



#herewego

Our ESG performance



Our ESG compass: fluxtainable



Fluxtainable is our ESG compass. How do we ensure that we develop our activities sustainably in a long-term perspective for us and for all our stakeholders? Fluxtainable is also our dashboard for communicating transparently about the progress we are making in our sustainability performance.

What is our impact on the environment and society? And what financial impact do external factors have on our company? On this basis, together with our stakeholders, we identified the ten material ESG topics that form the core of our path towards sustainability. We group the ten material ESG topics into five key domains.



moving

accelerate the energy transition with multi-molecule infrastructure, today & tomorrow



green

become a net zero company and preserve the natural capital



safe

keep high safety standards, in an evolving business



people

encourage diversity, talent development and employee's engagement



responsible

conduct our business in a responsible way

Double materiality assessment

Introduction

Following up on our previous materiality assessment, which was carried out in 2020, Fluxys Belgium has thoroughly reviewed this process according to the concept of double materiality in line with the Corporate Sustainability Reporting Directive (CSRD).

The concept of double materiality involves considering two perspectives, namely inside-out and outside-in.

The Fluxys Sustainability Department, alongside the Internal Audit & Risk Department, took the lead when it came to this assessment. The Sustainability Department, the Risk Department, the business owners, the Management Team and the Board of Directors were all involved in this process.

- The Sustainability Department and the Risk Department developed the sustainability framework, held workshops, analysed the value chain and engaged with Fluxys' stakeholders.
- The business owners and executives identified and evaluated the impacts, risks and opportunities (IROs).
- The Management Team worked with the business owners to validate the workshop results as well as the results of the value chain analysis. The material topics were chosen on this basis.
- The Board of Directors validated the material topics chosen.

Methodology

Our double materiality assessment consisted of four phases [ESRS 2 IRO 1] with nine supporting steps.

The entire process took place between January and October 2023.



Step 1: Determine the CSRD perimeter (ESRS 1 §62-67)

The entities falling within the scope of CSRD reporting in 2024 for the 2023 financial year are Fluxys Belgium NV/SA, Fluxys LNG NV/SA and Flux RE NV/SA.

The assessment did not include Fluxys hydrogen NV/SA or Fluxys c-grid, as these entities had only been established in late 2023. In terms of materiality, these entities do not have to be considered yet.

Balansys NV/SA is part of Fluxys Belgium's value chain. This is in line with the scope of the financial statements.

Step 2: Understand our ESG context (ESRS 1 AR 9)

We investigated the environmental, social and governance (ESG) context in which Fluxys operates (i.e. regulatory environment, external factors, company policies, business practices).

Step 3: Identify and classify stakeholders (ESRS 1 §22-24 & AR 8)

Stakeholders are individuals or groups who can affect or be affected by Fluxys' decisions and actions.

The following stakeholders have been identified:

- Employees (social partners, senior management, association of executives)
- Directors
- Shareholders
- Financial institutions and investors
- Authorities and regulators
- Suppliers and contractors
- Customers and end users
- NGOs and affected communities
- Internal and external experts (e.g. from academia)

Step 4: Develop a stakeholder engagement plan (ESRS 1 §22-24, AR 8)

In early 2023, we drew up an engagement plan for each of the stakeholder groups identified. For each stakeholder group, the engagement plan determined the following:

- The selection of a representative stakeholder sample to engage with
- The selection of relevant ESG matters to engage on
- The engagement method. There were two types of stakeholder engagement:
 - *Direct* engagement through surveys, discussions and workshops
 - *Indirect* engagement through the collection of material ESG information from reports, benchmarks and/or websites

The following subjects have been discussed with stakeholders: working conditions - health and safety; employee engagement/motivation; diversity and inclusion: equal treatment and opportunities for all; training and skills development; ethics and integrity; climate change (energy transition and impact of emissions); human rights in the value chain; customer care; safe and reliable infrastructure; corporate culture; and ethics.

The expertise and knowledge of our stakeholders allowed us to refine and validate the list of material topics.

Step 5: Map the value chain¹ (ESRS 1 §39)

We mapped our value chain’s activities to flesh out our own materiality assessment. In this step, we expanded the materiality assessment to cover our entire value chain, meaning that it encompassed not only the impact of our own activities but also the potential impact of those in our value chain.

Each tier within the value chain, both upstream and downstream,² was analysed to identify important sectors and/or companies.

The mapping process was implemented as follows:

- Upstream level 2+: analysis of the key sectors that supply our suppliers, e.g. the plastics sector, the steel sector, electrical materials such as cables
- Upstream level 1: analysis of key suppliers representing the main categories in our Scope 3
- Level 0: analysis of peers

- Downstream level 1: analysis of key customers/ system users and end users and sector benchmark
- This involved material ESG information from reports, websites and publicly available materials.

This step allowed us to identify the potential material topics in our value chain.

Step 6: Identify impacts, risks and opportunities (IROs) (ESRS 2 DR IRO-1)

In this step, using existing business processes as a starting point, we identified actual and potential as well as negative and positive sustainability impacts applicable to our own activities over the short, medium and long term, covering all affected stakeholders.³ By means of an analysis conducted with the business owners and business experts, we compiled a long list of topics. Following frequent workshops, this resulted in a shortlist of key topics.

We also assigned an impact score for the long list of topics (see Step 7). For the shortlist, we also assessed the financial risks and opportunities.

Step 7: Conduct an impact materiality assessment (ESRS 2 DR IRO-1, §52(b))

To systematically assess impacts, we defined a scoring system with clear criteria for the impacts, risks and opportunities identified in Step 6.

Depending on the characteristics of the impact (i.e. positive/ negative, actual/potential), the materiality assessment is based on different components (ESRS EI §45-46).

Each impact is scored on a scale of 1 to 5 for each of the scoring components (i.e. scale, scope, irremediability and likelihood), depending on the defined criteria. For example, the set criteria for calculating the scope of an impact goes from 1 (local impact) to 5 (global impact).

The next step of the impact assessment involved defining the materiality threshold (ESRS 1 §36&42) for each impact, risk and opportunity. We decided to set the threshold to 3 as according to our internal scoring matrix, the impact becomes significant when scale, scope, irremediability and likelihood achieve this score (or higher) and so are considered material.

With regard to close calls (i.e. IROs falling just below or just above the threshold), we performed an additional review and analysis to ensure that these IROs were included or excluded accordingly.

Step 8: Conduct a financial materiality assessment (ESRS 2 DR IRO-1, §52(c))

For the shortlist of key topics, we also assessed the financial risks and opportunities. This assessment was based on our existing risk management system. See 'Our Risk Management', p. 54.

In line with the European Sustainability Reporting Standards (ESRS), Fluxys' existing risk management system considers the likelihood and potential scale of financial effects. Moreover, a threshold has been set above which a risk or opportunity is defined as financially material. We consider various scenarios that are likely to materialise and potential financial effects that may not already be reflected in the financial statements, including:

- potential situation that a future event may affect the cash flow generation potential;
- capitals that are not recognised as assets from accounting and financial reporting perspectives (e.g. natural, intellectual, social, relationship capitals);
- possible future events that may influence the evolution of such capitals.

Step 9: Consolidate the assessment results (ESRS 1 §21 and ESRS 2 IRO – 2 §59)

In this step, we consolidated and grouped the results of the materiality assessment. The final list of material topics was validated by the Management Team and the Board of Directors.

Our material topics

The entire assessment process and materiality list compiled under ESRS 1 AR 16 resulted in the following ten material topics:

1. Climate change: transporting the molecules for a carbon-neutral future⁴
2. Climate change: our own emissions
3. Build and operate safe and reliable infrastructure
4. Customer care
5. Employee safety
6. Employee engagement
7. Diversity and inclusion
8. Learning and talent development
9. Ethics, integrity and efforts to combat corruption
10. Biodiversity

Objectives

We have set objectives for each material topic. These objectives are measurable and we have outlined how they are to be monitored and reviewed, employing specific metrics. They possess a clear scope, emphasising outcome-driven results, and are defined with underlying assumptions. They are also time limited and science based (in the case of environmental objectives).

The process is auditable, requiring comprehensive documentation throughout.

These objectives are explained in detail in the following sections on our ESG performance.

1. By 'value chain', we mean all activities, resources and relationships the company uses to create its products or services from design to delivery, consumption and the end of service life.
2. The value chain encompasses actors upstream and downstream of the company. Actors upstream of the company supply products or services that are used in the development of the company's products or services (e.g. suppliers). Entities downstream receive products or services from the company (e.g. customers).
3. According to EFRAG standards.

4. Given the connection between the first two material topics, the reporting on 'Climate change: transporting the molecules for a carbon-neutral future' has been included in the 'Climate change' section.

Environment

Material topics linked to the environment:

- Climate change p. 73
 - Transporting the molecules for a carbon-neutral future p. 73
 - Reducing our own climate impact p. 73
 - Biodiversity p. 90
- EU taxonomy for sustainable economic activities p. 83

Climate change

Transition plan for climate change mitigation (ESRS E1-1)

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
			Potential	
Accelerate the energy transition with infrastructure able to transport various molecules, both now and in the future	Climate change mitigation and adaptation: transporting the molecules for a carbon-neutral future	Fluxys Belgium intends to be in Belgium an important partner in society's energy transition to a low-carbon economy, by means of innovative projects and major investments in: <ul style="list-style-type: none">the terminalling, transport and storage of low-carbon molecules (H2, biomethane, etc.);transport for the storage and reuse of CO2 and the terminalling of CO2.		Fluxys Belgium may fail to achieve its transition objectives. It may also face the financial risk of the markets for H2 and CO2 not developing at the same pace as the investments made.
ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
			Actual	
Become a net-zero company that preserves natural capital	Climate change mitigation: own emissions	Fluxys Belgium's activities generate greenhouse gases (CH4 and CO2), which exacerbate climate change.		Fluxys Belgium may run the financial and reputational risk of not achieving its greenhouse gas emission targets (CO2 and CH4).

Governance model for climate change management

For more information about Fluxys Belgium’s governance model for climate change management, see ‘Our structure and governance’, p. 48 and ‘Our risk management’, p. 54.

Transition plan for climate change mitigation (ESRS E1-1)

Fluxys Belgium's transition plan is based on the ESRS E1 requirements and sets science-based greenhouse gas (GHG) emission reduction targets to ensure that its business model and strategy are compatible with the transition to a climate-neutral economy and the aim of limiting global warming to 1.5 °C. The transition plan is also evaluated against the taxonomy (see ‘EU taxonomy for sustainable economic activities’, p. 83).

The product and service portfolio

Fluxys Belgium's strategy focuses on accelerating the energy transition and as such encompasses projects involving the transport of hydrogen and CO₂ (and biomethane), as discussed and decided at Board level (highest responsibility for climate-related issues). This strategy is compatible with a sustainable economy limiting global warming to 1.5 °C in line with the Paris Agreement and with the goal of achieving climate neutrality in 2050.

Thanks to the use of climate-related scenarios and output from its commercial process, Fluxys Belgium can propose a tangible infrastructure transition plan (see 'How we are helping to speed up the energy transition', p.21). Fluxys Belgium uses the results of its climate-related scenarios (the Distributed Energy and Global Ambition scenarios) as input for the carbon-neutral scenarios employed by ENTSO-E and ENTSG for the ten-year development planning of the gas and electricity systems in the EU. The scenarios picture different pathways to achieving carbon neutrality in the EU-27 in 2050 and cutting emissions by at least 55% in 2030.

- **Distributed Energy scenario:** this scenario seeks to achieve energy autonomy based on indigenous renewable energy sources. It translates into both a societal change in behaviour and a strong decentralised drive towards decarbonisation

through local initiatives by citizens, communities and businesses, supported by authorities. This would maximise renewable energy generation in Europe and lead to a significant drop in energy imports.

- **Global Ambition scenario:** this scenario is driven by a global approach towards the Paris Agreement targets. It translates into the development of a wide range of renewable and low-carbon technologies (many being centralised) and the use of the global energy trade as a tool to accelerate decarbonisation. Economies of scale lead to cost reductions in technologies such as offshore wind but imports of decarbonised energy from various sources are also considered a viable option.

Actions relating to the development of H₂/CO₂ transport (ESRS E1-3)

In 2023, Fluxys Belgium approved its indicative investment plan for the period 2024-2033. This plan incorporates decarbonisation projects and the gradual reconfiguration of our existing network into a carbon-neutral energy system.

Own emissions

Decarbonisation levers identified relating to own emissions.

Fluxys Belgium has set itself the target of reducing overall greenhouse gas emissions from its own operational activities to become net zero in 2050. This target includes Scope 1 and Scope 2 emissions, namely direct emissions linked to our own emissions and indirect emissions linked to the generation of the electricity we consume.

Specific sub-targets have been defined, i.e. cut GHG emissions by 67% at the end of 2030 and by 80% at the end of 2035 (compared to 2017 levels, which serves as the current benchmark year). These targets are compatible with a sustainable economy limiting global warming to 1.5 °C in line with the Paris Agreement and with the goal of climate neutrality in 2050.

To cut our emissions, we have launched the Go4^{Net0} programme, which is a rolling programme identifying additional measures required to achieve the target (see 'How we're reducing our own climate impact', p. 32). More information about the nature of the Scope 1 and 2 emissions is provided in the annex 'Methodology for calculating greenhouse gas emissions', p. 121.

Acting and investing to reduce our emissions (see ESRS E-3)

Scope 1

To define our Scope 1 reduction targets, we closely monitored direct CO₂ and CH₄ emissions linked to our activities and their possible evolution in the future. Based on that analysis, we identified the actions needed to reduce our greenhouse gas emissions, evaluated the reduction potential of those actions and devised a plan to align with the 1.5 °C scenario.

Initiatives launched in 2023 to cut our own emissions

In 2023, the following initiatives intended to cut our own emissions were rolled out:

- Three additional ORVs were built and put into operation at Zeebrugge LNG Terminal. Using the heat from seawater to regasify LNG significantly reduces energy consumption and hence CO₂ emissions at the facility.
- Initiative to replace gas engines with electrical engines at the storage facility in Loenhout.
- Research into and follow-up on technology to further reduce emissions currently considered as locked-in (see 'Locked-in emissions' below, p. 76).
- As part of our Go4Net0 programme, the MethER project focuses specifically on mitigating measures to reduce methane emissions linked to our own activities (see 'How we're reducing our own climate impact', p. 32).

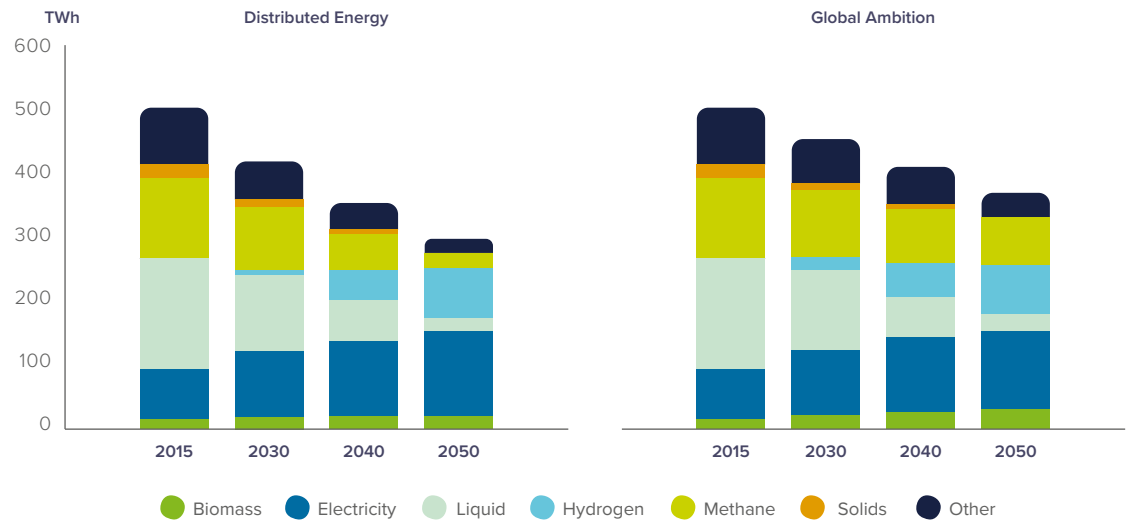


Figure: The results of the Distributed Energy and Global Ambition scenarios for Belgium show energy demand gradually shifting away from fossil fuels and being replaced by electricity, biomass and biomethane, synthetic methane, biofuels, hydrogen and hydrogen derivatives.

Investments to reduce our own emissions in the investment plan 2024-2033

Type of investment to reduce our own emissions	Amount in €m in indicative investment plan 2024-2033	Time horizon
Additional ORVs and other opportunities to further reduce LNG terminal CO ₂ emissions	125.0	2024 - 2027
Replacement of gas engines with electrical compressors at underground storage facility	50.1	2023 - 2026
Actions to reduce pneumatic emissions (MethER)	70.1	2018 - 2033
Recompression units at compressor stations	8.2	2021 - 2026
Interventions: mobile recompression and other equipment	8.4	2024 - 2025

Other actions to mitigate climate change

In addition to the above examples, other types of measures are also taken during the operation of our infrastructure in order to reduce the impact on our environment:

- As such, we have concluded operational agreements with neighbouring system operators in order to coordinate our actions and aim for the rational use of our networks (e.g. by starting up as few compressors as possible).

- Furthermore, we are constantly seeking to achieve maximum energy efficiency in our activities by taking maximum advantage of the operational flexibility of our pipelines and by optimally adjusting the configurations in our pressure-reducing stations.
- In recent years, various installations at the LNG terminal have been renovated and adapted to boost the energy efficiency of the infrastructure.

The need to offset some of our carbon emissions has yet to be assessed.

Type	Amount in €m in indicative investment plan 2024-2033	Time horizon
Other solutions - improving energy efficiency	29.1	2022-2031

Scope 2

In 2023, Fluxys Belgium contracted green electricity to cover the entirety of the electricity consumed by its activities. These contracts allow us to limit our Scope 2 emissions.

Scope 3

The detailed assessment of Scope 3 emissions linked to our activities is still underway.

Locked-in emissions

Our assessment identified the following locked-in Scope 1 emissions:

- CO₂ emissions from heating systems in our pressure-reducing stations
- CO₂ emissions from small devices such as emergency generators
- Unavoidable methane emissions as residual incompressible emissions during interventions such as emergency interventions, and some possible fugitive emissions identified during Leak Detection and Repair (LDAR) campaigns.

Based on this assessment, the financial impact of locked-in emissions is deemed to be below the materiality thresholds.

Policies and systems to manage risks and monitor material impacts of climate change (ESRS E1-2/3)

Assessment of physical climate risks

Risks	Value chain	Time horizon	Analysis	Measures
Physical climate risk - assets:				
In a >4 °C scenario, severe and more frequent hazards (storms, floods, rising sea levels, wildfires) could damage pipelines, installations and storage facilities, impacting safety, availability and costs.	Direct operations - downstream	Long term	Low ⁵	<ul style="list-style-type: none">Processes and construction standardsHSE policy and periodic auditsGeneral emergency plan and incident response

Policies and systems to monitor material impacts of physical climate risks (ESRS E1-3)

- Fluxys Belgium has continuous processes in place and uses construction standards to mitigate climate-related impacts on its assets.
- Our efforts to manage climate change risks stem from the Health, Safety and Environment (HSE) policy. The Environmental Management System provides the framework for managing, monitoring and improving measures. Internal and external audits are also carried out periodically. Moreover, this system includes environmental impact assessments listing possible preventive and mitigating measures to minimise impacts, a monitoring approach and a complaints management structure.
- Fluxys Belgium's general emergency plan is also part of the HSE policy and documents the overarching methodology for responding to incidents on its networks. Among other things, this plan also details the crisis organisation, sets out the most likely incident scenarios and provides guidance on the steps to be taken in the event of an incident. The members of the crisis team undergo specific training, and emergency drills are also regularly organised in order to ensure the team's responsiveness.

Description of the risk management process used to assess physical climate risks (ESRS E1-2)

Step 1: Identification

The exposure of our assets to physical climate risks is assessed through an impact analysis for each hazard identified.

Physical climate hazards were assessed to determine the physical risk posed to the pipelines, above-ground installations, the LNG terminal and other key activities of Fluxys Belgium.

Step 2: Assessment

The hazard frequency change and vulnerability were used to determine the impact score for each hazard assessed. Mitigation measures help Fluxys reduce its overall physical risks.

Step 3: Outcome of the risk assessment

According to Fluxys Belgium’s defined materiality threshold, none of the physical risks assessed were classified as material in the short (one year), medium (five years), long (ten years) or longer term (to 2050). Fluxys Belgium has implemented relevant mitigation actions that reduce the physical risk impact scores to below the materiality threshold.

Quantification of material physical risks is required (in terms of monetary value and as a percentage (%) of total assets as at the reporting date) within three years of reporting. Since Fluxys Belgium has not identified any physical risks as material, quantification is not required.

5. Quantification of material climate-related risks is required to address the material climate-related impacts, risks and opportunities. Since Fluxys Belgium has not identified the energy consumption of its own activities or physical climate hazards as potentially having a material impact, quantification is not required.

Insight into the process used to identify and assess physical climate-related risks for Fluxys Belgium and its value chain

Scenarios and sources used for the physical risk assessment

- The high emissions scenario used in this analysis is the SSP5-8.5⁶ from the IPCC AR6.⁷ This scenario is consistent with a future in which there have been no policy changes to reduce emissions and is characterised by increasing greenhouse gas emissions that lead to extreme changes in global weather patterns. Where information was unavailable, this scenario was used in conjunction with the corresponding RCP 8.5⁸ high emissions scenario.
- Physical climate risks were identified for the various timeframes assessed using hazards, vulnerability and expert insights as input for the climate-related scenario analysis conducted for Fluxys Belgium.

Physical climate hazards assessed

- The hazards assessed are the most common climate hazards considered globally, namely:
 - Floods
 - Convective storms/tropical cyclones
 - Wildfires
 - Rising sea levels
 - Heatwaves
 - Drought
- Those hazards have been analysed in terms of their impact on the safety of employees and residents living in the vicinity of gas infrastructure, on the availability of the infrastructure, and in terms of financial impact.
- This analysis was conducted for different types of assets: (underground) pipelines, installations (such as pressure-reducing stations or compressor stations) and the LNG terminal in Zeebrugge.

Scenario timeframe considered

Varying scenario timeframes (2030, 2050 and 2100) were used to assess the change in climate hazards in the scenario analysis.

Climate-related transition risks and opportunities

Risks	Value chain	Time horizon	Analysis	Measures
Transition – market				
the role of natural gas in the future energy mix - drop in demand for natural gas could lead to some Fluxys infrastructure no longer being used, loss of revenues	Downstream	Long term	High	• Development of new activities to accelerate the energy transition (see also the ten-year transition and investment plan)
Transition – Technology				
difference in timing between capital investments needed in new molecules vs a market that is not yet generating revenues	Direct operations Downstream	Long term	Medium high	• Investment plan for the development of a hydrogen network and a CO ₂ network
Transition – GHG emissions				
Non-respect des objectifs en matière d'émissions	Direct operations	Long term	Medium high	• Go4Net0 programme to achieve the reduction targets
Climate change – Energy consumption				
Les activités de Fluxys pourraient nécessiter une plus grande consommation d'énergie	Direct operations	Medium term	Low ⁹	• Use of technology to boost energy efficiency

Opportunities	Value chain	Time horizon	Analysis	Measures
Transition – H ₂ market				
Revenues from transmission, terminalling and storage of hydrogen	Downstream	Long terme	High	• Objectives and commitment regarding the transport of new molecules • Investment plan
Transition – Carbon market				
Revenues from transmission and terminalling of CO ₂	Downstream	Long terme	Medium high	• Objectives and commitment regarding the transport of new molecules • Investment plan
Transition – Biomethane market				
Revenues from biomethane transmission	Downstream	Medium term	Medium low	• Objectives and commitment regarding the transport of new molecules • Investment plan

6. Shared Socioeconomic Pathway.
7. Sixth Assessment Report of the United Nations Intergovernmental Panel on Climate Change.
8. Representative Concentration Pathway.

9. Quantification of material climate-related risks is required to address the material climate-related impacts, risks and opportunities. Since Fluxys Belgium has not identified the energy consumption of its own activities or physical climate hazards as potentially having a material impact, quantification is not required.

Policies and systems to monitor material impacts of physical climate risks (ESRS E1-3)

- Actions relating to the development of H₂/CO₂ transport, see p. 74.
- Actions relating to the reduction of our emissions, see p. 75.

Description of the risk management process used to assess transition risks and opportunities (ESRS E1-2)

Step 1: Identification

Fluxys Belgium identified key climate transition risks and opportunities by looking at:

- key changes to the gas transport sector (e.g. technological changes or upcoming regulations, the region (Belgium), society's energy consumption and demand, and the impact of geopolitical events);
- the key mechanisms and driving forces taken into consideration (e.g. goal of carbon neutrality by 2050, policies (e.g. EU Emissions Trading System (ETS)), and market interests, e.g. growth of the H₂ and CO₂ market);
- Fluxys Belgium's existing strategy;
- Fluxys Belgium's entire value chain (supply chain, own activities and downstream market).

Step 2: Assessment

With the aid of internal experts, the various transition risks and opportunities have been analysed to determine their financial impact on Fluxys. Mitigation measures help Fluxys reduce these risks.

Step 3: Outcome of the risk and opportunities assessment

Of the key transition risks and opportunities impacting Fluxys Belgium identified through the scenario analysis, three out of four risks are considered material in the long and longer term. All risks and opportunities identified were also analysed and quantified, taking into account existing and planned mitigation measures.

Insight into the process used to identify and assess physical climate transition risks and opportunities

Scenarios and sources used for the assessment

- The climate scenario in line with limiting global warming to 1.5 °C is the Net Zero Emissions (NZE) by 2050 scenario.
- For the purposes of Fluxys Belgium's assessment of transition risks and opportunities, three key information sources were used, namely the IEA,¹⁰ ENT-SOG's¹¹ TYNDP 2022 and Fluxys' Energy Outlook 2030 and 2050. These sources were supplemented by additional research documents when required (e.g. latest IPCC study, published in April 2022).
- The climate-related scenario analysis, alongside expert insight, aided the assessment of the risks and opportunities identified for Fluxys Belgium.

Transition events analysed

The transition risks and opportunities were analysed throughout the value chain using the transition risk categories from the TCFD,¹² namely:

- Regulation
- Market
- Technology

Scenario timeframe considered

- Varying timeframes (2030, 2050 and 2100) were used to assess the change in transition events in the scenario analysis.
- Extrapolation was used to analyse the impact in the short (one year) and long term (ten years) for integration into Fluxys Belgium's ERM matrix and processes.

Targets¹³ related to climate change mitigation and adaptation (ESRS E1-4)

Commitments	Objectives
Reduce our greenhouse gas emissions to bring us into line with the scenario compatible with limiting global warming to 1.5 °C	<p>Cut our Scope 1 and 2 emissions (compared to 2017 levels):</p> <ul style="list-style-type: none">• By 50% at the end of 2025• By 67% at the end of 2030• By 80% at the end of 2035• Net zero in 2050 <p>The targets are based on the use profile of Zeebrugge LNG Terminal in 2022 and the theoretical reduction in CO₂ emissions at the facility through the use of ORVs using heat from seawater.</p> <p>Fluxys has no EU ETS objective.</p> <p>Scope 3: The Science Based Targets initiative (SBTi) sector-guidance standard for the oil and gas sector is currently under development. Fluxys Belgium is waiting for the publication of the standard to align its Scope 3 targets with sector trends.</p>
Be the essential infrastructure partner to accelerate the energy transition	From 2024 onwards, in addition to our specific H ₂ and CO ₂ projects, 90% of the total length of our major new CH ₄ pipeline projects will be designed and built to transport low-carbon gas and CO ₂ .

Commitment 1: Reduce our greenhouse gas emissions to bring us into line with the scenario compatible with limiting global warming to 1.5 °C

The target and decarbonisation levers are explained in 'Transition plan (E1-1)', p. 75.

Commitment 2: Be the essential infrastructure partner to accelerate the energy transition

Gas transmission is one of Fluxys Belgium's key activities. While Fluxys currently transports natural gas (mainly methane), we are preparing to transport molecules that support a carbon-neutral future, such as hydrogen and CO₂ in gaseous form.

Our network must be ready to transport these low-carbon molecules as well as CO₂. As such, we have set ourselves the target that, from 2024 onwards, 90% of the total length of our major new CH₄ pipeline construction projects (i.e. projects spanning at least 5 km in total) will be designed and built to transport not only natural gas but also low-carbon gases, such as hydrogen, or CO₂.

Pipelines capable of accommodating different molecules not only mitigate the future risk of unused pipelines but also support the decarbonisation of the world around us.

Such pipelines are designed based on appropriate specifications (e.g. steel of a certain quality, specific pipe thicknesses) and are built using suitable methods (e.g. specific welding processes).

Alongside new infrastructure, existing infrastructure will also be used to transport these new molecules in the future, with some modifications made where necessary.

In 2023, work began on the 44-km-long link between Desteldonk and Opwijk, with this pipeline having a diameter of 1,000 mm. The section linking Desteldonk to Zele has already been commissioned, while commissioning of the remaining section linking Zele and Opwijk is scheduled for mid-2024. This is the first pipeline laid by Fluxys that has been designed to transport hydrogen.

The second project rolled out in 2023 links Fexhe to Les Awirs, spanning a distance of 10 km. This is intended to connect Les Awirs power station. The procedures followed during the construction of this pipeline will ultimately make it possible to supply the power plant with hydrogen. The project began in August 2023, with a view to connecting Les Awirs power station during 2024.

10. International Energy Agency.
11. European Network of Transmission System Operators for Gas.
12. Task Force on Climate-related Financial Disclosures.

13. The undertaking may omit the information prescribed by ESRS E1-9 for the first year in which it prepares its sustainability statement.



More broadly and beyond investments made in new pipelines, the taxonomy indicators provide an overview of

investments, operational expenses and green revenues:

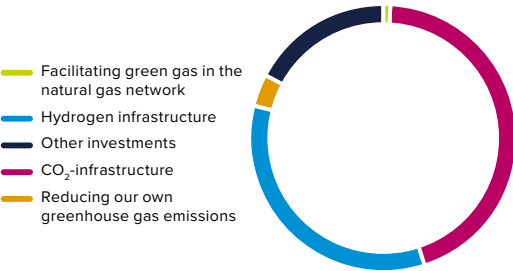
KPIs	Unit	2023	
ESRS indicators			
Energy consumption mix (DR E1-5)			
Total energy consumption linked to our own activities	MWh	1,416,017.47	
Total energy consumption from fossil fuels	MWh	1,193,235.25	
Total energy consumption from nuclear power	MWh	0	
Percentage of nuclear energy consumption in total energy consumption	%	0	
Total energy consumption from renewable sources	MWh	222,782.22	
Consumption of renewable fuels	MWh	0	
Consumption of electricity, heat, steam and cooling purchased or acquired (renewable sources)	MWh	222.767,00	
Consumption of self-generated renewable energy without fuel	MWh	15.22	
Percentage of renewable sources in total energy consumption	%	16	
Consumption of fuel from coal and coal products	MWh	0	
Consumption of fuel from crude oil and petroleum products	MWh	10,132.01	
Consumption of fuel from natural gas	MWh	1,182,975.13	
Consumption of fuel from other fossil fuel sources	MWh	0	
Consumption of electricity, heat, steam or cooling purchased or acquired (fossil sources)	MWh	128.11	
Percentage of fossil sources in total energy consumption	%	84	
Non-renewable energy generation	MWh	37.19	
Renewable energy generation	MWh	15,22	
Gross scope 1, 2, 3 emissions and total greenhouse gas emissions (DR E1-6)		2023	2017
Total GHG emissions (market based)	tCO ₂ e	502,592.71	250,414
Gross GHG emissions - Scope 1	tCO ₂ e	286,911.77	234,259
% of Scope 1 emissions from regulated ETs	%	68	20
Gross GHG emissions - Scope 2 (location based)	tCO ₂ e	28,954.08	16,155
Gross GHG emissions - Scope 2 (market based)	tCO ₂ e	16.52	16,155
Gross GHG emissions - Scope 3 ¹⁴	tCO ₂ e	215,664.30	N/A
Intensity of GHG emissions based on net revenue	tCO ₂ e/M€	608.6	N/A
Internal carbon pricing (ESRS E1-8) ¹⁵		2023	
Internal carbon pricing: carbon price per tonne of CO ₂ emissions	€	116.37	
Accelerate the energy transition with multi-molecule infrastructure, today and tomorrow			
% of the total length of our major new CH ₄ pipeline projects designed and built to transport low-carbon gas or CO ₂	%	100	
EU taxonomy (DR E1-3):		2023	2022
Sustainable OPEX (aligned with the taxonomy)	%	16.26	5.91
Sustainable CAPEX (aligned with the taxonomy)	%	31.01	15.05
Sustainable turnover (aligned with the taxonomy)	%	0	0

EU taxonomy for sustainable economic activities

Over 80% of the investment plan focused on sustainable economic activities

In 2023, Fluxys Belgium approved its indicative investment plan for the period 2024-2033. In total, the programme represents investments worth €5.9 billion. Estimated investments in the development of hydrogen and CO₂ infrastructure, the reduction of our own greenhouse gas emissions and other investments in sustainable economic activities account for over 80% of this amount.

Context of the EU taxonomy for sustainable economic activities



The European Commission has rolled out a sustainable finance action plan. According to this regulation or 'taxonomy', companies like Fluxys Belgium must specify which of their activities are environmentally sustainable.

From 2023 onwards, companies must indicate what proportion of their activities contribute to the Commission's six environmental objectives, namely:

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;
- pollution prevention and control;
- protection and restoration of biodiversity and ecosystems;
- transition to a circular economy.

Only economic activities related to the climate change mitigation objective are relevant for Fluxys Belgium.

The economic activities selected in this way must not significantly harm (DNSH) the other objectives mentioned above, i.e. climate change adaptation, protection of water resources, prevention of pollution, protection of biodiversity and ecosystems. The circular economy criteria do not apply to our activities.

Economic activities making a significant contribution to climate change mitigation

For the 2023 financial year, Fluxys Belgium examined its economic activities and assessed whether they could be eligible under the EU taxonomy and also sustainable (aligned), in accordance with Annexes I and II of the Delegated Regulation on Climate.

As such, Fluxys Belgium has identified the following economic activities as being **eligible activities**:

- 4.14) Transmission and distribution systems for renewable and low-carbon gases

This category of eligible economic activity includes the following Fluxys activities:

- The construction and operation of facilities able to transport hydrogen and other renewable and low-carbon gases
- The modification of the transmission system to allow the transport of hydrogen and other renewable and low-carbon gases
- Research, development and innovation activities relating to the construction and operation of pipelines used to transport renewable and low-carbon gases
- Environmentally sustainable activities (aligned):

Environmentally **sustainable activities (aligned)**:

- **Technical screening criteria** – The economic activity complies with the technical screening criteria because, in connection with these activities, we take the necessary measures to transform the existing network, turn it into a network able to transport renewable and low-carbon gases, as well as detect and repair methane leaks and cut greenhouse gas emissions. We consider the activities related to the greening of our current operations to be an essential part of the economic activity in question.

14. The detailed analysis of scope 3 emissions related to our operations is ongoing.
15. Fluxys Belgium uses a 'shadow' internal carbon price, which is determined based on the allowance prices under the Emissions Trading System (ETS). The main aims of introducing an internal carbon price are (1) drive low-carbon investments and (2) identify and seize low-carbon opportunities. The internal carbon price is reviewed on a quarterly basis.

• **Do no significant harm (DNSH)** – The economic activity was also assessed to ensure that it does not significantly harm the following four objectives: climate change adaptation, sustainable use of water, pollution prevention, and protection of biodiversity. The circular economy criteria do not apply to our activities. To this end, we drew on the various environmental risk assessments that already exist within the company.

• **Minimum guarantees** – With a series of company-internal control mechanisms, Fluxys Belgium ensures that appropriate limitations are placed on risks related to corruption, non-respect for human rights, unfair competition and tax fraud. In 2023, Fluxys Belgium was not prosecuted or convicted for any of these offences.

• From the above, it can be concluded that the activities mentioned above can be regarded as environmentally sustainable.

Turnover

In 2023, no revenue was generated from the sale of transmission capacity for renewable or low-carbon gases.

				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')														
Economic Activities	Code(s)	Absolute Turnover	Proportion of Turnover	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation		Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of Turnover, year N	Taxonomy-aligned proportion of Turnover, year N-1	Category (enabling activity or)	Category (transitional activity)			
		m€	%	%	%	Y/N	Y/N		Y/N	Y/N	Y/N	Y/N	Y/N	%	%	F	T			
A. Taxonomy-eligible activities																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Transmission and distribution networks for renewable and low-carbon gases	4.14	0 m€	0%	0%	Y/N	Y/N	Y		Y	N/A	Y	Y	Y	0%	N/A	N/A	N/A			
Turnover of environmentally sustainable activities (A.1)		0 m€	0%	0%	Y/N	Y/N								0%	N/A	N/A	N/A			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Turnover of taxonomy-eligible but not environmentally sustainable activities (A.2)		0 m€	0%																	
Total (A.1 + A.2)		0 m€	0%															0%		
B. Taxonomy non-eligible activities																				
Turnover of Taxonomy-non-eligible activities (B)		593 m€	100%																	
TOTAL (A + B)		593 m€	100%																	

Capital expenditure

Capital expenditure covers investments, mainly in connection with the Go4^{Net}0 project to reduce our company's climate impact.

				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')											
Economic Activities	Code(s)	Absolute CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation		Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of CapEx, year N	Taxonomy-aligned proportion of CapEx, year N-1	Category (enabling activity or)	Category (transitional activity)
		m€	%	%	%	Y/N	Y/N		Y/N	Y/N	Y/N	Y/N	Y/N	%	%	F	T
A. Taxonomy-eligible activities																	
A.1. Environmentally sustainable activities (Taxonomy-aligned)																	
Transmission and distribution networks for renewable and low-carbon gases	4.14	58,1 m€	31,01%	100%	N/A	N/A	Y		Y	N/A	Y	Y	Y	31,01%	5,91%	N/A	N/A
CapEx of environmentally sustainable activities (A.1)		58,1 m€	31,01%	100%	N/A	N/A								31,01%	5,91%	N/A	N/A
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																	
CapEx of taxonomy-eligible but not environmentally sustainable activities (A.2)		0 m€	0%														
Total (A.1 + A.2)		58,1 m€	31,01%														
B. Taxonomy non-eligible activities																	
CapEx of Taxonomy-non-eligible activities (B)		129,37 m€	68,99%														
TOTAL (A + B)		187,47 m€	100%														

Operating expenses

- We work with industrial partners, academic institutions and public authorities on projects linked to the transport of renewable or low-carbon molecules, as well as on the Go4Net0 project to reduce our company's impact on the climate.
- As such, our operating expenses include staff costs relating to the performance of maintenance and leak detection and repairs, including pipeline pigging, special helicopter flights, and the costs of specific studies into the transport of renewable or low-carbon molecules.

				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')												
Economic Activities	Code(s)	Absolute OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Climate change mitigation	Climate change adaptation		Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of OpEx, year N	Taxonomy-aligned proportion of OpEx, year N-1	Category (enabling activity or)	Category (transitional activity)	
		m€	%	%	%	Y/N	Y/N		Y/N	Y/N	Y/N	Y/N	Y/N	%	%	F	T	
A. Taxonomy-eligible activities																		
A.1. Environmentally sustainable activities (Taxonomy-aligned)																		
Transmission and distribution networks for renewable and low-carbon gases	4.14	8,8 m€	16,26%	100%	N/A	N/A	Y		Y	N/A	Y	Y	Y	16,26%	15,05%	N/A	N/A	
OpEx of environmentally sustainable activities (A.1)		8,8 m€	16,26%	100%	N/A	N/A								16,26%	15,05%	N/A	N/A	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
OpEx of taxonomy-eligible but not environmentally sustainable activities (A.2)		0 m€	0%															
Total (A.1 + A.2)		8,8 m€	16,26%												16,26%	15,05%		
B. Taxonomy non-eligible activities																		
OpEx of Taxonomy-non-eligible activities (B)		45,6 m€	83,74%															
TOTAL (A + B)		54,4 m€	100%															

Biodiversity

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Negative	Actual	
Become a net-zero company that preserves natural capital (E)	Biodiversity	Our activities have a direct impact on local ecosystems, which can affect biodiversity (e.g. through temporary disruptions during works or during operation through noise pollution, NOx emissions). The sector in which Fluxys operates also runs the risk of impacting biodiversity throughout our value chain (e.g. in the production of steel for our pipelines).		Some of Fluxys Belgium's activities may harm ecosystems and biodiversity. This could lead to financial risks (i.e. fines) and reputational risks.
		Measures		
		Policies		
		• Fluxys' Health, Safety and Environment Policy		
		Actions		
		• Environmental management system • Environmental studies and monitoring • Internal and external audits • Measures to prevent and mitigate negative impacts • Reducing noise pollution • Handling environmental complaints		

Policies (ESRS E4-2)

Fluxys' Health, Safety and Environment Policy

By biodiversity, we mean respect for the local ecosystems on which we have an impact.

Health, safety and the environment (HSE) is a responsibility and commitment for both Fluxys and its employees. Fluxys is committed to the environment by responding to the need for infrastructure to transport the energy of the future, investing in cutting our greenhouse gas emissions and improving our ecological footprint.

Actions (ESRS E4-3)

Environmental management system

Fluxys Belgium's Environmental Management System provides the framework for management, monitoring and improvement measures for environmental coordinators. Environmental coordinators advise on and recommend ways to minimise the impact of Fluxys' activities on ecosystems and on the environment in general.

Environmental studies and monitoring

During the design phase, Fluxys Belgium takes care to limit the impact on the environment and neighbouring area during the construction and operation of new facilities, in particular with the help of environmental studies.

The impact on the environment and local ecosystems is assessed each time an application is submitted for

a permit to build or operate a new facility, or when an environmental permit is renewed. These environmental studies gauge a project's potential impact in various areas, including air, water and soil pollution, ambient noise, the production of waste, spatial integration, mobility, and the impact on biodiversity.

Alongside these studies, we continuously monitor greenhouse gases and atmospheric emissions (see 'Climate change: our own emissions', p. 81). Noise levels as well as any air, soil and wastewater pollution are also monitored through a range of measurements and analyses.

Internal and external audits

Internal audits of the application of the HSE policy are carried out periodically by the Internal Audit team and the Technical Compliance Department.

The two Seveso facilities (the Loenhout gas storage facility and Zeebrugge LNG Terminal) are required by law to undergo an environmental audit every three years. The environmental audit is externally validated and submitted to the competent authorities. The most recent audit was conducted in December 2022.

Measures to prevent and mitigate negative impacts

Fluxys Belgium takes great care to ensure the conservation of ecosystems in those areas where its infrastructure is built and/or operated. Environmental impact assessments gauge our infrastructure's impact on ecosystems (see above, p. 77). Preventive or mitigating measures are taken where possible.

When laying new pipelines, Fluxys Belgium always takes care to ensure that work causes as little disruption to the environment as possible, for instance:

- In certain circumstances, the routes of new pipelines are revised to minimise disruption to certain ecosystems and protected areas.
- In certain situations, directional drilling is used to cross nature reserves in order to protect these areas.
- The topsoil excavated during construction can be sown to preserve it. In some cases, the topsoil is enriched with organic fertilisers to maintain its fertility once it has been restored.
- Preventive measures can be taken to avoid the spread of undesirable species on site.
- Work sites are sized and planned according to the natural resources to be preserved (e.g. specific standalone trees, specific nesting period).

We also ensure that nature is allowed to recover after construction. We invest in nature compensation measures involving local species. In some cases, we go further than the legal requirements in force in Belgium's various regions.

When it comes to compensation for deforestation carried out in connection with the construction of new pipelines, we naturally comply with the legal requirements and we go beyond these requirements in the case of backbones (main pipelines). In 2023, for example, as part of the Zeebrugge-Opwijk construction project (a multi-purpose backbone spanning almost 100 km), afforestation initiatives were implemented, going beyond that legally required, over a total area of 6.5 ha.

Fluxys does not use offsetting as a means of compensating for the negative impact of its activities on biodiversity.

Reducing noise pollution

Fluxys Belgium uses a range of techniques to limit the noise generated by its pressure-reducing stations, compressor stations and other facilities. When building new infrastructure, a lot of attention is paid to potential noise pollution from the design phase onwards.

Handling environmental complaints

Environmental complaints from external parties are monitored and result in improvement measures. In 2023, local residents submitted eight environmental complaints to Fluxys directly. Complainants predominantly contacted us to express dissatisfaction about noise. All the complaints have been resolved.

Commitments and objectives (ESRS E4-4)

Commitments	Objectives
At Fluxys, we preserve natural capital.	Implementation of an action plan to preserve and foster biodiversity <ul style="list-style-type: none">• By 2026, for every kilometre of backbone laid, Fluxys Belgium will plant 500 m² of vegetation in addition to the legal compensation provided for in cases of deforestation and felling.• By 2028, Fluxys will implement an action plan to foster biodiversity at a number of these sites.

Fluxys has two main areas of activity: building infrastructure such as pipelines and operating our Fluxys sites. Our biodiversity objectives are in line with these two activities::

1. The construction of pipelines temporarily impacts biodiversity, more specifically owing to the deforestation and felling carried out in the construction zones. We are legally required to introduce mechanisms to compensate for this deforestation. Fluxys has set itself the target of going beyond these legal requirements by ensuring, by 2026, the planting of an additional **500 m² of vegetation** per kilometre of pipeline built in connection with our backbone strategy. To support us in this endeavour, we are partnering with experts in the field.

2. Our second objective is to roll out an **action plan to foster biodiversity at some of our sites**. To this end, we will be conducting a biodiversity audit of some of our sites, to be conducted by an external ecological expert, and taking appropriate steps based on this expert's recommendations. Pending this audit, the first actions have been identified and will be implemented within this framework: converting certain areas of our compressor and storage stations into flower fields (one field of flowers per year) and pruning hedges outside the nesting period from 2024 onwards according to current contracts with our suppliers. Some flower fields have already been sown and are being maintained at the Weelde and Winksele sites.

An in-depth biodiversity assessment on and around the above-ground facilities at the Loenhout gas storage site was carried out in 2022. Taking this as a basis, initiatives will be launched to foster biodiversity in the vicinity of these facilities, such as modifying the pools for amphibians and placing nest boxes in the bushes around the station.

Performance indicators (ESRS E4-5, E4-6)

KPI	Unit	2023	2022
# m² of 'voluntarily' planted vegetation linked to the number of kilometres of backbone built	#m²	30.000	New
# m² of area compensated for in kind owing to deforestation related to the number of kilometres of backbone built	#m²	8.540	New
# of compressor stations where certain areas have been converted into fields of flowers	#	1	New



Social

→ Performance indicators regarding the company's own workforce p.95

→ Material topics linked to social factors

Build and operate safe and reliable infrastructure p.96

Employee safety p.101

Diversity and inclusion p.104

Employee engagement p.106

Learning and talent development p.111

Performance indicators regarding the company's own workforce (ESRS S1-6, S1-9, S1-16, ESRS 2 DR GOV-1)

KPIs	Unit	2023	2022
ESRS indicators:			
Total number of employees	#	942	909
Total number of men		780	756
Total number of women		162	153
Permanent employees	#	926	894
Permanent employees: men	#	775	New
Permanent employees: women	#	151	New
Temporary employees	#	16	15
Temporary employees: men	#	5	New
Temporary employees: women	#	11	New
Total number of employees who left the company during the reporting period	#	60	62
Number of executive employees	#	4	New
Number of non-executive employees	#	12	New
Members of the Board of Directors: men	#	13	New
Members of the Board of Directors: women	#	8	New
Gender diversity ratio on the Board of Directors	%	38	New

The figures are based on the active workforce of Fluxys Belgium and Fluxys LNG. Non-active employees, such as those absent due to long-term illness, are not included in the figures. Unless otherwise indicated, the

figures refer to the number of people and not to FTEs. Furthermore, the figures represent the situation as at 31 December 2023.

Safe and reliable infrastructure (entity specific)

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Positive	Actual	
Accelerate the energy transition with infrastructure able to transport various molecules, both now and in the future	Build safe and reliable infrastructure	Fluxys provides its customers with safe and reliable access to molecules via our infrastructure in order to ensure the security of the energy supply to distribution systems, industrial customers and power stations.		Industrial incidents and certain cyber incidents can damage Fluxys Belgium's infrastructure, endanger people's safety, cause unavailability impacting service continuity, and result in financial loss.
		Measures		
		Policies		
		<ul style="list-style-type: none">HSE policyProcedure for communicating with local residents and neighbouring companies		
		Actions		
		<ul style="list-style-type: none">Preventive measures in the design, construction, operation and end-of-life of infrastructureAudited Safety Management SystemThorough maintenance and inspectionEmergency plan and procedureHealth and safety trainingCyber security and ICT systemsActions to ensure good neighbourly relations		

Policies (DR S1-1)

HSE policy

The Health, Safety and Environment (HSE) policy focuses on the safety of employees, residents and anyone else in the vicinity of our infrastructure. We pledge to our stakeholders that we will act in a safe, reliable and sustainable manner.

Fluxys invests in numerous measures, procedures and actions to prevent incidents and accidents. Our contractors are also bound by this policy and must live up to our commitment to making safety our top priority.

We adopt active risk management through an audited Safety Management System (SMS).

All incidents or near-incidents are investigated thoroughly and action is taken immediately to prevent such incidents from recurring.

Procedure for communicating with local residents and neighbouring companies

Fluxys has an information and awareness-raising policy aimed at organising communication from Fluxys to local residents about Fluxys infrastructure and infrastructure projects and to a wide range of target groups about the obligation to report third-party works near Fluxys infrastructure (see 'Actions to ensure good neighbourly relations, p. 98).

Actions (ESRS S1-4)

Preventive measures in the design, construction, operation and end-of-life of infrastructure

Preventive measures such as risk assessments and monitoring of standards are incorporated from the design phase onwards.

Fluxys uses only qualified and certified contractors in its construction projects. Moreover, the company's entities involved in construction projects are Safety, Health and Environment Checklist for Contractors (SCC) certified.

Prior to commissioning, a series of tests is carried out under the supervision of an approved inspection body. The condition of the pipes is then checked regularly as part of an inspection programme. The pipelines are also fitted with coatings and a cathodic protection system to prevent corrosion.

Any infrastructure that will no longer have a transmission function in the future is safely taken out of service.

Audited Safety Management System

Fluxys has a planned, structural approach to safety, the environment and prevention, using a Safety Management System to ensure the longevity and reliability of its infrastructure, including a Pipeline Integrity Management System (PIMS).

The Safety Management System is continuously updated to take account of the latest developments and is also subject to periodic internal and external audits.

The Safety Management System for storage and LNG terminalling activities is covered by the Seveso legislation. The Federal Public Service Employment, Labour and Social Dialogue conducts specific inspections at both Seveso sites in conjunction with the Flemish government's Environment Department.

Within the Safety Management System, risk assessments are the instrument used to identify and assess the safety aspects pertaining to the integrity of the infrastructure and to define the safety-critical controls.

The Safety Management System also integrates in-house training aspects relating to maintenance, prevention of damage and work by third parties and the raising of awareness among stakeholders such as municipalities, the fire brigade, landowners, architects, contractors and excavator operators.

Thorough maintenance and inspection

Patrols (by car, helicopter or on foot) follow the route of the pipelines to detect any anomalies. During our patrols, we also make sure that there are no unreported works near our pipelines in Belgium. With regard to reported works, the patrols ensure that the planned safety instructions are being followed.

In order to detect such works preventively, our main pipelines are equipped with an acoustic detection system.

Maintenance programmes specific to each type of facility ensure that infrastructure remains safe and reliable throughout its life cycle. All maintenance activities are carried out by competent internal or external staff. Where possible, pipelines are periodically inspected internally.

Emergency plans and procedures

With a view to limiting the impact of incidents, Fluxys has a crisis team and emergency plans and procedures for both its operational and ICT activities. Central Dispatching also plays a coordinating role should an incident be reported.

Emergency numbers are available 24 hours a day for reporting incidents involving, or in the vicinity of, our natural gas transmission infrastructure.

Fluxys' general emergency plan documents the overall methodology for responding to incidents. In addition, there are specific emergency plans that define the crisis response for different sites and operating risks.

In the event of an incident, all contacts with internal and external stakeholders are fully documented and, for each stakeholder group, are assigned to specific roles within the crisis organisation.

The emergency plan is part of Fluxys' Safety Management System (SMS). The members of this crisis team undergo specific training. We also organise regular emergency drills to ensure that our organisation is responsive.

Health and safety training

Training for excavator operators

Specific training courses have been developed for all excavator operators to make them aware of the preventive measures to be adopted when working near our facilities.

Employee training courses

Training and awareness-raising campaigns are also organised for employees with a view to preventing incidents (see 'Employee safety', p. 101).

Cyber security and ICT systems

The availability of ICT systems and industrial control systems is vital to the safe and reliable operation of our infrastructure. These systems can malfunction for various reasons. With this in mind, Fluxys implements technical and organisational measures to ensure the availability of its IT systems.

Cyber security programme

Fluxys uses an Information Security Management System (ISMS) to take care of structured cyber-security management.

The functioning and maturity of the management aspects of the ISMS are scrutinised at least annually by Internal Audit, using external specialists to this end. In addition, each year we carry out various vulnerability scans of internal systems and the external perimeter. For attack and penetration testing, we call on the services of external ethical hackers.

NIS certification

In 2023, Fluxys obtained ISO 27001 certification to comply with the Network and Information Systems (NIS) legislation. This certification confirms our unwavering commitment to securing our data, embodying a promise of trust and excellence in information risk management.

Back-up facilities

For several systems such as those used to manage natural gas flows on the network, back-up facilities are in place and can be activated as soon as a malfunction occurs, thus ensuring continued operation. These contingencies are periodically tested by means of disaster recovery plan drills.

Cyber threats

Our ICT approach also pays special attention to ever-growing cyber threats (attacks, malware, phishing, etc.). The ICT teams take technical measures to act as a barrier against the wide variety of cyber risks. In this context, they call on the external expertise of, for instance, the Centre for Cyber Security Belgium and software suppliers to identify and close new loopholes in the cyber net.

Operational monitoring and continuity

Operational monitoring and detection of data leaks or attacks are performed by, among others, security information and event management (SIEM) and end-point detection and response (EDR) solutions, which are monitored 24/7 by a security operations centre (SOC). If something does go wrong, our ICT approach focuses on ensuring continuity of service. This is done using scenarios that are practised regularly by the ICT teams.

Training and awareness raising

Fluxys also focuses on training and awareness raising. In 2023, we carried out several phishing exercises (including phishing via text). We also organised training courses on cyber hygiene (including digital footprint) and industrial process security.

Actions to ensure good neighbourly relations

At Fluxys, we provide almost a third of the energy used by Belgium's households and businesses. We do this via infrastructure in almost 400 towns, cities and municipalities, so it is only natural that we want to establish good neighbourly relations.

Through open and ongoing dialogue, we work alongside and listen to local residents and operators in the vicinity of our infrastructure, and we intend to be good neighbours to all those affected by the construction and operation of our facilities. The company also ensures that the construction and operation of its infrastructure cause minimal disruption.

Designated, permanent point of contact

Owners and operators of land have a designated point of contact at Fluxys, right from a project's preliminary phase through to the restoration of a site following the laying of a pipeline or other works. This allows them to consult with someone familiar with their concerns and the features of their land from the outset. These points of contact are members of a dedicated, specific team specially tasked with understanding the interests of landowners and operators and defending these in their dealings with Fluxys.

Infrastructure construction projects

Transparent communication and community involvement from the outset

In the case of new infrastructure projects, from the planning phase onwards Fluxys aims to transparently provide information to and communicate with the relevant authorities, municipal bodies, local residents and other parties involved about our intentions in terms of timing and impact.

Information sessions

In the case of infrastructure projects on a larger scale, we suggest to municipal authorities that an information session be held for local residents before the permit procedures get underway. This gives residents the chance to discuss the project and its potential impact with us and enables us, where possible, to take on board any feedback at the start of the project.

In addition, local residents can formally ask questions about the project by means of public surveys. At the consultation sessions that are part of the permit processes, complaints and comments about the project are noted and dealt with.

Compensation for farmers, horticulturists, foresters and hunters

Fluxys Belgium builds the vast majority of its facilities (pipelines and surface stations) in areas used for agriculture, horticulture or forest management. The purpose of the land crossed in the land-use plan remains unchanged. Fluxys does not expropriate land but rather establishes easements with landowners. With long-term good neighbourly relations in mind, with regard to compensation we have signed memorandums of understanding (for agriculture) with the country's three largest agricultural organisations (Boerenbond, Algemeen Boerensyndicaat (ABS) and Fédération Wallonne de l'Agriculture) and (for forestry) with Hubertus (the Flemish hunting association), Landelijk Vlaanderen and Nature, Terres et Forêts (NTF).

These agreements set out, based on benchmark market prices, the compensation due to those in the agriculture, horticulture, forest management or hunting industries that encounter disruption or are temporarily unable to use their land during the construction of a facility. If any problems attributable to the presence of our pipelines persist after the work has been carried out, we will deal with these on a case-by-case basis on the basis of an expert report. Farmers have their own designated point of contact to this end.

Infrastructure operating period

Providing information and raising awareness

Fluxys Belgium has an ongoing programme to identify local stakeholders: in consecutive five-year cycles, we visit all owners and operators of land on which an underground pipeline is located, or which is located within the immediate vicinity of such infrastructure. A similar initiative is being undertaken with representatives of the police and/or fire services in the towns, cities and municipalities in which we operate.

During each municipal legislature, we organise an information session for the mayor and aldermen concerned in municipalities housing Fluxys pipelines. In addition, Fluxys organises various information and awareness-raising initiatives relating to the safety of works undertaken in the vicinity of our infrastructure. The initiatives focus on everyone involved in such works, such as architects, clients, designers, contractors, owners and operators, municipalities, notaries and emergency services. These initiatives generally take the form of

information sessions, publications in specialist journals, awareness-raising campaigns in the media, or participation in working groups and federations.

Following up on reports of works

Damage by third parties is the main cause of major incidents involving pipelines. To avoid such damage, and because good neighbourly relations also depend above all on the safe operation of our facilities, anyone wishing to carry out work near natural gas transmission infrastructure is legally obliged to notify Fluxys in advance.

Fluxys responds to every such notification, confirming whether any natural gas transmission infrastructure is located in the vicinity of the planned work. If this is the case, the applicant is sent all the relevant information and details of further procedures to be followed to carry out the work safely.

Our staff attend preparatory meetings on a daily basis with regard to sites where third parties plan to work in the vicinity of our infrastructure. During these meetings, they explain the measures that need to be taken and document the safety arrangements in writing before any work can actually begin.

Fluxys ensures that the competent authorities are notified of incidents and violations when work is carried out near our infrastructure.

Commitments and objectives

Commitments	Objectives
<ul style="list-style-type: none">• Maintain high safety standards in an evolving sector and ensure the safety of local residents and anyone near our infrastructure.• Ensure the reliability of our facilities to guarantee security of supply in order to accelerate the energy transition.	<ul style="list-style-type: none">• Zero industrial incidents having a major impact on the safety of employees, residents and anyone else connected to our infrastructure• Fulfil 100% of the confirmed firm capacity nominations (transport and storage)

Safety

The very nature of our activities (transport of molecules, terminalling, storage) entails industrial risks to the safety of our employees, local residents and anyone near our infrastructure. Operating in complete safety is our top priority. We are rolling out several initiatives, actions and investments to prevent these risks (see 'Actions', p. xx).

Fluxys is a socially responsible transmission system operator that builds safe infrastructure and operates it safely. We set a goal of zero industrial incidents having a major impact on safety. By this, we refer to explosions, fires, uncontrolled gas venting, pollution, etc.

which have a major impact on the safety (life-threatening injuries or injuries resulting in permanent disability/ death) of local residents and employees.

Reliability

Our reliability is largely measured by the continuity of our transmission capacity, which guarantees the security of the energy supply to our customers. Unannounced capacity interruptions can have significant impacts on our customers, on their activities and on the energy supply in Belgium and neighbouring countries. As such, we have set ourselves the target of respecting all nominations confirmed by our customers in terms of firm capacity, both for storage and transmission.

Performance indicators

KPIs	Unit	2023	2022
# of industrial incidents having a major impact on safety	#	0	New
Damage to infrastructure caused by third parties, resulting in a gas leak	#	0	0
Reduction or interruption in firm transmission capacity	#	0	0

S1. Our workforce - Working conditions - Employee safety

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Negative	Potentiel	
Ensure the safety of employees and residents in an evolving company (S)	Employee safety	The nature of Fluxys' activities poses inherent risks to the safety of employees, which could impact their health.		Certain events and circumstances may cause harm to employees. These may include illnesses or other health problems, mental health problems, or physical injuries.
		Measures		
		Policies		
		<ul style="list-style-type: none">• HSE policy• Global Prevention Plan• Absenteeism policy		
		Actions		
		<ul style="list-style-type: none">• Safety Management System (SMS)• Safety culture• Internal structures for monitoring health, safety and well-being• Health and safety training• In-house communication and awareness-raising campaign on safety• Preventive measures in design, construction and operation• Audited Safety Management System		

Policies (ESRS S1-1)

HSE policy

Health, safety and the environment (HSE) is a responsibility and commitment for both Fluxys and its employees. The application of this policy is based on principles of transparency and trust.

Occupational health and safety

- Fluxys is committed to investing in occupational health and safety and incident prevention.
- Employees and contractors have an individual responsibility to actively participate in occupational health and safety.
- We continuously improve to further enhance our health and safety culture.

Integrity of our infrastructure

- We provide for safe, reliable and sustainable operations for our stakeholders.
- We actively manage risk through a Quality & Safety Management System.
- We report incidents and learn from experience.

Global Prevention Plan (2022-2026)

The 2022-2026 Global Prevention Plan (GPP) focuses on occupational safety and the associated processes as well as the prevention of psychosocial risks and on well-being, moving around at work and road safety. One of the pillars of the plan is to strengthen the safety culture throughout the organisation.

In addition, the company is committed to lifelong learning, especially with regard to the safe use of our infrastructure to transport other molecules, such as hydrogen and CO₂.

Absenteeism policy

See ‘Employee engagement: absenteeism’, p. 107.

Actions (ESRS S1-4)

Safety Management System (SMS)

See 'Safe and reliable infrastructure', p. 97.

Safety culture

In 2023, an internal analysis was carried out on safety within Fluxys. Following this, a programme encouraging safe behaviour will be launched in 2024.

Safety training

In 2023, (gas-related) technical, safety and job-specific training accounted for more than half the number of hours of training completed. Starting this year, workshops have been organised on our external sites to raise awareness among our employees of the measures to be taken on polluted external sites. An e-learning programme on potentially hazardous substances has been developed and implemented for employees in technical roles.

Fluxys Belgium uses various e-learning platforms to periodically remind contractors' employees of the general and specific safety rules. Every employee of a contractor scheduled to work on a Fluxys site or facility must complete a training module and must demonstrate that they are familiar with our safety rules. To be able to provide each contractor with information in their native language, this module has been extended to other languages (12 languages instead of the ten available in 2022) and other sites.

For more information on training, see 'Our workforce: learning and talent development', p. 111.

For more information on employee well-being and engagement, see 'Employee engagement', p. 106.

Internal structures for monitoring well-being (S1-2)

Fluxys Belgium is home to several structures that support the safety, well-being and health of employees and contractors, and where actions in this area are taken.

Internal Workplace Health & Safety Department (SIPPT/IDPBW)

The SIPPT/IDPBW handles the policy on well-being and prevention and works with the employer to foster a healthy and safe working environment. It monitors the proper implementation of well-being legislation, the health and safety policy and the legal obligations regarding personal safety.

Committee for Prevention and Protection at Work (CPPW)

See 'Employee engagement: social dialogue', p. 107.

Local Joint Consultation Committee

See 'Employee engagement: social dialogue', p. 107.

Collective bargaining agreement 90

Collective bargaining agreement CAO/CCT 90 provides financial incentives for employees to achieve specific collective health and well-being objectives and to cut Fluxys Belgium's greenhouse gas emissions, for example.

In-house communication and awareness-raising campaign on safety

Fluxys frequently highlights themes related to safety. Ergonomics, handling of potentially hazardous substances, and personal and collective protective equipment were all examples of themes addressed in this connection in 2023.

Preventive measures in design, construction and operation

'Safe and reliable infrastructure', p. 96.

Audited Safety Management System

See 'Safe and reliable infrastructure', p. 96.

Commitments and objectives (ESRS S1-5)

Commitments	Objectives
Ensure the safety of employees, now and in the future, with regard to the transport and storage of molecules that accelerate the energy transition	Zero industrial incidents having a major impact on safety

The very nature of our activities entails industrial risks for our employees. We are striving to achieve zero industrial incidents having a major impact on their safety. By industrial incident having a major impact on safety, we refer to explosions, fires, uncontrolled gas venting, pollution, etc. that have serious consequences for the safety (life-threatening injuries or injuries

resulting in permanent disability/death) of employees and local residents. Alongside this objective, Fluxys also has another internal objective to minimise 'minor' accidents and incidents linked to employee safety. The limits defined in this framework are monitored by internal bodies that track occupational safety, health and well-being.

Performance indicators (ESRS S1-14)

KPIs	Unit	2023	2022
Industrial incident having a major impact on safety	#	0	New
ESRS indicators:			
Percentage of people in the workforce who are covered by the company's health and safety management system	%	100 %	New
Number of fatalities due to occupational accidents*	#	0	0
Occupational accidents resulting in inability to work lasting more than one day*	#	16	10
Accident frequency: [(number of occupational accidents x 1,000,000 / number of hours worked)]*	#	11.43	New
Number of days lost due to occupational accidents and number of fatalities resulting from occupational accidents*	#	171	173

* The indicators only refer to internal employees

Our workforce: diversity and inclusion

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Positive	Actual	
Encourage diversity, talent development and employee engagement (S)	Diversity and inclusion	Diversity, inclusion and equal opportunities at Fluxys foster innovation and have a positive impact on employees.		A lack of diversity in the workforce can lead to a business organisation that lacks the necessary skills, talents and experience.
		Measures		
		Policies		
		<ul style="list-style-type: none">Ethical CodeWhistleblowing policy		
		Actions		
		<ul style="list-style-type: none">Encouraging diversity in recruitmentDiversity in experienceFair processesIn-house survey on engagement and feedbackFostering digital inclusion through various initiativesConfidential counsellorsOur company values: respect, openness, and reliability		

Policies (ESRS S1-1)

Ethical Code

Fluxys Belgium's commitment to ethical behaviour is firmly entrenched in our values. Our Ethical Code covers a range of areas and defines different principles including the principles of equal opportunities, human rights and non-discrimination. We do not tolerate discrimination in any form. We expect our employees and contractors to treat each other with respect and dignity and to behave appropriately.

Whistleblowing policy

In 2023, the whistleblowing policy was defined within Fluxys and communicated internally and externally. Future actions are planned to raise awareness of the Code of Ethics. For more information, see Ethics, integrity and efforts to combat corruption, p. 117.

Actions (ESRS S1-4)

Encouraging diversity in recruitment

Fluxys Belgium encourages diversity and complementary profiles so that all candidates feel welcome, whatever their gender, age, background, etc. It is their skills and talents that make the difference.

Diversity in experience

Fluxys Belgium devotes considerable attention to diversity in terms of experience. For example, this approach translates to the recruitment of young people with no or very limited work experience (starter jobs).

In 2023, we hired around a hundred new employees. Some roles are reserved for colleagues who have limited professional experience or who have fewer opportunities on the job market.

Fair processes

The criteria applied to employee remuneration, evaluation, career development, training and the work-life balance are identical for all colleagues at the same level of seniority and having the same role. The difference in the average basic salary between men and women is due to seniority, type of role, and the division between old and new salary conditions.

In-house survey on engagement and feedback (ESRS S1-2)

An in-house survey allows us to keep track of employee engagement and well-being (see 'Employee engagement', p. 106). Along with feedback, this survey is one of the ways we can listen to employees and act accordingly to support the inclusion of everyone.

Coaching sessions and information sessions for managers and employees are also offered to foster the culture of openness and feedback within the company. See also the sections on feedback in 'Employee engagement', p. 109 and 'Learning and talent development', p. 112.

Fostering digital inclusion through various initiatives

Greater digitalisation is opening up new opportunities for our activities. Fluxys seizes these opportunities and helps its employees navigate the digital world via numerous training courses and coaching sessions. For more information, see 'Learning and talent development', p. 112.

Confidential counsellors

Fluxys employees dealing with certain difficulties at work, related to their role and/or inappropriate behaviour can speak to counsellors during confidential interviews. External support services are also offered.

Our company values: respect, openness and reliability

In 2023, we redefined our values to align with the challenges we face. These values guide our actions, decisions and behaviours. Through them, we foster openness to others and to differences, we encourage mutual respect and we nurture a climate of trust.

In the years to come, our redefined values will be cultivated through various initiatives.

Commitments and objectives (ESRS S1-5)

Commitments	Objectives
At Fluxys, we nurture a work environment where the diversity of talents is recognised and considered as a strength and where everyone is welcome, respected and valued for who they are.	Shore up awareness of diversity and inclusion within the company by training all managers ¹⁶ by 2025 and by organising an in-house awareness-raising campaign every two years.
Raising awareness of diversity and inclusion among all employees and training all managers is a key first step towards supporting and encouraging diversity and inclusion in the company. Indeed, a lack of awareness can lead to unconscious biases, which are vectors of discrimination. Fluxys has set itself a double objective for the years to come:	<ol style="list-style-type: none">Raise awareness of diversity and inclusion among all employees every two years, with a first campaign in 2024 and a second in 2026.Ensure that all managers have undergone training by the end of 2025. <p>In 2023, senior managers and members of the HR community participated in workshops or presentations on the subject.</p>

Performance indicators (ESRS S1-9, S1-16)

Performance indicators	Unit	2023	2022
Share of employees under 30	%	10	New
Share of employees aged between 30 and 50	%	50	New
Share of employees over 50	%	40	New
Average base salary ratio (based on FTEs)			
Men	%	100	100
Women	%	92	92

16. A manager is anyone responsible for a team of at least one person.

Employee engagement (entity specific)

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Positive	Potentiel	
Encourage diversity, talent development and employee engagement (S)	Employee engagement	The engagement and well-being of our employees are essential for Fluxys. Impact: Numerous initiatives and our corporate culture contribute to the engagement and well-being of our employees in their everyday lives.		The inability to attract, retain and secure future talents in a changing environment and a lack of skills and knowledge in new developments may have a negative impact on the company's efficiency.
		Measures		
		Policies		
		<ul style="list-style-type: none">• HSE policy• Global Prevention Plan• Social dialogue policy• Absenteeism policy• Telework policy• Disconnection policy• Whistleblowing policy• Salary policy linked to benchmarks		
		Actions		
		<ul style="list-style-type: none">• Survey on engagement• Social dialogue• In-house events• Group-level initiatives to foster the feeling of belonging• Encouraging feedback• Personal coaching and coaching feedback• Extensive range of training on offer• Measures and processes to deal with psychosocial risks• Redefined values• New way of working• Fluxtainable• De Vriendenkring/L'Amicale and Connect & Move		

Policies (ESRS 2, MDR-P)

HSE policy

Our HSE policy comprises three pillars, the first of which is the well-being of our employees. For more information, see 'Employee safety', p. 101.

Global Prevention Plan (2022-2026)

The 2022-2026 Global Prevention Plan also focuses on employee well-being and psychosocial risks. Moreover, it sets great store by hybrid working. Furthermore, the company is committed to supporting training and life-long learning and nurtures a culture in which feedback is encouraged and contributes to the well-being and development of employees. For more information, see 'Learning and talent development', p. 111.

Social dialogue policy

Good industrial relations are vital for company cohesion and business development, which is why Fluxys Belgium engages in transparent, constructive social dialogue with all employees, members of the Works Council, the CPPW, the trade union delegation and executive representatives. Given the distribution of Fluxys' activities across different sites, social dialogue is also carried out on the ground via the Local Joint Consultation Committee.

2023 was a year of preparation for the trade union elections to be held in 2024. With the help of the social partners, we endeavoured to digitalise the process so that as many employees as possible could participate.

Absenteeism policy

Measuring and monitoring absenteeism gives us an objective view of the general health of employees. The level of absenteeism fell in 2023 and remains below the Belgian market average. As part of our absenteeism policy, we actively strive to support employees during their illness as well as before and after their return to work. Employees have access to personalised advice and support in this regard. Support is based on regular contact and cooperation between the employee in question, their manager, HR and internal and external prevention and protection at work services. In 2023, additional efforts were made to support and communicate with employees absent due to illness and with their managers.

We also made sure to pay attention to those teams and colleagues who ensure the continuity of work and services when an employee is absent.

Telework policy

A telework policy was extended in 2021 to support the balance between employee flexibility and connectivity. All employees can telework according to the established principles. The resources needed to work from home are provided.

Disconnection policy

In a constantly online world, disconnecting from time to time is also important to boost balance and well-being. Fluxys is evolving, which goes hand in hand with new digital tools and new ways of working. Technology allows us to be online anywhere and at any time. At Fluxys, we advise employees on this matter, with the support of a disconnection policy. This policy, which was honed and adapted in 2023, has been communicated to employees and is available on the intranet.

Whistleblowing policy

In 2023, the whistleblowing policy was defined and communicated internally and externally (for more information, see 'Ethics, integrity and efforts to combat corruption', p. 117). Training on this subject was also provided.

This policy supports the culture of openness, feedback and transparency that Fluxys fosters and encourages.

Salary policy linked to benchmarks

Fluxys has a salary policy that is regularly benchmarked.

Actions (ESRS 2, MDR-A)

Our engagement survey (ESRS S1-2)

In late 2021, we conducted a company-wide survey about the engagement, well-being and work experience of our employees. 87% of staff took part. According to the results, over 70% of respondents feel involved or very involved.

HR monitors the performance of the survey, the results and the subsequent actions taken.

In 2023, we continued to work on the 2021 results in all teams and with the social partners. Actions have been initiated to preserve positive initiatives and to improve areas of concern. These actions were carried out in three areas:

- Work pressure, workload and stress, enabling all employees to engage with the new way of working, including the option to telework
- Communication, with an emphasis on informing, involving and inspiring and, post-pandemic, the return of plenty of in-person meetings
- Connection and cohesion, with initiatives to strengthen informal relations and spontaneous contact after work.

Social dialogue (ESRS S1-8)

100% collective agreements:

Salary and working conditions are set for all employees through consultation and negotiation in collective agreements.

- 63% of active Fluxys Belgium and Fluxys LNG employees are salaried staff members. Their salary and working conditions are partly negotiated at sectoral level through collective bargaining agreements; in addition, certain salary and working conditions are determined at company level and negotiated with local staff representatives.
- 37% of active employees are executives. Their salary and working conditions are based on our salary policy and linked to benchmarks.

Consultation within various consultation bodies

Fluxys Belgium is home to several bodies to promote social dialogue.

Works Council

Socio-economic issues are discussed every month within the **Works Council**. A statement of company and employment results is also presented periodically and complete financial and economic information is communicated each year to staff representatives. Employees elect their representatives to the Works Council every four years.

Committee for Prevention and Protection at Work (CPPW)

Meeting every month, the CPPW is a consultative body between employees, the employer and line management where they can discuss issues and problems concerning employee well-being. The committee makes proposals concerning, among other aspects, the policy for preventing accidents, incidents and occupational illnesses, the Global Prevention Plan and the annual action plan. CPPW members are elected by staff every four years.

Local Joint Consultation Committee

The Local Joint Consultation Committee is a local consultative body comprising the trade union and employer delegations. It keeps an eye on events at local level and proposes solutions that do not fall within the exclusive remit of other consultation bodies.

Trade union delegations and points of contact

Employee representation organisations appoint trade union delegates who represent salaried workers affiliated with a union. These delegations are appointed locally so that social dialogue is as close as possible to the environment of staff members. For smaller sites, trade unions can appoint a contact person responsible for promoting social dialogue at local level. Quarterly meetings are also held with each trade union to discuss specific issues that concern them.

Executive representation

Fluxys organises periodic consultations with executive representatives, during which topics specifically related to executives are discussed. In this context, framework agreements can also be concluded regarding the conditions of employment of executives.

Working groups

To promote social dialogue, Fluxys also organises working groups with staff representatives. A monthly working group prepares the Works Council meeting and ad hoc working groups are set up when specific topics need to be discussed and prepared (e.g. on mobility, trade union elections, work regulations).

In-house events

In-house events bring colleagues together at key times: they promote connectivity, the exchange of information but also foster employee engagement.

Feedback is a gift

Fluxys encourages feedback to aid the performance, development and well-being of employees. Training and/or coaching on this subject is offered to employees and managers to develop their feedback skills (see 'Learning and talent development', p. 112).

Extensive range of training on offer (soft skills, safety, well-being, specific technical skills, etc.)

Fluxys offers employees numerous opportunities for training and development. Training covers a range of topics, including well-being and stress management. In the summer, Summer Coaching gave Fluxys employees the opportunity to receive coaching and advice on feedback and managing conflict, time and stress.

Recently, e-Bib, an online library, was shared with employees, giving more advice on well-being at work (see 'Learning and talent development', p. 111).

Measures and processes to deal with psychosocial risks

The psychosocial burden at work is one of the facets of well-being. A support process and associated solutions are also in place in the event of inappropriate behaviour or psychosocial problems. These solutions include confidential counsellors, psychosocial prevention advisors, specific support via external psychologists, etc.

Managers are regularly made aware of psychosocial risks.

Redefined values

In 2023, we also redefined our values. The energy transition poses new challenges, and our values are essential to overcoming these challenges. Openness, respect and reliability: three values resulting from a consultation process involving our employees.

Initial communication sessions were organised to share these new values with employees. A wider communication and change approach has been defined to cultivate our new values.

New way of working

Given the new ways of working (e.g. telework, the many forms of hybrid working), the office now serves a new function, becoming a meeting point and source of connectivity beyond just work. We are gradually adding a new dimension to office work according to the new way of working (NWOW) principles. This is a real change process involving the redevelopment of the head office in Brussels, based on an overarching theme: we are a large team and together we are making Fluxys the essential infrastructure partner to accelerate the energy transition.

Fluxtailable

2023 was a key year in our sustainable development journey. The double materiality assessment required by the CSRD was an opportunity for Fluxys to review its vision in terms of sustainable development. This resulted in Fluxtailable, a chance to engage and motivate employees on this key topic. Initial communications on this subject were launched in 2023 and will continue in 2024. For more information, see 'Double materiality', p. 68.

De Vriendenkring/L'Amicale and Connect & Move

De Vriendenkring/L'Amicale is a group of employees who organise sports and cultural activities throughout the year for their colleagues, partners and children. This is a form of voluntary engagement that fosters cohesion and togetherness within the company. Fluxys actively supports this group and its initiatives.

The Connect & Move initiative encourages colleagues to exercise together, form teams and take part in sports events.

Commitments and objectives (ESRS 2, MDR-T)

Commitments	Objectives
<p>At Fluxys, we foster the well-being and engagement of our employees. Engaged and enthusiastic employees are our most important asset to achieve our mission today, while actively contributing to the energy transition of tomorrow.</p>	<p>Maintain the proportion of engaged employees above 70%</p>
<p>Employee engagement, enthusiasm, motivation and energy are essential to achieving our mission: shaping a bright energy future. The energy transition poses additional challenges which are met by the heart of our company: the employees.</p> <p>Fluxys monitors the level of engagement of its employees by means of a regular survey. In 2021, the rate of engaged and very engaged employees exceeded 70%.</p>	<p>In light of the energy transition and the transformation it brings, we are aiming to maintain the proportion of engaged employees (engaged and very engaged) above 70%. Employee engagement contributes to Fluxys' appeal as an employer and to employee retention. It is also one of the indicators of employee well-being.</p> <p>A new internal survey is planned for late 2024 or early 2025. New actions and new focus areas will then be identified to bolster employee engagement.</p>

Our workforce: learning and talent development

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Positive	Actual	
Encourage diversity, talent development and employee engagement (S)	Learning and development	Providing access to all forms of training and internal mobility opportunities allows employees to undergo continuous training, to be able to carry out our mission today while being ready to support the energy transition. It also boosts their well-being and employability.		The inability to attract, retain and secure future talents in a changing environment and a lack of skills and knowledge in new developments may have a negative impact on the company's efficiency.
		Measures		
		Policies		
		• Global Prevention Plan 2022-2026		
		Actions		
		• The onboarding process • Extensive catalogue and range of training courses offered • On-the-job training • Training and networking • Feedback • Internal mobility of talents • Digital Day and digital coaching		

Policies (ESRS S1-1)

Global Prevention Plan 2022-2026

The 2022-2026 Global Prevention Plan highlights different areas including lifelong learning with a focus on skills, training and preparation for the future with a more specific focus on new molecules and digitalisation. This plan covers themes and projects that may have a positive influence on employees. The themes and projects are defined in consultation between top management, line management, the SIPPT/IDPBW and employee representatives.

Actions (ESRS S1-4)

The onboarding process

In order to support the inclusion of new employees, an onboarding process has been developed with days and events for all new arrivals and other specific training depending on the role in question. This process begins before a new hire's first day of work, via an Enboarder platform to guide future colleagues. Colleagues responsible for onboarding new hires also support these future new employees.

Learning and connection are at the heart of this process, which is punctuated by discussions with management.

Extensive catalogue and range of training courses offered

Fluxys offers its internal employees an extensive range of training and learning resources in order to allow them to continuously enhance their knowledge and skills. Fluxys also provides for development opportunities. In our corporate culture, learning and development is a top priority.

Fluxys sets great store by the development and acquisition of technical skills linked to core activities. In addition to this training, employees also have the opportunity to expand their soft skills (communication, feedback, etc.) as well as their linguistic and digital skills.

This comes in different formats: welcome and onboarding programmes, job-related training, online training, group training, hybrid training, Lunch & Learn, coaching, etc.

Employees also have access to information at all times via the intranet and via the three portals available to them: KeyPoint, OASE and the online library e-Bib.

While some training courses are mandatory, others are left to the discretion of the employee, who is in charge of their own development.

Fluxys updates the training catalogue regularly. This catalogue supports our strategic aims and is accessible to all employees.

On-the-job training

On-the-job training refers to all initiatives that aim to teach employees the skills and/or impart the knowledge necessary to perform their jobs while the employees are doing their work. This allows them to learn through hands-on and active participation.

Training and networking

Meet & Greets as key events in the onboarding of new colleagues

New hires are invited to a Meet & Greet day during which they learn about Fluxys' activities while networking with each other and with management. Informal events are also planned to strengthen connection and put new employees at ease.

Visits to Zeebrugge Terminal are back

After being unable to visit the terminal for several years due to COVID, **136** colleagues had the opportunity to visit the Zeebrugge terminal and connect over a fun activity.

Lunch & Learn: a new event for 2023

With two particularly successful events under our belts already, the Lunch & Learn aims to give employees the opportunity to stay informed on certain key topics while having fun with colleagues. During these sessions, our in-house specialists provide insight into a given subject and participants can ask them questions.

Feedback

At Fluxys, we encourage feedback as a source of learning and development. Conversations between managers and their direct reports are key to aiding employee development.

Training and coaching sessions for managers and/or employees are also offered to foster the culture of openness and feedback within the company.

Internal mobility of talents

Fluxys gives internal talents the opportunity to take on new responsibilities and roles. Internal mobility is encouraged and specific development actions are rolled out. In 2023, 46 employees took on new challenges.

Digital Day and digital coaching

Greater digitalisation is opening up new opportunities for our activities. Fluxys seizes these opportunities and supports this evolution by helping its employees navigate the digital world. In addition to conventional training, digital inclusion is also bolstered by means of innovative initiatives such as Digital Day and coaching by Digital Coaches, who are tasked with helping employees improve their digital skills via on-the-job coaching or inspiration/training sessions.

Commitments and objectives (ESRS S1-5)

Commitments	Objectives
We foster and maintain the development of talents at Fluxys by encouraging lifelong learning and continuous training throughout our employees' careers. Every employee's talent can be developed through training, exciting projects and opportunities for internal mobility.	The objective associated with this material topic is currently being developed. It will be published in the 2025 annual report covering the 2024 fiscal year.

Performance indicators (ESRS S1-13)

Performance indicators	Unit	2023	2022
Average number of training days per employee	#	6.24	5.64

Governance

Material topics linked to governance:

- Customer Care p. 115
- Ethics, integrity and efforts to combat corruption p. 117

Customer care (entity specific)

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Positive	Actual	
Conduct our activities responsibly	Customer care	The quality of information communicated to customers contributes to the proper functioning of the market and security of supply in Belgium and neighbouring countries.		Discriminatory treatment of customers and a lack of transparency in sharing information can lead to dissatisfied customers, which could have financial consequences for Fluxys.
		Measures		
		Policies		
		• Code of conduct		
		Actions		
		• Annual audit of the proper application of the Code of Conduct • Transparent service offering • A sales team that listens to customers • A service offering tailored to market needs • Market consultations and information sessions • Regular monitoring of compliance with commitments regarding non-discriminatory access to the network by the compliance coordinator • Points of contact for complaints		

Policies (ESRS 2, MDR-P)

Code of Conduct (CREG)

The Code of Conduct is introduced by the Gas Act and established by the Commission for Electricity and Gas Regulation (CREG) following consultation. It is part of the regulatory framework and in particular sets out the conditions of connection and access to transport infrastructure as well as the conditions linked to balancing services.

Actions (ESRS 2, MDR-A)

Audit of the correct application of the Code of Conduct

Fluxys Belgium's sales teams work in accordance with the Code of Conduct. An annual audit verifies the correct application of the code. The results of this audit are shared with the Fluxys Belgium Corporate Governance Committee and with CREG.

Transparent service offering

In accordance with the regulatory framework and in particular with transparency obligations, information on Fluxys Belgium's service offering, standard contracts, tariffs, etc. is publicly available on our website.

In the interest of continuous improvement and simplification, we anticipate the needs of our customers by regularly adapting this offer. In the event of a modification, in accordance with our Code of Conduct we consult the market on the planned modifications and we collect any comments before officially requesting approval from CREG. The consultation results are also published on the website.

A sales team that listens to customers

Our sales team is the point of contact for our current and potential customers. The team helps customers make the best use of our services. The team also keeps track of customers' expectations in terms of the development of new services or adjustments to the commercial offer.

A service offering tailored to market needs

The geopolitical situation resulting from the war in Ukraine has profoundly changed the dynamics on the gas markets and the direction of flows in Europe. As in 2022, our sales team continued its efforts to maximise the capacity on offer and contribute to security of supply in Belgium and neighbouring countries (see 'Legal and regulatory framework', p. 59).

Market consultations and information sessions

When adapting existing services, developing new services, proposing new tariffs or suggesting amendments to contractual documents, Fluxys always organises a market consultation in accordance with the regulatory framework.

Only after this consultation can the documents be submitted to the regulator, CREG, for approval. Fluxys regularly holds information sessions to guide customers through the various planned changes, explain the associated process to them, collect their feedback and answer any questions they may have. Customers can also contact us with any specific questions.

In 2023, nine consultations were held in Belgium and the associated communication actions were rolled out. That same year, various events were organised, including the End User Day (for industrial customers directly connected to the Fluxys network), the DSO Day (for distribution system operators) and participation in E-world (annual fair for stakeholders in the energy market where Fluxys Belgium and the other Fluxys Group subsidiaries have the opportunity to meet current and potential customers).

Commitments and objectives (ESRS 2, MDR-T)

Commitments	Objectives
At Fluxys, we are committed to satisfying our customers and treating them fairly.	In the event of changes, new products or new subscription windows, roll out appropriate communication initiatives to provide our customers with information.

At Fluxys, we are committed to satisfying our customers and treating them fairly. In our regulated environment, customer satisfaction depends on the quality of the information provided to them, for instance. As such, our communication with them is vital.

Our products, services and tariffs change regularly. In these situations and in accordance with regulatory requirements, Fluxys consults the market in order to present suggested changes and collect any feedback.

Regular monitoring of compliance with commitments regarding non-discriminatory access to the network by the compliance coordinator

A compliance coordinator has been appointed within the company to ensure compliance with its commitments regarding non-discriminatory access to the network.

Every year, the compliance coordinator compiles a report on compliance with commitments regarding non-discrimination, transparency and confidentiality. The report is discussed in the Corporate Governance Committee and is available on the Fluxys website. To find out more about the legal and regulatory framework and the Code of Conduct, see 'Legal and regulatory framework', p. 58.

Points of contact for complaints

Customers and other market players can contact the sales team, the Fluxys Belgium compliance coordinator or CREG to lodge complaints regarding our services.

Furthermore, transport or storage capacities are regularly put up for sale by Fluxys, which notifies the market.

In this context, our objective is to roll out suitable communication initiatives (e.g. email, one-page summaries published on the website, information sessions) in order to fulfil our transparency obligations and ensure that customers have useful and sufficient information.

Performance indicators (ESRS 2, MDR-M)

KPI	Unit	2023	2022
Share of market communication/consultation	%	100	New

This performance indicator measures the effectiveness of Fluxys Belgium's and Fluxys LNG's communication and transparency by comparing the sum of the information published on a market consultation and the information sessions organised with the total number of market consultations.

G1 - Ethics, integrity and efforts to combat corruption

ESG strategy	Topic	Impact materiality (ESRS 2 SBM-3)		Risk (ESRS 2 SBM-3)
		Negative	Potentiel	
We conduct our activities responsibly (G)	Ethics, integrity and efforts to combat corruption	A lack of ethics or proven corruption can have societal impacts including on respect for human rights (e.g. loss of trust, potential impact on access to energy for all).		A lack of ethics or proven corruption within Fluxys and its value chain may have a negative impact on the commercial reputation and/or financial results of the company.
		Measures		
		Policies		
		• Ethical Code • Procedure for reporting unethical behaviour • Whistleblowing policy • General terms and conditions of purchase: respect for human rights in the supply chain		
		Actions		
		• Training in the whistleblowing policy • Training in the Ethical Code		

Governance (ESRS 2)

For more information about Fluxys Belgium's governance model, see 'Our structure and governance', p. 48.

Policies (ESRS G1-1)

Ethical Code

Fluxys' commitment to ethical behaviour is firmly entrenched in our values. The current Fluxys Ethical Code came into force in 2022 and was widely disseminated internally. It can be viewed on the Fluxys website and the intranet. It encompasses a wide range of areas: a safe and respectful working environment; thoughtful interactions with business partners (including gifts and events); human rights; the fight against corruption; money laundering; conflicts of interest; and general principles about how the company competes.

The Code also expects customers, suppliers and other partners to comply with equivalent standards. As Fluxys redefined its values in 2023, an adaptation of the Ethical Code is planned for 2024.

Procedure for reporting unethical behaviour (GR 1-1, ESRS S1-3 §32 (b-c) & ESRS S2-3 §27(b))

Our employees can contact their manager or the Ethics & Compliance Team for advice on problematic situations or to report a (potential) violation of the ethics rules. Employees, customers, suppliers and partners can also email ethics@fluxys.com to report a (potential) violation in complete confidentiality.

In accordance with our Ethical Code and the European directive, Fluxys Belgium has developed a formal procedure regarding whistleblowers and the protection thereof (see below). The **Ethical Code** specifies how complaints will be handled.

Whistleblowing policy (ESRS G1-1, ESRS S1-3 §32(b-c) and ESRS S2-3 §27(b))

In 2023, Fluxys' whistleblowing policy was outlined and explained both internally and externally during several information sessions. It is available on the website and on the intranet. With this policy, we are placing ethical conduct at the top of our priorities and aligning ourselves with the applicable laws and regulations.

As such, we want to set out a formal and secure framework for reporting acts that violate applicable laws or a company's ethical principles. Confidentiality and protection are key concepts in this regard.

Anyone having reasonable suspicion of misconduct can email whistleblowing@fluxys.com. The policy specifies how reports will be handled, as well as the mechanisms in place to protect whistleblowers.

General terms and conditions of purchase: respect for human rights in the supply chain (ESRS G1-2)

Fluxys Belgium's general terms and conditions of purchase for suppliers impose various human rights obligations on contractors, including the following:

- The obligation to insure personnel against occupational accidents
- The obligation to comply with the laws regarding occupational health and safety
- The granting of a minimum wage to employees, the payment of wages, obligations regarding the environment and its protection
- The ban on employing foreign workers residing in Belgium illegally

Actions (ESRS G1-3)

Training in the whistleblowing policy

The whistleblowing policy was rolled out in 2023. It was communicated in-house to all employees. Training was organised at senior management level to explain in more detail the backdrop to this policy, as well as management's role when employees wish to report an event. In doing so, we are striving to foster a culture in which employees are comfortable speaking up.

Training in the Ethical Code

The Ethical Code is shared with each new employee. It is also made available to all staff and is a reference tool within the company.

We provide more specific information and training to employees most exposed to certain ethical risks, such as the Procurement Department, management, or the Business Development Department.

A new training course is planned from 2024 onwards following the update of our Ethical Code.

Commitments and objectives

Commitments	Objectives
We provide for a safe and respectful working environment, maintain high standards in terms of human rights and are committed to conducting business ethically by being responsible in dealings with our business partners.	Train all employees in the Ethical Code every three years, including new hires
Training and regular awareness-raising among employees are essential levers to ensure knowledge of and compliance with the Ethical Code and related policies. This is why we aim to train all employees, including new hires, in the Ethical Code every three years.	More specifically, in 2024 we will develop a new training course specific to the Ethical Code and associated policies. Our goal is for all employees to have completed the course by the end of 2026.

Performance indicators (ESRS G1-4)

Performance indicators / ESRS indicators	Unit	2023
Number of convictions for violations of anti-corruption and anti-bribery laws	#	0
Amount of fines for violations of anti-corruption and anti-bribery laws	#	0



Annexes



→ **Methodology for calculating greenhouse gas emissions (Scope 1 and 2)** **p. 121**

→ **CSRD overview table** **p. 122**

Methodology for calculating greenhouse gas emissions (Scope 1 and 2)

Purpose

This document describes the methodology to calculate Fluxys’ scope 1 and 2 emissions. This methodology is largely based on the reporting principles of the GHG-Protocol.

Definitions

Scope 1

Direct GHG-emissiosn from sources that we owned and controlled.

1. Sources of CO₂

CO₂ emissions from gas consumption:

- Stationary combustion: gas turbines, gas engines, boilers and heaters in facilities where Fluxys Belgium has the operational control.
- Consumption of office buildings (headquarters and regional operating centres)
- Combustion via flaring on our LNG terminal facility or during interventions
- Fleet (CNG vehicles)
- CO₂ emissions relating to diesel and gasoline consumption
 - Fleet of vehicles
 - Emergency generators

Scope and sites

- Scope 1 and 2 emissions
- All the relevant sources from our Belgian activities and sites where Fluxys has operational control.

2. Sources of CH₄

- Pneumatic emissions: emissions from pneumatic regulation systems
- Fugitive emissions: emissions due to sealing problems on some equipment (flanges, pipe equipment, valves, joints, seals)
- Operational emissions: emissions due to machinery starting and stopping and incomplete combustion
- Interventions: the volume of residual gas released into the air during interventions
- Incidents: volume released into the air due to emergency breakdowns/shutdowns or due to pipeline damage caused by third parties.

For the purpose of our calculation, we assume that 1 kg of methane contributes 29.8 times as much to climate change as 1 kg of CO₂ (GWP100 = 29.8, according to the sixth IPCC Report).

Scope 2

The CO₂ footprint of the generation of the electricity purchased. As stipulated in the Greenhouse Gas

Protocol, Scope 2 emissions physically occur at the facility where the electricity is generated.

Reported emissions

With regard to the company fleet: since we do not know the origin of the electricity used by the cars (charged at home or via public charging stations), we conservatively calculated CO₂^{eq} Scope 2 emissions for this specific usage based on the average carbon intensity of the Belgian electricity mix in 2023.

CSRD overview table

The table below provides an overview of the various transparency obligations to be fulfilled under the CSRD and ESRS. The 'Page number' column indicates which topics have been identified as not being material for

Fluxys. Such topics were identified in line with the double materiality assessment conducted by Fluxys. This assessment is detailed in 'Double materiality assessment', p. 68.

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS 2	General disclosures	BP-1	General information	General basis for preparation of sustainability statements	3; 4; 5(a); 5(b) i.; * 5(b) ii.; 5(c); 5(d); 5(e)	
ESRS 2	General disclosures	BP-2	General information	General basis for preparation of sustainability statements - Disclosures in relation to specific circumstances - Disclosures in relation to specific circumstances - Time horizons - Disclosures in relation to specific circumstances - Value chain estimation - Disclosures in relation to specific circumstances - Sources of estimation and outcome uncertainty - Disclosures in relation to specific circumstances - Changes in preparation or presentation of sustainability information - Disclosures in relation to specific circumstances - Reporting errors in prior periods - Disclosures in relation to specific circumstances - Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements - Disclosures in relation to specific circumstances - Incorporation by reference - Disclosures in relation to specific circumstances - Use of phase-in provisions in accordance with Appendix C of ESRS 1	6; 7; 8; 9(a); 9(b); 10(a); 10(b); 10(c); 10(d); 11(a); 11(b) i.; 11(b) ii.; 12; 13(a); 13(b); 13(c); 14(a); 14(b); 14(c); 15; 16; 17(a); 17(b); 17(c); 17(d); 17(e)	*
ESRS 2	General disclosures	GOV-1	Governance (GOV)	The role of the administrative, management and supervisory bodies	19; 20(a); 20(b); 20(c); 21(a); 21(b); 21(c); 21(d); 21(e); 22(a); 22(b); 22(c) i.; 22(c) ii.; 22(c) iii.; 22(d); 23(a); 23(b)	95
ESRS 2	General disclosures	GOV-2	Governance (GOV)	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	24; 25; 26(a); 26(b); 26(c)	*
ESRS 2	General disclosures	GOV-3	Governance (GOV)	Integration of sustainability-related performance in incentive schemes	27; 28; 29(a); 29(b); 29(c); 29(d); 29(e)	*
ESRS 2	General disclosures	GOV-4	Governance (GOV)	Statement on due diligence	30; 31; 32; 33	*

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS 2	General disclosures	GOV-5	Governance (GOV)	Risk management and internal controls over sustainability reporting	34; 35; 36(a); 36(b); 36(c); 36(d); 36(e)	*
ESRS 2	General disclosures	SBM-1	Strategy (SBM)	Strategy, business model and value chain	38; 39; 40(a) i.; 40(a) ii.; 40(a) iii.; 40(a) iv.; 40(b); 40(c); 40(d) i.; 40(d) ii.; 40(d) iii.; 40(d) iv.; 40(e); 40(f); 40(g); 41; 42(a); 42(b); 42(c)	73; 90; 96; 101; 104; 106; 111; 115; 117
ESRS 2	General disclosures	SBM-2	Strategy (SBM)	Interests and views of stakeholders	43; 44; 45(a) i.; 45(a) ii.; 45(a) iii.; 45(a) iv.; 45(a) v.; 45(b); 45(c) i.; 45(c) ii.; 45(c) iii.; 45(d)	70; 73; 90; 96; 101; 104; 106; 111; 115; 117
ESRS 2	General disclosures	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	46; 47; 48(a); 48(b); 48(c) i.; 48(c) ii.; 48(c) iii.; 48(c) iv.; 48(d); 48(e) i.; 48(e) ii.; 48(f); 48(g); 48(h); 49	73; 90; 96; 101; 104; 106; 111; 115; 117
ESRS 2	General disclosures	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material impacts, risks and opportunities	51; 52; 53(a); 53(b) i.; 53(b) ii.; 53(b) iii.; 53(b) iv.; 53(c) i.; 53(c) ii.; 53(c) iii.; 53(d); 53(e); 53(f); 53(g); 53(h)	70, 71
ESRS 2	General disclosures	IRO-2	Impact, risk and opportunity management	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	54; 55; 56; 57; 58; 59	71; 122-130
ESRS 2	General disclosures	MDR-P	Impact, risk and opportunity management	Policies adopted to manage material sustainability matters	63; 64; 65(a); 65(b); 65(c); 65(d); 65(e); 65(f)	77; 80; 90; 96; 101 104; 107; 111; 115; 117
ESRS 2	General disclosures	MDR-A	Impact, risk and opportunity management	Actions and resources in relation to material sustainability matters	66; 67; 68(a); 68(b); 68(c); 68(d); 68(e); 69(a); 69(b); 69(c)	77; 80; 90; 96; 101 104; 107; 111; 115; 117
ESRS 2	General disclosures	MDR-M	Metrics and targets	Metrics in relation to material sustainability matters	73; 74; 75; 76; 77(a); 77(b); 77(c); 77(d)	80; 82; 95; 100; 103; 116
ESRS 2	General disclosures	MDR-T	Metrics and targets	Tracking effectiveness of policies and actions through targets	78; 79(a); 79(b); 79(c); 79(d); 79(e); 80(a); 80(b); 80(c); 80(d); 80(e); 80(f); 80(g); 80(h); 80(i); 80(j); 81(a); 81(b) i.; 81(b) ii.	81; 92; 100; 105; 110; 113; 116; 118

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys



Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS E1	Climate change	GOV-3	Governance (GOV)	Integration of sustainability-related performance in incentive schemes	13	*
ESRS E1	Climate change	E1-1	Strategy (SBM)	Transition plan for climate change mitigation	14 ; 15 ; 16 (a) ; 16 (b) ; 16 (c) ; 16 (d) ; 16 (e) ; 16 (f) ; 16 (g) ; 16 (h) ; 16 (i) ; 16 (j) ; 17	73
ESRS E1	Climate change	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	18 ; 19 (a) ; 19 (b) ; 19 (c)	73
ESRS E1	Climate change	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	20 (a) ; 20 (b) i. ; 20 (b) ii. ; 20 (c) i. ; 20 (c) ii. ; 21	69 ; 74
ESRS E1	Climate change	E1-2	Impact, risk and opportunity management	Policies related to climate change mitigation and adaptation	22 ; 23 ; 24 ; 25 (a) ; 25 (b) ; 25 (c) ; 25 (d) ; 25 (e)	77 ; 80
ESRS E1	Climate change	E1-3	Impact, risk and opportunity management	Actions and resources in relation to climate change policies	26 ; 27 ; 28 ; 29 (a) ; 29 (b) ; 29 (c) i. ; 29 (c) ii. ; 29 (c) iii.	76 ; 77 ; 80 ; 82
ESRS E1	Climate change	E1-4	Metrics and targets	Targets related to climate change mitigation and adaptation	30 ; 31 ; 32 ; 33 ; 34 (a) ; 34 (b) ; 34 (c) ; 34 (d) ; 34 (e) ; 34 (f)	81
ESRS E1	Climate change	E1-5	Metrics and targets	Energy consumption and mix - Energy consumption and mix - Energy intensity per net turnover	54 ; 55 ; 56 ; 57 ; 58 ; 59	82
ESRS E1	Climate change	E1-6	Metrics and targets	Gross Scope 1, 2, 3 emissions and total GHG emissions - GHG intensity per net turnover	66 ; 67 ; 68 (a) ; 68 (b) ; 68 (c) ; 68 (d) ; 68 (e) ; 69 (a) ; 69 (b) ; 69 (c)	70 ; 82
ESRS E1	Climate change	E1-7	Metrics and targets	GHG removal and mitigation projects financed through carbon credits	56 (a) ; 56 (b) ; 57 (a) ; 57 (b) ; 58 (a) ; 58 (b) ; 59 (a) ; 59 (b) ; 60 ; 61 (a) ; 61 (b) ; 61 (c)	*
ESRS E1	Climate change	E1-8	Metrics and targets	Internal carbon pricing	62 ; 63 (a) ; 63 (b) ; 63 (c) ; 63 (d)	82
ESRS E1	Climate change	E1-9	Metrics and targets	Potential financial effects from material physical and transition risks and potential climate-related opportunities	64 (a) ; 64 (b) ; 64 (c) ; 65 (a) ; 65 (b) ; 66 (a) ; 66 (b) ; 66 (c) ; 66 (d) ; 67 (a) ; 67 (b) ; 67 (c) ; 67 (d) ; 67 (e) ; 68 (a) ; 68 (b) ; 69 (a) ; 69 (b) ; 70	*
ESRS E2	Pollution	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	11 (a) ; 11 (b)	**

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS E2	Pollution	E2-1	Impact, risk and opportunity management	Policies related to pollution	12 ; 13 ; 14 ; 15 (a) ; 15 (b) ; 15 (c)	**
ESRS E2	Pollution	E2-2	Impact, risk and opportunity management	Actions and resources related to pollution	16 ; 17 ; 18 ; 19 (a) ; 19 (b) ; 19 (c)	**
ESRS E2	Pollution	E2-3	Metrics and targets	Targets related to pollution	20 ; 21 ; 22 ; 23 (a) ; 23 (b) ; 23 (c) ; 23 (d) ; 24 (a) ; 24 (b) ; 24 (c) ; 25	**
ESRS E2	Pollution	E2-4	Metrics and targets	Pollution of air, water and soil	26 ; 27 ; 28 (a) ; 28 (b) ; 29 ; 30 (a) ; 30 (b) ; 30 (c) ; 31	**
ESRS E2	Pollution	E2-5	Metrics and targets	Substances of concern and substances of very high concern	32 ; 33 ; 34 ; 35	**
ESRS E2	Pollution	E2-6	Metrics and targets	Potential financial effects from pollution- related impacts, risks and opportunities	36 ; 37 ; 38 (a) ; 38 (b) ; 39 (a) ; 39 (b) ; 39 (c) ; 40 (a) ; 40 (b) ; 40 (c) ; 41	**
ESRS E3	Water and marine resources	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	8 (a) ; 8 (b)	**
ESRS E3	Water and marine resources	E3-1	Impact, risk and opportunity management	Policies related to pollution	9 ; 10 ; 11 ; 12 (a) i. ; 12 (a) ii. ; 12 (a) iii. ; 12 (b) ; 12 (c) ; 13 ; 14	**
ESRS E3	Water and marine resources	E3-2	Impact, risk and opportunity management	Actions and resources related to pollution	15 ; 16 ; 17 ; 18 (a) ; 18 (b) ; 18 (c) ; 18 (d) ; 19	**
ESRS E3	Water and marine resources	E3-3	Metrics and targets	Targets related to pollution	20 ; 21 ; 22 ; 23 (a) ; 23 (b) ; 23 (c) ; 24 (a) ; 24 (b) ; 24 (c) ; 25	**
ESRS E3	Water and marine resources	E3-4	Metrics and targets	Pollution of air, water and soil	26 ; 27 ; 28 (a) ; 28 (b) ; 28 (c) ; 28 (d) ; 28 (e) ; 29	**
ESRS E3	Water and marine resources	E3-5	Metrics and targets	Substances of concern and substances of very high concern	30 ; 31 ; 32 (a) ; 32 (b) ; 33 (a) ; 33 (b) ; 33 (c)	**
ESRS E4	Biodiversity and ecosystems	E4-1	Strategy (SBM)	Transition plan and consideration of biodiversity and ecosystems in the strategy and business model	11 ; 12 ; 13 (a) ; 13 (b) ; 13 (c) ; 13 (d) ; 13 (e) ; 13 (f) ; 14 ; 15	90
ESRS E4	Biodiversity and ecosystems	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	16 (a) i. ; 16 (a) ii. ; 16 (a) iii. ; 16 (b) ; 16 (c)	90
ESRS E4	Biodiversity and ecosystems	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material biodiversity and ecosystems related impacts, risks and opportunities	17 (a) ; 17 (b) ; 17 (c) ; 17 (d) ; 17 (e) i. ; 17 (e) ii. ; 17 (e) iii. ; 18 (a) ; 18 (b) ; 18 (c) ; 19 (a) ; 19 (b)	90

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS E4	Biodiversity and ecosystems	E4-2	Impact, risk and opportunity management	Policies related to biodiversity and ecosystems	20; 21; 22; 23(a); 23(b); 23(c); 23(d); 23(e); 23(f); 24(a); 24(b); 24(c); 24(d)	90
ESRS E4	Biodiversity and ecosystems	E4-3	Impact, risk and opportunity management	Actions and resources related to biodiversity and ecosystems	25; 26; 27; 28(a); 28(b) i.; 28(b) ii.; 28(b) iii.; 28(c)	90
ESRS E4	Biodiversity and ecosystems	E4-4	Metrics and targets	Targets related to biodiversity and ecosystems	29; 30; 31; 32(a) i.; 32(a) ii.; 32(a) iii.; 32(b); 32(c); 32(d); 32(e); 32(f)	92
ESRS E4	Biodiversity and ecosystems	E4-5	Metrics and targets	Impact metrics related to biodiversity and ecosystems	33; 34; 35; 36; 37; 38(a); 38(b); 38(c); 38(d); 38(e); 39; 40(a); 40(b); 40(c); 40(d) i.; 40(d) ii.; 41(a); 41(b) i.; 41(b) ii.; 41(b) iii.	92
ESRS E4	Biodiversity and ecosystems	E4-6	Metrics and targets	Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	42; 43; 44(a); 44(b); 45(a); 45(b); 45(c)	92
ESRS E5	Resource use and circular economy	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	11(a); 11(b)	**
ESRS E5	Resource use and circular economy	E5-1	Impact, risk and opportunity management	Policies related to resource use and circular economy	12; 13; 14; 15(a); 15(b); 16	**
ESRS E5	Resource use and circular economy	E5-2	Impact, risk and opportunity management	Actions and resources related to resource use and circular economy	17; 18; 19; 20(a); 20(b); 20(c); 20(d); 20(e); 20(f)	**
ESRS E5	Resource use and circular economy	E5-3	Metrics and targets	Targets related to resource use and circular economy	21; 22; 23; 24(a); 24(b); 24(c); 24(d); 24(e); 24(f); 25; 26(a); 26(b); 26(c); 27	**
ESRS E5	Resource use and circular economy	E5-4	Metrics and targets	Resource inflows	28; 29; 30; 31(a); 31(b); 31(c); 32	**
ESRS E5	Resource use and circular economy	E5-5	-	Resource outflows - Resource outflows - Products and materials - Resource outflows - waste	33; 34(a); 34(b); 35; 36(a); 36(b); 36(c); 37(a); 37(b) i.; 37(b) ii.; 37(b) iii.; 37(c) i.; 37(c) ii.; 37(c) iii.; 37(d); 38(a); 38(b); 39; 40	**
ESRS E5	Resource use and circular economy	E5-6	Metrics and targets	Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	41; 42(a); 42(b); 43(a); 43(b); 43(c)	**

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS S1	Own workforce	SBM-2	Strategy (SBM)	Interests and views of stakeholders	12	95
ESRS S1	Own workforce	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	13(a); 13(b); 14(a); 14(b); 14(c); 14(d); 14(e); 14(f) i.; 14(f) ii.; 14(g) i.; 14(g) ii.; 15; 16	96; 101; 104; 106; 111
ESRS S1	Own workforce	S1-1	Impact, risk and opportunity management	Policies related to own workforce	17; 18; 19; 20(a); 20(b); 20(c); 21; 22; 23; 24(a); 24(b); 24(c); 24(d)	96; 101; 104; 111
ESRS S1	Own workforce	S1-2	Impact, risk and opportunity management	Processes for engaging with own workers and workers' representatives about impacts	25; 26; 27(a); 27(b); 27(c); 27(d); 27(e); 28; 29	96; 102; 107
ESRS S1	Own workforce	S1-3	Impact, risk and opportunity management	Processes to remediate negative impacts and channels for own workers to raise concerns	30; 31; 32(a); 32(b); 32(c); 32(d); 32(e); 33; 34	98; 117
ESRS S1	Own workforce	S1-4	Impact, risk and opportunity management	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	35; 36(a); 36(b); 37; 38(a); 38(b); 38(c); 38(d); 39; 40(a); 40(b); 41; 42; 43	96; 102; 104; 111
ESRS S1	Own workforce	S1-5	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	44(a); 44(b); 44(c); 45; 46; 47(a); 47(b); 47(c)	100; 103; 105; 113
ESRS S1	Own workforce	S1-6	Metrics and targets	Characteristics of the undertaking's employees	48; 49; 50(a); 50(b) i.; 50(b) ii.; 50(b) iii.; 50(c); 50(d) i.; 50(d) ii.; 50(e); 50(f); 51; 52(a); 52(b)	95
ESRS S1	Own workforce	S1-7	Metrics and targets	Characteristics of non-employee workers in the undertaking's own workforce	53; 54; 55(a); 55(b) i.; 55(b) ii.; 55(c); 56; 57	*
ESRS S1	Own workforce	S1-8	Metrics and targets	Collective bargaining coverage and social dialogue	58; 59; 60(a); 60(b); 60(c); 61; 62; 63(a); 63(b)	**
ESRS S1	Own workforce	S1-9	Metrics and targets	Diversity metrics	64; 65; 66(a); 66(b)	95; 105
ESRS S1	Own workforce	S1-10	Metrics and targets	Adequate wages	67; 68; 69; 70; 71	**
ESRS S1	Own workforce	S1-11	Metrics and targets	Social protection	72; 73; 74(a); 74(b); 74(c); 74(d); 74(e); 75; 76	**
ESRS S1	Own workforce	S1-12	Metrics and targets	Persons with disabilities	77; 78; 79; 80	**
ESRS S1	Own workforce	S1-13	Metrics and targets	Training and skills development metrics	81; 82; 83(a); 83(b); 84; 85	*

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS S1	Own workforce	S1-14	Metrics and targets	Health and safety metrics	86; 87; 88(a); 88(b); 88(c); 88(d); 88(e); 89; 90	103
ESRS S1	Own workforce	S1-15	Metrics and targets	Work-life balance metrics	91; 92; 93(a); 93(b); 94	**
ESRS S1	Own workforce	S1-16	Metrics and targets	Compensation metrics (pay gap and total compensation)	95; 96; 97(a); 97(b); 97(c); 98; 99	95; 105
ESRS S1	Own workforce	S1-17	Metrics and targets	Incidents, complaints and severe human rights impacts	100; 101; 102; 103(a); 103(b); 103(c); 103(d); 104(a); 104(b)	**
ESRS S2	Workers in the value chain	SBM-2	Strategy (SBM)	Interests and views of stakeholders	9	**
ESRS S2	Workers in the value chain	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	10(a) i.; 10(a) ii.; 10(b); 11(a) i.; 11(a) ii.; 11(a) iii.; 11(a) iv.; 11(a) v.; 11(b); 11(c); 11(d); 11(e); 12; 13	**
ESRS S2	Workers in the value chain	S2-1	Impact, risk and opportunity management	Policies related to value chain workers	14; 15; 16; 17(a); 17(b); 17(c); 18; 19	**
ESRS S2	Workers in the value chain	S2-2	Impact, risk and opportunity management	Processes for engaging with value chain workers about impacts	20; 21; 22(a); 22(b); 22(c); 22(d); 22(e); 23; 24	**
ESRS S2	Workers in the value chain	S2-3	Impact, risk and opportunity management	Processes to remediate negative impacts and channels for value chain workers to raise concerns	25; 26; 27(a); 27(b); 27(c); 27(d); 28; 29	**
ESRS S2	Workers in the value chain	S2-4	Impact, risk and opportunity management	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	30; 31(a); 31(b); 32(a); 32(b); 32(c); 32(d); 33(a); 33(b); 33(c); 34(a); 34(b); 35; 36; 37; 38	**
ESRS S2	Workers in the value chain	S2-5	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	39(a); 39(b); 39(c); 40; 41; 42(a); 42(b); 42(c)	**
ESRS S3	Affected communities	SBM-2	Strategy (SBM)	Interests and views of stakeholders	7	**
ESRS S3	Affected communities	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	8(a); 8(b); 9(a) i.; 9(a) ii.; 9(a) iii.; 9(a) iv.; 9(b) i.; 9(b) ii.; 9(c); 9(d); 10; 11	**
ESRS S3	Affected communities	S3-1	Impact, risk and opportunity management	Policies related to affected communities	12; 13; 14; 15; 16(a); 16(b); 16(c); 17; 18	**

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys

Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS S3	Affected communities	S3-2	Impact, risk and opportunity management	Processes for engaging with affected communities about impacts	19; 20; 21(a); 21(b); 21(c); 21(d); 22; 23; 24	**
ESRS S3	Affected communities	S3-3	Impact, risk and opportunity management	Processes to remediate negative impacts and channels for affected communities to raise concerns	25; 26; 27(a); 27(b); 27(c); 27(d); 28; 29	**
ESRS S3	Affected communities	S3-4	Impact, risk and opportunity management	Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	30; 31(a); 31(b); 32(a); 32(b); 32(c); 32(d); 33(a); 33(b); 33(c); 34(a); 34(b); 35; 36; 37; 38	**
ESRS S3	Affected communities	S3-5	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	39(a); 39(b); 39(c); 40; 41; 42(a); 42(b); 42(c)	**
ESRS S4	Consumers and end users	SBM-2	Strategy (SBM)	Interests and views of stakeholders	8	**
ESRS S4	Consumers and end users	SBM-3	Strategy (SBM)	Material impacts, risks and opportunities and their interaction with strategy and business model	9(a); 9(b); 10(a) i.; 10(a) ii.; 10(a) iii.; 10(a) iv.; 10(b); 10(c); 10(d); 11; 12	**
ESRS S4	Consumers and end users	S4-1	Impact, risk and opportunity management	Policies related to consumers and end users	13; 14; 15; 16(a); 16(b); 16(c); 17	**
ESRS S4	Consumers and end users	S4-2	Impact, risk and opportunity management	Processes for engaging with consumers and end users about impacts	18; 19; 20(a); 20(b); 20(c); 20(d); 21; 22	**
ESRS S4	Consumers and end users	S4-3	Impact, risk and opportunity management	Processes to remediate negative impacts and channels for consumers and end users to raise concerns	23; 24; 25(a); 25(b); 25(c); 25(d); 26; 27	**
ESRS S4	Consumers and end users	S4-4	Impact, risk and opportunity management	Taking action on material impacts on consumers and end users and approaches to mitigating material risks and pursuing material opportunities related to consumers and end users, and effectiveness of those actions	28; 29(a); 29(b); 30; 31(a); 31(b); 31(c); 31(d); 32(a); 32(b); 32(c); 33(a); 33(b); 34; 35; 36; 37	**
ESRS S4	Consumers and end users	S4-5	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	38(a); 38(b); 38(c); 39; 40; 41(a); 41(b); 41(c)	**
ESRS G1	Business conduct	GOV-1	Governance (GOV)	The role of the administrative, management and supervisory bodies	5(a); 5(b)	117
ESRS G1	Business conduct	IRO-1	Impact, risk and opportunity management	Description of the processes to identify and assess material impacts, risks and opportunities	6	117

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys



Standard	Cross-cutting/ thematic	No.	Scope of reporting	Designation of the DRs	DR number	Page number
ESRS G1	Business conduct	G1-1	Impact, risk and opportunity management	Corporate culture and business conduct policies	7 ; 8 ; 9 ; 10 (a) ; 10 (b) ; 10 (c) i. ; 10 (c) ii. ; 10 (d) ; 10 (e) ; 10 (f) ; 10 (g) ; 10 (h) ; 11	117
ESRS G1	Business conduct	G1-2	Impact, risk and opportunity management	Management of relationships with suppliers	12 ; 13 ; 14 ; 15 (a) ; 15 (b)	**
ESRS G1	Business conduct	G1-3	Impact, risk and opportunity management	Prevention and detection of corruption or bribery	16 ; 17 ; 18 (a) ; 18 (b) ; 18 (c) ; 19 ; 20 ; 21 (a) ; 21 (b) ; 21 (c)	118
ESRS G1	Business conduct	G1-4	Metrics and targets	Confirmed incidents of corruption or bribery	22 ; 23 ; 24 (a) ; 24 (b) ; 25 (a) ; 25 (b) ; 25 (c) ; 25 (d) ; 26	118
ESRS G1	Business conduct	G1-5	Metrics and targets	Political influence and lobbying activities	27 ; 28 ; 29 (a) ; 29 (b) i. ; 29 (b) ii. ; 29 (c) ; 29 (d) ; 30	**
ESRS G1	Business conduct	G1-6	Metrics and targets	Payment practices	31 ; 32 ; 33 (a) ; 33 (b) ; 33 (c) ; 33 (d)	**

* These items are currently being developed and prepared by Fluxys.
** These topics are not material to Fluxys