



## **ENERGY** to Light the Way

2021 GRI Content Index

## GRI CONTENT INDEX

## General Standard Disclosures

GRI Indicator	Description	Location
Organizational Profile	e	
102-1	Name of Organization	FirstEnergy Corp.
EU1	Installed Capacity	<u>Data Table: Environmental</u>
EU4	Length of Above and Underground Transmission and Distribution Lines by Regulatory Regime	Data Table: Social
102-2	Activities, Brands, Products and Services	<u>About Us</u>
102-3	Location of Headquarters	Akron, Ohio
102-4	Location of Operations	<u>About Us</u>
102-5	Ownership and Legal Form	<u>2021 Form 10-K, Part 1, p. 1</u>
102-6	Markets Served	<u>About Us</u>
102-7	Scale of Organization	<u>2021 Form 10-K, Part 1, p. 1</u>
102-8	Information on Employees and Other Workers	Data Table: Social
102-10	Significant Changes to the Organization and its Supply Chain	<u>2021 Form 10-K, Part 1, p. 1 and 28</u>
102-11	Precautionary Principle or Approach	Enterprise Risk Management
Strategy		
102-14	Statement from Senior Decision-Maker	<u>2021 Annual Report, p. 1</u>
102-15	Key Impacts, Risks and Opportunities	Enterprise Risk Management 2021 Form 10-K p. 8
Ethics and Integrity		
102-16	Values, Principles, Standards and Norms of Behavior	About Us
102-17	Mechanisms for Advice and Concerns About Ethics	Ethics and Compliance

<b>GRI Indicator</b>	Description	Location
Governance		
102-18	Governance Structure	Board Governance
102-19	Delegating Authority	Board Governance
102-20	Executive-level Responsibility for Economic, Environmental and Social Topics	Board Governance
102-21	Consulting Stakeholders on Economic, Environmental and Social Topics	Board Governance 2022 Proxy Statement, p. 16
102-22	Composition of Highest Governance Body and Its Committees	Board Governance FirstEnergy Board of Directors 2022 Proxy Statement, p. 54
102-23	Chair of the Highest Governance Body	Board Governance FirstEnergy Leadership Team
102-24	Nominating and Selecting the Highest Governance Body	2022 Proxy Statement, p. 19 Board Governance
102-25	Conflicts of Interest	Ethics and Compliance 2022 Proxy Statement, p. 22
102-26	Role of the Highest Governance Body in Setting Purpose, Values and Strategy	Board Governance
102-27	Collective Knowledge of the Highest Governance Body	Board Governance 2022 Proxy Statement, p. 11
102-28	Evaluating the Highest Governance Body's Performance	2022 Proxy Statement, p. 10 Board Governance
102-29	Identifying and Managing Economic, Environmental and Social Impacts	<u>Corporate Responsibility</u> <u>Board Governance</u>
102-30	Effectiveness of Risk Management Process	2022 Proxy Statement, p. 14–15 Enterprise Risk Management
102-31	Review of Economic, Environmental and Social Topics	2022 Proxy Statement, p. 53 ESG Approach and Management
102-32	Highest Governance Body's Role in Sustainability Reporting	ESG Approach and Management 2022 Proxy Statement, p. 53
102-33	Communicating Critical Concerns	Contact the FE Board

<b>GRI Indicator</b>	Description	Location
102-34	Nature and Total Number of Critical Concerns	2022 Proxy Statement, p. 18–19
102-35	Remuneration Policies	2022 Proxy Statement, p. 54
102-36	Process for Determining Remuneration	2022 Proxy Statement, p. 59
102-37	Stakeholders Involvement in Remuneration	2022 Proxy Statement, p. 54
102-38	Annual Total Compensation Ratio	2022 Proxy Statement, p. 96
Stakeholder Enga	gement	
102-40	List of Stakeholder Groups	ESG Materiality Stakeholder Engagement
102-41	Collective Bargaining Agreements	Data Table: Social 2021 Form 10-K, p. 5
102-42	Identifying and Selecting Stakeholders	ESG Materiality Stakeholder Engagement
102-43	Approach to Stakeholder Engagement	Stakeholder Engagement Political and Public Policy Engagement
102-44	Key Topics and Concerns Raised	2022 Proxy Statement, p. 16 Stakeholder Engagement
Reporting Practic	es	
102-45	Entities Included in the Consolidated Financial Statements	<u>2021 Form 10-K, Item 1, p. 1–3</u>
102-46	Defining Report Content and Topic Boundaries	ESG Reports and Resources
102-47	List of Material Topics	ESG Materiality
102-48	Restatements of Information	There have been no restatements of information
102-49	Changes in Reporting	ESG Reports and Resources
102-50	Reporting Period	This Corporate Responsibility website provides historical content and data through calendar year 2021
102-51	Date of Most Recent Report	2021
102-52	Reporting Cycle	Annual
102-53	Contact Point for Questions Regarding the Report	ESG Reports and Resources

<b>GRI Indicator</b>	Description	Location
102-54	Claims of Reporting in Accordance with the GRI Standards	This report references the 2016 and 2018 GRI Standards
102-55	GRI Content Index	<u>GRI Content Index</u>
102-56	External Assurance	The data in this report has not been externally assured
Economic Standards		

## **GRI 201: Economic Performance**

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103-1	Material Topic and Its Boundary	Community Impact
103-2	Management Approach	Community Impact
103-3	Evaluation of Management Approach	Community Impact
201-1	Direct Economic Value Generated and Distributed	<u>Data Table: Social</u> 2021 Annual Report p. 1–6
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	<u>2021 Form 10-K, p. 15</u>
GRI 203: Indirect Economic Impacts		
103-1	Material Topic and Its Boundary	Community Impact
103-2	Management Approach	Community Impact
103-3	Evaluation of Management Approach	Community Impact
203-1	Infrastructure Investments and Services Suppor	Sustainable Energy Future 2021 Annual Report, p. 1–6 2021 Form 10-K p. 15
203-2	Significant Indirect Economic Impacts	Community Impact
GRI 204: Procurement Practices		
103-1	Material Topic and Its Boundary	Sustainable Supply Chain

103-1	Material Topic and Its Boundary	Sustainable Supply Chain
103-2	Management Approach	Sustainable Supply Chain
103-3	Evaluation of Management Approach	Sustainable Supply Chain
204-1	Proportion of Spending on Local Suppliers	Data Table: Social

GRI Indicator	Description	Location		
GRI 205: Anti-Corrupt	GRI 205: Anti-Corruption			
103-1	Material Topic and Its Boundary	Ethics and Compliance		
103-2	Management Approach	Ethics and Compliance		
103-3	Evaluation of Management Approach	Ethics and Compliance		
205-1	Operations Assessed for Risks Related to Corruption	<u>2021 Form 10-К р. 30</u>		
205-2	Communication and Training about Anti-Corruption Policies and Procedures	Ethics and Compliance		
205-3	Confirmed Incidents of Corruption and Action Taken	<u>2021 Form 10-K p. 30</u>		
GRI 301: Materials				
103-1	Material Topic and Its Boundary	Biodiversity and Conservation		
103-2	Management Approach	Biodiversity and Conservation		
103-3	Evaluation of Management Approach	Biodiversity and Conservation		
301-1	Materials Used by Weight or Volume	Data Table: Environmental		
301-2	Recycled Input Materials Used	Data Table: Environmental		
GRI 303: Water and E	ffluents 2018			
103-1	Material Topic and Its Boundary	<u>Water Management</u>		
103-2	Management Approach	Water Management		
103-3	Evaluation of Management Approach	Water Management		
303-3	Water Withdrawal	Data Table: Environmental		
303-4	Water Discharge	Data Table: Environmental		
303-5	Water Consumption	Data Table: Environmental		
GRI 304: Biodiversity				
103-1	Material Topic and Its Boundary	Biodiversity and Conservation		
103-2	Management Approach	Biodiversity and Conservation		
103-3	Evaluation of Management Approach	Biodiversity and Conservation		

<b>GRI Indicator</b>	Description	Location
304-1	Operational Sites Qwned, Leased, Managed in or Adjacent to Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	Biodiversity and Conservation
304-2	Significant Impacts of Activities, Products and Services on Biodiversity	Biodiversity and Conservation
304-4	IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations	Biodiversity and Conservation
GRI 305: Emissions		
103-1	Material Topic and Its Boundary	<u>Our Climate Story</u> <u>Climate Report — 2019</u>
103-2	Management Approach	<u>Our Climate Story</u> <u>Climate Report — 2019</u>
103-3	Evaluation of Management Approach	<u>Our Climate Story</u> <u>Climate Report — 2019</u>
305-1	Direct Scope 1 Emissions	Data Table: Environmental
305-2	Indirect Scope 2 Emissions	Data Table: Environmental
305-3	Other Indirect Scope 3 Emissions	Data Table: Environmental
305-4	GHG Emissions Intensity	Data Table: Environmental
305-5	Reduction of GHG Emissions	<u>Our Climate Story</u> <u>Climate Report — 2019</u>
305-6	Emissions of Ozone Depleting Substances	Data Table: Environmental
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx) and Other Significant Emissions	Data Table: Environmental
GRI 306: Waste		
103-1	Material Topic and Its Boundary	Waste Management
103-2	Management Approach	Waste Management
103-3	Evaluation of Management Approach	Waste Management
306-3	Waste Generated	Data Table: Environmental
306-4	Waste Diverted from Disposal	Data Table: Environmental

<b>GRI Indicator</b>	Description	Location	
GRI 307: Environmental Compliance			
103-1	Material Topic and Its Boundary	Policy and Compliance Excellence	
103-2	Management Approach	Policy and Compliance Excellence	
103-3	Evaluation of Management Approach	Policy and Compliance Excellence	
307-1	Non-Compliance with Environmental Laws and Regulations	<u>Data Table: Environmental</u>	
Social Standards			
GRI 401: Employmen	t		
103-1	Material Topic and Its Boundary	Talent Management and Employee Development	
103-2	Management Approach	Talent Management and Employee Development	
103-3	Evaluation of Management Approach	Talent Management and Employee Development	
401-1	New Employee Hires and Employee Turnover	Data Table: Social	
401-2	Benefits Provided to Full-Time Employees that Are Not Provided to Temporary or Part-Time Employees	Employee Benefits Talent Management and Employee Development	
401-3	Parental Leave	Family Care Leave	
GRI 403: Occupation	al Health and Safety		
103-1	Material Topic and Its Boundary	Safety, Health and Wellness	
103-2	Management Approach	Safety, Health and Wellness	
103-3	Evaluation of Management Approach	Safety, Health and Wellness	
401-1	Work-Related Injuries	Safety, Health and Wellness Data Table: Social	
GRI 404: Training an	d Education	· 	
103-1	Material Topic and Its Boundary	Talent Management and Employee Development	
103-2	Management Approach	Talent Management and Employee Development	
103-3	Evaluation of Management Approach	Talent Management and Employee Development	

<b>GRI Indicator</b>	Description	Location	
404-1	Average Hours of Training that the Organization Has Undertaken During the Reporting Period	Data Table: Social	
404-5	Programs for Upgrading Employee Skills and Transition Assistance Programs	Talent Management and Employee Development	
GRI 405: Diversity ar	nd Equal Opportunity		
103-1	Material Topic and Its Boundary	Diversity, Equity and Inclusion	
103-2	Management Approach	Diversity, Equity and Inclusion	
103-3	Evaluation of Management Approach	Diversity, Equity and Inclusion	
405-1	Diversity of Governance Bodies and Employees	Diversity, Equity and Inclusion	
GRI 406: Non-Discrir	nination		
103-1	Material Topic and Its Boundary	Diversity, Equity and Inclusion Ethics and Compliance	
103-2	Management Approach	Diversity, Equity and Inclusion Ethics and Compliance	
103-3	Evaluation of Management Approach	Diversity, Equity and Inclusion Ethics and Compliance	
GRI 407: Freedom of	Association and Collective Bargaining		
103-3	Evaluation of Management Approach	<u>2021 Form 10-K, p. 5</u>	
GRI 413: Local Comn	GRI 413: Local Communities		
103-1	Material Topic and Its Boundary	<u>Community Impact</u>	
103-2	Management Approach	Community Impact	
103-3	Evaluation of Management Approach	Community Impact	
413-1	Percentage of Operations with Implemented Local Community Engagement, Impact Assessments and/or Development Programs	<u>Community Impact</u>	