



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 |

| GRI Indicator | 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 |

| GRI Indicator | 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 |

| GRI Indicator | 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 | | |
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| 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 | | |

| GRI Indicator | 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 |

| GRI Indicator | 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 | |

| GRI Indicator | 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> | |