

nationalgrid

Global Reporting Initiative (GRI)

**National Grid
2022/23**



Inside this document

At National Grid, we are passionate and committed to being world leaders in providing a clear and credible view of our impacts that are relevant to all of our shareholders. This document provides the disclosure requirements and mapping across the various reporting frameworks we have voluntarily adopted in order to identify and measure National Grid's environmental, social and economic impacts.

Content Index

An organisation preparing a report in accordance with the GRI Standards is required to include a GRI Content Index, which lists all GRI Standards used and disclosures reported. National Grid's GRI Content Index provides a 'map' by which the reader can trace which standards have been used and the location of the relevant disclosures, either in the Responsible Business Report 2022/23 (the RBR), the Annual Report and Accounts 2022/23 (the ARA) or any other relevant publicly available documentation. It also provides information on the boundaries established for each standard and/or metric and provides additional information where relevant. We have also included disclosures to the industry standard GRI 11, as we operate in the gas sector in the US and Grain LNG in the UK.

As not all of National Grid's material issues correspond directly to a GRI standard, the Company has developed its own KPIs for reporting, as appropriate. National Grid's RBR has been shaped by the GRI Standards, as well as the Company's Responsible Business Charter, and the requirements of stakeholders, manifested through other reporting standards such as those prepared by the Sustainability Accounting Standards Board (SASB).

National Grid believes its RBR has been prepared in accordance with the GRI Standards.

National Grid has reported in accordance with the GRI Standards for the period 1 April 2022 to 31 March 2023.

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GRI 1: Foundation

We have understood the purpose and system of the GRI sustainability reporting standards, and we adhere to the requirements and reporting principles in accordance with GRI Standards:

Requirement	Description	Response
Requirement 1	Apply the reporting principles	Yes – we have adhered to the GRI reporting principles: <ul style="list-style-type: none"> • Accuracy • Balance • Clarity • Comparability • Completeness • Sustainability context • Timeliness • Verifiability
Requirement 2	Report the disclosure in GRI 2: General Disclosures 2021	Yes – p. 3
Requirement 3	Determine material topics	Yes – RBR Materiality p. 51-52 We have assessed our most material topics based on our most significant impacts and disclosed accordingly
Requirement 4	Report the disclosure in GRI 3: Material Topics	Yes – p. 11
Requirement 5	Report disclosure from the GRI Topic Standards for each material topic	Yes – Pages link to Contents page numbers
Requirement 6	Provide reasons for omission for disclosures and requirements that the organisation cannot comply with	Yes – Where applicable throughout this document
Requirement 7	Publish a GRI Content Index	Yes – This report
Requirement 8	Provide a statement of use	Yes – p. 1
Requirement 9	Notify GRI	Yes – Following publishing



GRI 2: General Disclosures

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
The Organisation and its reporting practices				
2.1a	Name of the organisation	National Grid plc (National Grid)	Not applicable	
2.1b	Location of headquarters	ARA <ul style="list-style-type: none"> Rear cover, p. 259 and Additional Information 	Not applicable	National Grid plc, 1-3 Strand, London, WC2N 5EH, UK.
2.1c	Location of operations	ARA <ul style="list-style-type: none"> p. 2-3 	Relevant to Group as a whole, governments of relevant countries, customers and local communities.	
2.1d	Ownership and legal form	ARA <ul style="list-style-type: none"> Shareholder information, p. 231 and Additional Information 	Relevant to Group as a whole and investors.	National Grid ordinary shares are listed on the London Stock Exchange under the symbol NG. American Depositary Shares are listed on the New York Stock Exchange under the symbol NGG.
2.2a	List all its entities included in its sustainability reporting	ARA <ul style="list-style-type: none"> p. 3 p. 202 	Relevant to the Group and parties interested in our responsible business performance.	
2.2b	Difference between audited, consolidated and the list for sustainability reporting	RBR <ul style="list-style-type: none"> p. 49 for Principles for defining report content. Reporting Methodology		Our document, 'Reporting Methodology', sets out the scope and boundaries of the key metrics. This is also provided in the GRI Content Index which also covers other indicators or statements made in the RBR. All metrics include the results of the Company and its subsidiaries. We have excluded data for all joint ventures, but for the case of Emerald Joint Venture (Emerald), whose data has been included on the basis that we own at least a 50% stake and we have operational control of the entity, in line with the Greenhouse Gases (GHG) Protocol definition. For newly acquired businesses and new operations, our policy is to include these within the metric reporting of our RBR as soon as practically possible and, ideally, no later than the reporting period after the first full financial year of ownership. Therefore, depending on the timing of acquisition and commencement of operations, this could be up to two years following the event, at the latest. We have fully integrated National Grid Electricity Distribution (NGED) data into our 2022/23 RBR. Newly sold or disposed operations will be removed from our reporting from the date at which they leave the Group. This means that data for Narragansett Electricity Company (NECO) and National Grid Gas (NGG), whose sales have been agreed but not finalised and are treated as assets held for sale within our ARA, have been included in the RBR.
2.2c	Approach to consolidation	Reporting Methodology		
2.3a	Reporting period and frequency of sustainability reporting	RBR <ul style="list-style-type: none"> About this Report section p. 50 	Relevant to the Group and parties interested in our responsible business performance.	Data is reported for the year to 31 March 2023, unless otherwise stated. Please see accompanying document 'Reporting Methodology' for more information.
2.3b	If not aligned between financial reporting and sustainability reporting	NA		



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
The Organisation and its reporting practices continued				
2.3c	Date of publication	See 'Additional Information'	Relevant to the Group and parties interested in our responsible business performance.	2022/23 RBR published on 7 June 2023.
2.3d	Point of contact	RBR: Rear Cover	Relevant to the Group and parties interested in our responsible business performance.	
2.4	Prior year restatements	RBR: p. 54	Relevant to the Group and parties interested in our responsible business performance.	Our responsible business reporting policy states that new acquisitions will be included in our reporting no later than the financial year after the first full year of ownership. This means that National Grid Electricity Distribution was excluded from our consolidated reporting in our 2021/22 RBR (with selected standalone reporting only), but is included in our consolidated reporting for our 2022/23 RBR. Please refer to pages 54-57 where footnotes have been included for where data has been restated.
2.5	Policy for external assurance	We receive external assurance from PwC on a suite of KPIs indicated in our RBR data tables p. 54-57	Relevant to the Group and parties interested in our responsible business performance.	
2.5	if externally assured (links)	An external assurance statement relating to the RBR 2022/23 can be found at the following link: PwC's full limited assurance report	Relevant to the Group and parties interested in our responsible business performance.	
Activities and workers				
2.6a	Report the sectors in which it is active	ARA • p. 2-5	Relevant to Group as a whole, governments of relevant countries, customers and local communities.	
2.6b	Describe its value chain: i. the organisation's activities, products, services, and markets served; ii. the organisation's supply chain; iii. the entities downstream from the organisation and their activities;	ARA • p. 2-5	Relevant to Group as a whole, governments of relevant countries, customers and local communities.	
2-6-c	Report other relevant business relationships	ARA • p. 2-5	Relevant to Group as a whole, governments of relevant countries, customers and local communities.	
2-6-d	Describe significant changes compared to prior periods	ARA • p. 5 • p. 6-7 • p. 28-32	Relevant to Group as a whole and stakeholders impacted by those changes – largely employees.	
2-7-a	Total employees broken down by gender and region	RBR: p. 55	Relevant to all employees	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Activities and workers continued				
2-7-b	Permanent employees; temporary employees; non-guaranteed hours employees; full-time employees; part-time employees (all by gender and region)	RBR p. 55	Relevant to the Group	
2-7-c	Methodology for data (FTE or other) at end of period or average	RBR p. 49-50 Reporting Methodology	Relevant to the Group	
2-7-d	Contextual information needed?	RBR p. 49-50	Relevant to the Group	
2-7-e	Significant fluctuations in the number of employees during the period and between reporting periods	RBR p. 57	Relevant to the Group	There have been significant changes in our staff numbers due to the integration of NGED into Group numbers.
2-8-a	Workers who are not employees but controlled by the organisation	RBR p. 55	Relevant to the Group	This is covered by agency workers in the RBR.
2-8-b	Methodology for data (FTE or other) at end of period or average	RBR p. 49-50 Reporting Methodology	Relevant to the Group	
2-8-c	Significant fluctuations in the number of non-employees during the period and between reporting periods	RBR p. 55	Relevant to the Group	There have been no significant changes in agency employees.
Governance				
2-9a	Describe its governance structure	ARA <ul style="list-style-type: none"> Corporate Governance Overview p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-9-b	List the committees of the highest governance body	ARA <ul style="list-style-type: none"> p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-9-c	Describe the composition of the highest governance body	ARA <ul style="list-style-type: none"> Our Board p. 70-71 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-10-a	Describe the nomination and selection process for the highest governance body and its committees	ARA <ul style="list-style-type: none"> Letter from the Chairman p. 67 and Nominations Committee p. 82 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-10-b	Describe the criteria used	ARA <ul style="list-style-type: none"> Letter from the Chairman p. 67 and Nominations Committee p. 82 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Governance continued				
2-11-a	Report whether the chair of the highest governing body is also a senior executive	ARA <ul style="list-style-type: none"> Our Board p.70-71 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	The Chair is not an executive officer in the organisation.
2-11-b	If yes, explain function	NA		
2-12-a	Describe the role of the highest governance body in overseeing the management of impacts: describe the role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	ARA <ul style="list-style-type: none"> p. 72-74 p. 39-40 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-12-b	Describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people	ARA <ul style="list-style-type: none"> How we operate p. 2-5 Our Stakeholders section p. 36-37 Corporate Governance overview p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-12-c	Describe the role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review	ARA <ul style="list-style-type: none"> Activities of the Audit & Risk Committee p. 83-87 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-13-a	How the highest governance body delegates responsibility	ARA <ul style="list-style-type: none"> p. 68-69 RBR <ul style="list-style-type: none"> Governance section p. 45 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-13-b	Describe the process and frequency for senior execs to report back to the highest governance body	ARA <ul style="list-style-type: none"> p. 68-69 RBR <ul style="list-style-type: none"> Governance section p. 45 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Governance continued				
2-14-a	Report whether the highest governance body is responsible for reviewing and approving the reported information.	ARA <ul style="list-style-type: none"> p. 72 p. 89 The Board approved the Responsible Business Charter 2020, which was based of a materiality assessment conducted by third-party experts 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-14-b	If not why not?	NA		
2-15-a	Describe the process for the highest governance body to ensure that conflicts of interest are prevented and mitigated.	ARA p. 235	Relevant to the Group, and particularly to investors, and specialist investment analysts.	Conflicts of interest: In accordance with the Companies Act 2006, the Board has a policy and procedure in place for the disclosure and authorisation (if appropriate) of actual and potential conflicts of interest. The Board continues to monitor and note possible conflicts of interest that each Director may have, including a review on appointment. The Directors are regularly reminded of their continuing obligations in relation to conflicts, and are required to review and confirm their external interests annually. During the year ended 31 March 2023, no new actual or potential conflicts of interest were identified that required approval by the Board. The Board has considered and noted a number of situations in relation to which no actual conflict of interest was identified.
2-15-b	Report whether conflicts of interest are disclosed to stakeholders	ARA p. 235	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-16-a	Describe whether and how critical concerns are communicated to the highest governance body	ARA <ul style="list-style-type: none"> Role of the Audit Committee p. 69, and Audit & Risk Committee report p. 83-87 RBR <ul style="list-style-type: none"> Governance section, 'speak-up' helpline p. 45-48 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	Our Audit & Risk Committee handles our whistle blowing policy and procedure and is responsible for communicating issues of high importance to the Board where necessary. Our Board also attends regular meetings to hear from and communicate with colleagues directly regarding concerns, feedback and actions taken.
2-16-b	Report the total number of critical concerns that were communicated to the highest governance body during the reporting period.	RBR <ul style="list-style-type: none"> Governance section, issues reported through the 'speak-up' helpline p. 45-48 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	This disclosure does not necessarily cover all critical concerns reported to the Board – just those relating to breaches of the Code of Ethics. We will not report the number due to legal prohibitions and data privacy.
2-17-a	Measures taken to advance collective knowledge, skills and experience of the highest governance body	ARA <ul style="list-style-type: none"> Corporate governance overview p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-18-a	Describe the process for evaluating the performance of the highest governance body	ARA <ul style="list-style-type: none"> Corporate governance overview p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Governance continued				
2-18-b	Report whether these evaluations are independent, and their frequency	ARA <ul style="list-style-type: none"> Corporate governance overview p. 68-69 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-18-c	Actions taken in response to evaluations	ARA <ul style="list-style-type: none"> Corporate governance overview p. 68-69. See section 'Findings of the Board evaluation' 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-19-a	Describe the remuneration policy	ARA p. 90 onwards	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-19-b	Describe how the policy relates to their objectives	ARA p. 90 onwards	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-20-a	Describe the process for designing its remuneration policy	ARA <ul style="list-style-type: none"> p. 69 p. 90 onwards 	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-20-b	Report results of stakeholder votes	ARA p. 90 onwards	Relevant to the Group, and particularly to investors, and specialist investment analysts.	
2-21-a	Ratio of annual total comp for highest paid to median annual comp for all employees	ARA p. 100-101	All employees of the Company.	
2-21-b	Ratio of percent increase in annual total compensation for highest paid to median percentage increase in annual compensation for all employees.	ARA p. 100-101	All employees of the Company.	
2-21-c	Contextual information needed?	NA		
Strategy, policies and practice				
2-22-a	A statement from the highest governance body	ARA p. 6-9 RBR p. 3-4	Not applicable	
2-23-a	Policy commitments for responsible business conduct	RBR p. 47-48 Our Code of Ethics Supplier Code of Conduct Modern Slavery Statement	Relevant to Group	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Strategy, policies and practice continued				
2-23-b	Policy commitments for respect human rights	RBR p. 47-48 Our Code of Ethics Supplier Code of Conduct Modern Slavery Statement	Relevant to Group	We do not have an explicit human rights policy, but we refer to human rights commitments in the documents referenced. We are currently drafting a human rights policy and expect to publish it in 2023/24.
2-23-c	Provide links to the policy commitments	RBR p. 47-48	Relevant to Group	
2-23-d	Report the level at which the policy commitment was approved	This is disclosed on each policy	Relevant to Group	
2-23-e	Report the extent to which the policy commitments apply	All employees and suppliers	Relevant to Group	
2-23-f	Describe how the policy commitments are communicated	RBR p. 47-48	Relevant to Group	
2-24-a	Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including	RBR p. 47-48	Relevant to Group	
2-25-a	Describe its commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to	RBR p. 47-48	Relevant to Group	
2-25-b	Describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in	RBR p. 47-48	Relevant to Group	Our 'speak-up' helplines operate 24/7 in the UK and US.
2-25-c	Describe other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to	RBR p. 47-48	Relevant to Group	
2-25-d	Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms	RBR p. 47-48	Relevant to Group	There is no stakeholder involvement in the design of any mechanisms.
2-25-e	Describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback	RBR p. 47-48	Relevant to Group	



GRI 2: General Disclosures continued

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
Strategy, policies and practice continued				
2-26-a	Describe mechanisms to seek advice and raise concerns	ARA <ul style="list-style-type: none"> Our commitment to being a responsible business p. 33-35 RBR <ul style="list-style-type: none"> Governance section p. 47-48 referencing the 'speak-up' helpline and the Code of Ethics (and training). 	Relevant to the Group and all relevant stakeholders, particularly employees.	
2-27-a	Report number of significant instances of non-compliance	RBR p. 48	Relevant to the Group and all relevant stakeholders.	
2-27-b	Total number and monetary value of fines	RBR p. 48	Relevant to the Group and all relevant stakeholders.	
2-27-c	Describe instance of non-compliance	RBR p.48	Relevant to the Group and all relevant stakeholders.	
2-27-d	How determined significant?	NA		
2-28-a	Report Industry Associations	See 'Additional Information'.	Relevant to the Group and to other members of the relevant associations, and other stakeholders.	We are members of multiple trade associations and other bodies. Some examples from the UK and US include: UK – EnergyUK, ENA, CBI and RenewableUK, US – American Gas Association, Business Council for Sustainable Energy, CEO Climate Dialogue, Edison Electric Institute, CERES, and National Minority Supplier Development Group.
2-29-a	Describe approach to engaging with stakeholders (categories, purpose, and ensures meaningfulness)	ARA <ul style="list-style-type: none"> p. 36-37 p. 68-69 p. 72-74 	Relevant to the Group and all relevant stakeholders, particularly employees.	
2-30-a	Percentage of total employees covered by collective bargaining agreements	RBR p. 30	Relevant to the Group and all relevant stakeholders, particularly employees.	All employees are covered by collective bargaining agreements.
2-30-b	For employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations	NA		

1. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.

2. 'Boundary' is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.



GRI 3: Material Topics

GRI ref.	Disclosure title	Cross-reference or answer ¹	Boundary ²	Additional information
3.1	<p>Process to determine material topics</p> <p>a. describe the process it has followed to determine its material topics, including:</p> <p>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</p> <p>ii. how it has prioritized the impacts for reporting based on their significance.</p>	<p>RBR: Materiality p. 51-52</p> <p>GRI Content Index</p>	Relevant to the Group and parties interested in our responsible business performance.	
3.2	<p>a. list its material topics;</p> <p>b. report changes to the list of material topics compared to the previous reporting period.</p>	RBR: Materiality p. 51-52	Relevant to the Group and parties interested in our responsible business performance.	There have been no changes in the year, but a full refresh is planned for the 2023/24 year.
3.3	Management of material topics.	Refer to GRI 200, 300 and 400 tables	Relevant to the Group and parties interested in our responsible business performance.	We assess our material topics against our RBC. We will refresh our material topics following the release of the new RBC.

1. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.

2. 'Boundary' is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.



GRI 11: Oil and Gas

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
GHG emissions					
GHG emissions	GRI 3: Material Topics	3-3	Describe actions taken to manage flaring and venting and the effectiveness of actions taken.	CDP Climate 2022	<p>UK: Grain LNG is the only gas asset in the UK. We are continuously analysing conditions to reduce the volume of methane vented. We are in the process of purchasing a high-pressure compressor to reduce the volume of methane vented.</p> <p>US: Non-routine venting: These assets do not typically have flares or vents. Where possible, we use drawn-down compressors in place of venting. Flaring is used as a last option only if it is essential. Pneumatic venting: We do not flare emitted gas. Gas is vented at a low volume and infrequently where necessary. These devices are in standby mode and only vent during actuation. When purchasing new equipment, we prioritise purchasing non-venting devices over venting devices. LNG: Routine activities in LNG plants are designed and scheduled to minimise the amount of gas released or flared. Abnormal Operating Conditions that require more than minor venting are investigated.</p>
GRI 302: Energy		302-1	NA	GRI 300 table	
		302-2	NA	GRI 300 table	
		302-3	NA	GRI 300 table	
GRI 305: Emissions		305-1	a. Report the percentage of gross direct (Scope 1) GHG emissions from CH ₄ . b. Report the breakdown of gross direct (Scope 1) GHG emissions by type of source (stationary combustion, process, fugitive).	a. CDP Climate 2022 C7. b. ARA , TCFD p. 38-52 and CDP Climate	
		305-2	NA	GRI 300 table	
		305-3	NA	GRI 300 table	
		305-4	NA	GRI 300 table	
		305-4	NA	GRI 300 table	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
Climate adaptation, resilience and transition					
Climate adaptation, resilience and transition	GRI 3: Material Topics	3-3	<ul style="list-style-type: none"> a. Describe policies, commitments, and actions of the organisation to prevent or mitigate the impacts of the transition to a low-carbon economy on workers and local communities. b. Report the level and function within the organisation that has been assigned responsibility for managing risks and opportunities due to climate change. Describe the Board's oversight in managing risks and opportunities due to climate change. c. Report whether responsibility to manage climate change-related impacts is linked to performance assessments or incentive mechanisms, including in the remuneration policies for highest governance body members and senior executives. d. Describe the climate change-related scenarios used to assess the resilience of the organisation's strategy, including a 2°C or lower scenario. 	<ul style="list-style-type: none"> a. ARA, TCFD p. 38-52 RBR p. 10-20 b. ARA, TCFD p. 38-52 c. ARA, Directors' Remuneration Report p. 90 onwards d. ARA, TCFD p. 38-52 RBR p. 17 	
	GRI 201: Economic Performance	201-2	<ul style="list-style-type: none"> a. Report the emissions potential for proven and probable reserves b. Report the internal carbon-pricing and oil and gas pricing assumptions that have informed the identification of risks and opportunities due to climate change. c. Describe how climate change-related risks and opportunities affect or could affect the organisation's operations or revenue, including: <ul style="list-style-type: none"> – development of currently proven and probable reserves; – potential write-offs and early closure of existing assets; – oil and gas production volumes for the current reporting period and projected volumes for the next five years. d. Report the percentage of capital expenditure (CapEx) that is allocated to investments in: <ul style="list-style-type: none"> – prospection, exploration, and development of new reserves; – energy from renewable sources (by type of source); – technologies to remove CO₂ from the atmosphere and nature-based solutions to mitigate climate change; – other research and development initiatives that can address the organisation's risks related to climate change. e. Report net mass of CO₂ in metric tons captured and removed from the atmosphere (CO₂ stored less the GHG emitted in the process). 	<ul style="list-style-type: none"> a. Not applicable b. ARA TCFD: p. 38-52 c. ARA TCFD: p. 38-52 d. ARA TCFD: p. 38-52 e. Not applicable 	
	GRI 305: Emissions	305-5	<ul style="list-style-type: none"> a. Report how the goals and targets for GHG emissions are set, specifically whether they are informed by scientific consensus, and list any authoritative intergovernmental instruments or mandatory legislation the goals and targets are aligned with b. Report the Scopes (1, 2, 3) of GHG emissions, activities, and business relationships to which the goals and targets apply. c. Report the baseline for the goals and targets and the timeline for achieving them. 	<ul style="list-style-type: none"> a. RBC b. RBR: p. 54 c. RBR: p. 2 & 54 	
	Additional sector disclosures		<ul style="list-style-type: none"> a. Describe the organisation's approach to public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> – the organisation's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions; – whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> – the nature of this contribution; – any differences between the organisation's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees. 	<ul style="list-style-type: none"> a. National Grid engages directly with policy makers and through trade associations <p>Full details are in the CDP climate submission, which cover these disclosures</p> <p>CDP Climate 2022, C12.</p>	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
Air emissions					
Air emissions	GRI 305: Emissions	305-7	NA		GRI 300 table
	GRI 416: Customer Health and Safety	416-1	Describe actions taken to improve product quality to reduce air emissions		RBR p. 19 & 54
Biodiversity					
Biodiversity	GRI 3: Material Topics	3-3 Management of material topics	a Describe policies and commitments to achieving no net loss or a net gain to biodiversity on operational sites; and whether these commitments apply to existing and future operations and to operations beyond areas of high biodiversity value.		a. RBR p. 18
			b. Report whether application of the mitigation hierarchy has informed actions to manage biodiversity-related impacts.		
	GRI 304: Biodiversity	304-1	NA		GRI 300 table
		304-2	Report significant impacts on biodiversity with reference to affected habitats and ecosystems.		GRI 300 table
		304-3	Describe how the application of the mitigation hierarchy, if applicable, has resulted in: <ul style="list-style-type: none"> • areas protected through avoidance measures or offset measures; • areas restored through on-site restoration measures or offset measures. 		Not applicable
304-4	NA		GRI 300 table		
Waste					
Waste	GRI 306: Waste	306-1	NA		GRI 300 table
		306-2	NA		GRI 300 table
		306-3	When reporting the composition of the waste generated, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> • Drilling waste (mudsand cuttings); • Scale and sludge; • Tailings. 		Not applicable
		306-4	When reporting the composition of the waste diverted from disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> • Drilling waste (mud and cuttings); • Scale and sludge; • Tailings. 		Not applicable
		306-5	When reporting the composition of the waste directed to disposal, include a breakdown of the following waste streams, if applicable: <ul style="list-style-type: none"> • Drilling waste (mud and cuttings); • Scale and sludge; • Tailings. 		Not applicable



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information	
Water and effluents						
Water and effluents	GRI 303: Water and Effluents	303-1	NA		GRI 300 table	
		303-2	NA		GRI 300 table	
		303-3	NA		GRI 300 table	
		303-4	a. Report volume in megaliters of produced water and process wastewater discharged. b. Report the concentration (mg/L) of hydrocarbons discharged in produced water and process wastewater.	a. Not applicable, RBR p. 20 b. Not applicable		
		303-5	NA		GRI 300 table	
Closure and rehabilitation						
Closure and rehabilitation	GRI 402: Labor/management relations	402-1	Describe the approach to engaging workers in advance of significant operational changes.		Not applicable	
		GRI 404: Training and Education	404-2	NA		GRI 400 table
		Additional sector disclosures		a. List the operational sites that: <ul style="list-style-type: none"> – have closure & rehabilitation plans in place; – have been closed; – are in the process of being closed. b. List the decommissioned structures left in place and describe the rationale for leaving them in place. c. Report the total monetary value of financial provisions for closure and rehabilitation made by the organisation, including post-closure monitoring and aftercare for operational sites.		Not applicable
Asset integrity						
Asset integrity	GRI 306: Effluent and waste	306-3	For each significant spill, report the cause of the spill and the volume of spill recovered.		Not applicable, we do not extract or transport oil	
			Additional sector disclosures	a. Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage). b. The following additional sector disclosures are for organisations with oil sands mining operations. List the organisation's tailings facilities. For each tailings facility: <ul style="list-style-type: none"> – describe the tailings facility; – report whether the facility is active, inactive, or closed; – report the date and main findings of the most recent risk assessment. Describe actions taken to: <ul style="list-style-type: none"> – manage impacts from tailings facilities, including during closure and post-closure; – prevent catastrophic failures of tailings facilities. 		Not applicable, we do not have oil sand mining operations



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information	
Occupational health and safety						
Occupational health and safety	GRI 403: Occupational Health and Safety	403-1	NA	GRI 400 table		
		403-2	NA	GRI 400 table		
		403-3	NA	GRI 400 table		
		403-4	NA	GRI 400 table		
		403-5	NA	GRI 400 table		
		403-6	NA	GRI 400 table		
		403-7	NA	GRI 400 table		
		403-8	NA	GRI 400 table		
		403-9	NA	GRI 400 table		
		403-10	NA	GRI 400 table		
Employment practices						
Employment practices	GRI 401: Employment	401-1	NA	GRI 400 table		
		401-2	NA	GRI 400 table		
		401-3	NA	GRI 400 table		
	GRI 402: Labor/Management Relations	402-1	NA	GRI 400 table		
	GRI 404: Training and Education	404-1	NA	GRI 400 table		
		404-2	NA	GRI 400 table		
	GRI 414: Supplier Social Assessment	414-1	NA	GRI 400 table		
414-2		NA	GRI 400 table			
Non-discrimination						
Non-discrimination	GRI 202: Market Presence	202-2	NA	All employees are paid a minimum wage (living wage in UK) and all suppliers are expected to pay the living wage		
		GRI 401: Employment	401-3	NA	GRI 400 table	
		GRI 404: Training and Education	404-1	NA	GRI 400 table	
		GRI 405: Diversity and Equal Opportunity	405-1	NA	GRI 400 table	
			405-2	NA	GRI 400 table	
		GRI 406: Non-discrimination	406-1	NA	GRI 400 table	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information	
Forced labour						
Forced labour	GRI 409: Forced or Compulsory Labor	409-1	NA		GRI 400 table	
	GRI 414: Supplier Social Assessment	414-1	NA		GRI 400 table	
Freedom of association						
Freedom of association	GRI 407: Freedom of Association and Collective Bargaining	407-1	NA		GRI 400 table	
Economic impacts						
Economic impacts	GRI 3: Material Topics	3-3	Describe the community development programs in place that are intended to enhance positive impacts for local communities, including the approach to providing employment, procurement, and training opportunities.		RBR p. 21-28	
	GRI 201: Economic Performance	201-1	Report direct economic value generated and distributed (EVG&D) by project.		RBR p. 57 ARA p. 60 & 239	
	GRI 202: Market Presence	202-2	NA		Not applicable - this is not material to our operations as we operate in the US and UK. We do not track this information	
	GRI 203: Indirect Economic Impacts	203-1	NA			GRI 200 table
		203-2	NA			GRI 200 table
GRI 204: Procurement Practices	204-1	NA			GRI 200 table	
Local communities						
Local communities	GRI 3: Material Topics	3-3	a. Describe the approach to identifying stakeholders within local communities and to engaging with them.		a. RBR p. 27	
			b. List the vulnerable groups that the organisation has identified within local communities.			
	c. List any collective or individual rights that the organisation has identified that are of particular concern for local communities.					
	d. Describe the approach to engaging with vulnerable groups, including: <ul style="list-style-type: none"> - how it seeks to ensure meaningful engagement; and - how it seeks to ensure safe and equitable gender participation. 					
GRI 413: Local Communities	413-1	NA			GRI 400 table	
	413-2		Describe impacts on the health of local communities as a result of exposure to pollution caused by operations or use of hazardous substances.		Not applicable	
Additional sector disclosures			Report the number and type of grievances from local communities identified, including: percentage of the grievances that were addressed and resolved; <ul style="list-style-type: none"> • percentage of the grievances that were resolved through remediation 		Not applicable	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
Land and resource rights					
Land and resource rights	GRI 3: Material Topics	3-3	a. Describe the approach to engaging with affected vulnerable groups, including: <ul style="list-style-type: none"> – how the organisation seeks to ensure engagement is meaningful; – how the organisation seeks to ensure safe and equitable gender participation. b. Describe the approach to providing remediation to local communities or individuals subject to involuntary resettlement, such as the process for establishing compensation for loss of assets or other assistance to improve or restore standards of living or livelihoods.	a. RBR p. 22-24 b. Not applicable	
	Additional sector disclosures		List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	Not applicable	
Rights of indigenous people					
Rights of indigenous people	GRI 3: Material Topics	3-3	a. Describe the community development programs that are intended to enhance positive impacts for indigenous peoples, including the approach to providing employment, procurement, and training opportunities. b. Describe the approach of engaging with indigenous peoples, including: <ul style="list-style-type: none"> – how the organisation seeks to ensure engagement is meaningful; – how the organisation seeks to ensure indigenous women can participate safely and equitably. 	Not applicable	
	GRI 411: Rights of Indigenous Peoples	411-1	Describe the identified incidents of violations involving the rights of indigenous peoples.	Not applicable	
	Additional sector disclosures		a. List the locations of operations where indigenous peoples are present or affected by activities of the organisation. b. Report if the organisation has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organisation's activities, including, in each case whether the process has been mutually accepted by the organisation and the affected indigenous peoples; whether an agreement has been reached, and if so, if the agreement is publicly available.	Not applicable	
Conflict and security					
Conflict and security	GRI 3: Material Topics	3-3	a. List the locations of operations in areas of conflict. b. Describe the approach to ensuring respect for human rights by public and private security providers.	Not applicable	
	GRI 410: Security Practices	410-1	NA	GRI 400 table	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
Anti-competitive behaviour					
Anti-competitive behaviour	GRI 206: Anti-competitive Behaviour	206-1	NA	Not applicable	
Anti-corruption					
Anti-corruption	GRI 3: Material Topics	3-3	a. Describe how potential impacts of corruption or risks of corruption are managed in the organisation's supply chain. b. Describe the whistleblowing and other mechanisms in place for individuals to raise concerns about corruption.	a. RBR : p. 47-48 b. RBR : p. 43	
	GRI 205: Anti-corruption	205-1	NA	GRI 200 table	
		205-2	NA	GRI 200 table	
		205-3	NA	GRI 200 table	
	Additional sector disclosures		a. Describe the approach to contract transparency, including: <ul style="list-style-type: none"> – whether contracts and licenses are made publicly and, if so, where they are published; – if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future. b. List the organisation's beneficial owners and explain how the organisation identifies the beneficial owners of business partners, including joint ventures and suppliers.	a. National Grid complies with the requirements of the Utilities Contracts Regulations. These are public b. ARA p. 99 & 230 onwards	
Payments to governments					
Payments to governments	GRI 201: Economic Performance	201-1	NA	GRI 200 table	
	GRI 201: Economic Performance	201-4	NA	GRI 200 table	
	GRI 207: Tax	207-1	NA	GRI 200 table	
	GRI 207: Tax	207-2	NA	GRI 200 table	
	GRI 207: Tax	207-3	NA	GRI 200 table	



GRI 11: Oil and Gas continued

Subtopic	Material issue	GRI Reference	Additional sector specific requirements	Cross-reference/answer ¹	Additional information
Payments to governments continued					
	GRI 207: Tax	207-4	<p>a. Report a breakdown of the payments to governments levied at the project-level, by project and the following revenue streams, if applicable:</p> <ul style="list-style-type: none"> – The host government's production entitlement; – National state-owned company production; – Royalties; – Dividends; – Bonuses (e.g., signature, discovery, and production bonuses); – License fees, rental fees, entry fees; and other considerations for licenses or concessions; – Any other significant payments and material benefits to government. <p>b. Report the value of any thresholds that have been applied and any other contextual information necessary to understand how the project-level payments to governments reported have been compiled.</p>	Not applicable	
	Additional sector disclosures		For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report volumes and types of oil and gas purchased; full names of the buying entity and the recipient of the payment; payments made for the purchase.	Not applicable	
Public policy					
Public policy	GRI 3: Material Topics	3-3	<p>a. Describe the organisation's stance on significant issues that are the focus of its participation in public policy development and lobbying; and any differences between these positions and its stated policies, goals, or other public positions.</p> <p>b. Report whether the organisation is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying, including:</p> <ul style="list-style-type: none"> – the nature of this contribution; – any differences between the organisation's stated policies, goals, or other public positions on significant issues related to climate change, and the positions of the representative associations or committees. 	<p>a. CDP Climate 2022, C7</p> <p>b. ARA p. 40 'Policy and regulation sub-committee'</p>	We do not explicitly disclose all our memberships; however, there is an ongoing project to disclose these in the future.
	GRI 415: Public Policy	415-1	NA	GRI 400 table	

1. ¹ Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.



GRI 200: Economic Standards

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
201 – Economic Performance							
Economic contribution	Direct economic value generated and distributed	201-1	RBR: p. 57	All operations and activities of the business	M		   
	Financial implications and other risks and opportunities due to climate change	201-2	ARA: TCFD disclosure p. 38-52	All operations and activities of the business	NA		
	Define benefit plan obligations and other retirement plans	201-3	ARA: Pension note 25 p. 175-180	All operations and activities of the business	NA		
	Financial assistance received from government	201-4	ARA: Trade receivables note 19 p. 168-169 Operating cost note 4 p. 138-139	All operations and activities of the business	NA		
203 – Indirect Economic Impacts							
Infrastructure investment	Infrastructure investments and services supported	203-1	RBR: p. 11-13 & 40 ARA: Multiple references: Business model p. 2-5 SASB Index	All operations and activities of the business – relevant to customers and communities served, governments and regulators	M		  
	Annual investment into energy infrastructure (£).	NG2.1	RBR: p. 40 & 57 ARA: Multiple references: Business model p. 2-5	See 'Reporting Methodology'	M		
Network reliability	Network Reliability	NG1.4	RBR: p. 21 & 56 ARA: p. 16 and various references throughout	All relevant operations	M		
Energy affordability	Average cost per household (US)	NG1.1	RBR: p. 56	US distribution business	M		
	Cost of transmission contribution to UK household bills (UK)	NG1.2	RBR: p. 56	UK transmission business	M		
	Cost of distribution contribution to UK household bills (UK)	NG1.2	RBR: p. 56	UK distribution business	M		
Customer satisfaction	Consumer Trust Survey (US only)	NG1.5	RBR: p. 56	US distribution business only	M		
204 – Procurement Practices							
	Proportion of spending on local suppliers	204-1	RBR: p. 44	Suppliers in the country of operation i.e. not global supplier base.	M		
	% of supplier payments paid to contractual term	NG2.4	RBR: p. 57	All suppliers to National Grid	M		



GRI 200: Economic Standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
205 – Anti-Corruption							
Anti-bribery & corruption	Operations assessed for risks related to corruption	205-1	RBR: p. 47	All operations and activities of the business	NA	All business units and operations consider risks of breaches to the Code of Ethics and provide certification over the adequacy of controls. The range of policies described indicates the areas of heightened risk.	
	Communication and training about anti-corruption policies and procedures	205-2	RBR: p. 47	All employees with access to online training.	M	We report the overall percentage of colleagues receiving training on the Code of Ethics but do not break this down by employee category. The Code applies equally to Board members.	
	Confirmed incidents of corruption and actions taken	205-3	RBR: p. 47	All operations and activities of the business	M	We report on all confirmed breaches of the Code of Ethics, including bribery and corruption.	
206 – Anti-Competitive Behaviour							
Anti-competitive behaviour	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	206-1	Not applicable	All operations and activities of the business	NA	National Grid is a regulated monopoly, this is not applicable to us. We follow regulation and ensure our compliance with Ofgem regulations in the UK and state level rate cases the US. We are not a market participant.	
207 – Tax							
	Approach to tax	207-1	ARA: Financial Review p. 53 and published tax strategy on National Grid website	All non-dormant businesses	NA		
	Tax governance, control, and risk management	207-2	ARA: p. 53 onwards ARA: p. 89	All non-dormant businesses	NA		
	Stakeholder engagement and management of concerns related to tax	207-3	ARA: p. 53 onwards	All non-dormant businesses	NA	We have described above our processes for engaging with multiple stakeholders at the Board level, and across the business. All of these channels are open to consideration of concerns relating to taxation strategy.	
	Country-by-country reporting	207-4	ARA: Financial Review p. 53 onwards	All non-dormant businesses	M	While we do not meet every aspect of the GRI reporting requirements for this indicator, we believe the disclosure on p. 53 is substantially compliant.	

1. Reference to the GRI Standards metrics or those developed by National Grid for its material issues not directly covered by GRI.
 2. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.
 3. 'Boundary' is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.



GRI 300: Environmental standards

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
Clean Energy System (non-GRI material issue)							
Renewable energy connections – MW connected to US Distribution grid		NG 3.1	RBR: p.11-13 & 54	US distribution business	M		 
Renewable energy connections – MW connected to US Transmission grid		NG 3.2	RBR: p.11-13 & 54	US transmission business	M		
Renewable energy connections – MW connected to UK Distribution grid		NG 3.3	RBR: p.11-13 & 54	UK transmission business	M		
Interconnector capacity		NG 3.4	RBR: p.11-13 & 54	National Grid Ventures-operational interconnectors	E		
Renewables enabled by direct investment – MW new renewables built through National Grid's direct investment (MW total renewables)		NG 3.5	RBR: p.11-13 & 54	National Grid Ventures – NG Renewables operations	E		
302 – Energy							
Energy consumption within the organisation		302-1	RBR: p. 19 & 54 Reporting Methodology	All operations and activities of the business	M		  
Energy consumption outside the organisation		302-2	RBR: p. 14, 19 & 54 Reporting Methodology	All operations and activities of the business	M	This relates to our Scope 3 disclosures.	
Energy intensity		302-3	RBR: p. 19 & 56	All operations and activities of the business	M		
Reduction of energy consumption		302-4	RBR: p. 13, 19 & 54 Reporting Methodology	All operations and activities of the business	M		
Reduction in energy requirements of products		302-5	RBR: p. 19 & 54 Reporting Methodology	All operations and activities of the business	M	This relates to our Scope 3 disclosures.	
303 – Water and Effluents							
Water withdrawal by source		303-1	RBR: p. 20 & 55	All operations and activities of the business	E	99% of all water abstracted by the Company is seawater for use in cooling generation assets on Long Island, US. The seawater is slightly warmed but not contaminated or altered in any way before return to the sea.	
Management of water discharge-related impacts		303-2	RBR: p. 20 CDP Water Submission 2022	All operations and activities of the business	E	See above	
Water withdrawal		303-3	RBR: p. 20 & 55	All operations and activities of the business	E	See above	
Water discharge		303-4	RBR: p. 20 & 55	All operations and activities of the business	E	See above	
Water consumption		303-5	RBR: p. 20 & 55	All operations and activities of the business	E	See above	



GRI 300: Environmental standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
304 – Biodiversity/Habitat Protection and Land Use							
	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	304-1	RBR: p. 18	All operations and activities of the business	NA	Not currently disclosed, we aim to improve our disclosures and these disclosures will form part of our TNFD report in FY26.	 
	Significant impacts of activities, products, and services on biodiversity	304-2	RBR: p. 18	All operations and activities of the business	NA	See 304-1	
	Habitats protected or restored	304-3	RBR: p. 18	All operations and activities of the business	E	Currently report for NGET.	
	IUCN Red List species and national conservation list species with habitats in areas affected by operations	304-4	RBR: p. 18	All operations and activities of the business	NA	See 304-1	
305 – Emissions							
Our own emissions	Direct (Scope 1) GHG emissions	305-1	RBR: p. 14-17 & 54	All operations and activities of the business	M		
	Energy indirect (Scope 2) GHG emissions	305-2	RBR: p. 14-17 & 54	All operations and activities of the business	M		
	Other indirect (Scope 3) GHG emissions	305-3	RBR: p. 14-17 & 54	Boundary indicated in RBR i.e. inclusion of six Scope 3 elements	E		
	GHG emissions intensity	305-4	RBR: p. 19 & 54	Scope 1 and 2 emissions only	M		
	Reduction of GHG emissions	305-5	RBC: Targets p. 4-7 RBR: p. 2, 14-17 & 54	All operations and activities of the business	M/E		
	Emissions of ozone depleting substances	305-6	Not material to our operations	All operations and activities of the business	NA	Not applicable	
Air quality	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	305-7	RBR: p. 19 & 54	Limited to NOx, SOx and PM	M		
306 – Waste							
	Waste generation and significant waste-related impacts	306-1	RBR: p. 20 & 54 EU Taxonomy: p. 14	Some construction/ contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only.	M/E		 
	Management of significant waste-related impacts	306-2	RBR: p. 20 EU Taxonomy: p. 14	Some construction/ contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only.	M/E		



GRI 300: Environmental standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
306 – Waste continued							
	Waste generated	306-3	RBR: p. 20 & 54	Some construction/ contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only.	M/E		
	Waste diverted from disposal	306-4	RBR: p. 20 & 54	Some construction/ contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only.	M/E		
	Waste directed to disposal	306-5	RBR: p. 20 & 54	Some construction/ contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only.	M/E		
308 – Supplier Environmental Assessment							
	New suppliers that were screened using environmental criteria	308-1	RBR: p. 19 & 42 Supplier Code of Conduct	All suppliers.	M	Our aim is to have 100% of sourcing events consider sustainability including this as a key selection criteria. Climate- related requirements are included in our supplier contracts.	
	Negative environmental impacts in the supply chain and actions taken	308-2	RBR: p. 19 & 42 Supplier Code of conduct	All operations and activities of the business.	M		
	% of top 250 suppliers with active carbon reduction targets	NG3.7	RBR: p. 59	Top 250 suppliers by spend.	M	Our aim is that 75% of our suppliers have active carbon reduction targets by 2030.	

1. Reference to the GRI Standards metrics or those developed by National Grid for its material issues not directly covered by GRI.

2. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.

3. 'Boundary' is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.



GRI 400: Social standards

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
401 – Employment							
	New employee hires and employee turnover	401-1	RBR: p. 34 & 55	Includes all employees and contractors, but not the staff of contracted businesses.	M		  
	Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2	RBR: p. 34	Includes all employees and contractors, but not the staff of contracted businesses.	M	National Grid makes no distinction between full- and part-time employees.	
	Parental leave	401-3	RBR: p. 34	Includes all employees.	M	100% of permanent full- and part-time employees are entitled to parental leave. We are currently investing in procedures in order to report on disclosures b-e.	
402 – Labour							
	Minimum notice periods regarding operational changes	402-1		Includes all employees and contractors, but not the staff of contracted businesses.	M	We do not publicly disclose this due to confidentiality constraints. Notice periods are included in all contracts.	
403 – Occupational Health and Safety (and Wellness)							
	Occupational health and safety management system	403-1	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA	We operate a range of management system standards.	
	Hazard identification, risk assessment, and incident investigation	403-2	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA		
	Occupational health services and provisions	403-3	RBR: p. 31 ARA: p. 13, 32, 40, 80 & 174	Includes all employees and contractors, but not the staff of contracted businesses.	NA		
	Worker participation, consultation, and communication on occupational health and safety	403-4	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA		
	Worker training on occupational health and safety	403-5	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA		
	Promotion of worker health	403-6	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA		



GRI 400: Social standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
403 – Occupational Health and Safety (and Wellness) continued							
	Workers covered by an occupational health and safety management system	403-8	RBR: p. 31-33	Includes all employees and contractors, but not the staff of contracted businesses.	NA	All employees and contractors are covered by the system and no workers are excluded (other than the staff of contracted organisations).	
	Work-related injuries – LTIFR and fatalities only	403-9	RBR: p. 33 & 56	Includes all employees and contractors, but not the staff of contracted businesses.	M		
404 – Training and Education/Skills Development							
	Average hours of training per year per employee	404-1	RBR: p. 35 & 56	Includes all employees.	M	We report average training days per employee split by region.	 
	Programmes for upgrading employee skills and transition assistance programmes	404-2	RBR: p. 35	Includes all employees.	NA		 
	Percentage of employees receiving regular performance and career development reviews	404-3		Includes all employees.	E	All employees have access to a performance development platform. We do not currently monitor this data, as this is not consistent across the Group.	
405 – Diversity and Equal Opportunity/Inclusion and Diversity/Fair Pay							
	Diversity of governance bodies and employees	405-1	RBR: p. 57 ARA: p. 80-81	Includes the Board and senior management as defined in the RBR.	M	We report multiple diversity KPIs relating to the Board, senior management, and our employees, including gender and ethnic diversity in hires, promotions and leavers.	 
	Ratio of basic salary and remuneration of women to men	405-2	RBR: p. 56 and our statutory UK disclosure at: https://www.nationalgrid.com/careers/understanding-our-uk-gender-pay-gap-2022	All employees – reported as Gender Pay Gap separately for UK and US employees. Ethnicity pay gap also reported.	M		



GRI 400: Social standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
406 – Non-Discrimination							
	Incidents of discrimination and corrective action taken.	406-1		Includes all employees.	M	We do not disclose this publicly, due to confidentiality constraints, data privacy and labour relations matters.	
407 – Freedom of Association and Collective Bargaining (Employee Rights)							
	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	407-1	RBR: p. 30 & 44	Includes all operations and first tier suppliers.	NA	There are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is within the US and Western Europe where we see these risks as low. We recognise risks may exist beyond the first tier.	
408 – Child Labor/(Employee Rights)							
	Operations and suppliers at significant risk for incidents of child labor.	408-1	RBR: p. 48 Modern Slavery Statement https://www.nationalgrid.com/document/147421/download	Includes all operations and first tier suppliers.	NA	We operate in the UK and US and there are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is within the US and Western Europe where we see these risks as low. We recognise risks may exist beyond the first tier.	 
409 – Forced or Compulsory Labor/(Employee Rights)							
	Operations and suppliers at significant risk for incidents of forced or compulsory labor.	409-1	RBR: p. 48 Modern Slavery Statement https://www.nationalgrid.com/document/147421/download	Includes all operations and first tier suppliers.	NA	We operate in the UK and US and there are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is within the US and Western Europe where we see these risks as low. We recognise risks may exist beyond the first tier.	 
410 – Security Practices							
	Security personnel trained in human rights policies or procedures.	410	RBR: p. 48	Includes all employees and contractors, but not the staff of contracted businesses.	NA	Human rights are covered by our Code of Ethics which is applicable to all employees, directly employed contractors and Board members.	



GRI 400: Social standards continued

Material issue	KPI	GRI ref/ NG KPI	Location reference ²	Boundary ³	Measured/ Estimated	Additional information	Relevant to the following SDGs
413 – Local Communities/(Stem Skills and Social Mobility/Employee Volunteering)							
	Operations with local community engagement, impact assessments, and development programs	413-1	RBR: p. 27	Includes all operations.	M		
	Operations with significant actual and potential negative impacts on local communities	413-2	RBR: p. 27	Includes all operations.	M	All major projects involve a level of community engagement so any specific issues would be addressed locally.	
	Young people provided access to skills development	NG4.1	RBR: p. 26-28	Includes all operations.	M		
	Number of volunteering hours on skills development programs	NG4.2	RBR: p. 26-28	Includes all operations.	M		
414 – Supplier Social Assessment							
	New suppliers that were screened using social criteria	414-1	RBR: p. 42-44 Supplier Code of Conduct	All suppliers.	NA	Assumption is that 100% of new suppliers are screened.	 
	Negative social impacts in the supply chain and actions taken	414-2	RBR: p. 42-44 Supplier Code of Conduct	All suppliers.	M		
415 – Public Policy							
	Political contributions	415-1	RBR: p. 48 ARA p. 238	Relates to the Group as a whole.	M		
416 – Customer Health and Safety/(Public Safety)							
	Assessment of the health and safety impacts of product and service categories	416-1	RBR: p. 47, 48 & 57	Relates to all operations and activities.	NA		
	Incidents of non-compliance concerning the health and safety impacts of products and services	416-2	RBR: p. 47, 48 & 57	Relates to all operations and activities.	M	We have reported a prosecution in the UK by the Health and Safety Executive.	
418 – Customer Privacy							
	Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1	RBR: p. 47 SASB Index	All operations and activities of the business.	M	Privacy is not a specific material issue but is a component of our more general human rights category. We had no cyber security incidents.	

1. Reference to the GRI Standards metrics or those developed by National Grid for its material issues not directly covered by GRI.

2. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under 'Additional Information'.

3. 'Boundary' is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.



Glossary

Term/Acronym	Definition
UK	National Grid Electricity Transmission (NGET), National Grid Electricity Distribution (NGED), National Grid Electricity System Operator (NGESO), where relevant
NE	New England; includes MA operating companies.
MA	Massachusetts; includes Boston Gas Company and former Colonial Gas Company operating companies.
NY	New York; includes NMPC, KEDNY, KEDLI operating companies.
MECO	Massachusetts Electric Company
NANT	Nantucket Electricity Company
Boston	Boston Gas Company
Colonial	Colonial Gas Company
NECO	The Narragansett Electric Company
NMPC	Niagara Mohawk Power Corporation
KEDNY	Keyspan Energy Delivery New York
KEDLI	Keyspan Energy Delivery Long Island
MMBTU	One Million British Thermal Units
SDGs	Sustainable Development Goals
DTH	Dekatherm



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