

The National Grid logo, consisting of the word "national" in a sans-serif font followed by "grid" in a bold, lowercase sans-serif font.

nationalgrid

A composite image featuring three National Grid workers. On the left, a man in an orange high-visibility jumpsuit and white hard hat stands near power lines. In the center, a close-up of a man wearing a white hard hat with the National Grid logo, safety glasses, and a green hood, looking at a clipboard. On the right, a woman in a white hard hat with the National Grid logo, safety glasses, and a yellow high-visibility vest is looking down at a clipboard.

Global Reporting Initiative (GRI) Index

2025/26

Contents

GRI 1: Foundation 2021	2
GRI 2: General Disclosures 2021	3
GRI 3: Material Topics 2021	10
GRI 200: Economic Standards	11
GRI 300: Environmental Standards	12
GRI 400: Social Standards	18

GRI Standards Content Index

National Grid has reported in accordance with GRI Standards for period 1 April 2025 to 31 March 2026.

At National Grid, we aim to transparently report on how we contribute or aim to contribute to sustainable development. The GRI Standards enable us to consistently and credibly disclose our most material impacts and how we manage these impacts.

An organisation preparing a report in accordance with the GRI Standards is required to publish a GRI Content Index, which lists all GRI Standards and disclosures used.

This document acts as National Grid's GRI Content Index and provides a guide by which the reader can trace where reported information can be found. The location of the information for each relevant disclosure has been listed in the column titled "Cross-reference", otherwise you will find our response in column "Additional information". If the boundaries established for each topic standard and/or metric differ from our overall sustainable reporting boundary this has been noted in column "Boundary".

The majority of files referenced within this index can be found within our ESG reporting centre, found at: <https://www.nationalgrid.com/responsibility/esg-reporting-centre>. The main cross-referenced documents include:

- ESG Materiality Assessment Disclosure note - <https://www.nationalgrid.com/document/150366/download>
- Annual Report and Accounts (ARA) - <https://www.nationalgrid.com/investors/resources/reports-plc>
- Reporting Methodology - <https://www.nationalgrid.com/document/576661/download>
- Responsible Business Data tables - <https://www.nationalgrid.com/document/576641/download>
- Human Rights Policy - <https://www.nationalgrid.com/document/150351/download>
- Safety Policy - <https://www.nationalgrid.com/document/149666/download>
- Health and Wellbeing, Mental Health and Wellbeing policies - <https://www.nationalgrid.com/responsibility/people/health-and-wellbeing>

National Grid's Responsible Business Reporting has been shaped by the GRI Standards, as well as the Company's Responsible Business Charter (RBC), and the requirements of key stakeholders, manifested through other reporting standards such as those prepared by the Sustainability Accounting Standards Board (SASB).

GRI 1: Foundation 2021

Requirement	Description	Cross-reference	Additional information
Requirement 1	Apply the reporting principles		Yes - we have adhered to the GRI reporting principles.
Requirement 2	Report the disclosure in GRI 2: General Disclosures 2021	GRI Index p.3-9	
Requirement 3	Determine material topics and review the GRI Sector Standard(s) which apply	ESG Materiality Assessment Disclosure note 2023	In line with our previous GRI Index, our gas operations do not meet the definition for the sectors outlined in Table 1 of GRI 11. GRI has not yet published a sector standard for the gas utilities industry. Any additional considerations stemming from the publication of this standard will be reflected in our reporting at the earliest opportunity.
Requirement 4	Report the disclosure in GRI 3: Material Topics 2021	GRI Index p.10	
Requirement 5	Report disclosure from the GRI Topic Standards for each material topic	GRI Index p.11-23	
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	GRI Index p.1	
Requirement 9	Notify GRI		Yes – following publishing.

GRI 2: General Disclosures 2021

GRI Ref	Disclosure requirements	Cross-reference	Additional information
The organisation and its reporting practices			
2-1	Organisational details: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	a. ARA p.142, 251 b. ARA p. 251 c. ARA p.142, 250 d. ARA p.4-5	
2-2	Entities included in the organisation's sustainability reporting: a. list all its entities included in its sustainability reporting; b. differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or part of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	a. ARA p.206-209 - b-c. Reporting Methodology p.2-4	Any difference in scope and approach across each disclosure will be called out within the relevant Boundary column within this document. Otherwise it should be assumed that the disclosure follows the scope and approach stated in the referred documents.
2-3	Reporting period, frequency and contact point: a. the reporting period for, and the frequency of, its sustainability reporting; b. the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. the contact point for questions about the report or reported information.	a. ARA p.52, Reporting Methodology p.2 b. ARA p.142 d. https://www.nationalgrid.com/contact-us	b. Our sustainability and financial reporting periods are aligned. c. 2025/26 ARA published on 3rd June 2026.
2-4	Restatements of information: a. report restatements of information from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Responsible Business Data Tables	Refer to footnote 11 and 12 in the Responsible Business Data tables.
2-5	External assurance: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if externally assured: i. a link to the external assurance report; ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organisation and the assurance provider.	ARA p.26, 52, 100-104, 129-136, https://www.nationalgrid.com/responsibility/our-reporting-centre/our-reporting-suite	

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Activities and workers			
2-6	Activities, value chain and other business relationships: a. report the sector(s) in which it is active; b. describe its value chain, including: 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; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	a-c. ARA p.4-5, 12-15, 24-25 d. ARA p.6-11	
2-7	Employees: a. total employees broken down by gender and region; b. report the total number and a breakdown by gender and by region of: i. permanent employees; ii. temporary employees; iii. non-guaranteed hours employees; iv. full-time employees; v. part-time employees. c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	a-b. Responsible Business Data Tables c. Reporting Methodology p.41-43 d-e. ARA p.47-48	b. GRI and National Grid use different terminology to categorise employees. Full definitions can be found in the Consolidated Set of the GRI Standards and National Grid's Reporting Methodology.
2-8	Workers who are not employees: a. report the total number of workers who are not employees and whose work is controlled by the organisation and describe: i. the most common types of worker and their contractual relationship with the organisation; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	a. Responsible Business Data Tables b. Reporting Methodology p.42	a. GRI and National Grid use different terminology to categorise workers who are not employees. Full definitions can be found in the Consolidated Set of the GRI Standards and National Grid's Reporting Methodology. c. No significant fluctuations identified.

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Governance			
2-9	Governance structure and composition: a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organisation; viii. stakeholder representation.	ARA p.87-106	
2-10	Nomination and selection of the highest governance body: a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organisation.	ARA p.98-99	
2-11	Chair of the highest governance body: a. report whether the chair of the highest governing body is also a senior executive in the organisation; b. if the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	ARA p.91	b. N/A
2-12	Role of the highest governance body in overseeing the management of impacts: a. 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; 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, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; 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 p.30, 94-97, 100-104	
2-13	Delegation of responsibility for managing impacts: a. describe how the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people.	ARA p.89-90,94	

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Governance continued			
2-14	Role of the highest governance body in sustainability reporting: a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information; b. if they are not responsible, explain why.	a. ESG Materiality Disclosure note p.3 ARA p.55, 89-90, 94, 105	a-b. To operate efficiently and enable appropriate oversight of relevant matters, the Board delegates certain responsibilities to its Committees. The Board approves the Responsible Business section of the Annual Report and Accounts based on recommendations from the Audit & Risk Committee and the Responsible Business Committee (formerly known as the Safety & Sustainability Committee). The Audit & Risk Committee also reviews key ESG reporting aspects, including those related to responsible business reporting and associated supplementary disclosures. The Responsible Business Committee (formerly the Safety & Sustainability Committee), together with the Board, reviewed and approved the refreshed Responsible Business Charter in 2003, which outline the Company's material topics.
2-15	Conflicts of interest: a. describe the process for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	ARA p. 89, 97, 233	
2-16	Communication of critical concerns: a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	a. ARA p.30	b. We do not report the total number and nature of critical concerns communicated to the highest governance body due to legal prohibitions and data privacy.
2-17	Collective knowledge of the highest governance body: a. measures taken to advance collective knowledge, skills and experience of the highest governance body on sustainable development.	ARA p.97	
2-18	Evaluation of the performance of the highest governance body: a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organisation's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organisational practices.	ARA p.96	
2-19	Remuneration policies: a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people.	ARA p.107-126	

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Governance continued			
2-20	Process to determine remuneration: a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organisation, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	ARA p.107-126	
2-21	Annual total compensation ratio: a. report the ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled.	ARA p.107-126	

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Strategy, policies and practices			
2-22	Statement on sustainable development strategy: a. report a statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development.	ARA p.6-11	
2-23	Policy commitments: a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognised human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organisation's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	a. Code of Ethics, Supplier Code of Conduct b. Human Rights Policy f. ARA p.49-51	c. For additional details and policies, please see the webpage "Our ESG approach and policies", found at: https://www.nationalgrid.com/responsibility/our-reporting-centre/approach-and-policies d. Find within each policy. e. Find within each policy.
2-24	Embedding policy commitments: a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organisation; ii. how it integrates the commitments into organisational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organisation provides on implementing the commitments.	ai. Code of Ethics p.7-9 aii-aiv. ARA p.49-51	
2-25	Processes to remediate negative impacts: 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; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in; 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; 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; 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.	a-c. ARA p.49-51 e. ARA p.30-37, 100-104	d. There is no stakeholder involvement in the design of any mechanisms.
2-26	Mechanisms for seeking advice and raising concerns: a. describe the mechanisms for individuals to: i. seek advice on implementing the organisation's policies and practices for responsible business conduct; ii. raise concerns about the organisation's business conduct.	Code of Ethics p.10-12	

GRI Ref	Disclosure requirements	Cross-reference	Additional information
Strategy, policies and practices continued			
2-27	Compliance with laws and regulations: a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.		a. None during FY26. bii, c. None during FY26 d. For the purposes of this report, significant non-compliances are defined as those where enforcement action has been taken. Matters subject to Legal Privilege are excluded from disclosure, as are any instances that remain subject to ongoing appeals.
2-28	Membership associations: a. report industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role.	Trade Association Review p.10	
Stakeholder engagement			
2-29	Approach to stakeholder engagement: a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organisation seeks to ensure meaningful engagement with stakeholders.	ARA p.23-25	
2-30	Collective bargaining agreements: a. percentage of total employees covered by collective bargaining agreements; 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.	b. Human Rights Policy p.5	a. 63% b. None of our colleagues are denied the right to exercise freedom of association or collective bargaining.

GRI 3: Material Topics 2021

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information
3-1	Process to determine material topics: a. describe the process it has followed to determine its material topics, including: 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; ii. how it has prioritised the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	ESG Materiality Assessment Disclosure note	
3-2	List of material topics: a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	ESG Materiality Assessment Disclosure note	b. Material topics from the previous reporting period are disclosed in the Annual Report and Accounts (ARA) 2024/25, page 58. GRI Topic Standards scoping: We only report disclosures from the GRI Topic Standards that have been identified as relevant against our material topics. The double materiality assessment produced a list of "Top 6" material topics, which we have used as a basis to reassess which GRI Topic Standards we should disclose against. We have also considered Health & Safety as this was the singular topic identified as a top 3 financial topic but not scoped in the Top 6 in the assessment. As a result of our updated scoping assessment we no longer disclose against the following GRI Topic Standards: 201, 204, 205, 206, 207, 303, 306, 401, 402, 404, 407, 408, 409, 410, 413, 414, 415.
3-3	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Refer to GRI 200, 300 and 400 tables.	

GRI 200: Economic Standards

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
203 - Indirect Economic Impacts 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.8-11, 12-17, 23-25, 45-46, p.18-22 (business units), p.38-46 (Responsible Business review – community impacts) The following policies from our Our approach and policies page: Responsible Business Charter Principles for a fair transition Tax Strategy		
203-1	Infrastructure investments and services supported: a. extent of development of significant infrastructure investments and services supported; b. current or expected impacts on communities and local economies, including positive and negative impacts where relevant; c. whether these investments and services are commercial, in-kind, or pro-bono engagements.	ARA p.6-11, 45-46, p.14-17 (business environment impacts), p.25-27 (stakeholder outcomes) 2025/26 EU Taxonomy Report 2025/26 Green financing report		
203-2	Significant indirect economic impacts: a. examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts; b. significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	ARA p.16-17, 39, 45-46, p.14-17 (business environment impacts), p.25-27 (stakeholder outcomes) 2025/26 EU Taxonomy Report 2025/26 Green financing report		

GRI 300: Environmental Standards

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
302 - Energy 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.40-44, Supplier Code of Conduct, Global Supplier Diversity Policy		
302-1	Energy consumption within the organisation: a. total fuel consumption from non-renewable sources, including fuel types used; b. total fuel consumption from renewable sources, including fuel types used; ci. electricity consumption; ii. heating consumption; iii. cooling consumption; iv. steam consumption; di. electricity sold; ii. heating sold; iii. cooling sold; iv. steam sold; e. total energy consumption; f. standards, methodologies, assumptions, and/or calculation tools used; g. source of the conversion factors used.	a-e. Responsible Business Data Tables, ARA p.40-44, ARA KPI section p.26-29 a-b, f-g. Reporting Methodology p.28		Refer to the Reporting Methodology.
302-2	Energy consumption outside the organisation: a. total energy consumption outside the organisation; b. standards, methodologies, assumptions, and/or calculation tools used; c. source of the conversion factors used.	a. Responsible Business Data Tables b-c. Reporting Methodology p.6-7		Refer to the Reporting Methodology.

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
302 - Energy 2016 continued				
302-3	Energy intensity: a. energy intensity ratio for the organisation; b. organisation-specific metric (the denominator) chosen to calculate the ratio; c. types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all; d. whether the ratio uses energy consumption within the organisation, outside of it, or both.	a. Responsible Business Data Tables b-d. Reporting Methodology p.31		Refer to the Reporting Methodology.
302-4	Reduction of energy consumption: a. amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples; b. types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all; c. basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it; d. standards, methodologies, assumptions, and/or calculation tools used.	a,c. ARA p.40-44, technology/innovation p.14-17 Responsible Business Data tables b,d. Reporting Methodology p.5-35		Refer to the Reporting Methodology.
302-5	Reduction in energy requirements of products and services: a. reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples; b. basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it; c. standards, methodologies, assumptions, and/or calculation tools used.	a. ARA p.40-44 b,c. Reporting Methodology p.5-35		Refer to the Reporting Methodology.

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
304 - Biodiversity 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.40-44		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.		Not currently disclosed - we are working on building our nature strategy and reporting capabilities for the future.	
304-2	Significant impacts of activities, products, and services on biodiversity.		See explanation against 304-1.	
304-3	Habitats protected or restored: a. size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals; b. whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organisation has overseen and implemented restoration or protection measures; c. status of each area based on its condition at the close of the reporting period; d. standards, methodologies, and assumptions used.	a-c. ARA p.40-44, Responsible Business Data tables d. Reporting Methodology p.32-33	a. For the UK, rather than size and location of all habitat areas protected or restored we disclose a % improvement in environmental value.	Refer to the Reporting Methodology.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations.		See explanation against 304-1.	

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
305 - Emissions 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p39 ARA p.40-44 Climate Transition Plan 2025 CDP Climate Change Response		
305-1	Direct (Scope 1) GHG emissions: a. gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent; b. gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all; c. biogenic CO2 emissions in metric tons of CO2 equivalent; d. base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions; e. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source; f. consolidation approach for emissions; whether equity share, financial control, or operational control; g. standards, methodologies, assumptions, and/or calculation tools used.	a, d. Responsible Business Data Tables b, e, g, f. Reporting Methodology p.2-5	c. Not disclosed - not material to our operations.	Refer to the Reporting Methodology.
305-2	Energy indirect (Scope 2) GHG emissions: a. gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent; b. gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent; c. the gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, or all; d. base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions; e. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source; f. consolidation approach for emissions; whether equity share, financial control, or operational control; g. standards, methodologies, assumptions, and/or calculation tools used.	a, b, d. Responsible Business Data Tables c, e, g, f. Reporting Methodology p.2-5		Refer to the Reporting Methodology.

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
305 - Emissions 2016 continued				
305-3	Other indirect (Scope 3) GHG emissions: a. gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent; b. the gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, or all; c. biogenic CO2 emissions in metric tons of CO2 equivalent; d. other indirect (Scope 3) GHG emissions categories and activities included in the calculation; e. base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions; f. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source; g. standards, methodologies, assumptions, and/or calculation tools used.	a, e. Responsible Business Data Tables b, d, f, g. Reporting Methodology p.2-7	c. Not disclosed - not material to our operations.	Refer to the Reporting Methodology.
305-4	GHG emissions intensity: a. GHG emissions intensity ratio for the organisation; b. organisation-specific metric (the denominator) chosen to calculate the ratio; c. types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3); d. gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	a. Responsible Business Data tables b-d. Reporting Methodology p.2, 32		Refer to the Reporting Methodology.
305-5	Reduction of GHG emissions: a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent; b. gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all; c. base year or baseline, including the rationale for choosing it; d. scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3); e. standards, methodologies, assumptions, and/or calculation tools used.	a, c-d. ARA p.40-44, Decarbonisation investment p.44-46 Climate Transition Plan Responsible Business Data tables b, e. Reporting Methodology p.2-7		Refer to the Reporting Methodology.
305-6	Emissions of ozone depleting substances.		Not disclosed - not material to our operations.	
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions: a. significant air emissions, in kilograms or multiples, for each of the following: i. NOx; ii. SOx; iii. persistent organic pollutants (POP); iv. volatile organic compounds (VOC); v. hazardous air pollutants (HAP); vi. particulate matter (PM); vii. other standard categories of air emissions identified in relevant regulations; b. source of the emission factors used; c. standards, methodologies, assumptions, and/or calculation tools used.	ai, aii, avi, Responsible Business Data tables SASB Report p.2 b-c. Reporting Methodology p.27	aiii-av. Not disclosed - not material to our operations.	Refer to the Reporting Methodology.

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
308 - Supplier Environmental Assessment 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.24, 40-44, Supplier Code of Conduct, Global Supplier Diversity Policy, Human Rights Policy, Modern Slavery Statement		
308-1	New suppliers that were screened using environmental criteria: a. percentage of new suppliers that were screened using environmental criteria.	ARA p.40-44, Supplier governance p.50-52		
308-2	Negative environmental impacts in the supply chain and actions taken: a. number of suppliers assessed for environmental impacts; b. number of suppliers identified as having significant actual and potential negative environmental impacts; c. significant actual and potential negative environmental impacts identified in the supply chain; d. percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment; e. percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	ARA p.50	All suppliers registered in our supplier database that meet our internal criteria for continuous monitoring are screened daily through our third-party solutions for adverse media reports, including negative environmental impacts, sanctions, regulatory breaches or actions, and financial penalties. All reports are reviewed and their impact assessed by the Global Procurement Risk & Compliance Team in collaboration with the Sustainability Team and the relevant internal Buying team. Where necessary, remediation plans are agreed with the supplier. In FY26, we further strengthened this approach by transitioning supply chain sustainability risk assessments and data to EcoVadis to support and enhance supplier assessments.	

GRI 400: Social Standards

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
403 - Occupational Health and Safety 2018				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.47-52		
403-1	Occupational health and safety management system: a. a statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines; b. a description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	ARA p.30-32, Safety Policy, Health and Wellbeing Policy		
403-2	Hazard identification, risk assessment, and incident investigation: a. a description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including: i. how the organisation ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system; b. a description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals; c. a description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals; d. a description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	ARA p.30-37, Safety Policy, Health and Wellbeing Policy		

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
403 - Occupational Health and Safety 2018 continued				
403-3	Occupational health services and provisions: a. a description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how the organisation ensures the quality of these services and facilitates workers' access to them.	Health and Wellbeing Policy		
403-4	Worker participation, consultation, and communication on occupational health and safety: a. a description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers; b. where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	ARA p.47-51, 105		
403-5	Worker training on occupational health and safety: a. a description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	ARA p.17-19, 20-22, 28, 47-51, 105, Safety Policy		
403-6	Promotion of worker health: a. an explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided; b. a description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organisation facilitates workers' access to these services and programs.	ARA p.48, Health and Wellbeing Policy, Safety Policy, Mental Health and Wellbeing Policy		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships: a. a description of the organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	ARA p.24, 32-33, Supplier Code of Conduct p.4		
403-8	Workers covered by an occupational health and safety management system: a. if the organisation has implemented an occupational health and safety management system based on legal requirements and/or recognised standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party; b. whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded; c. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	ARA p.49, Safety Policy		

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
403 - Occupational Health and Safety 2018 continued				
403-9	Work-related injuries: a. for all employees: i. the number and rate of fatalities as a result of work-related injury; ii. the number and rate of high-consequence work-related injuries (excluding fatalities); iii. the number and rate of recordable work-related injuries; iv. the main types of work-related injury; v. the number of hours worked; b. for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. the number and rate of fatalities as a result of work-related injury; ii. the number and rate of high-consequence work-related injuries (excluding fatalities); iii. the number and rate of recordable work-related injuries; iv. the main types of work-related injury; v. the number of hours worked; c. the work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls; d. any actions taken or underway to eliminate other work-related hazards and minimise risks using the hierarchy of controls; e. whether the rates have been calculated based on 200,000 or 1,000,000 hours worked; f. whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded; g. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	a, b, e. Responsible Business Data tables c, d. ARA p.49, 105 f, g. Reporting Methodology p.44		Refer to the Reporting Methodology.

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
405 - Diversity and Equal Opportunity 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.35, 45-48, 234		
405-1	Diversity of governance bodies and employees: a. percentage of individuals within the organisation's governance bodies in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old; iii. other indicators of diversity where relevant (such as minority or vulnerable groups); b. percentage of employees per employee category in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old; iii. other indicators of diversity where relevant (such as minority or vulnerable groups).	a. ARA p.98-99, Responsible Business Data tables b. ARA p.48, Responsible Business Data tables		
405-2	Ratio of basic salary and remuneration of women to men: a. ratio of basic salary and remuneration of women to men for each employee category, by significant locations of operation; b. the definition used for "significant locations of operation".	a. Responsible Business Data Tables	b. The gender pay gap metrics are disclosed for the UK and are inclusive of all employees across these locations.	

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
406 - Non-discrimination 2016				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.47-51		
406-1	Incidents of discrimination and corrective actions taken: a. total number of incidents of discrimination during the reporting period; b. status of the incidents and actions taken with reference to the following: i. incident reviewed by the organisation; ii. remediation plans being implemented; iii. remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. incident no longer subject to action.		We do not disclose this publicly due to confidentiality constraints, data privacy and labour relations matters.	

GRI Ref	Disclosure Requirements	Cross-reference	Additional Information	Boundary
416 - Customer Health & Safety				
3-3 (GRI 3 2021)	Management of material topics: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediations; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	ARA p.49, Reporting Methodology p.44		
416-1	Assessment of the health and safety impacts of product and service categories: a. percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	ARA p.105, SASB Report p.6		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services: a. total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes; b. if the organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.		a. None for FY26 b. For the purposes of this report, we are deeming a significant non-compliance as being one where enforcement action has been taken. Items under Legal Privilege are not disclosed.	

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