

SFDR Principal Adverse Impacts

Sustainable Finance Disclosure Regulation

galp



Principal Adverse Impacts

Correspondence table on environment-related indicators

Table 1 – Environment-related and social indicators

Adverse sustainability indicator	Metric	GRI ¹	Reference	
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS				
Greenhouse gas emissions	Scope 1 GHG emissions	305-1	Integrated Management Report 2024 (Part I – 4.3 Environmental information)	
	Scope 2 GHG emissions	305-2	Integrated Management Report 2024 (Part I – 4.3 Environmental information)	
	Scope 3 GHG emissions	305-3	Integrated Management Report 2024 (Part I – 4.3 Environmental information)	
	Total GHG emissions	305-1,2,3	Integrated Management Report 2024 (Part I – 4.3 Environmental information)	
	Carbon footprint	Carbon footprint	305-1,2,3	Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	GHG intensity of investee companies	GHG intensity of investee companies	305-4	Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources		Integrated Management Report 2024 (Part I – 4.3 Environmental information)
Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	302-1	Integrated Management Report 2024 (Part I – 4.3 Environmental information)	

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on environment-related and social indicators

Table 1 – Environment-related and social indicators

Adverse sustainability indicator	Metric	GRI ¹	Reference
Biodiversity	Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	304-1 Integrated Management Report 2024 (Part I – 4.3 Environmental information) Biodiversity Policy
Waste	Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	306-2 Sustainability Standards – GRI (GRI 300: Environmental Series)
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS			
Social and employee matters	Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	Integrated Management Report 2024 (Part I – 4.4 Social information)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on social indicators

Table 1 – Environment-related and social indicators

Adverse sustainability indicator	Metric	GRI ¹	Reference
Social and employee matters	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises		Integrated Management Report 2024 (Part I – 4.4 Social information)
	Unadjusted gender pay gap	405-2	Integrated Management Report 2024 (Part I – 4.4 Social information)
	Board gender diversity	405-1	Integrated Management Report 2024 (Part I – 4.4 Social information)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on additional environment-related indicators

Table 2 – Additional climate and other environment-related indicators

Adverse sustainability indicator		Metric	GRI ¹	Reference
Emissions	Emissions of air pollutants	Tonnes of air pollutants equivalent per million EUR invested, expressed as a weighted average	305-7	Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	Emissions of ozone-depleting substances	Tonnes of ozone-depleting substances equivalent per million EUR invested, expressed as a weighted average	305-6	Sustainability Standards – GRI (GRI 300: Environmental Series)
Energy performance	Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source		Integrated Management Report 2024 (Part I – 4.3 Environmental information)
Water, waste and material emissions	Water usage and recycling	1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies 2. Weighted average percentage of water recycled and reused by investee companies	303-5	Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	Exposure to areas of high water stress	Share of investments in investee companies with sites located in areas of high water stress without a water management policy		Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average	306-3	Integrated Management Report 2024 (Part I – 4.3 Environmental information)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on additional environment-related indicators

Table 2 – Additional climate and other environment-related indicators

Adverse sustainability indicator	Metric	GRI ¹	Reference
Water, waste and material emissions	Natural species and protected areas	304-4	Integrated Management Report 2024 (Part I – 4.3 Environmental information)
	Deforestation		Share of investments in companies without a policy to address deforestation

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on additional social indicators

Table 3 – Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Adverse sustainability indicator	Metric	GRI ¹	Reference
Social and employee matters	Rate of accidents	Rate of accidents in investee companies expressed as a weighted average	403-9 Integrated Management Report 2024 (Part I – 4.4 Social information)
	Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average	403-9 Integrated Management Report 2024 (Part I – 4.4 Social information)
	Lack of a supplier code of conduct	Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)	Sustainability Standards – GRI (GRI 400: Social Series)
	Lack of grievance/complaints handling mechanism related to employee matters	Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters	Integrated Management Report 2024 (Part I – 4.4 Social information)
	Insufficient whistleblower protection	Share of investments in entities without policies on the protection of whistleblowers	Integrated Management Report 2024 (Part I – 4.4 Social information)
	Incidents of discrimination	1. Number of incidents of discrimination reported in investee companies expressed as a weighted average 2. Number of incidents of discrimination leading to sanctions in investee companies expressed as a weighted average	406-1 Integrated Management Report 2024 (Part II – Corporate Governance Report)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on additional social indicators

Table 3 – Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Adverse sustainability indicator		Metric	GRI ¹	Reference
Social and employee matters	Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	2-21	Sustainability Standards – GRI (GRI 2: General Disclosures)
Human Rights	Lack of a human rights policy	Share of investments in entities without a human rights policy	2-23	Integrated Management Report 2024 (Part I – 4.4 Social information)
	Lack of due diligence	Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts		Integrated Management Report 2024 (Part I – 4.4 Social information)
	Lack of processes and measures for preventing trafficking in human beings	Share of investments in investee companies without policies against trafficking in human beings		Human Rights Policy
	Operations and suppliers at significant risk of incidents of child labour	Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of child labour in terms of geographic areas or type of operation	408-1	Integrated Management Report 2024 (Part I – 4.4 Social information)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

Principal Adverse Impacts

Correspondence table on additional social indicators

Table 3 – Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Adverse sustainability indicator	Metric	GRI ¹	Reference	
Human Rights	Operations and suppliers at significant risk of incidents of forced or compulsory labour	409-1	Integrated Management Report 2024 (Part I – 4.4 Social information)	
	Number of identified cases of severe human rights issues and incidents	Number of cases of severe human rights issues and incidents connected to investee companies on a weighted average basis	Integrated Management Report 2024 (Part I – 4.4 Social information)	
Anti-corruption and anti-bribery	Lack of anti-corruption and anti-bribery policies	Anti-corruption (3-3)	Integrated Management Report 2024 (Part I – 4.5 Governance information)	
	Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	205-1	Integrated Management Report 2024 (Part I – 4.5 Governance information)
	Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies	205-3	Integrated Management Report 2024 (Part I – 4.5 Governance information)

¹ Please consult our 2024 report: [Sustainability Standards – GRI](#)

galp

Galp.com