet page, and dedicated posters displayed at each company site.
--	--	--	--	--	--	--	--	---

	IMPACT ON COMMUNITIES – VIOLATION OF THE RIGHTS OF LOCAL COMMUNITIES: Right to health and a healthy environment Right to property Right to an adequate standard of living (including access to water, food, and housing) Access to natural resources Protection of the health and safety of individuals living in the vicinity of industrial assets operated by the ENGIE Group	▪ United Nations Universal Declaration of Human Rights ▪ European Social Charter ▪ Constitution of Romania ▪ Romanian Civil Code ▪ Law No. 319/2006 on Occupational Health and Safety ▪ Government Decision No. 1048/2006 on the Minimum Health and Safety Requirements for the Use of Personal Protective Equipment by Workers at the Workplace ▪ Government Emergency Ordinance No. 195/2005 on Environmental Protection ▪ Law No. 292/2018 on the Environmental Impact Assessment of Certain Public and Private Projects ▪ Order No. 1284/2010 approving the Methodology for the Application of Environmental Impact Assessment for Public and Private Projects ▪ Government Emergency Ordinance No. 92/2021 on the Waste Regime ▪ Law No. 17/2023 approving ▪ Government Emergency Ordinance No. 92/2021 on the Waste Regime ▪ Law No. 249/2015 on the Management of Packaging and Packaging Waste ▪ Law No. 104/2011 on Ambient Air Quality ▪ Law No. 188/2018 on the Limitation of Atmospheric Emissions of Certain Pollutants from Medium Combustion Plants	▪ Code of Ethics ▪ ENGIE Group Procurement Governance 2019-003 ▪ Supplier Relations Code of Conduct ▪ Global Supplier Evaluation Procedure ▪ Quality, Environment, Work Health and Safety Policy ▪ ENGIE Group Environmental Policy	▪ Environmental Management Plan – Waste Management (PM-D-02/2024) ▪ Waste Identification and Management Procedure (PLM-D-201/2024) ▪ Preventive Maintenance Policy for the Natural Gas Distribution System (Version 5/2021) ▪ Quality Plan for Preventive Maintenance (PDP D 001/2023) ▪ Work Procedure: Planning Preventive Maintenance Activities (PL-D-101/2023) ▪ Quality Plan for Corrective Maintenance (PDP-D-002/2024) ▪ Work Procedure: Remediation of Major Defects/Anomalies in the Natural Gas Distribution System (PL-D-205/2024) ▪ Monitoring, Measurement and Evaluation Procedure (PSQMS 04/2021) ▪ Waste Management Procedure (PLM-D-201/2024)	▪ ISO 14001 (Environmental Management Systems) ▪ ISO 45001 (Work Health and Safety Management Systems) ▪ ISO 9001 (Quality Management Systems) ▪ ISO 37001 – Anti-Bribery Management Systems		Low	On an annual basis, or whenever activities are modified, the ESG Process Management teams and the Environmental Protection and Reporting Service assess the environmental risks and environmental aspects generated by the activities carried out. Environmental aspects and customer complaints regarding the environmental impact of the ENGIE Romania Group’s activities are monitored on a monthly basis. Risk mitigation measures are implemented at the GBU Networks Romania level, including: contractual clauses requiring subcontractors to restore construction sites to their original condition within the established deadlines and to comply with waste management legislation (compliance with these contractual obligations is monitored by the site supervisor for investment projects and by line management for operational interventions); preventive maintenance of the natural gas distribution network based on quarterly planning and taking into account changes within the distribution network; gas leak detection technologies (VSR); recording and updating relevant information in dedicated applications; with regard to the gas storage facility, the following have been implemented: a Safety Report, consisting of a risk assessment of the equipment, installations and activities carried out; and an Internal Emergency Plan, which sets out the operator’s response capability in the event of major emergencies; both documents having been validated by the competent local regulatory authorities With regard to RES projects (ENGIE Romania), the impact on the living conditions of populations located near project sites is considered limited, as all such projects are developed on the basis of technical documentation approved by the competent public authorities, including environmental criteria and public consultation requirements. Within wind farm operations, annual noise measurements are carried out to assess the impact of power generation facilities on the environment and to prevent noise levels from exceeding the applicable regulatory limits (e.g., Test Report No. 408 LMN/2025 concerning daily noise exposure levels). Starting in 2023, a pre-qualification stage based on occupational health and safety (OHS) criteria was introduced for all service and works contracts involving contractors and subcontractors. OHS-related criteria account for 15% of the total evaluation score. The pre-qualification process is conducted through questionnaires tailored to the type of services or works to be performed (RFI process). <i>Compared with the Duty of Vigilance Plan for the 2022-2023 period, the documentation referenced under the “ENGIE Policies” and “Internal Governance” sections has been updated.</i>



Romania – Duty of Vigilance Plan 2024-2025

--	--	--	--	--	--	--	--	--

	Identified Risk Factors	Process control & management				Residual Risk	Actions	
		External Governance	ENGIE Policies	Internal Governance	Certifications / Controls	Others		
	COMMUNITY WHISTLEBLOWING	- United Nations: Universal Declaration of Human Rights - European Social Charter - Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (Whistleblowing Directive) - Constitution of Romania	- Code of Ethical Conduct - Whistleblowing Policy 2018-010 - Internal Investigations Guide	Internal Procedure on the Reporting, Registration and Management of Ethics Incidents (PSQM-09)	ISO 37001 — Anti-bribery management systems		Low	In addition to the ENGIE Group whistleblowing system, ENGIE Romania has a local whistleblowing channel (email: etica.ro@engie.com) and an Internal Procedure on the Reporting, Registration and Management of Ethics Incidents (PSQM-09). Whistleblowing channels are available to all employees, contractual partners, customers and other stakeholders and are publicized through the intranet, company websites, contractual clauses and other communication channels. In addition, in accordance with the legislation applicable to the natural gas and electricity sectors, complaints submitted to the Supplier are handled in compliance with the Performance Standard for Electricity/Natural Gas Supply Activities and the Complaint Handling Procedure. Complaints may be submitted through the following channels: - submission of complaints in physical format at one-stop customer service points by contract holders or their authorized representatives; - submission of complaints via courier service or through the Call Center; - submission of complaints by fax; - submission of complaints using the online form available in the “Contact” section; - submission of complaints via the dedicated email address: consiliere-clienti@engie.com. For RES projects, during the stage of obtaining a Zonal Urban Plan (PUZ), regardless of whether the initiator is a private investor or a public authority, the public information and consultation procedure must be completed before the documentation is submitted for the technical approval process. Failure to comply with the public information and consultation requirements is one of the most common grounds for the annulment of urban planning documentation. Local public authorities are responsible for: - publishing on their official website notices containing details regarding the consultation process and transmitting to the competent authority approving the PUZ all observations received, together with details of each consultation method used; - identifying and notifying owners whose properties may be affected by the proposed development; - making the PUZ documentation available to the public; - displaying public notices at their premises and in other designated locations through weather-

								resistant information boards placed in at least three visible locations within the area covered by the study. The private investor is required to display the consultation notice on weather-resistant information boards in a visible location on the land plot that triggered the initiation of the PUZ. The public authorities responsible for approving the PUZ must inform the public about the results of the information and consultation process, at a minimum by publishing on their website and at their premises the comments and suggestions received from the public together with the corresponding responses. At the same time, they must inform in writing the owners of properties directly affected by the PUZ proposals who have submitted comments or opinions, providing details on the observations received and the reasoned responses to those observations.	
	Identified Risk Factors	Process control & management					Residual Risk	Actions	
		External Governance	ENGIE Policies	Internal Governance	Certifications / Controls	Others			
ENVIRONMENT	GENERAL ASPECTS REGARDING THE ENVIRONMENT	• United Nations Universal Declaration of Human Rights • European Social Charter • Constitution of Romania • Government Emergency Ordinance No. 195/2005 on Environmental Protection • Law No. 188/2018 on the Limitation of Atmospheric Emissions of Certain Pollutants from Medium Combustion Plants in Romania • Law No. 292/2018 on the Environmental Impact Assessment of Certain Public and Private Projects in Romania • Law No. 249/2015 on the Management of Packaging and Packaging Waste in Romania • Order No. 756/1997 Approving the Regulation on Environmental Pollution Assessment • Law No. 104/2011 on Ambient Air Quality • Government Emergency Ordinance No. 92/2021	• Ethics Code of Conduct • Human Rights Framework • ENGIE Group Environmental Policy • ENGIE Group Procurement Governance 2019-003 • Code of Conduct for Supplier Relationships • Global Supplier Assessment Procedure / Global Supplier Evaluation Procedure	• Security Visit Work Procedure PLS-D-102 • Quality, Environment, Health and Safety Policy • Integrated Environment, Health and Safety Management Program • Environmental Management Plan PM-D-01 – Management of Environmental Aspects, Identification of Risks and Opportunities, and Establishment of the Environmental Management Program • Work Procedures: • PLM-D-101 – Identification and Monitoring of Environmental Aspects, Risks and Opportunities, and Establishment of Environmental Objectives • PLM-D-102 – Assessment of Environmental Aspects and Risks • Environmental Management Plan PM-D-02 • Waste Identification and Management Procedure PLM-D-201	• ISO 14001 – Environmental Management Systems • ISO 45001 – Occupational Health and Safety Management Systems • ISO 37001 – Anti-Bribery Management Systems • INCOME COR6a – Environmental Management		Low	Environmental risks are assessed for all types of activities, whether internal activities carried out at company premises or external activities performed at customer sites or within the natural gas distribution network. The objective of the risk assessment process is to ensure compliance with applicable legal requirements and to prevent environmental pollution. Environmental requirements are monitored and verified through site visits as well as internal and external audits. ENGIE Romania's Sustainability Strategy, Sustainability Policy, and Quality, Environment, Health and Safety Policy reflect management's commitment to complying with health, safety and environmental regulations and procedures, as well as implementing measures aimed at reducing environmental impact. Compared to the Vigilance Plan developed for the 2022-2023 period, the documentation referred to in the "ENGIE Policies" and "Internal Governance" sections has been updated.	

		- on the Waste Regime, as subsequently amended • Law No. 17/2023 Approving Government Emergency Ordinance No. 92/2021 on the Waste Regime • Government Emergency Ordinance No. 5/2015 on Waste Electrical and Electronic Equipment (WEEE)		• Register of Environmental Aspects / Significant Environmental Aspects • Risks and Opportunities Related to Environmental Aspects • Sustainability Policy • PM ENGIE 200 – Identification and Assessment of Environmental Aspects and Risks, Edition 0, Revision 0 • PM ES 01 – Identification and Assessment of Environmental Aspects, Revision 1				
	LAND / AREA REHABILITATION FOLLOWING WORKS: <i>(Failure to restore areas affected by works to their original condition).</i>	• United Nations Universal Declaration of Human Rights • European Social Charter • Constitution of Romania • Government Emergency Ordinance No. 195/2005 on Environmental Protection • Law No. 188/2018 on the Limitation of Atmospheric Emissions of Certain Pollutants from Medium Combustion Plants in Romania • Law No. 292/2018 on the Environmental Impact Assessment of Certain Public and Private Projects in Romania • Law No. 249/2015 on the Management of Packaging and Packaging Waste in Romania • Order No. 756/1997 Approving the Regulation on Environmental Pollution Assessment • Law No. 104/2011 on Ambient Air Quality	• Ethics Code of Conduct • Human Rights Framework • ENGIE Group Environmental Policy • ENGIE Group Procurement Governance 2019-003 • Code of Conduct for Supplier Relationships • Global Supplier Assessment Procedure / Global Supplier Evaluation Procedure	• Environmental Management Plan PM-D-02 • Work Procedure for Waste Identification and Management – PLM-D-201 • Quality Plan for Corrective Maintenance PDP-D-002 • Work Procedure “Correction of Defects / Major Anomalies in the Natural Gas Distribution System” – PL-D-205 • Test Report No. 408 LMN/2025 on Daily Noise Exposure Levels • Work Procedure “Global Supplier Evaluation” – PL-A-103 - Internal Emergency Response Plan	• ISO 14001 – Environmental Management Systems • ISO 45001 – Occupational Health and Safety Management Systems • ISO 37001 – Anti-Bribery Management Systems		Low	Risk mitigation measures implemented within GBU Networks Romania: Inclusion in service provider contracts of clauses requiring contractors to restore areas affected by works to their original condition within the agreed deadlines and to comply with waste management legislation. Compliance with these contractual obligations is monitored by site supervisors (for investment projects) and by line management for intervention works. Preparation of works monitoring reports by the site supervisor, sector manager or FOL manager, in accordance with the Global Supplier Evaluation Procedure. For RES sites, land restoration is mandatory following excavation works, material storage activities, equipment parking, or upon completion of the operational life of the renewable energy facility (approximately 25 years). Restoration of the land to its original condition includes removing the facility's infrastructure and installations, clearing any construction material residues, and backfilling excavated areas with soil of a quality similar to that of the surrounding land.

		- Government Emergency Ordinance No. 92/2021 on the Waste Regime, as subsequently amended - Law No. 17/2023 Approving Government Emergency Ordinance No. 92/2021 on the Waste Regime - Government Emergency Ordinance No. 5/2015 on Waste Electrical and Electronic Equipment (WEEE)						
	ATMOSPHERIC POLLUTANT EMISSIONS - METHANE EMISSIONS (GAS LEAKS), SF6 EMISSIONS - RES	- United Nations Universal Declaration of Human Rights - European Social Charter - Constitution of Romania - Government Emergency Ordinance No. 195/2005 on Environmental Protection - Law No. 188/2018 on the Limitation of Atmospheric Emissions of Certain Pollutants from Medium Combustion Plants in Romania - Law No. 292/2018 on the Environmental Impact Assessment of Certain Public and Private Projects in Romania - Law No. 249/2015 on the Management of Packaging and Packaging Waste in Romania - Order No. 756/1997 Approving the Regulation on Environmental Pollution Assessment - Law No. 104/2011 on Ambient Air Quality OGMP 2.0 Calculation Methodology and Implementation Plan (Oil & Gas Methane Partnership 2.0)	- Ethics Code of Conduct - Group Health and Safety Policy - Group Environmental Policy - Life-Saving Rules - ENGIE Group Procurement Governance 2019-003 - Code of Conduct for Supplier Relationships Global Supplier Evaluation Procedure	- Environmental Management Plan PM-D-02 - Quality Plan for Corrective Maintenance PDP-D-002 - Work Procedure "Correction of Defects / Major Anomalies in the Natural Gas Distribution System" – PL-D-205 - Test Report No. 408 LMN/2025 on Daily Noise Exposure Levels Sustainability Policy	- ISO 14001 (Environmental Management Systems) - ISO 45001 (Work Health and Safety Management Systems) - ISO 37001 (Anti-Bribery Management Systems) - Gold Standard Certification Level UNEP-OGMP Level 3 (United Nations Environment Programme - Oil & Gas Methane Partnership)		Low	Risk mitigation measures implemented at GBU Networks Romania level (DGSR is committed to reducing methane emissions): - Preventive maintenance of the natural gas distribution network in accordance with the maintenance plan, which is updated quarterly. - Implementation of the investment plan (natural gas distribution network rehabilitation works), approved annually by DGSR management and monitored on a monthly basis. - Deployment of Gas Stop technologies for intervention works under gas pressure, gas leak detection/VSR technologies, T-connections with Gas Stop technology, and modernization of gas pressure regulating stations through the installation of fully equipped cabinets including regulators and metering equipment. - Calculation of methane emissions based on the OGMP 2.0 methodology, establishment of a methane emission reduction target by 2028, and monitoring of the implementation plan for methane emission reduction measures. The methane emissions report and implementation plan have been approved by DGSR Management and submitted to UNEP-OGMP. DGSR has achieved Gold Standard status. - Implementation of the European requirements set out in the Regulation of the European Parliament and of the Council on methane emissions reduction in the energy sector and amending Regulation (EU) 2019/942. SF6 emissions (used at RES Wind sites) are monitored annually and reported to the Group and, upon request, to the local environmental authorities.



Romania – Duty of Vigilance Plan 2024-2025

	WASTE MANAGEMENT AND DISPOSAL	• United Nations Universal Declaration of Human Rights • European Social Charter • Constitution of Romania • Government Emergency Ordinance No. 195/2005 on Environmental Protection • Law No. 292/2018 on the Environmental Impact Assessment of Certain Public and Private Projects in Romania • Law No. 249/2015 on the Management of Packaging and Packaging Waste in Romania • Order No. 756/1997 Approving the Regulation on Environmental Pollution Assessment • Government Emergency Ordinance No. 92/2021 on the Waste Regime, as subsequently amended • Law No. 17/2023 Approving Government Emergency Ordinance No. 92/2021 on the Waste Regime • Government Emergency Ordinance No. 5/2015 on Waste Electrical and Electronic Equipment (WEEE) • Regulation of the European Parliament and of the Council on Methane Emissions Reduction in the Energy Sector and Amending Regulation (EU) 2019/942	• Code of Ethical Conduct • ENGIE Group Environmental Policy	• Waste Management Procedure PLM-201-2024 DGSR • Waste Identification and Management Procedure PLM-D-201 • Sustainability Policy • PM-ENGIE-201 Waste Management, Edition 3, Revision 0 • PM-ES-02 Waste Management, Edition 3, Revision 0, Version 1	• ISO 14001 – Environmental Management Systems • ISO 45001 – Occupational Health and Safety Management Systems • ISO 37001 – Anti-Bribery Management Systems		Low	ENGIE Romania's Sustainability Policy and Quality, Environment, Health and Safety Policy reflect management's commitment to complying with applicable regulations and procedures and to implementing measures aimed at reducing the environmental impact of the company's activities. Waste generated from office activities within ENGIE Romania, as well as from operational activities carried out at RES sites, is temporarily stored in designated areas at each location and subsequently collected by authorized waste management operators. Waste generated from works performed by ENGIE Servicii personnel at customer premises is collected and temporarily stored in designated areas at each operational site and subsequently transferred to authorized waste collection companies for recovery or disposal, in accordance with the PM-ES02/2025 Waste Management Procedure.
--	-------------------------------	---	--	---	--	--	-----	--

WORK HEALTH & SAFETY	ENSURING THE HEALTH AND SAFETY OF THE GROUP'S PERMANENT AND TEMPORARY EMPLOYEES	- United Nations Universal Declaration of Human Rights - European Social Charter Law No. 319/2006 on Occupational Health and Safety and its implementing provisions - Government Decision No. 1048/2006 on the minimum health and safety requirements for the use of personal protective equipment in the workplace	- Code of Ethical Conduct - Ethics and Sustainable Development Clause - ENGIE Group Health and Safety Policy - Life Saving Rules - ENGIE Group Internal Standards - GR07 – Occupational Health Management - GR09 – Occupational Health and Safety for Industrial Projects	- Quality, Environment, Health and Safety Policy - Safety Visits Work Procedure PLS-D-102/2023 - Internal Prevention and Protection Plan Management Safety Visits (MSV)	- ISO 14001 – Environmental Management Systems - ISO 45001 – Occupational Health and Safety Management Systems		Low	Annual assessments of occupational accident and occupational disease risks are conducted for all activities, functions, and workstations. Major risks are identified at entity level and mapped against the activities carried out within the company. A Prevention and Protection Plan is developed and implemented based on the risk assessment results. The plan is overseen by the Health and Safety Committee (comprising employer and employee representatives), approved by the Chief Executive Officer, and communicated to permanent and temporary employees across the Group through dedicated health and safety training sessions, internal communications, and awareness materials such as posters. Dedicated digital applications are used to monitor compliance with Health & Safety requirements and to support the effective management of occupational health and safety processes. Supplier assessment applications are used to monitor compliance with contractual requirements. Compliance is overseen by site supervisors for investment projects and by the relevant line management for operational interventions and maintenance activities. The entity's Occupational Health and Safety Policy and Health & Safety Framework are formally endorsed by the Chief Executive Officer and establish the principles, responsibilities, and commitments for ensuring a safe and healthy working environment for employees, contractors, and other stakeholders
	RISK EVALUATION	- United Nations Universal Declaration of Human Rights (UDHR) - European Social Charter - Romanian Law No. 319/2006 on Occupational Health and Safety and its implementing regulations - Government Decision No. 1048/2006 on the Minimum Safety and Health Requirements for Workers in the Workplace	- Ethics Code of Conduct - Ethics and Sustainable Development Clause - Group Health and Safety Policy - Life Saving Rules - ENGIE Group Procurement Governance 2023 - Code of Conduct for Supplier Relationships - GHSD-GOV-GR-04 – Group Rule on Risk Assessment and Risk Control	- Quality, Environment, Health and Safety Policy - Work Instruction for Safety Visits - Internal Prevention and Protection Plan - Last Minute Risk Assessment (LMRA) - Risk and Opportunity Assessment Procedure	- ISO 14001 – Environmental Management Systems - ISO 45001 – Occupational Health and Safety Management Systems - ISO 37001 – Anti-Bribery Management Systems		Low	Annual assessments of occupational accident and occupational disease risks are conducted for all activities, functions, and workplaces. Major risks are identified at entity level and mapped against the activities performed within the company. A Prevention and Protection Plan is developed and implemented based on the results of these risk assessments. The plan is overseen by the Health and Safety Committee, composed of employer and employee representatives, approved by the Chief Executive Officer, and communicated to permanent and temporary employee groups through dedicated health and safety training, internal communications, posters, and other awareness initiatives. Occupational health and safety risks constitute a dedicated topic within both the Health and Safety Committee meetings and the operational committees responsible for monitoring major risks. Compared to the Vigilance Plan prepared for the 2022-2023 period, the documentation referenced under ENGIE policies and internal governance has been updated to reflect the current regulatory and organizational framework.

	EMPLOYEE TRAINING ON RISKS	- United Nations Universal Declaration of Human Rights (UDHR) - European Social Charter - Romanian Law No. 319/2006 on Occupational Health and Safety and its implementing regulations - Government Decision No. 1048/2006 on the Minimum Safety and Health Requirements for the Use of Work Equipment by Workers at Work	- Ethics Code of Conduct - Group Health and Safety Policy - Life Saving Rules	- Quality, Environment, Health and Safety Policy - Personal Protective Equipment (PPE) Policy - Internal Prevention and Protection Plan	- ISO 14001 – Environmental Management Systems - ISO 45001 – Occupational Health and Safety Management Systems		Low	An annual Work Health and Safety (WHS) training program is established and approved at company level in compliance with applicable legal requirements. Management training is delivered through a dedicated program aimed at strengthening leadership commitment and driving a positive Work Health and Safety culture across the organization. Collective WHS training is provided to subcontractor personnel performing services on behalf of the company. In addition, specific contractual requirements are in place regarding the provision of information related to employees and other individuals who will perform activities under the contract. These requirements apply across all ENGIE Romania Group entities and DEPOMUREȘ. General induction training and workplace-specific WHS and Emergency Situations training are conducted upon hiring to ensure that employees are aware of workplace risks, applicable safety measures, and emergency response procedures before starting their activities.
	PROTECTIVE EQUIPMENT	- United Nations Universal Declaration of Human Rights - European Social Charter - Romanian Law No. 319/2006 on Work Health and Safety - Government Decision No. 1048/2006 on the Minimum Health and Safety Requirements for Workers at the Workplace	- Code of Ethics - Group Health and Safety Policy - Life-Saving Rules	- Quality, Environment, Health and Safety Policy - Internal Standard on Personal Protective Equipment (PPE) - Internal Prevention and Protection Plan	- ISO 14001 – Environmental Management Systems - ISO 45001 – Work Health and Safety Management Systems - ISO 37001 – Anti-Bribery Management Systems - International Standards for Personal Protective Equipment (PPE)		Low	The entity provides employees with the necessary personal protective equipment (PPE) and training required to perform their duties safely and effectively. Each entity maintains an Internal Standard on Personal Protective Equipment, approved by the Health and Safety Committee, which defines the PPE to be provided for each job position based on risk exposure, the quantity of PPE to be issued, and the replacement frequency. The standard is established in accordance with the provisions of Romanian Law No. 319/2006 on Work Health and Safety and Government Decision No. 1048/2006 on the minimum health and safety requirements for workers. Personal protective equipment is selected based on identified workplace risks and complies with applicable international standards governing protective equipment, ensuring an appropriate level of protection for the activities performed.

	Identified risk factors	Process control & management					Residual Risk	Actions
		External Governance	ENGIE Policies	Internal Governance	Certifications / Controls	Others		
	USE OF PRODUCTS OR SERVICES THAT ARE "SENSITIVE" FROM A HUMAN RIGHTS PERSPECTIVE	- United Nations Universal Declaration of Human Rights - European Social Charter	- Ethics Code of Conduct - ENGIE Procurement Governance 2022-003 - Supplier and Subcontractor Due Diligence Policy (PROC.RUL.2017.016 – ENGIE 2018-009) - Code of Conduct for Supplier Relationships - ENGIE Group Environmental Policy	- Procedure for the Procurement of Works, Products and Services (PL A 101 – Procurement of Works, Products and Services, Edition 7, Revision) - Quality, Environment, Health and Safety Policy - Environmental Management Plan PM-D-02	- INCOME PROSC – Buy & Supply - ECOVADIS GOLD STANDARD - ISO 37001 – Anti-bribery management systems - ISO 20400 – Sustainable Procurement		Low	Most of the equipment and goods are procured from European Union countries, although some may be manufactured outside the EU, for example in China. These products are sourced through Group framework agreements with suppliers that have undergone ENGIE Group's prequalification and Due Diligence processes, including assessments related to human rights compliance. The EcoVadis assessment score is used as a contract award criterion. In addition, contracts concluded with suppliers include a clause requiring them to undergo a sustainability assessment through the local EcoVadis partner. ENGIE Romania conducts Due Diligence assessments for all suppliers with whom it enters into contracts having an estimated value exceeding EUR 100,000.

PROCUREMENT			Ethics and Sustainable Development Clause					
	SUPPLIERS OPERATING IN HIGH-RISK COUNTRIES	- United Nations Universal Declaration of Human Rights - European Social Charter	- Ethics Code of Conduct - ENGIE Procurement Governance 2022-003 - Supplier and Subcontractor Due Diligence Policy (PROC.RUL.2017.016 – ENGIE 2018-009) - Code of Conduct for Supplier Relationships - Ethics and Sustainable Development Clause	Procedure for the Procurement of Works, Products and Services (PL A 101 – Procurement of Works, Products and Services, Edition 7, Revision)	- INCOME PROSC – Buy & Supply - EcoVadis Gold Standard - ISO 37001 – Anti-Bribery Management Systems - ISO 20400 – Sustainable Procurement - HighBond Governance, Risk and Compliance (GRC) Platform		Low	With regard to ENGIE Romania's procurement activities, which cover all Business Units, there are only a very limited number of suppliers established in high-risk countries. These suppliers have been selected through competitive tendering procedures. In all cases, suppliers are subject to the local procurement Due Diligence policy, which includes risk-based assessments and verification measures prior to contract award. This process supports the identification and mitigation of potential risks related to ethics, compliance, integrity, and human rights.
	GROUP COMMITMENTS ON HUMAN RIGHTS (Protection of the Health and Safety of Suppliers' and Subcontractors' Employees; Respect for Employees' Fundamental Rights)	- United Nations Universal Declaration of Human Rights - European Social Charter - Constitution of Romania - Romanian Labour Code - Romanian Law No. 319/2006 on Work Health and Safety - Government Decision No. 1048/2006 on the Minimum Health and Safety Requirements for Workers at the Workplace	- Ethics Code of Conduct - ENGIE Procurement Governance 2022-003 - Supplier and Subcontractor Due Diligence Policy (PROC.RUL.2017.016 – ENGIE 2018-009) - Procurement Regulation 2022 - Code of Conduct for Supplier Relationships - ENGIE Group Environmental Policy	- Procedure for the Procurement of Works, Products and Services (PL A 101 – Procurement of Works, Products and Services, Edition 7, Revision) - Quality, Environment, Health and Safety Policy	- INCOME PROSC – Buy & Supply - ECOVADIS GOLD STANDARD - ISO 37001 – Antibribery management systems - ISO 20400 – Sustainable Procurement		Low	ENGIE Romania and Distrigaz Sud Rețele have incorporated the Ethics and Sustainable Development Clause into their contracts with suppliers. In addition, these contracts include dedicated provisions relating to environmental protection and Work Health and Safety (WHS). The preliminary assessment of suppliers prior to contract signature is a key priority for ENGIE Romania. In 2019, the Due Diligence Policy for procurement activities was implemented, covering the assessment of the first 50 suppliers, as well as potential suppliers participating in tender procedures, using the questionnaire attached to the Due Diligence Policy. These assessments are carried out using creditworthiness reports issued by third-party providers (Coface), online searches, and the LexisNexis platform. Where red flags are identified, the case is reviewed together with the local Ethics function. Following this assessment, a potential supplier may be excluded from the procurement process. Since 2020, major suppliers have been invited to undergo the EcoVadis assessment in line with the ENGIE Group CSR policy. Since 2023, the EcoVadis score has been incorporated as a contract award criterion. Since 2023, a prequalification stage based on Work Health and Safety (WHS) criteria has been introduced for subcontractors and contractors involved in service and works contracts. WHS criteria account for 15% of the overall evaluation score. The prequalification process is conducted through tailored Request for Information (RFI) questionnaires adapted to the specific type of service or work being procured.
	SUPPLIER EVALUATION	- United Nations Universal Declaration of Human Rights - European Social Charter - Romanian Law No. 319/2006 on Work Health and Safety - Government Decision No. 1048/2006 on the	- Ethics Code of Conduct - General Supplier Assessment Procedure - Group Health and Safety Policy - ENGIE Group Environmental Policy - Ethics and Sustainable Development Clause	- Quality, Environment, Health and Safety Policy - Internal Standard on Personal Protective Equipment (PPE) - ENGIE Romania Prevention and Protection Plan - Work Instruction for Safety Visits PLSD-102/2023 (Safety Visits Procedure)	- PROSP – Manage the suppliers panel - INCOME PROSC – Buy & Supply - ECOVADIS GOLD STANDARD - ISO 37001 – Anti-bribery		Low	At the level of ENGIE Romania entities, the Work Instruction for Safety Visits (PLS-D-102/2022) establishes the monitoring of both internal activities and those performed by third parties to verify compliance with legal requirements (work health and safety, environmental, technical, etc.), eliminate hazards, and reduce risks. In accordance with this procedure, the findings of safety visits and the related action plans are reviewed within the Operational Management Committees. In addition, Work Health and Safety is a standing agenda item within Executive Committee meetings.



Romania – Duty of Vigilance Plan 2024-2025

		Minimum Health and Safety Requirements for Workers at the Workplace			management systems ISO 9001:2015			A monitoring system is in place for non-conformities identified in contractors’ activities and for tracking corrective actions implemented during contract execution or as a result of site visits. These non-conformities are recorded either in the “Supplier Evaluation” application, where contract beneficiaries register complaints and performance issues, or in the “MoreApp” application, used within GBU Networks for site inspections. Furthermore, suppliers representing 80% of the total annual spend are assessed each year by both the contract beneficiary and the buyer through the LorinAccess platform. Where a supplier does not achieve a satisfactory evaluation score, an action plan can be established within the application, including designated responsibilities and implementation timelines, to improve supplier performance. Historical supplier performance constitutes a key criterion in future procurement procedures, with suppliers achieving strong evaluation results being favorably considered for subsequent contract awards.
	USE OF SUBCONTRACTING (CASCADE SUBCONTRACTING)	- Universal Declaration of Human Rights (United Nations) - European Social Charter - Romanian Constitution - Romanian Labour Code - Law No. 319/2006 on Work Health and Safety - Government Decision No. 1048/2006 on the Minimum Health and Safety Requirements for Workers	- ENGIE Code of Ethics - Collective Labour Agreement - ENGIE Procurement Governance 2022-003 - Supplier Relations Code of Conduct - Human Rights Framework - Ethics and Sustainable Development Clause	- Contracting of Works, Products and Services (PL A 101 Contracting of Works, Products and Services, Edition 7, Revision 0) - Quality, Environment, Work Health and Safety Policy - Personal Protective Equipment Policy - ENGIE Romania Prevention and Protection Plan - Security Visits Working Procedure PLS-D-102/2023	- INCOME PROSC – Buy & Supply - ECOVADIS GOLD STANDARD - ISO 37001 — Anti-bribery management systems		Low	Framework agreements include an Ethics and Sustainable Development Clause covering respect for human rights, non-discrimination, and the protection of workers’ health, safety and security. Agreements with suppliers and subcontractors establish specific environmental and work health and safety obligations, in addition to the Ethics Clause and the Human Rights Framework, and provide for compliance monitoring tools and verification measures. Second-tier subcontracting (cascade subcontracting), meaning subcontractors engaging their own subcontractors, is not permitted.