

## GRI Index



DISCLOSURE NUMBER	DISCLOSURE TITLE	RESPONSE
102-1	Name of the organization	Bloom Energy Corporation
102-2	Activities, brands, products, and services	See About Us Section
102-3	Location of headquarters	4353 North First Street San Jose, CA 95134 United States
102-4	Location of operations	See About Us Section
102-5	Ownership and legal form	See About Us Section
102-6	Markets served	See About Us Section
102-7	Scale of the organization	See About Us Section
102-9	Supply chain	See Materials Sourcing Section in Environment
102-13	Membership of associations	Business Council for Sustainable Energy, Advanced Energy Economy, TechNet, Fuel Cell and Hydrogen Energy Association, and Carbon Utilization Research Council
102-14	Statement from senior decision-maker	See CEO Letter
102-15	Key impacts, risks, and opportunities	See Strategy Section
102-16	Values, principles, standards, and norms of behavior	See ESG Governance and Oversight Section
102-17	Mechanisms for advice and concerns about ethics	See ESG Governance and Oversight Section
102-18	Governance structure	See Governance Section See ESG Governance and Oversight Section
102-19	Delegating authority	See Governance Section See ESG Governance and Oversight Section
102-20	Executive-level responsibility for economic, environmental, and social topics	See Governance Section See ESG Governance and Oversight Section
102-21	Consulting stakeholders on economic, environmental, and social topics	See Governance Section See ESG Governance and Oversight Section
102-22	Composition of the highest governance body and its committees	See Governance Section See ESG Governance and Oversight Section
102-23	Chair of the highest governance body	See Governance Section See ESG Governance and Oversight Section
102-24	Nominating and selecting the highest governance body	See ESG Governance Section
102-25	Conflicts of interest	See Proxy Statement <a href="https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx">https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	See ESG Governance and Oversight Section
102-27	Collective knowledge of highest governance body	See ESG Governance and Oversight Section
102-29	Identifying and managing economic, environmental, and social impacts	See ESG Governance and Oversight Section
102-30	Effectiveness of risk management processes	See Governance Section See ESG Governance and Oversight Section

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102-31	Review of economic, environmental, and social topics	See Governance Section See ESG Governance and Oversight Section
102-32	Highest governance body's role in sustainability reporting	See Governance Section See ESG Governance and Oversight Section
102-33	Communicating critical concerns	See Governance Section See ESG Governance and Oversight Section
102-40	List of stakeholder groups	See Materiality Analysis
102-42	Identifying and selecting stakeholders	See Materiality Analysis Section
102-43	Approach to stakeholder engagement	See Materiality Analysis Section
102-44	Key topics and concerns raised	See Materiality Analysis Section
102-45	Entities included in the consolidated financial statements	See 10-K <a href="https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx">https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx</a>
102-47	List of material topics	See Materiality Analysis Section
102-49	Changes in reporting	See About Us Section
102-50	Reporting period	See About Us Section
102-51	Date of most recent report	See About Us Section
102-52	Reporting cycle	See About Us Section
102-53	Contact point for questions regarding the report	See About Us Section
102-55	GRI content index	See GRI Appendix
102-56	External assurance	See Green Finance Assurance Statement
201-1	Direct economic value generated and distributed	See 10-K and Earnings Report <a href="https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx">https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx</a>
201-2	Financial implications and other risks and opportunities due to climate change	See Strategy Section
203-1	Infrastructure investments and services supported	See People Section
205-2	Communication and training about anti-corruption policies and procedures	Bloom's anti-corruption policies and procedures have been communicated to all members of the governance body. Bloom does not require business partners to take the anti-corruption training. However, Bloom communicates the anti-corruption policies to business partners through contract language, which is agreed upon by both parties. A total of 99.9% of Bloom employees completed the anti-corruption company training in calendar year 2021.
205-3	Confirmed incidents of corruption and actions taken	None
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None

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207-1	Approach to tax	Our tax strategy is primarily focused on compliance with all applicable laws and tax efficiency.
207-2	Tax governance, control, and risk management	The company stays current on tax law changes and utilizes outside tax advisors if needed. Significant tax issues are analyzed, tax risks are assessed and tax positions are documented.
207-3	Stakeholder engagement and management of concerns related to tax	Bloom project finance partners do recognize tax benefit from the Section 48 federal investment tax credit. As such, Bloom does work with industry partners and environmental NGOs to advocate for ITC related program extensions, other tax credits, and payment alternatives which would support project economics. Additionally, Bloom has supported an extension of the Section 45Q tax credit for carbon capture and sequestration.
207-4	Country-by-country reporting	The Company stays compliant with country-by-country reporting in each jurisdiction.
301-1	Materials used by weight or volume	<a href="#">See Product End of Life Management Section</a>
301-2	Recycled input materials used	<a href="#">See Product End of Life Management Section</a>
301-3	Reclaimed products and their packaging materials	<a href="#">See Product End of Life Management Section</a>
302-1	Energy consumption within the organization	<a href="#">See SASB Table</a>
302-3	Energy intensity	<a href="#">See Eco-Efficiency Section</a>
302-5	Reductions in energy requirements of products and services	<a href="#">See Innovation Section or SASB Table on Equipment Efficiency</a>
303-1	Interactions with water as a shared resource	<a href="#">See Environment Section on Water</a>
303-2	Management of water discharge-related impacts	<a href="#">See Environment Section on Water</a>
303-3	Water withdrawal	<a href="#">See Environment Section on Water</a>
303-4	Water discharge	<a href="#">See Environment Section on Water</a>
303-5	Water consumption	<a href="#">See Environment Section on Water</a>
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	None
305-1	Direct (Scope 1) GHG emissions	<a href="#">See SASB Table</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">See SASB Table</a>
305-4	GHG emissions intensity	<a href="#">See SASB Table</a>
305-5	Reduction of GHG emissions	<a href="#">See Environment Section</a>
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">See Environment Section</a>
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<a href="#">See Environment Section</a>
306-1	Waste generation and significant waste-related impacts	<a href="#">See Product End of Life Management Section</a>
306-2	Management of significant waste-related impacts	<a href="#">See Product End of Life Management Section</a>
306-3	Waste generated	<a href="#">See Product End of Life Management Section</a>
306-4	Waste diverted from disposal	<a href="#">See Product End of Life Management Section</a>
306-5	Waste directed to disposal	<a href="#">See Product End of Life Management Section</a>

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307-1	Non-compliance with environmental laws and regulations	Bloom has not identified any non-compliance with environmental laws and/or regulations in 2021.
308-1	New suppliers that were screened using environmental criteria	<a href="#">See Materials Sourcing Section</a>
308-2	Negative environmental impacts in the supply chain and actions taken	Bloom includes language in all supplier contracts which requires all suppliers comply with all applicable laws and ordinances including those governing environmental and health and safety. None of suppliers who are engaged in supply chain contracts with Bloom were audited to assess environmental or social impacts but are required to follow all of Bloom's Business Partner Standards, available at <a href="http://bloomenergy.com/supply-chain">bloomenergy.com/supply-chain</a> and is updated periodically.
403-1	Occupational health and safety management system	<a href="#">See Employee Safety and Training Section</a> Bloom manages occupational health and safety via its Injury and Illness Prevention Program (IIPP). The IIPP is required by the California Occupational Safety and Health Administration (Cal/OSHA) as outlined in the California Code of Regulations (CCR) Title 8 General Industry Safety Orders Section 3202 and Title 8 Construction Safety Orders Section 1509. The IIPP is Bloom's Corporate Environmental Health & Safety (EHS) standard and applies to all areas. All BE employees, contractors, interns, visitors and subcontractors are expected to follow the EHS policies that are referenced therein and applicable to operations being performed within BE facilities and at customer sites outside of BE facilities.
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">See Employee Safety and Training Section</a> See IIPP, which includes information on procedures relating to Inspections, Occupational Injury/Illness Reporting and Investigation, Hazard Correction, Risk Assessment and Training. Bloom Energy and its contractors are required to participate in training on hazard identification and risk assessment. This training is required to be provided to affected employees and contractors on a periodic basis, and as a refresher after a near miss occurs. Moreover, Bloom tracks all incidents via an electronic QuickBase system. To that end, Bloom requires completion and submittal of an electronic incident report within 24 hours of any Accident, Incident, Equipment Damage, Injury, Illness, and/or Near Miss. Among other things, the reporting form requires investigation and the identification of: immediate corrective action(s); short term corrective action(s); long-term corrective action(s); and root cause(s) and incident reports are not closed until corrective actions are completed. In order to get to root cause(s), Bloom employees utilize common techniques including the 5 Whys. All incident reports are tracked via the electronic system and at any point in time, Bloom can generate quarterly and annual data on each category of incident, including recordable injuries. This data is utilized to identify trends and target EHS resources for purposes of continuous improvement.
403-3	Occupational health services	See above.
403-4	Worker participation, consultation, and communication on occupational health and safety	As indicated above and below, Bloom has a robust occupational health and safety management system that requires training and retraining in a number of areas and circumstances and where workers actively participate in the incident reporting and resolution process. In addition, the Bloom Energy Safety Team (BEST) is a joint cross-functional worker and management committee instated to promote a safe and injury-free workplace. BEST meets at least quarterly to discuss EH&S updates and champion safety communication throughout the organization.

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403-5	Worker training on occupational health and safety	In order to ensure that employees receive the information required to complete job tasks appropriately and safely, Bloom uses the following training programs: (1) Training for all new workers prior to or at the time of initial job assignment; (2) Training for all workers given new job assignments for which training has not previously been received; (3) Training whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard; (4) Training whenever Bloom is made aware of a new or previously unrecognized hazard; and (5) Training for supervisors to familiarize themselves with the safety and health hazards to which workers under their immediate direction and control may be exposed. In addition to the above, the following is also provided as needed: (a) additional training courses are provided to Bloom employees depending on job tasks and additional job duties (i.e., participation in emergency response activities); (b) additional training might also be provided for reasons including, but not limited to, emergency preparation, such as Fire extinguisher, First Aid/Cardiopulmonary Resuscitation (CPR), and lift trucks; and (c) Site Specific Training: All new employees will be provided site specific emergency procedures and potential hazards and controls training(s) according to their job tasks and specific workstations.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">See Employee Safety and Training Section</a> See GRI 403-1
403-9	Work-related injuries	<a href="#">See SASB Table</a>
403-10	Work-related ill health	<a href="#">See SASB Table</a>
404-3	Percentage of employees receiving regular performance and career development reviews	Bloom is in the process of developing a performance development program. At this time, 95% of Bloom employees receive regular performance and career development reviews annually.
405-1	Diversity of governance bodies and employees	<a href="#">See Promoting Inclusion and Diversity Section</a>
408-1	Operations and suppliers at significant risk for incidents of child labor	Bloom's suppliers are required by contract to undertake commercially reasonable efforts to ensure Bloom Energy products are not produced with labor from slavery or human trafficking. None of Bloom's suppliers are considered to have significant risk for incidences of child or forced labor.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">See GRI 408-1</a>
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">See Community Section</a>
413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">See Community Section</a>
414-1	New suppliers that were screened using social criteria	<a href="#">See GRI 308-1 Response</a>
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">See GRI 308-2 Response</a>
415-1	Political contributions	\$0, the Corporation did not make any financial or in-kind political contributions. The Bloom Energy Corporation Political Action Committee (Be PAC) was established in 2021. Be PAC is funded exclusively through voluntary contributions from Bloom Energy employees and shareholders. The purpose of the PAC is to create a forum for Bloom employees and shareholders to engage in the political process and support candidates for federal office that are aligned with Bloom's policy goals. The Be PAC campaign finance data can be found at <a href="http://www.fec.gov">www.fec.gov</a> .

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416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
419-1	Non-compliance with laws and regulations in the social and economic area	None