



# 2024 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 2023 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 2023, in accordance with our more recent EESG Data Reports.

GRI Indicator	Description	Location
<b>Organizational Profile</b>		
102-1	Report the name of the organization	FirstEnergy Corporation
EU1	Installed Capacity	<a href="#">EESG Data Tables</a>
EU3	Number of Customer accounts	<a href="#">EESG Data Tables</a>
EU4	Length of Above and Underground Transmission and Distribution Lines by Regulatory Regime	<a href="#">EESG Data Tables</a>
EU8	Research and Development Activity	<a href="#">Innovation and Research</a>
EU 14	Programs to Ensure a Skilled Workforce	<a href="#">Talent Management and Employee Development</a>
EU 16	Policies for Health and Safety of Employees and Contractors	<a href="#">Safety, Health and Wellness</a>
102-2	Activities, Brands, Products and Services	<a href="#">About Us</a>
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	<a href="#">2023 Annual Report, Part 1, p. 1</a>

102-6	Markets Served	<a href="#">About Us</a>
102-7	Scale of Organization	<a href="#">2023 Annual Report, Part 1, p. 1</a>
102-8	Information on Employees and Other Workers	<a href="#">EESG Data Tables</a>
102-9	Supply Chain	<a href="#">Sustainable Supply Chain</a>
102-10	Significant Changes to the Organization and its Supply Chain	<a href="#">2023 Form 10-k p.15</a>
102-11	Precautionary Principle or Approach	<a href="#">Enterprise Risk Management</a>
102-12	External initiatives	<a href="#">Political and Public Policy Engagement</a> <a href="#">Stakeholder Engagement</a> <a href="#">FirstEnergy Foundation</a> <a href="#">FirstEnergy Foundation Community Investments</a>
102-13	Membership of associations	<a href="#">Political and Public Policy Engagement</a>
<b>Strategy</b>		
102-14	Statement from Senior Decision-Maker	<a href="#">2024 Proxy Statement, p. III</a>
102-15	Key Impacts, Risks and Opportunities	<a href="#">2023 Annual Report, p. 10</a>
<b>Ethics and Integrity</b>		
102-16	Values, Principles, Standards and Norms of Behavior	<a href="#">About Us</a> <a href="#">Ethics and Compliance</a>
102-17	Mechanisms for Advice and Concerns About Ethics	<a href="#">Ethics and Compliance</a>

GRI Indicator	Description	Location
<b>Governance</b>		
102-18	Governance Structure	<a href="#">Board Governance</a>
102-19	Delegating Authority	<a href="#">Board Governance</a>
102-20	Executive-level Responsibility for Economic, Environmental and Social Topics	<a href="#">Board Governance</a>
102-21	Consulting Stakeholders on Economic, Environmental and Social Topics	<a href="#">Board Governance</a> <a href="#">2024 Proxy Statement, p. 15</a>
102-22	Composition of Highest Governance Body and Its Committees	<a href="#">Board Governance</a> <a href="#">FirstEnergy Board of Directors</a> <a href="#">2024 Proxy Statement, p. 21</a>
102-23	Chair of the Highest Governance Body	<a href="#">Board Governance</a> <a href="#">FirstEnergy Leadership Team</a>
102-24	Nominating and Selecting the Highest Governance Body	<a href="#">Board Governance</a> <a href="#">2024 Proxy Statement, p. 21</a>
102-25	Conflicts of Interest	<a href="#">Ethics and Compliance</a> <a href="#">2024 Proxy Statement, p. 13</a>
102-26	Role of the Highest Governance Body in Setting Purpose, Values and Strategy	<a href="#">Board Governance</a>
102-27	Collective Knowledge of the Highest Governance Body	<a href="#">Board Governance</a> <a href="#">2024 Proxy Statement, p. 1</a>
102-28	Evaluating the Highest Governance Body's Performance	<a href="#">Board Governance</a> <a href="#">2024 Proxy Statement, p. 16</a>
102-29	Identifying and Managing Economic, Environmental and Social Impacts	<a href="#">Corporate Responsibility</a> <a href="#">Board Governance</a>
102-30	Effectiveness of Risk Management Process	<a href="#">Enterprise Risk Management</a> <a href="#">2024 Proxy Statement, p. 14</a>
102-31	Review of Economic, Environmental and Social Topics	<a href="#">EESG Approach and Management</a> <a href="#">2024 Proxy Statement, p. 45-54</a>
102-32	Highest Governance Body's Role in Sustainability Reporting	<a href="#">EESG Approach and Management</a> <a href="#">2024 Proxy Statement, p. 54</a>
102-33	Communicating Critical Concerns	<a href="#">Contact the FE Board</a>
102-34	Nature and Total Number of Critical Concerns	<a href="#">2024 Proxy Statement, p. 18</a>
102-35	Remuneration policies	<a href="#">2024 Proxy Statement, p.55-84</a>
102-36	Process for determining remuneration	<a href="#">2024 Proxy Statement, p.54-84</a>
102-35	Remuneration Policies	<a href="#">2024 Proxy Statement, p. 54</a>
102-37	Stakeholders' involvement in remuneration	<a href="#">2024 Proxy Statement, p. 108</a>
102-38	Annual total compensation ratio	<a href="#">2024 Proxy Statement, p. 102</a>
102-39	Percent increase in annual total compensation ratio	<a href="#">2024 Proxy Statement, p. 102</a>

GRI Indicator	Description	Location
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## Stakeholder Engagement

102-40	List of Stakeholder Groups	<a href="#">EESG Materiality Stakeholder Engagement</a>
102-41	Collective Bargaining Agreements	<a href="#">EESG Data Tables 2023 Annual Report, p. 6</a>
102-42	Identifying and Selecting Stakeholders	<a href="#">EESG Materiality Stakeholder Engagement</a>
102-43	Approach to Stakeholder Engagement	<a href="#">Stakeholder Engagement Political and Public Policy Engagement</a>
102-44	Key Topics and Concerns Raised	<a href="#">Stakeholder Engagement</a>

## Reporting Practices

102-45	Entities Included in the Consolidated Financial Statements	<a href="#">2023 Annual Report, p. 1</a>
102-46	Defining Report Content and Topic Boundaries	<a href="#">EESG Data Tables</a>
102-47	List of Material Topics	<a href="#">EESG Materiality</a>
102-48	Restatements of Information	<a href="#">EESG Reports and Resources</a>
102-49	Changes in Reporting	<a href="#">EESG Reports and Resources</a>
102-50	Reporting Period	This Corporate Responsibility website provides historical content and data through calendar year 2023, unless otherwise noted
102-51	Date of Most Recent Report	May 2024
102-52	Reporting Cycle	Annual
102-53	Contact Point for Questions Regarding the Report	<a href="#">EESG Reports and Resources</a>
102-54	Claims of Reporting in Accordance with the GRI Standards	This report references the 2023 standards
102-55	GRI Content Index	<a href="#">GRI Content Index</a>
102-56	External Assurance	The data in this report has not been externally assured

GRI Indicator	Description	Location
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### Economic Standards

#### GRI 201: Economic Performance

103-1	Material Topic and Its Boundary	<a href="#">EESG Materiality Stakeholder Engagement</a>
103-2	Management Approach	Addressed throughout the <a href="#">Corporate Responsibility website</a> For a high-level overview, see <a href="#">EESG Oversight and Management</a>
103-3	Evaluation of Management Approach	Addressed throughout the <a href="#">Corporate Responsibility website</a> For a high-level overview, see <a href="#">EESG Oversight and Management</a>
201-1	Direct Economic Value Generated and Distributed	<a href="#">EESG Data Tables 2023 Annual Report p. 38</a>
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	<a href="#">2023 Annual Report, p. 21</a>

#### GRI 203: Indirect Economic Impacts

103-1	Material Topic and Its Boundary	<a href="#">Economic Development</a>
103-2	Management Approach	<a href="#">Economic Development</a>
103-3	Evaluation of Management Approach	<a href="#">Economic Development</a>
203-1	Infrastructure Investments and Services Support	<a href="#">Grid Modernization Economic Development 2024 Proxy Statement p. 3 2023 Annual Investor Factbook</a>
203-2	Significant Indirect Economic Impacts	<a href="#">Grid Modernization Economic Development 2024 Proxy Statement p. 3 2023 Annual Investor Factbook</a>

#### GRI 204: Procurement Practices

103-1	Material Topic and Its Boundary	<a href="#">Sustainable Supply Chain</a>
103-2	Management Approach	<a href="#">Sustainable Supply Chain</a>
103-3	Evaluation of Management Approach	<a href="#">Sustainable Supply Chain</a>
204-1	Proportion of Spending on Local Suppliers	<a href="#">EESG Data Tables 2024 Proxy Statement p. 48</a>

GRI Indicator	Description	Location
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#### GRI 205: Anti-Corruption

103-1	Material Topic and Its Boundary	<a href="#">Ethics and Compliance</a>
103-2	Management Approach	<a href="#">Ethics and Compliance</a>
103-3	Evaluation of Management Approach	<a href="#">Ethics and Compliance</a>
205-1	Operations Assessed for Risks Related to Corruption	<a href="#">2023 Annual Report p. 10</a>
205-2	Communication and Training about Anti-Corruption Policies and Procedures	<a href="#">Ethics and Compliance</a> <a href="#">FirstEnergy's Code of Conduct</a>
205-3	Confirmed Incidents of Corruption and Action Taken	<a href="#">2023 Annual Report p. 29</a>
<b>GR 207: Anti-Competitive Behavior</b>		
207-1	Approach to tax	Taxes are discussed throughout the <a href="#">2023 Form 10-K</a>
<b>GRI 301: Materials</b>		
103-1	Material Topic and Its Boundary	<a href="#">Biodiversity and Conservation</a> <a href="#">Waste Management</a>
103-2	Management Approach	<a href="#">Biodiversity and Conservation</a> <a href="#">Waste Management</a>
103-3	Evaluation of Management Approach	<a href="#">Biodiversity and Conservation</a> <a href="#">Waste Management</a>
301-1	Materials Used by Weight or Volume	<a href="#">EESG Data Tables</a>
301-2	Recycled Input Materials Used	<a href="#">EESG Data Tables</a>
302-2	Energy consumption outside of organization	<a href="#">Energy Management and Efficiency</a> Energy Efficiency goal; <a href="#">Strategic Goals For the Future</a>
302-3	Energy Intensity	<a href="#">EESG Data Tables</a>
302-4	Reduction of energy consumption	<a href="#">Energy Management and Efficiency</a> Energy Efficiency goal; <a href="#">Strategic Goals For the Future</a>
<b>GRI 303: Water and Effluents 2018</b>		
103-1	Material Topic and Its Boundary	<a href="#">Water Management</a>
103-2	Management Approach	<a href="#">Water Management</a>
103-3	Evaluation of Management Approach	<a href="#">Water Management</a>
303-3	Water Withdrawal	<a href="#">EESG Data Tables</a>
303-4	Water Discharge	<a href="#">EESG Data Tables</a>

GRI Indicator	Description	Location
303-5	Water Consumption	<a href="#">EESG Data Tables</a>
<b>GRI 304: Biodiversity</b>		
103-1	Material Topic and Its Boundary	<a href="#">Biodiversity and Conservation</a>
103-2	Management Approach	<a href="#">Biodiversity and Conservation</a>
103-3	Evaluation of Management Approach	<a href="#">Biodiversity and Conservation</a>
304-1	Operational Sites Owned, Leased, Managed in or Adjacent to Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	<a href="#">Biodiversity and Conservation</a>
304-2	Significant Impacts of Activities, Products and Services on Biodiversity	<a href="#">Biodiversity and Conservation</a>
304-4	IUCN Red List Species and National Conservation List Species with Habitats in Areas Affected by Operations	<a href="#">Biodiversity and Conservation</a>
<b>GRI 305: Emissions</b>		
103-1	Material Topic and Its Boundary	<a href="#">Our Climate Story</a> <a href="#">Climate Report — 2022</a>
103-2	Management Approach	<a href="#">Our Climate Story</a> <a href="#">Climate Report — 2022</a>
103-3	Evaluation of Management Approach	<a href="#">Our Climate Story</a> <a href="#">Climate Report — 2022</a>
305-1	Direct Scope 1 Emissions	<a href="#">Our Climate Story</a> <a href="#">EESG Data Tables</a>
305-2	Indirect Scope 2 Emissions	<a href="#">Our Climate Story</a> <a href="#">EESG Data Tables</a>
305-3	Other Indirect Scope 3 Emissions	<a href="#">Our Climate Story</a> <a href="#">EESG Data Tables</a>
305-4	GHG Emissions Intensity	<a href="#">Our Climate Story</a> <a href="#">EESG Data Tables</a>
305-5	Reduction of GHG Emissions	<a href="#">Our Climate Story</a> <a href="#">EESG Data Tables</a> <a href="#">Climate Report — 2022</a>
305-6	Emissions of Ozone Depleting Substances	<a href="#">EESG Data Tables</a>
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx) and Other Significant Emissions	<a href="#">EESG Data Tables</a>



GRI Indicator	Description	Location
<b>GRI 306: Waste</b>		
103-1	Material Topic and Its Boundary	<a href="#">Waste Management</a>
103-2	Management Approach	<a href="#">Waste Management</a>
103-3	Evaluation of Management Approach	<a href="#">Waste Management</a>
306-3	Waste Generated	<a href="#">EESG Data Tables</a>
306-4	Waste Diverted from Disposal	<a href="#">EESG Data Tables</a>
<b>GRI 307: Environmental Compliance</b>		
103-1	Material Topic and Its Boundary	<a href="#">Policy and Compliance Excellence</a>
103-2	Management Approach	<a href="#">Policy and Compliance Excellence</a>
103-3	Evaluation of Management Approach	<a href="#">Policy and Compliance Excellence</a>
307-1	Non-Compliance with Environmental Laws and Regulations	<a href="#">EESG Data Tables</a>
<b>Social Standards</b>		
<b>GRI 401: Employment</b>		
103-1	Material Topic and Its Boundary	<a href="#">Talent Management and Employee Development</a>
103-2	Management Approach	<a href="#">Talent Management and Employee Development</a>
103-3	Evaluation of Management Approach	<a href="#">Talent Management and Employee Development</a>
401-1	New Employee Hires and Employee Turnover	<a href="#">EESG Data Tables</a>
401-2	Benefits Provided to Full-Time Employees that Are Not Provided to Temporary or Part-Time Employees	<a href="#">Talent Management and Employee Development</a> <a href="#">Safety, Health And Wellness</a>
401-3	Parental Leave	<a href="#">Talent Management and Employee Development</a> <a href="#">Safety, Health And Wellness</a>
<b>GRI 403: Occupational Health and Safety</b>		
103-1	Material Topic and Its Boundary	<a href="#">Safety, Health and Wellness</a>
103-2	Management Approach	<a href="#">Safety, Health and Wellness</a>
103-3	Evaluation of Management Approach	<a href="#">Safety, Health and Wellness</a>
403-2	Hazard identification, risk assessment and incident investigation	<a href="#">Safety, Health and Wellness</a> <a href="#">Preparedness and Resilience</a>
403-5	Worker Training on occupational health and safety	<a href="#">Safety, Health and Wellness</a>

GRI Indicator	Description	Location
403-6	Promotion of worker health	<a href="#">Safety, Health and Wellness</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	<a href="#">Preparedness and Resilience</a> <a href="#">Public Safety</a>
403-9	Work-Related Injuries	<a href="#">Safety, Health and Wellness</a> <a href="#">EESG Data Tables</a>
<b>GRI 404: Training and Education</b>		
103-1	Material Topic and Its Boundary	<a href="#">Talent Management and Employee Development</a>
103-2	Management Approach	<a href="#">Talent Management and Employee Development</a>
103-3	Evaluation of Management Approach	<a href="#">Talent Management and Employee Development</a>
404-1	Average Hours of Training that the Organization Has Undertaken During the Reporting Period	<a href="#">EESG Data Tables</a>
404-3	Percentage of employees receiving regular performance and career reviews	<a href="#">Talent Management and Employee Development</a>
404-5	Programs for Upgrading Employee Skills and Transition Assistance Programs	<a href="#">Talent Management and Employee Development</a>
<b>GRI 405: Diversity and Equal Opportunity</b>		
103-1	Material Topic and Its Boundary	<a href="#">Diversity, Equity and Inclusion</a>
103-2	Management Approach	<a href="#">Diversity, Equity and Inclusion</a>
103-3	Evaluation of Management Approach	<a href="#">Diversity, Equity and Inclusion</a>
405-1	Diversity of Governance Bodies and Employees	<a href="#">Diversity, Equity and Inclusion</a>
<b>GRI 406: Non-Discrimination</b>		
103-1	Material Topic and Its Boundary	<a href="#">Diversity, Equity and Inclusion</a> <a href="#">Ethics and Compliance</a>
103-2	Management Approach	<a href="#">Diversity, Equity and Inclusion</a> <a href="#">Ethics and Compliance</a>
103-3	Evaluation of Management Approach	<a href="#">Diversity, Equity and Inclusion</a> <a href="#">Ethics and Compliance</a>
<b>GRI 407: Freedom of Association and Collective Bargaining</b>		
103-3	Evaluation of Management Approach	<a href="#">2023 Annual Report, p. 6</a>

GRI Indicator	Description	Location
<b>GRI 413: Local Communities</b>		
103-1	Material Topic and Its Boundary	<a href="#">Employee Volunteerism</a>
103-2	Management Approach	<a href="#">Employee Volunteerism</a>
103-3	Evaluation of Management Approach	<a href="#">Employee Volunteerism</a>
413-1	Percentage of Operations with Implemented Local Community Engagement, Impact Assessments and/or Development Programs	<a href="#">Employee Volunteerism</a>
<b>GRI 415: Public Policy</b>		
415-1	Political Contributions	<a href="#">Political and Public Policy Engagement</a>