Bloom Energy 2020 GRI Index

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## **GRI Index**



The Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines provide a comprehensive set of indicators covering the economic, environmental, and ethical impacts of a company's performance.

Disclosure #	Disclosure Title	Our 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
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 Message from Leadership
102-15	Key impacts, risks, and opportunities	See Our Strategy Section
102-16	Values, principles, standards, and norms of behavior	See Business Ethics and Compliance Training Section
102-17	Mechanisms for advice and concerns about ethics	See Business Ethics and Compliance Training Section
102-18	Governance structure	See ESG Management and Oversight Section

Disclosure #	Disclosure Title	Our Response
102-19	Delegating authority	See ESG Management and Oversight Section
102-20	Executive-level responsibility for economic, environmental, and social topics	See ESG Management and Oversight Section
102-21	Consulting stakeholders on economic, environmental, and social topics	See Materiality Section
102-22	Composition of the highest governance body and its committees	See Proxy Statement https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx
102-23	Chair of the highest governance body	See ESG Management and Oversight Section
102-24	Nominating and selecting the highest governance body	See ESG Management and Oversight Section
102-25	Conflicts of interest	See Proxy Statement https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx
102-26	Role of highest governance body in setting purpose, values, and strategy	See ESG Management and Oversight Section
102-27	Collective knowledge of highest governance body	See ESG Management and Oversight Section
102-29	Identifying and managing economic, environmental, and social impacts	See ESG Management and Oversight Section
102-30	Effectiveness of risk management processes	See ESG Management and Oversight Section
102-31	Review of economic, environmental, and social topics	See ESG Management and Oversight Section
102-32	Highest governance body's role in sustainability reporting	See ESG Management and Oversight Section
102-33	Communicating critical concerns	See ESG Management and Oversight Section
102-40	List of stakeholder groups	See Materiality Section



Disclosure #	Disclosure Title	Our Response
102-42	Identifying and selecting stakeholders	See Materiality Section
102-43	Approach to stakeholder engagement	See Materiality Section
102-44	Key topics and concerns raised	See Materiality Section
102-45	Entities included in the consolidated financial statements	See 10-K https://investor.bloomenergy.com/financials-and- filings/sec-filings/default.aspx
102-47	List of material topics	See Materiality Section
102-49	Changes in reporting	Not Applicable - this is the inaugural Sustainability Report for Bloom Energy
102-50	Reporting period	See About This Report Section
102-51	Date of most recent report	See About This Report Section
102-52	Reporting cycle	See About This Report Section
102-53	Contact point for questions regarding the report	See About This Report Section
102-55	GRI content index	See GRI Index
102-56	External assurance	See Assurance Section
201-1	Direct economic value generated and distributed	See 10-K and Earnings Report https://investor.bloomenergy.com/financials-and-filings/sec-filings/default.aspx
201-2	Financial implications and other risks and opportunities due to climate change	See Our 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 65% of Bloom employees completed the anti- corruption company training in calendar year 2020.
205-3	Confirmed incidents of corruption and actions taken	None

Disclosure #	Disclosure Title	Our Response
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
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 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	See Product End-of-Life Management Section
301-2	Recycled input materials used	See Product End-of-Life Management Section
301-3	Reclaimed products and their packaging materials	See Product End-of-Life Management Section
302-1	Energy consumption within the organization	See SASB Standards Table
302-3	Energy intensity	Bloom's energy intensity ratio is 0.0063, which is based on the organization specific metric (denominator) of 3,271,600.643 MWh of electricity produced by Bloom fuel cells globally in 2020. The numerator of 20,614.056 MWh represents the Scope 2 energy consumption within the organization, which includes stationary combustion, electricity, and purchased natural gas in 2020.
302-5	Reductions in energy requirements of products and services	See Innovation Section or SASB Table on Product Efficiency



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303-1	Interactions with water as a shared	See Environment Section on Water
	resource	& Wastewater Management
303-2	Management of water discharge-related	See Environment Section on Water
	impacts	& Wastewater Management
303-3	Water withdrawal	See Environment Section on Water & Wastewater Management
		See Environment Section on Water
303-4	Water discharge	& Wastewater Management
303-5	Water consumption	See Environment Section on Water
		& Wastewater Management
304-1	Operational sites owned, leased,	None
	managed in, or adjacent to, protected areas and areas of high biodiversity	
	value outside protected areas	
305-1	Direct (Scope 1) GHG emissions	See Environment Section
305-2	Energy indirect (Scope 2) GHG	See Environment Section
	emissions	
305-4	GHG emissions intensity	See Environment Section
305-5	Reduction of GHG emissions	See Environment Section
305-6	Emissions of ozone-depleting	See Environment Section
	substances (ODS)	ODS were accounted for in Scope 1 emissions
		calculations
305-7	Nitrogen oxides (NOX), sulfur oxides	See Environment Section
	(SOX), and other significant air emissions	
306-1	Waste generation and significant waste-	See Product End-of-Life Management Section
	related impacts	
306-2	Management of significant waste-	See Product End-of-Life Management Section
	related impacts	
306-3	Waste generated	See Product End-of-Life Management Section
306-4	Waste diverted from disposal	See Product End-of-Life Management Section
306-5	Waste directed to disposal	See Product End-of-Life Management Section

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307-1	Non-compliance with environmental laws and regulations	Notwithstanding its belief that it has always transported and disposed of desulfurization material in accordance with applicable state and Federal law, Bloom culminated ongoing discussions with US EPA regarding an exemption it relied on to transport and dispose of desulfurization material between 2010 and 2016 by executing a Consent Agreement and Final Order approved by the Environmental Appeals Board on April 2, 2020. Bloom has since complied with all terms of the Order and in Q4 2020 made its final payment under the Agreement. Total penalties amounted to ~\$1,371,000. The resolution of this issue has no impact on Bloom's existing business as it is currently recycling said material in accordance with a recycling exclusion that dictates the material is no longer subject to regulation under the Resource Conservation and Recovery Act (RCRA).
308-1	New suppliers that were screened using environmental criteria	Calendar year 2020 will serve as a benchmark for future year's screening of new suppliers. Approximately 80% of new suppliers were screened using a comprehensive questionnaire which includes environmental and social criteria. Bloom plans to screen 100% of new suppliers in 2021.
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 the 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 bloomenergy.com/supply chain and is updated periodically.



Disclosure #	Disclosure Title	Our Response
403-1	Occupational health and safety	See Employee Safety and Training Section
	management system	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	See Employee Safety and Training Section  See 403-1, which includes information on procedures relating to Inspections, Occupational Injury/Illness
		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, or 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
403-3	Occupational health services	identify trends and target EHS resources for purposes of continuous improvement.  See above.

Bloom Ene	ergy 2020	GRI Index
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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.
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.

## Be

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403-7	Prevention and mitigation of	See Employee Safety and Training Section
	occupational health and safety impacts directly linked by business relationships	See GRI 403-1
403-9	Work-related injuries	See SASB Standards Table
403-10	Work-related ill health	See SASB Standards Table
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	See Promoting Diversity, Equity and Inclusion Section
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 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	See GRI 408-1 response
413-1	Operations with local community engagement, impact assessments, and development programs	See Supporting Our Communities Section
413-2	Operations with significant actual and potential negative impacts on local communities	See Supporting Our Communities Section
414-1	New suppliers that were screened using social criteria	See GRI 308-1 Response
414-2	Negative social impacts in the supply chain and actions taken	See GRI 308-1 Response

## Bloom Energy 2020 GRI Index

Disclosure #	Disclosure Title	Our Response
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