



ENERGY

to Light the Way

2023 GRI Content Index

GRI CONTENT INDEX

General Standard Disclosures

FirstEnergy uses GRI Sustainability Reporting Standards to help guide our EESG reporting. This report reflects standards from 2022 and includes the Electric Utility Sector Supplement. In all places where applicable, we refer users to information on our Corporate Responsibility website, FirstEnergy Corporate website or other public documents. Data in this index represents calendar year 2022, in accordance with our more recent EESG Data Reports.

GRI Indicator	Description	Location
Organizational Profile		
102-1	Report the name of the organization	FirstEnergy Corporation
EU1	Installed Capacity	EESG Data Tables
EU3	Number of Customer accounts	EESG Data Tables
EU4	Length of Above and Underground Transmission and Distribution Lines by Regulatory Regime	EESG Data Tables
EU8	Research and Development Activity	Innovation and Research
EU 14	Programs to Ensure a Skilled Workforce	Talent Management and Employee Development
EU 16	Policies for Health and Safety of Employees and Contractors	Safety, Health and Wellness
102-2	Activities, Brands, Products and Services	About Us
102-3	Location of Headquarters	Akron, Ohio
102-4	Location of Operations	FirstEnergy Corporation is an investor-owned utility trading under the NYSE: FE

GRI Indicator	Description	Location
102-5	Ownership and Legal Form	2022 Annual Report, Part 1, p. 1
102-6	Markets Served	About Us
102-7	Scale of Organization	2022 Annual Report, Part 1, p. 1
102-8	Information on Employees and Other Workers	EESG Data Tables
102-9	Supply Chain	Sustainable Supply Chain
102-10	Significant Changes to the Organization and its Supply Chain	2022 Form 10-k p.14
102-11	Precautionary Principle or Approach	Enterprise Risk Management
102-12	External initiatives	Political and Public Policy Engagement Stakeholder Engagement FirstEnergy Foundation Community Vitality
102-13	Membership of associations	Political and Public Policy Engagement
Strategy		
102-14	Statement from Senior Decision-Maker	2023 Proxy Statement
102-15	Key Impacts, Risks and Opportunities	2022 Annual Report p. 8
Ethics and Integrity		
102-16	Values, Principles, Standards and Norms of Behavior	About Us Ethics and Compliance
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 2023 Proxy Statement, p. 15
102-22	Composition of Highest Governance Body and Its Committees	Board Governance FirstEnergy Board of Directors 2023 Proxy Statement, p. 21
102-23	Chair of the Highest Governance Body	Board Governance FirstEnergy Leadership Team
102-24	Nominating and Selecting the Highest Governance Body	2023 Proxy Statement, p. 21 Board Governance
102-25	Conflicts of Interest	Ethics and Compliance 2023 Proxy Statement, p. 13
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 2023 Proxy Statement, p. 11
102-28	Evaluating the Highest Governance Body's Performance	2023 Proxy Statement, p. 16 Board Governance
102-29	Identifying and Managing Economic, Environmental and Social Impacts	Corporate Responsibility Board Governance
102-30	Effectiveness of Risk Management Process	2023 Proxy Statement, p. 14 Enterprise Risk Management
102-31	Review of Economic, Environmental and Social Topics	2023 Proxy Statement, p. 46-56 EESG Approach and Management
102-32	Highest Governance Body's Role in Sustainability Reporting	EESG Approach and Management 2023 Proxy Statement, p. 55
102-33	Communicating Critical Concerns	Contact the FE Board
102-34	Nature and Total Number of Critical Concerns	2023 Proxy Statement, p. 19
102-35	Remuneration policies	2023 Proxy Statement, p.56-84
102-36	Process for determining remuneration	2023 Proxy Statement, p.55-84
102-35	Remuneration Policies	2022 Proxy Statement, p. 55
102-37	Stakeholders' involvement in remuneration	2023 Proxy Statement, p. 108
102-38	Annual total compensation ratio	2023 Proxy Statement, p. 102
102-39	Percent increase in annual total compensation ratio	2023 Proxy Statement, p. 102

GRI Indicator	Description	Location
Stakeholder Engagement		
102-40	List of Stakeholder Groups	EESG Materiality Stakeholder Engagement
102-41	Collective Bargaining Agreements	EESG Data Tables 2022 Annual Report, p. 6
102-42	Identifying and Selecting Stakeholders	EESG Materiality Stakeholder Engagement
102-43	Approach to Stakeholder Engagement	Stakeholder Engagement Political and Public Policy Engagement
102-44	Key Topics and Concerns Raised	2022 Annual Report, Proposals and Voting Stakeholder Engagement
Reporting Practices		
102-45	Entities Included in the Consolidated Financial Statements	2022 Annual Report, p. 1
102-46	Defining Report Content and Topic Boundaries	EESG Data Tables
102-47	List of Material Topics	EESG Materiality
102-48	Restatements of Information	EESG Reports and Resources
102-49	Changes in Reporting	EESG Reports and Resources
102-50	Reporting Period	This Corporate Responsibility website provides historical content and data through calendar year 2022, unless otherwise noted
102-51	Date of Most Recent Report	May 2023
102-52	Reporting Cycle	Annual
102-53	Contact Point for Questions Regarding the Report	EESG Reports and Resources
102-54	Claims of Reporting in Accordance with the GRI Standards	This report references the 2022 standards
102-55	GRI Content Index	GRI Content Index
102-56	External Assurance	The data in this report has not been externally assured

GRI Indicator	Description	Location
Economic Standards		
GRI 201: Economic Performance		
103-1	Material Topic and Its Boundary	EESG Materiality Stakeholder Engagement
103-2	Management Approach	Addressed throughout the Corporate Responsibility website For a high-level overview, see EESG Oversight and Management
103-3	Evaluation of Management Approach	Addressed throughout the Corporate Responsibility website For a high-level overview, see EESG Oversight and Management
201-1	Direct Economic Value Generated and Distributed	EESG Data Tables 2022 Annual Report p. 34
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	2022 Annual Report, p. 18
GRI 203: Indirect Economic Impacts		
103-1	Material Topic and Its Boundary	Community Vitality
103-2	Management Approach	Community Vitality
103-3	Evaluation of Management Approach	Community Vitality
203-1	Infrastructure Investments and Services Support	Grid Modernization Community Vitality 2023 Proxy Statement p. 2 2022 Annual Investor Factbook
203-2	Significant Indirect Economic Impacts	Grid Modernization Community Vitality 2023 Proxy Statement p. 2 2022 Annual Investor Factbook
GRI 204: Procurement Practices		
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	EESG Data Tables 2023 Proxy Statement p. 50

GRI Indicator	Description	Location
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	2022 Annual Report p. 9
205-2	Communication and Training about Anti-Corruption Policies and Procedures	Ethics and Compliance FirstEnergy's Code of Conduct
205-3	Confirmed Incidents of Corruption and Action Taken	2022 Annual Report p. 26
GR 207: Anti-Competitive Behavior		
207-1	Approach to tax	Taxes are discussed throughout the 2022 Form 10-K
GRI 301: Materials		
103-1	Material Topic and Its Boundary	Biodiversity and Conservation Waste Management
103-2	Management Approach	Biodiversity and Conservation Waste Management
103-3	Evaluation of Management Approach	Biodiversity and Conservation Waste Management
301-1	Materials Used by Weight or Volume	EESG Data Tables
301-2	Recycled Input Materials Used	EESG Data Tables
302-2	Energy consumption outside of organization	Energy Management and Efficiency Energy Efficiency goal; Strategic Goals For the Future
302-3	Energy Intensity	EESG Data Tables
302-4	Reduction of energy consumption	Energy Management and Efficiency Energy Efficiency goal; Strategic Goals For the Future
GRI 303: Water and Effluents 2018		
103-1	Material Topic and Its Boundary	Water Management
103-2	Management Approach	Water Management
103-3	Evaluation of Management Approach	Water Management
303-3	Water Withdrawal	EESG Data Tables
303-4	Water Discharge	EESG Data Tables

GRI Indicator	Description	Location
303-5	Water Consumption	EESG Data Tables
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
304-1	Operational Sites Owned, 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	Our Climate Story Climate Report – 2022
103-2	Management Approach	Our Climate Story Climate Report – 2022
103-3	Evaluation of Management Approach	Our Climate Story Climate Report – 2022
305-1	Direct Scope 1 Emissions	EESG Data Tables
305-2	Indirect Scope 2 Emissions	EESG Data Tables
305-3	Other Indirect Scope 3 Emissions	EESG Data Tables
305-4	GHG Emissions Intensity	EESG Data Tables
305-5	Reduction of GHG Emissions	Our Climate Story Climate Report – 2022
305-6	Emissions of Ozone Depleting Substances	EESG Data Tables
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx) and Other Significant Emissions	EESG Data Tables

GRI Indicator	Description	Location
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	EESG Data Tables
306-4	Waste Diverted from Disposal	EESG Data Tables
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	EESG Data Tables
Social Standards		
GRI 401: Employment		
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	EESG Data Tables
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: Occupational 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
403-2	Hazard identification, risk assessment and incident investigation	Safety, Health and Wellness Preparedness and Resilience
403-5	Worker Training on occupational health and safety	Safety, Health and Wellness

GRI Indicator	Description	Location
403-6	Promotion of worker health	Safety, Health and Wellness
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Preparedness and Resilience Public Safety
403-9	Work-Related Injuries	Safety, Health and Wellness EESG Data Tables
GRI 404: Training and 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
404-1	Average Hours of Training that the Organization Has Undertaken During the Reporting Period	EESG Data Tables
404-3	Percentage of employees receiving regular performance and career reviews	Talent Management and Employee Development
404-5	Programs for Upgrading Employee Skills and Transition Assistance Programs	Talent Management and Employee Development
GRI 405: Diversity and 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-Discrimination		
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	2022 Annual Report, p. 6

GRI Indicator	Description	Location
GRI 413: Local Communities		
103-1	Material Topic and Its Boundary	Community Vitality
103-2	Management Approach	Community Vitality
103-3	Evaluation of Management Approach	Community Vitality
413-1	Percentage of Operations with Implemented Local Community Engagement, Impact Assessments and/or Development Programs	Community Vitality
GRI 415: Public Policy		
415-1	Political Contributions	Political and Public Policy Engagement