

# GEN-I's Material Sustainability Topics and Double Materiality Assessment

The double materiality assessment is a useful framework for understanding and managing a company's approach to the environment, social responsibility, responsible governance, and sustainability reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD).

## GEN-I's Sustainability Topics

### Environmental aspects (E – Environment)

- Corporate Carbon Footprint
- Sustainable Technology Deployment
- Sustainable Products and Services
- Environmental Impact of Own Operations
- Environmental Impact of Business Activities

### Social aspects (S – Social)

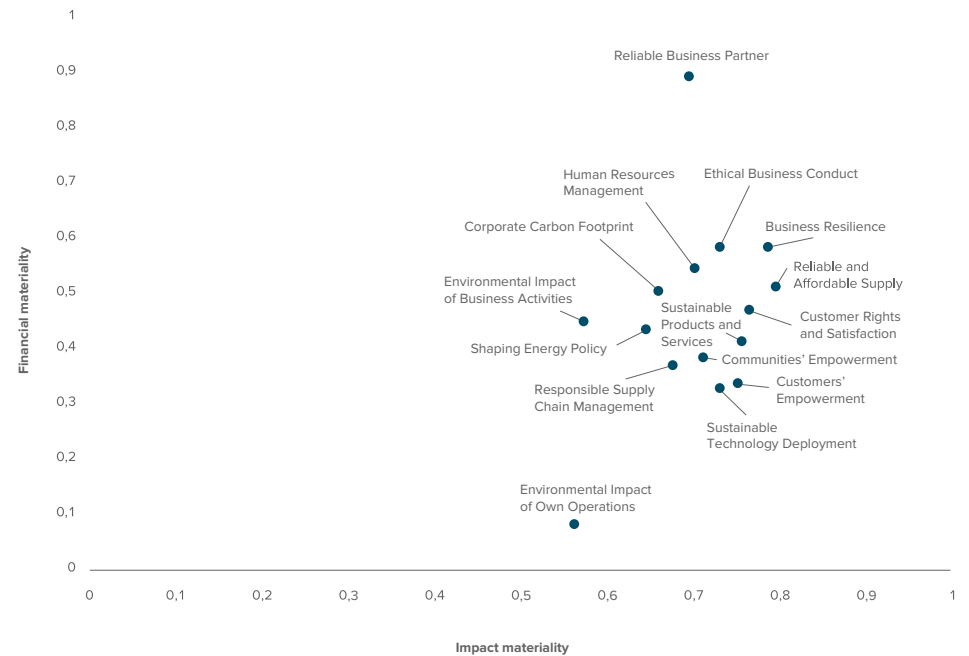
- Human Resources Management
- Reliable and Affordable Supply
- Customers' Empowerment
- Customer Rights and Satisfaction
- Communities' Empowerment
- Responsible Supply Chain Management

### Governance aspects (G – Governance)

- Ethical Business Conduct
- Reliable Business Partner
- Shaping Energy Policy
- Business Resilience

The process of the **materiality assessment of sustainability topics of the GEN-I Group**, was carried out by a dedicated working group together with external experts, in accordance with the European Sustainability Reporting Standards (ESRS), and covers two dimensions, i.e. impact materiality and financial materiality. The identified sustainability topics represent a reflection of the efforts and achievements of the GEN-I Group to date, with the aim of reflecting our story so far and the foundations on which the GEN-I Group has grown as well as providing a basis for strengthening and enhancing our future endeavours, which will be structured along the identified material sustainability topics. To assess the importance of each topic, we identified potential and actual impacts (positive and negative), risks and opportunities (IRO) related to these topics. In the framework of the materiality assessment, we included all important stakeholders of the GEN-I Group, whom we invited via a special questionnaire to evaluate the sustainability topic from the point of view of impact (financial materiality was assessed only internally).

GEN-I Double Materiality Matrix



## Important stakeholders of GEN-I:

- owners;
- employees;
- banks, bond investors and other capital market participants;
- international and national public authorities;
- institutions and regulatory authorities;
- energy exchanges or energy brokers;
- transmission or distribution system operators;
- wholesale partners;
- suppliers and service providers;
- international and national interest associations;
- end customers;
- the professional public;
- civil society, local communities and the media.

More information on GEN-I's double materiality assessment and material sustainability topics is available in the [annual reports of the GEN-I Group](#).