



# Vigilance Plan 2023

# Contents

<b>Introduction</b>	<b>03</b>
<b>1. Vigilance plan framework</b>	<b>04</b>
1.1 Group presentation	05
1.2 Governance, steering and stakeholder involvement	09
1.3 Vigilance plan methodology	12
<b>2. Salient risks and risk prevention and mitigation measures</b>	<b>18</b>
2.1 Global actions to prevent and mitigate risks related to the duty of vigilance	19
<b>2.2 Human Rights and Fundamental Freedoms</b>	<b>20</b>
<b>2.3 Environment</b>	<b>30</b>
<b>2.4 Health &amp; Safety</b>	<b>44</b>
<b>2.5 Suppliers and subcontractors</b>	<b>49</b>
<b>3. Whistleblowing and monitoring</b>	<b>56</b>
3.1 Group whistleblowing system	57
3.2 Monitoring procedure	59
<b>4. Appendices</b>	<b>60</b>
Organisation of the Group EDF	61
Risks to which the Group is exposed	62
Mapping Group stakeholders to inform actions	63
Concordance table with the Universal Registration Document	64



# Introduction

French law on the duty of vigilance of parent companies and ordering companies introduced the obligation to draw up and implement a vigilance plan<sup>1</sup>.

This plan must include “reasonable vigilance measures to identify risks and prevent serious violations of human rights and fundamental freedoms, the health and safety of individuals, and the environment” that may result from the activities of the company and its controlled subsidiaries, as well as those of suppliers or subcontractors with whom it has an established business relationship, when these activities are tied to that relationship.

It must also include a description of five measures:



1. Law no. 2017-399 of 27 March 2017 in Article L. 22-4 of the French Commercial Code.





1.  
Vigilance plan framework



# 1.1 Group presentation

## 1.1.1 Raison d'être and CSR commitments

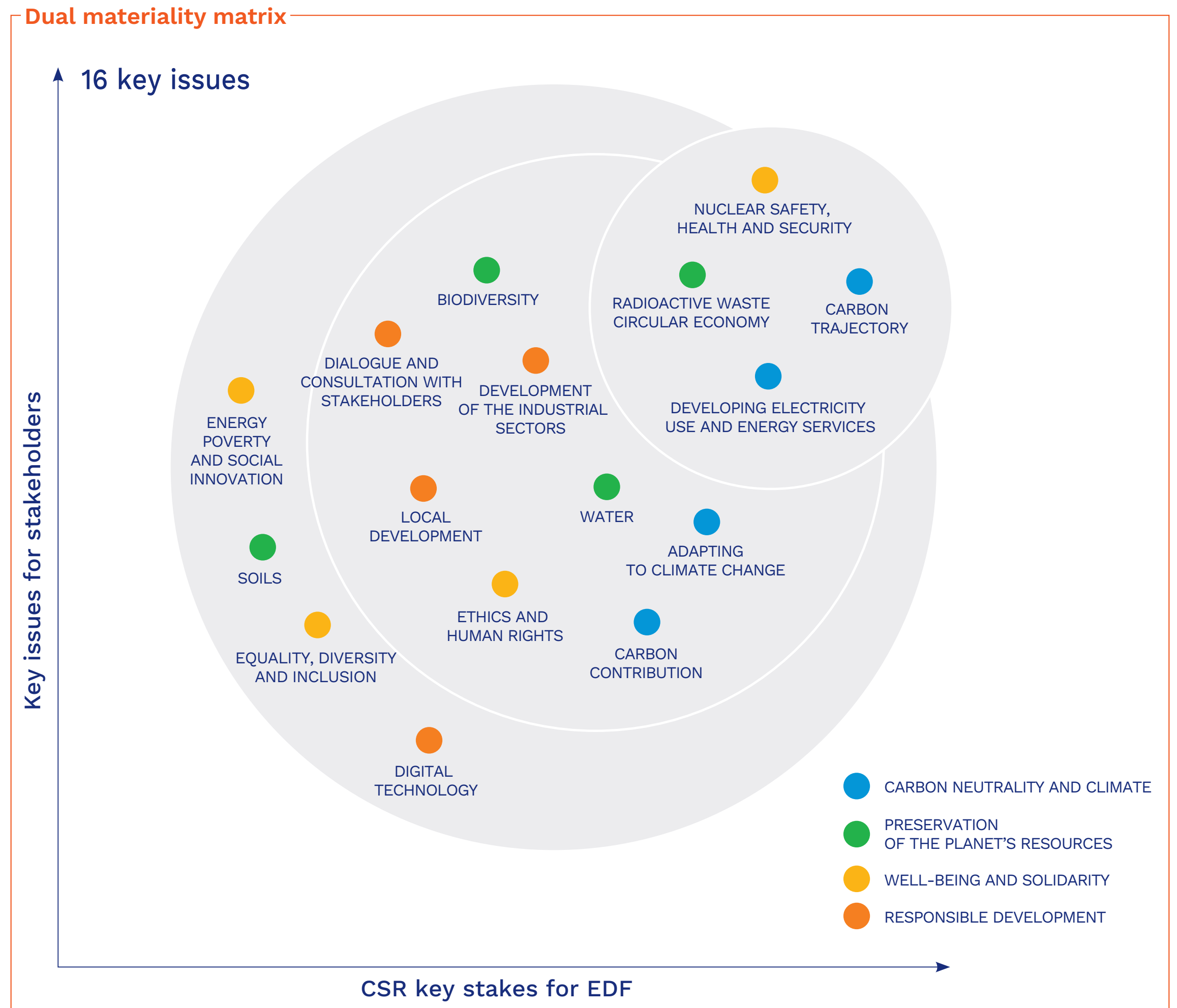
EDF has a long track record of running a responsible business, based on the values of respect, solidarity and responsibility, promoting sustainable solutions for individuals and the environment.

EDF's *raison d'être* has been modified to read **“to build a net zero energy future with electricity and innovative solutions and services, to help save the planet and drive well-being and economic development”** and this statement was added to its articles of association at the General Shareholders' Meeting held on 7 May 2020.

The Group's *raison d'être* is broken down into **16 CSR commitments<sup>2</sup>**, which are ranked and grouped into four key issues:

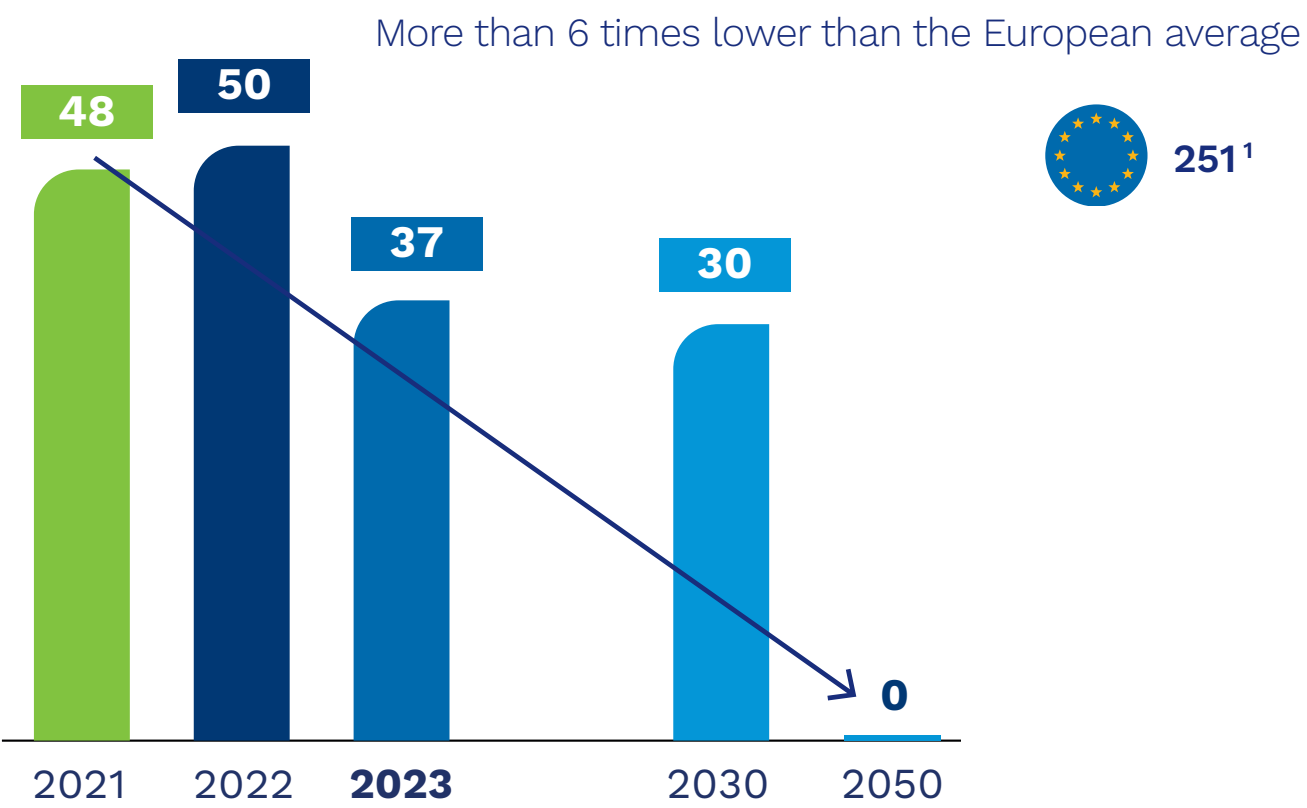
- Carbon neutrality and the climate
- Preserving the planet's resources
- Well-being and solidarity
- Responsible development of the EDF Group's activities

2. Corporate Social Responsibility.



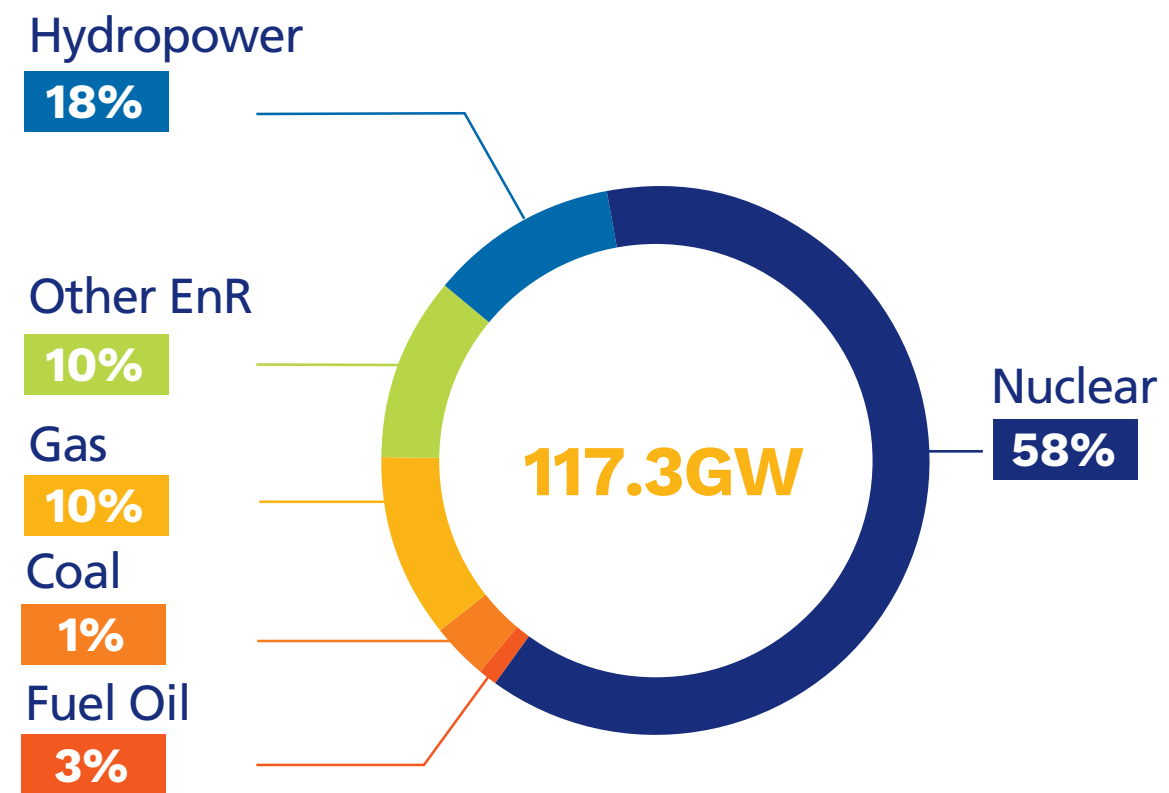
### 1.1.2 Key figures 2023

#### Carbon intensity trajectory (In gCO<sub>2</sub>/kWh)



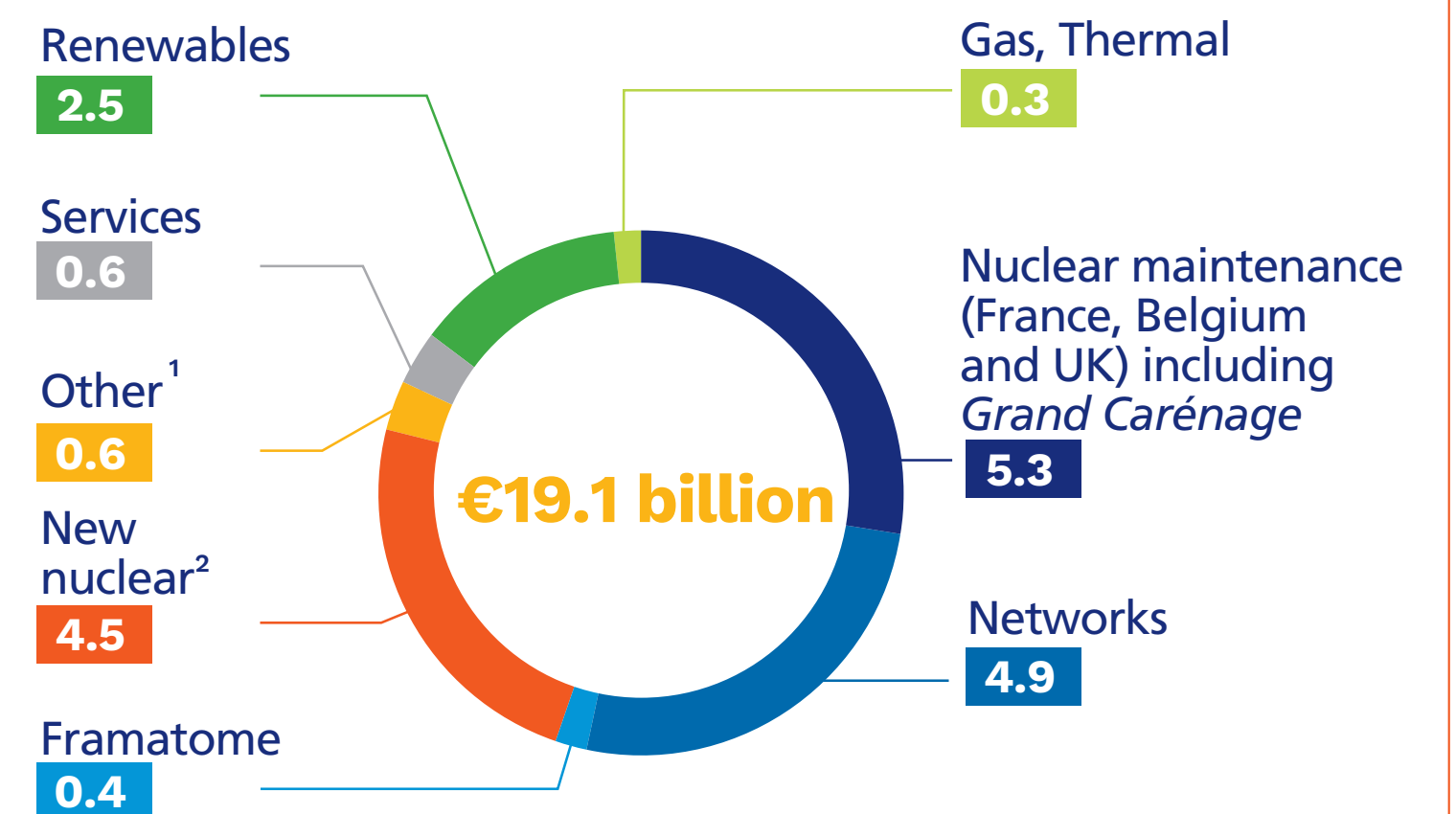
1. EU-27 value in 2022, European Environment Agency.

#### Installed capacities<sup>1</sup>



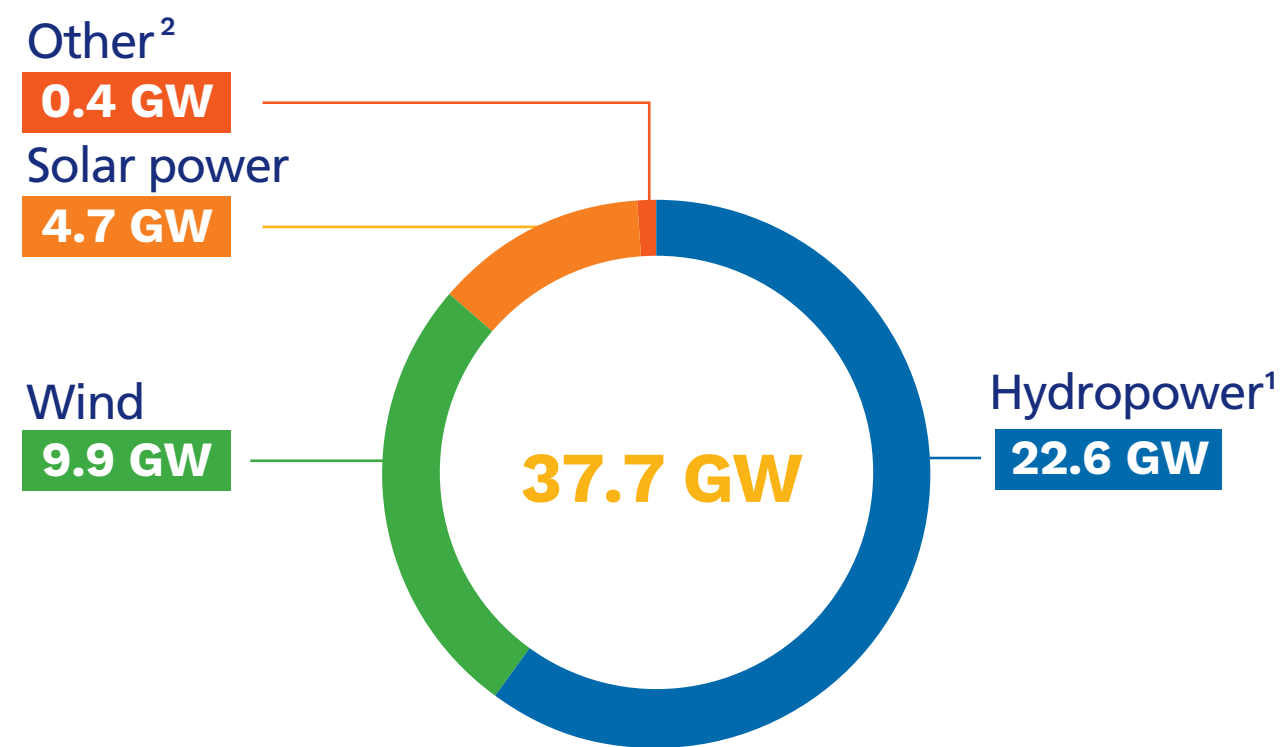
1. Consolidated data.

#### Net investments excluding disposal plan



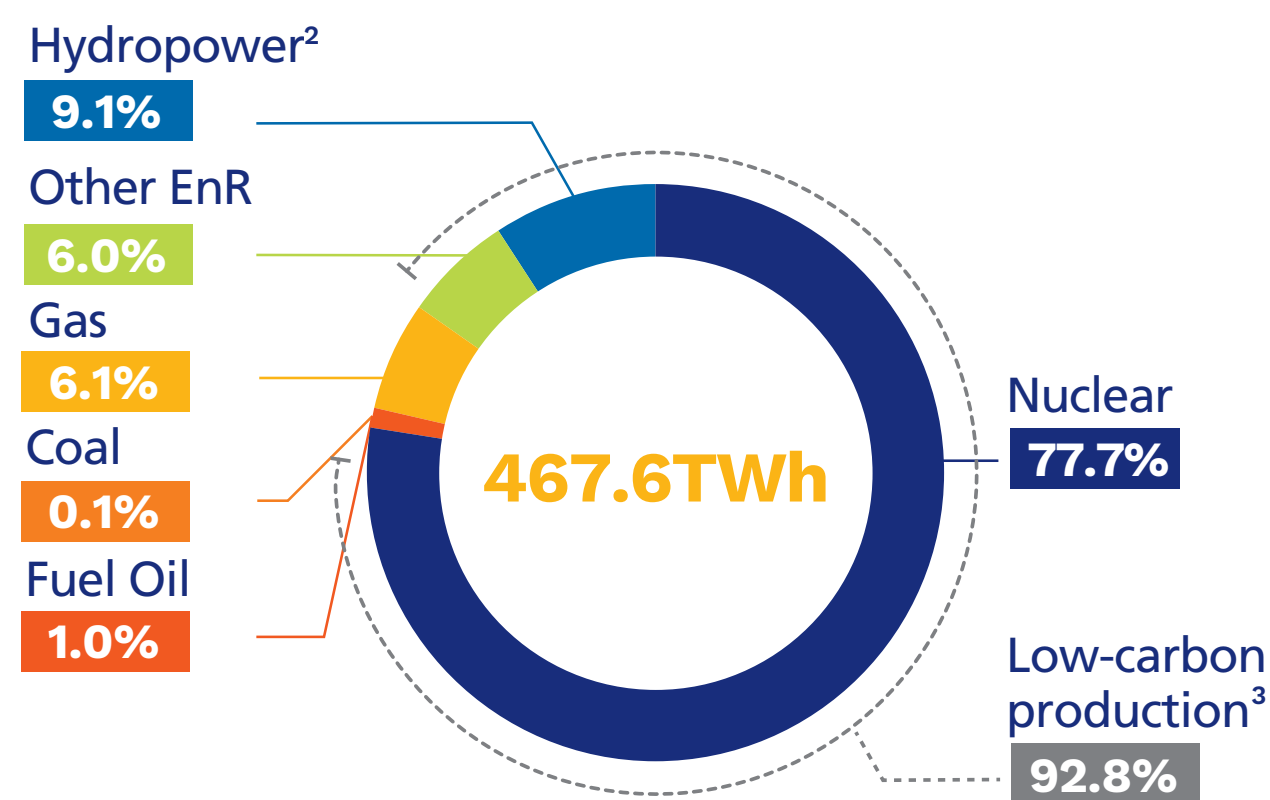
1. Mainly thermal maintenance, gas, property, central functions.  
2. Including Hinkley Point C, Flamanville 3, EPR2.

#### Net installed renewable capacity by sector at end-2023



1. Including sea energy: 0.24 GW.  
2. Biomass, geothermal energy.

#### Electricity generation<sup>1</sup>



1. Generation by fully consolidated entities.  
2. Hydropower generation including pumped storage consumption and sea energy.  
3. Direct CO<sub>2</sub> emissions related to generation, excluding life cycle analysis (LCA) of the means of generation and fuels.

### 1.1.3 Priorities of the strategy

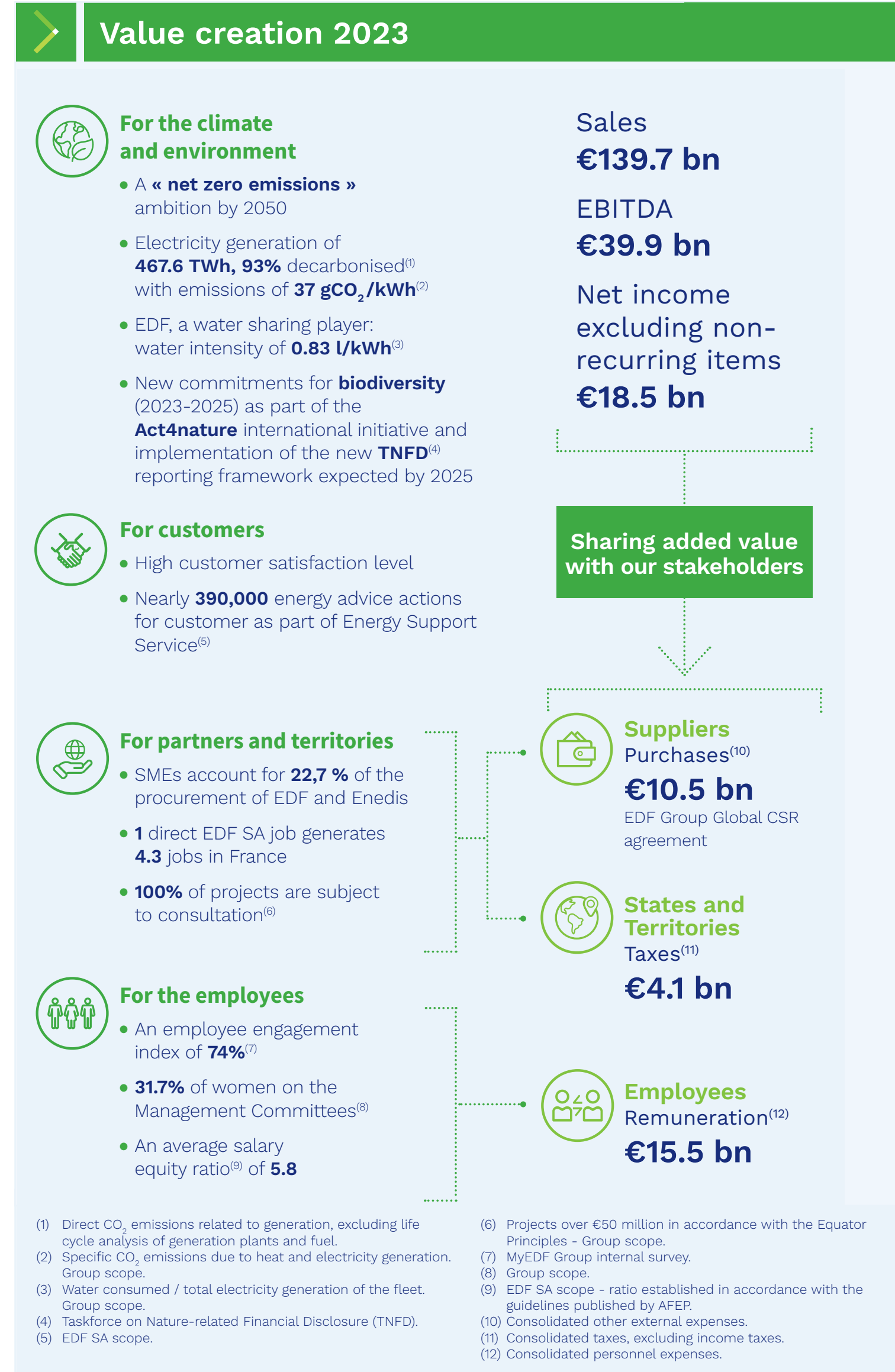
EDF's *raison d'être* is "to build a net zero energy future with electricity and innovative solutions and services, to help save the planet and drive well-being and economic development". It was included in the Company's articles of association at the end of the General Shareholders' Meeting of 7 May 2020 and is part of the Group's strategy.

Today, EDF is the world's leading producer of low-carbon electricity<sup>3</sup>. For each kWh produced, EDF emits six times less CO<sub>2</sub> than the average amount for European utilities (251 gCO<sub>2</sub>/kWh<sup>4</sup>) and has set itself even more ambitious emission reduction targets:

- in 2030, EDF will have reduced its direct emissions by 70% compared to 2017;
- in 2035, the reduction in its direct emissions will be 80%.

The carbon intensity of the electricity produced by the Group will be 30 gCO<sub>2</sub>/kWh in 2030 and will drop to 22 gCO<sub>2</sub>/kWh in 2035. EDF is also committed to reducing its indirect emissions by 28% in 2030 compared to 2019.

3. Source: Enerdata, World ranking of zero direct CO<sub>2</sub> emissions power producers (2022, TWh), <https://power-producers-ranking.enerdata.net/>.  
 4. 2022 data, EU-27, European Environment Agency, Greenhouse gas emission intensity of electricity generation in Europe, October 2023.



### 1.1.4 The Group’s framework relating to its commitments and requirements with respect to the environment, human rights, and health and safety

EDF’s vigilance plan was determined in the framework of the UN Guiding Principles on Business and Human Rights (UNGPR), the Organisation for Economic Co-operation and Development (OECD) Guiding Principles, the fundamental conventions of the International Labour Organization (ILO) and the UN Universal Declaration of Human Rights.

In this context, the Group has published on its website its duty of vigilance standards in a document entitled “Human rights and fundamental freedoms, Health and safety, Environment, and Business ethics: the EDF group’s commitments and requirements”. This framework brings together the EDF group’s commitments and requirements (EDF and the companies it controls) and the fundamental requirements with regard to its business relationships in terms of respecting human rights and fundamental freedoms, the protection of the environment, guaranteeing the health and safety of people, and business ethics.

This set of standards refers to all the Group’s public documents and internal policies.

Access the “Human rights and fundamental freedoms, Health and Safety, Environment, Business ethics: the EDF Group’s commitments and requirements” guidelines

Mandatory Group procedures binding on all controlled entities	Internal documents made public	External sources
<ul style="list-style-type: none"> <li>• Risk management and internal control</li> <li>• Governance of subsidiaries and holdings</li> <li>• Project management, ethics and compliance</li> <li>• CSR</li> <li>• Health and safety</li> <li>• Procurement</li> </ul>	<ul style="list-style-type: none"> <li>• Ethics charter</li> <li>• Ethics and compliance code of conduct</li> <li>• Sustainable development charter for EDF and its suppliers</li> <li>• Global framework agreement on the Group’s social responsibility</li> </ul>	<ul style="list-style-type: none"> <li>• UN Global Compact</li> <li>• UN Guiding Principles on Business and Human Rights</li> <li>• OECD Guidelines for Multinational Enterprises</li> <li>• WBCSD CEO Guide to Human Rights</li> <li>• Conventions of the International Labour Organization (ILO) guaranteeing</li> <li>• fundamental principles and rights at work and combating for the elimination of discrimination, Declaration on the Rights of the Child</li> <li>• Declaration on the Elimination of All Forms of Discrimination against Women</li> <li>• Global Reporting Initiative (GRI)</li> <li>• Supplier Relations and Responsible Purchasing Label (RF&amp;AR)</li> </ul>



# 1.2 Governance, steering and stakeholder involvement

## 1.2.1 Governance of the vigilance plan

EDF strengthened its oversight of the vigilance plan with the appointment, in December 2020, of a Group Duty of Vigilance Compliance Manager by two members of the Executive Committee, the Group General Secretary and the Group Senior Executive Vice-President in charge of innovation, corporate responsibility and strategy. It is responsible for drawing up, rolling out and coordinating the vigilance plan and its implementation throughout the Group, in partnership with the Impact Department.

The vigilance plan is designed and managed in collaboration with the Legal Department and the Impact Department.

### Governance level

**The Corporate Responsibility Committee of the Board of Directors** validates the actions and orientations of the Group's Compliance plan.

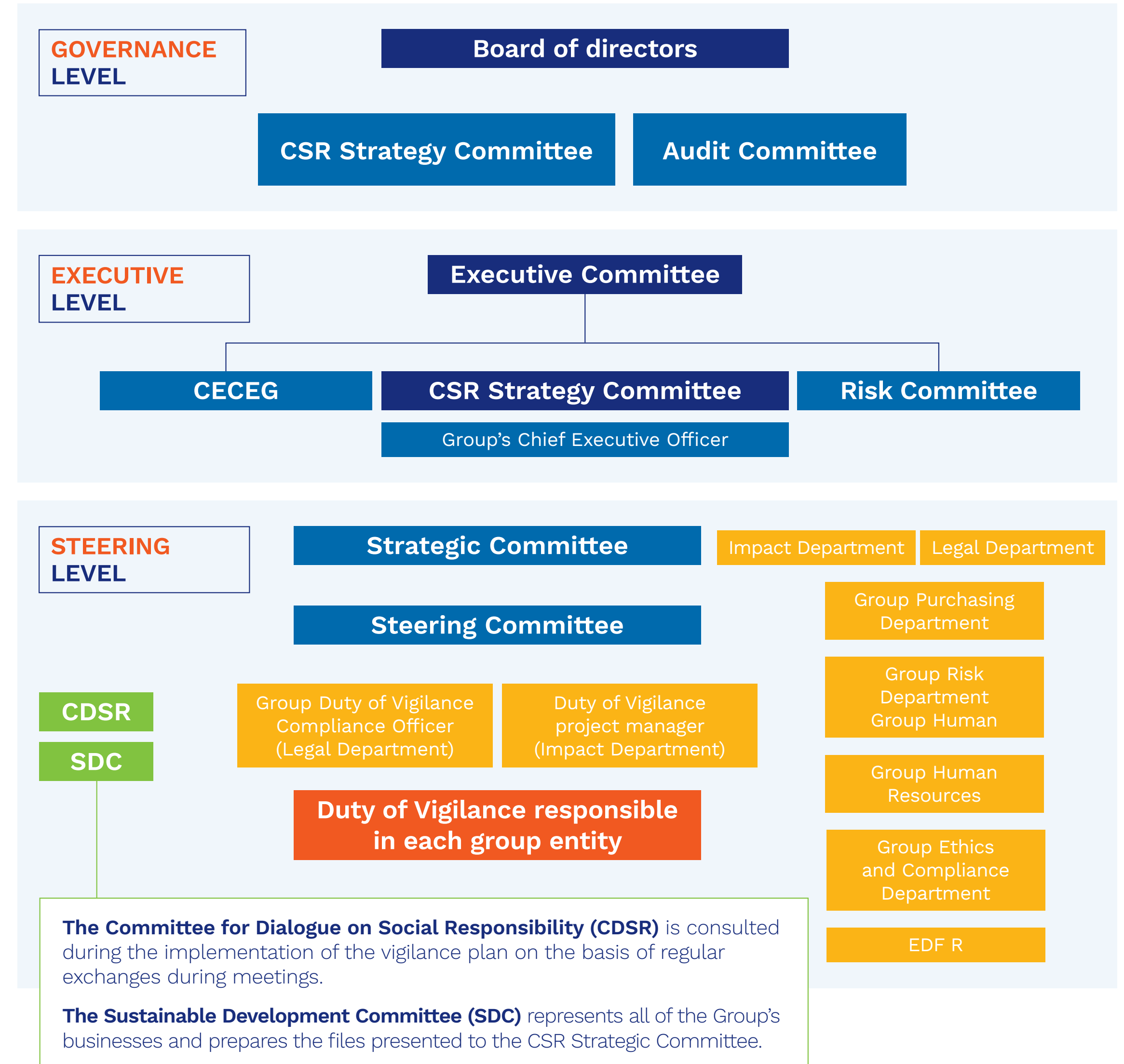
### Executive level

**The Group Executive Committee's Commitments Committee (CECEG)** examines the alignment of the Group's investment projects with its *Raison d'être* and CSR commitments, as well as the duty of vigilance.

**The CSR Strategy Committee**, chaired by EDF's Chairman and CEO, validates the actions and orientations of the Group's vigilance plan.

**The Risk Committee** identifies the Group's priority risks, including those related to the duty of care.

## Governance of the vigilance plan





## Steering level

The vigilance plan is designed and managed in collaboration with the Legal Department and the Impact Department within a **Steering Committee and a Strategic Committee** that also includes the Human Resources Department, the Purchasing Department, the Risk Department, the International Department, the Ethics and Compliance Department, the Export Control and International Sanctions Department, and representatives of subsidiaries with particularly exposed activities.

The Strategic Committee defines the orientations and objectives of the vigilance plan in a collegial manner, based on proposals from the Steering Committee. It ensures that these objectives are achieved and may redefine them according to the operational progress reported by the Steering Committee that meet on a quarterly basis.

**The network of Duty of Vigilance Officers** deploys and coordinates the vigilance plan in each Group entity.

**The Committee for Dialogue on Social Responsibility (CDSR)** is consulted on the implementation and monitoring of the vigilance plan.

**The Sustainable Development Committee (SDC)** represents all the Group's businesses and prepares the dossiers presented to the CSR Strategic Committee.





## 1.2.2 Stakeholder association

Dialogue with stakeholders is a major part of EDF's culture. It forms the basis of EDF's cooperation with its stakeholders.

### The Committee for Dialogue on Social Responsibility (CDSR)

The global framework agreement on the Group's social responsibility signed by EDF, the Group's trade union organisations and two international trade union federations (IndustriAll and PSI) stipulates that its vigilance plan is "drawn up and implemented in association with the company's stakeholders, including the organisations representing employees".

Since 2018, the Committee for Dialogue on Social Responsibility (CDSR) made up of representatives of all the signatories of the agreement, has been working on numerous topics related to the duty of vigilance (health and safety, exercise of the Group's responsibility in the context of international projects, etc.) and on the actions to be implemented to roll out and improve the Group's vigilance plan. Thus, in 2023, **the meetings of the CDSR enabled**

**its members to learn about the publication of the 2022 vigilance plan and to discuss the 2023 vigilance actions**, including the reinforced implementation of EDF's Human Rights policy, the Group's 2022 health and safety assessment and 2023 outlook, as well as EDF Renewables' responsible sourcing policy. The comments and suggestions of the Group's Stakeholder Council, in relation to the vigilance plan, were also shared and discussed.

In terms of the legislative framework, **the changes to the draft European directive on the duty of vigilance of companies with regard to sustainability (CS3D)** were also presented to its members, as well as an assessment of the implementation of the French law on the duty of vigilance. These meetings of the CDRS are an opportunity to debate issues with a view to answering questions from its members on subjects related to the Group's duty of vigilance or on local issues of which members may be aware.

### Exchanges with stakeholders

EDF participated in discussions with other companies, lawyers, NGOs, and trade union federations within the framework of the "[Entreprises pour les droits de l'homme \(EDH\)](#)" (Businesses for Human Rights) non-profit organisation, in order **to openly exchange on the expectations of all stakeholders**, practices and improve vigilance plan preparation processes.

Since 2022 a specialist in businesses and human rights was appointed to the Group Stakeholder Council to boost the Council's expertise in this field. In terms of dialogue with external stakeholders, the Group's Stakeholder Council is the preferred body. **It is a joint, multidisciplinary, voluntary group made up of 13 individuals representing civil society** (climatologists, delegates from student and consumer groups, economists, NGOs, solidarity actors, etc.). It is co-chaired by the Chairman of EDF, and by Cécile Renouard.

At the same time, the Group continuously pursues open discussions with various civil society actors (associations, public figures) who wish to maintain this dialogue, in order to feed and advance its vigilance plan.



# 1.3 Vigilance plan methodology

## 1.3.1 Main characteristics of EDF as regards the duty of vigilance law

The EDF group is an integrated energy player, present in all areas of the electricity industry and some areas of the gas industry: power generation using nuclear, renewable and thermal energies; electricity transmission and distribution<sup>5</sup>; sales; energy services; energy trading.

### Main countries of activity

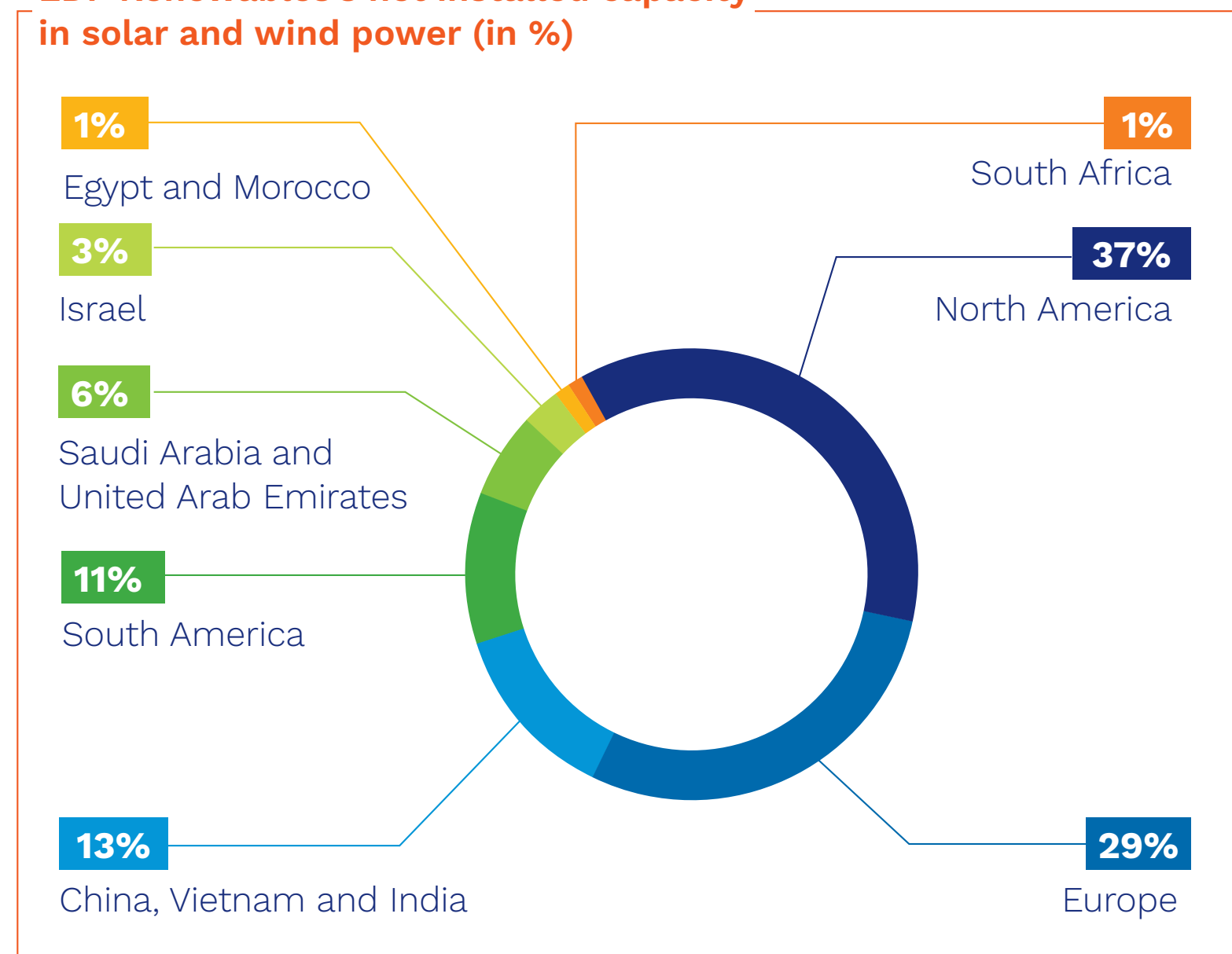
The Group’s activities are mainly located in OECD countries. Countries considered to be “higher-risk countries” receive special care, including in terms of relations with partners.

**The EDF group is a major energy provider on four key European markets:** France, the UK, Italy and Belgium. The Group is seeking to move into new geographical areas, developing low-carbon solutions in growing countries and strengthening its positions in Europe.

**The Group develops projects abroad, most often as a minority partner,** and primarily in the following countries: Brazil, the Andean Arc (Chile-Peru-Colombia), the Middle East (Saudi Arabia and the United Arab Emirates), West and Central Africa (Cameroon, Ivory Coast, Togo), Southern Africa (Mozambique, Malawi), Laos, India, the United States, Australia, Germany and Spain.

Group-wide, EDF Renewables develops projects on its own or with partners, operates and maintains renewable energies power generation facilities (mainly wind and solar) in more than 20 countries.

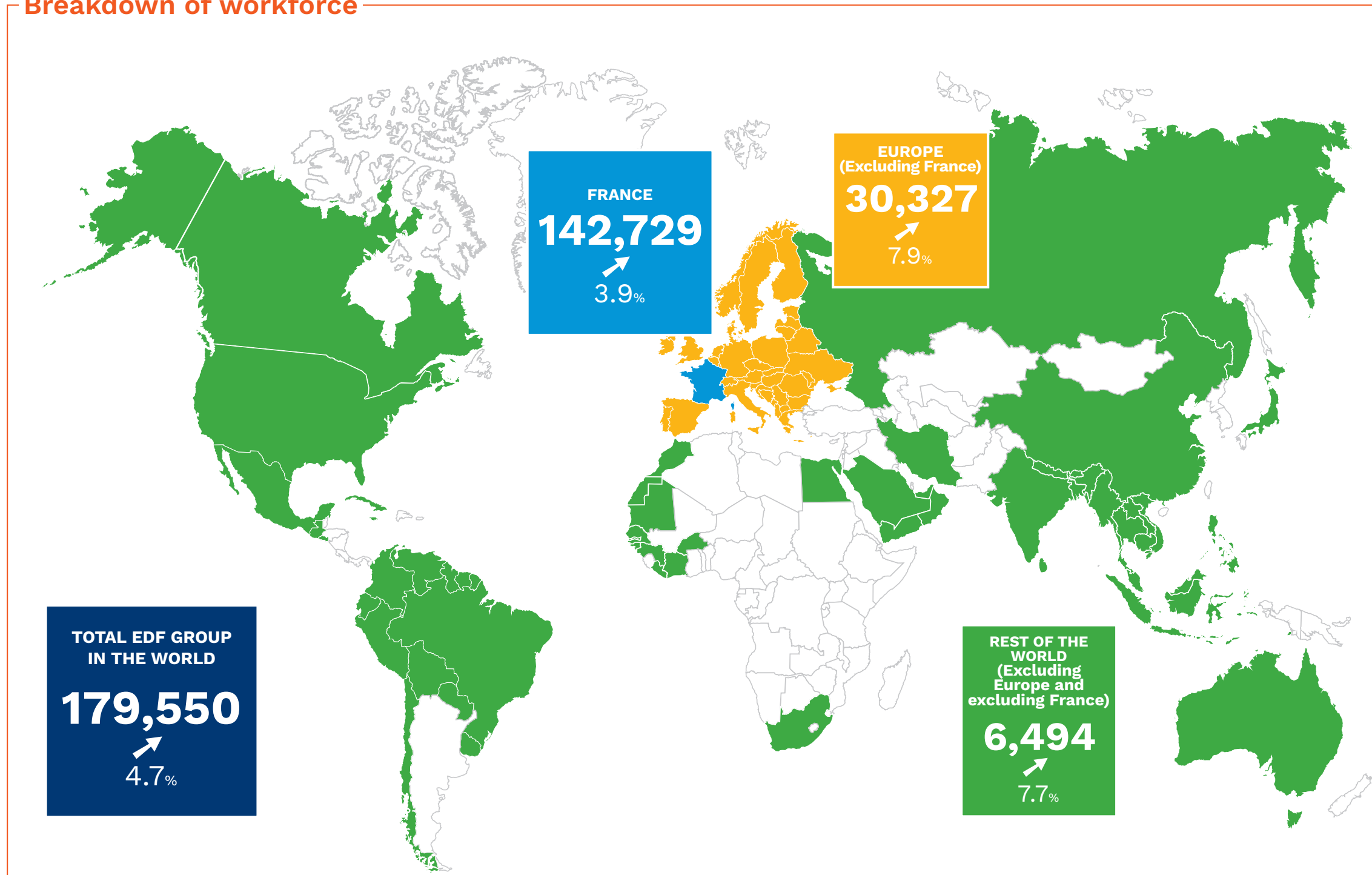
EDF Renewables’s net installed capacity in solar and wind power (in %)



5. In accordance with the principle of independent management of regulated infrastructure operators.



Breakdown of workforce



The main regions where it has operated historically are North America (United States, Canada and Mexico) and Europe, starting with France and the United Kingdom. EDF Renewables has also undertaken a geographical rebalancing of its

activities. It is strengthening its presence in other countries with high potential for the development of renewable energies, such as South Africa, Brazil, China, India, the United Arab Emirates, Saudi Arabia and Morocco.

Suppliers and subcontractors

The scope of suppliers and subcontractors managed by the Group's Purchasing Department represents approximately 18,000 tier-one suppliers. More than 94% of purchases are made in France and 97% are made in the European Union (99.6% in the European Free Trade Association<sup>6</sup>). Suppliers of certain subsidiaries or suppliers involved in international projects are subject to special vigilance measures. Because the Group's activities are mainly in the industrial field, EDF exercises upstream vigilance, with regard to any risk of violation of persons' rights or risk to their health (employees, service providers, local residents, local communities and customers) or risk to the environment prior to making investment decisions, particularly to build, operate, maintain or dismantle facilities.

Scope of the vigilance plan

The scope of the vigilance plan covers EDF's activities, the activities of subsidiaries it controls<sup>7</sup>, as well as the activities of its suppliers and subcontractors with which the Group has established commercial relations to the extent their activities are related to those relations.

Dalkia and Framatome subsidiaries with a headcount of over 5,000 employees are integrated in the plan, together with all French and foreign subsidiaries.

RTE and Enedis, respectively the French power transmission and distribution system operators, are independently managed subsidiaries, and therefore publish their own vigilance plans.

See the Organisation of the Group p.61

94%

Purchases made in France

18,000

Tier-1 suppliers

6. European Union, Switzerland and the United Kingdom notably.

7. Subsidiaries integrated into the scope of consolidation using the full consolidation method pursuant to Article L. 233-16 II of the French Commercial Code (in France and abroad).



### 1.3.2 Methodology regarding Group risk mapping

The process for identifying and prioritising risks used to develop the vigilance plan is based on two complementary approaches: **Group risk mapping**, which includes several risks related to the duty of vigilance, and **additional risk mapping, specifically focused on the entities** most exposed because of their activity and/or their location.

Pursuant to the Group’s approach, each Group entity carries out a risk mapping, under the responsibility of management, using a typology that looks to cover all risk categories, whether internal or external, or operational or strategic, weighing on the Groupe.

#### 5 strategic steps



The EDF group’s methodological guide on risk describes the risks specifically related to the duty of vigilance. The Group asks entities to map risks affecting human rights and fundamental freedoms, health and safety at work, and the environment, which could be caused by its activities or those of its suppliers, service providers or partners.

In 2023, all the risk managers of the Group’s entities were made aware of risk mapping in relation to the duty of vigilance. Mapping feedback was shared among the Risk Department and the Impact Department with a view to a better approach to these risks.

#### Risk identification

In order to reasonably ensure that the main risks are being identified, **a separate approach for each business process and each asset is combined with a separate approach for each major risk type.** In addition, feedback, events, incidents, and near-misses are taken into consideration as a source of risk identification, as well as the results of audits. The identification of risks is the result of a discussion between the main actors: managers, experts and stakeholders.

#### Risk assessment and prioritization

The identified risks are qualitatively prioritised according to:

- **their impact**, *i.e.* their potential criticality, assessed using multiple criteria, including the assessment of the impact on the physical or human environment;
- **their probability of occurrence**, *i.e.* their degree of likelihood, evaluated over a relevant time horizon, estimated on the basis of the history of the activity, feedback, or internal or external expertise;
- **their level of risk control**, *i.e.* the efficiency of the actions implemented.

The main purpose of the general risk mapping exercise is **to define and implement action plans** (prevention, protection, mitigation, etc.) to reduce the impact of the risks and/or risk probability.

#### Group risk governance

The EDF group’s risk map is based on the entities’ risk maps, internal control self-assessments, and cross-analyses of feedback from operational and functional entities.

The Group Risk Management Department identifies and assesses Group-level risks and draws up a Group risk map, which is validated by the Risk Committee chaired by the Group’s Chairman and then presented to the Board of Directors’ Risk and Audit Committee.



### 1.3.3 How Group risk assessment shaped the vigilance plan in 2023

The implementation of this approach makes it possible to identify the main risks, at the level of the EDF group. The latter are ranked according to a three-level criticality scale (high, intermediate or moderate) assessed on the basis of their potential severity, their probability of occurrence, and their impact, taking into account existing provisions.

The **risks specific to the duty of vigilance** are presented by area:

- Salient risks related to human rights and fundamental freedoms: see p.20
- Salient risks relating to the environment: see p.30
- Salient risks relating to personal health and safety: see p.44
- Salient risks relating to suppliers and sub-contractors: see p.49

Among them, several risks are structuring for the orientation of the vigilance plan, because they include at least one of the “human rights”, “environment” or “health and safety” dimensions:

Risk	Description
<b>Ethics or compliance risk</b>	Since 2019, this risk has included a “duty of vigilance” component, implementing a Group action programme and requiring Group entities to report back on their own action in this area.
<b>Adaptation to climate change – physical risks and transition risks</b>	This risk specifically includes a component focused on the impact of the Group’s operations on the climate.
<b>Industrial safety violations and impact on environmental assets including biodiversity</b>	This risk is specific to nuclear safety and hydropower safety.
<b>Risk of managing complex major industrial projects, including EPR projects</b>	This risk includes a component regarding potential impacts of projects on human rights, the environment, health and safety.
<b>Risk operational continuity of supply chains and contractual relationships</b>	This risk specifically includes vigilance-based measures during the contractualisation and contract monitoring stages.
<b>Risk of harm to health or safety at work (employees and service providers)</b>	This risk is related to the industrial nature and diversity of the Group’s activities, which reinforces the fundamental importance of compliance with the rules, and of taking into account the various risks likely to harm people working at the Group’s industrial facilities, in order to preserve health and safety at work

See Appendices p.60



### 1.3.4 Main improvements to the EDF group's vigilance plan in 2023

In 2023, several projects and actions were initiated as part of a continuous improvement process of the Group vigilance plan.

#### Adaptation and roll-out of human rights commitments included in duty of vigilance standards

In March 2021, EDF drew up a set of guidelines listing the commitments of the Group (EDF and its controlled subsidiaries) and the fundamental requirements for its business relationships in terms of human rights and fundamental freedoms, environmental protection, protection of personal health and safety and business ethics. The Group has summarised its Duty of Vigilance commitments in these standards, and spells out its requirements for its partners, financiers, suppliers, and subcontractors. This document, submitted to the members of the CDSR (see p.11), was signed by the Chairman of the EDF group.

In 2023, EDF finalised **the application of each of the human rights commitments in its duty of vigilance guidelines in order to clarify, contextualise and roll them out**. Each commitment has its own human rights guide highlighting the international frames of reference and related

definitions, and the main risk factors, main risk management actions and, where applicable, available tools. These guides are available in French, English, Italian, Spanish and Simplified Chinese.

In 2023, the Group developed **a distance learning course dedicated to human rights as part of the “Environment & Society” internal training course**. This module makes it possible to integrate the Group's fundamental concepts and commitments in this area, and to put them into practice through case studies.

The Group also published [a page on its website explaining its commitments and actions to promote human rights](#).

#### Reinforced integration of the duty of vigilance in the purchasing process

The Group Purchasing Department carried out a dedicated review to assess the integration of the duty of vigilance in its contracting phases. In 2021, the compliance commitment for bidders (which is mandatory to participate in the tender), covering the themes of corruption, money laundering, financing of terrorism, conflicts of interest and international sanctions, was finalised. Bidders now undertake to comply with EDF requirements relating to the law on the duty of vigilance.

Published in 2023, **the CSR charter for EDF and its suppliers, constituting a contractual document, was updated** to include compliance with obligations relating to the duty of vigilance, as well as specifications on CSR commitments (human rights, environment, and health and safety), which the Group asks its suppliers and subcontractors to respect and in turn ensure they are respected by their own suppliers. In 2023, this charter was rolled out among EDF suppliers, as well as at the Framatome and Dalkia subsidiaries (see p.52).

In 2023, the Group developed **model clauses responding to the specificities of the international context**, in order to integrate duty of vigilance clauses in international contracts, to facilitate the acceptance of CSR obligations by co-contractors, and to manage the Group's commitments relating to the duty of vigilance (notably by reference to the corpus of international rules).

#### Addition of the duty of vigilance to the methodological guide on ethics and compliance investigations to be conducted in connection with EDF external growth transactions

The EDF group is regularly required to carry out transactions to subscribe for or acquire securities in French or foreign entities as part of partnerships, major projects, or external growth or investment transactions.

In 2023, EDF finalised **a methodological guide providing a practical list and presentation of the different due diligence measures required** in terms of ethics and compliance.

These procedures are based on the Ethics and Compliance Policy, which lists the Group's compliance programmes, including the duty of vigilance. This guide sets out a series of due diligence measures to take or actions to implement chronologically and gradually at every phase of an acquisition project/partnership/project based on the level of risk identified at each stage of the project.

#### Group-wide awareness campaigns and roll-out of the vigilance plan

At each Group entity, **Duty of Vigilance Managers** are appointed on the basis of their duties in the fields of CSR, ethics and compliance, or internal control.

In 2023, four sessions of the network of duty of vigilance managers were notably devoted to the following topics:

- the presentation of the Group's first 2022 autonomous vigilance plan;
- sharing the establishment of vigilance measures at certain Group subsidiaries;
- the presentation of the new Corporate Social Responsibility Charter for EDF and its suppliers and the reinforcement of the Human Rights policy;



- a presentation by Nayla Ajaltouni – General Delegate of the Collectif Éthique sur l'étiquette – “10 years after the Rana Plaza disaster, the long road towards duty of vigilance”;
- regulatory monitoring: changes to the draft directive on the duty of vigilance of companies in terms of sustainability, the European regulation on the prohibition of products from forced labour, and the management of legal risk in companies in terms of criminal compliance.

In terms of training, in 2021 the Group developed **an e-learning module dedicated to the duty of vigilance** to raise awareness and help roll out the Group's vigilance plan.

These actions in 2023 are part of a year-round improvement process based on a regularly reviewed action plan.

2,500

employees completed the e-learning module on duty of vigilance by the end of 2023 (compared with 1,500 by the end of 2022)







# 2.

## Salient risks and risk prevention and mitigation measures



## 2.1 Global actions to prevent and mitigate risks related to the duty of vigilance

Risk prevention and mitigation measures are implemented by each relevant entity by way of applying cross-functional and sectorial policies and using ordinary Group methodology for risk control as a basis. This methodology provides a description of risk treatment action plans and an evaluation of their efficacy.

Industrial projects are subject to a risk analysis within the scope of application of the duty of vigilance, taking into account their nature, size, technical features and location. In this context, the environmental and social impact studies of projects located in non-OECD countries are based on the most demanding international standards International Finance Corporation (IFC), World Bank and Asian Development Bank.

In addition, issues relating to the environment, personal health and safety and human rights are systematically addressed as part of the assessment of projects submitted to the Group Executive

Committee's Commitments Committee (CECEG), in the form of an identification of the risks associated with projects, to ensure that EDF's commitments in this area are not overlooked.

Concretely, this takes the form of identifying the risks associated with the projects for the activities developed and for the supplier and subcontractor relationships envisaged in the framework of the project. This identification will be facilitated by the providing of a regularly updated grid screening, which will allow for an analysis of projects that are consistent with the Group's raison d'être, CSR commitments, and guidelines, as well as with international standards.

This grid takes into account environmental, health and safety, human rights and ethics issues. In the milestones prior to the CECEG, these issues are examined by the project validation bodies specific to each entity (for example the International Department's Commitment Committee – CEDI).





# 2.2 Human rights and fundamental freedoms

## 2.2.1 Identifying salient risks

In the area of human rights and fundamental freedoms, the Group’s ethics and compliance policy, which includes the duty of vigilance, has led the EDF group to put in place an approach that concretely translates into the identification of salient risks and associated mitigation measures, assessed according to the Group’s activities and

the countries where the company and its subsidiaries operate. Since 2021, the Group has been using the Verisk Maplecroft® human rights indices to refine and specify the human rights risks that the Group could face in the countries where it operates, buys and develops.

## 2.2.2 Monitoring indicators

40%

of women at all levels of the Group in 2030

1,825

employees completed the “Vivre Ensemble la Diversité” (i.e., diversity and togetherness) training in 2023

100%

Annual rate of projects for which a dialogue and consultation process is undertaken

## Salient risks relating to human rights and fundamental freedoms

Risk category	Salient risk	Geographic area	Risk criticality	Group risk
Cross-functional	<b>Risks related to harassment and discrimination</b>	Global	■	3D
	<b>Risks of infringing on the rights of local communities:</b>			
	- Risks related to land issues due to fair compensation and the implementation of sustainable livelihood restoration programmes.	All regions excluding Europe, North America and Australia	■■	1A
	- Risks related to the displacement of populations or the consequences of inadequate consultation of local communities, in particular indigenous communities.	Latin America, South East Asia, India	■■	1A
International activities and projects	- Risks related to the use of security forces.	Close to conflict zones or security regimes	■■	1A
	<b>Construction site workers:</b>			
	- Risk of infringement of workers’ rights and notably risks related to decent working conditions.	All regions excluding Europe, North America and Australia	■■	1E, 1A
		Europe, North America and Australia	■	1E, 1A
	- Risk of forced labour by subcontractors.	Gulf countries, South East Asia	■	1E, 1A

Criticality: ■■■ high ■■ intermediate ■ moderate



### 2.2.3 Main prevention, mitigation and monitoring measures implemented

**The implementation of human rights commitments is part of the deployment of the EDF's group Global Social Responsibility Agreement and of the Group's reference framework (see p.22).**

In 2021, EDF published a set of guidelines listing the commitments of the Group and the fundamental requirements for its business relationships in terms of human rights and fundamental freedoms, environmental protection, protection of personal health and safety and business ethics. These EDF group human rights commitments were approved and signed by the Chairman and Chief Executive Officer.

#### Human rights commitments

##### Compliance with international standards

The EDF group does not tolerate any infringement of human rights and fundamental freedoms, either in its activities or in those of its business relations when their activities are related to this relationship.

##### Our human rights commitments online

##### International Standards

In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), EDF undertakes to respect, at the very least, international standards for the protection and defense of human rights and fundamental freedoms, and in particular the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the fundamental conventions of the International Labour Organization (ILO).

##### Conflicting standards

If the laws of a country where it operates conflict with these international standards, EDF endeavours to find a solution to render it

compliant with both the spirit of the international standards and national laws.

##### Vigilance approach

To ensure that human rights and fundamental freedoms are respected in its operations, EDF has implemented a vigilance approach to identify, assess and prevent any potential infringement of human rights or fundamental freedoms. This vigilance approach has been designed to comply with the French duty of vigilance law and is based on the recommendations of the UN Guiding Principles on Business and Human Rights.

##### Vulnerable persons

The EDF group pays special attention to the impact of its operations on individuals recognised as vulnerable under international human rights law and investigates, in complete transparency, impartiality and good faith, any alleged infringements of human rights or fundamental freedoms connected to the operations of the Group's entities, providers and subcontractors.

##### Proven cases of injury

If an infringement of human rights or fundamental freedoms is proven in the operations of the Group's entities, EDF has agreed to engage in

dialogue with the victims and/or their representatives to address the situation, pursuant to the OECD Principles for Multinational Enterprises with which the EDF group complies.

##### Rights of staff

The EDF group is committed to the human rights and fundamental freedoms of its staff and complies, as a minimum, with the provisions of the standards published by the International Labour Organization (ILO).

##### Combating discrimination

In terms of the prevention of discrimination, the EDF group guarantees equal treatment for its employees and is against any form of distinction, exclusion or preference, whether based on presumed race, skin colour, sex, age, religion, political beliefs, national origin, social origin, disability, family status, sexual orientation or gender identity. In the countries where it operates and for its own operations, the EDF group actively promotes equality in the workplace and equal treatment for equal work for the women and men working for the Group and strives to achieve balanced work teams at all levels of the Company. Diversity is encouraged at all staffing levels and employees must be protected from all forms of discrimination or retaliation.

### Combating harassment, sexism and violence

The EDF group does not tolerate any form of harassment or violence, whether within or outside the workplace, relating to the working relationships established in the workplace. The Group is committed to preventing and protecting its employees from all forms of harassment, sexism and violence in the workplace.

### Refusal of all forced labour

The EDF group is against all types of forced labour, as defined in the ILO fundamental conventions as well as any form of human trafficking. In particular, for the projects and operations implemented by the Group, it ensures that all employees have given their free, informed consent for the performance of all their duties. In particular, the EDF group ensures that its intermediaries and recruitment agencies do not use any practices that could result in forced labour. The Group is committed to protecting the free movement of workers and, in particular, will not confiscate the travel documents, identity papers or any other personal belongings of workers in any circumstances whatsoever.

### No child labour

The EDF group is against all types of child labour, as defined in the ILO fundamental conventions. The Group commits to not employ anyone under

the age of 15 (subject to the exceptions set out in ILO Convention 138) or anyone under the age of 18 for work considered dangerous as provided for in the ILO convention.

### Freedom of association, right to collective bargaining and trade union rights

The EDF group upholds an individual's right to freedom of association and the right to collective bargaining as defined by the ILO. The Group recognises that all employees are free to form and/or join the workers' organisation of their choice and will not interfere with that right.

In accordance with the Group's Global Framework Agreement on Corporate Social Responsibility, EDF is committed to respecting and protecting the autonomy and independence of trade unions, in compliance with applicable laws and regulations. It aims to guarantee the effective exercise of trade union rights and recognizes the representative trade union organisations in the Company as contact people and partners. The EDF group respects strict neutrality as to whether or not its employees choose to belong to a trade union, and if so, which trade union they wish to be represented by. Employees are not discriminated against because of their union membership and/or activities. Facilities are granted to employee representatives in order for them to perform their duties. Notably, EDF sets aside a number of hours dedicated to the performance of trade union

functions and mandates, as well as a supervised career path for employees holding representative and/or trade union positions. The EDF group prohibits any intimidation, harassment, sanction or discrimination against an employee because of their trade union activities, and does not discourage employees from joining organisations of their choice. The Group respects the right to collective bargaining and the role of workers' organisations in the collective bargaining process.

### Work time

The EDF group complies with the ILO standards and all applicable laws and regulations governing working time, based on the following principles, subject to the exceptions approved by the ILO: regular working weeks should not exceed 48 hours; working weeks are limited to 60 hours, including overtime; workers should have at least one day off for every seven days worked, except in emergencies or unusual situations; workers should have at least three weeks of paid leave for a full year of service; workers are entitled to at least 14 weeks of maternity leave.

### Compensation, working conditions, and benefits

The EDF group strives to comply with the ILO standards on pay, working conditions and benefits. The Group is committed to paying a living wage, covering the basic needs of its employees

and their families, and to providing adequate social security cover for all its employees. When employee accommodation is provided by the Company, the EDF group ensures that decent housing or accommodation is provided in compliance with the ILO standards.

### Global agreement on CSR

In 2018, EDF and two global trade union federations (IndustriAll Global Union and PSI) along with 15 trade union organisations representing EDF group employees signed a global framework agreement on the Group's social responsibility, later extended for two years on 29 November 2021. This agreement automatically applies to all the Group's employees, warrants the right to collective bargaining and effectively reflects its commitment to "make upholding human rights a prerequisite to all its business activities, and not to tolerate any violation of these rights whatsoever, whether during the course of its business, or by its suppliers, subcontractors and partners". It confirms that, in the event of conflicting standards with applicable laws in countries in which it operates, the EDF group undertakes to apply the most protective human rights provisions while complying with the national laws. All controlled subsidiaries of the EDF group have now been informed of the agreement and are developing a social progress action plans.



## Rights of local communities

The EDF group is committed to protecting the rights of the local communities affected by its operations and arranging, systematically and worldwide, transparent, debated discussions and consultations for each new project relating to a facility drawing on a budget of more than €50 million and having a significant impact on the territories or the environment.

The Group recognises the role of human rights and environmental defenders from all walks of life, both among its suppliers and in civil society. It is committed to protecting the exercise of their rights and ensures that it identifies the risks to human rights and environmental activists caused by its business operations and allows them to speak freely about its operations.

The EDF group identifies, for each project, the potential impact on the health, living conditions and environment of local communities, with reference to the performance standards of the International Finance Corporation (World Bank Group) and proposes suitable measures.

## Indigenous peoples

EDF is committed to respecting the specific characteristics and rights of indigenous peoples as defined in the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and ILO Convention 169, which provides, in particular, that “indigenous peoples shall not be forcibly removed from their lands or territories. No relocation shall take place without the free, prior and informed consent of the indigenous peoples concerned and after agreement on just and fair compensation”.

EDF is aware of the unique issues facing indigenous peoples and is committed to following the best international standards in this area and, more specifically, the UNDRIP (United Nations Declaration on the Rights of Indigenous Peoples), ILO Convention 169 and World Bank standards. In particular, EDF recognises the criteria for characterising indigenous peoples included in these standards, including historical and geographic “pre-existence,” “cultural distinctiveness,” “self-identification,” and “non-dominance.” EDF upholds the individual and collective rights of indigenous peoples and communities, including

their right to self-determination, their right to land, territories and resources, and their right to FPIC (Free Prior and Informed Consent) in its projects and activities, as defined by ILO Convention 169.

Whenever its operations threaten or affect the livelihood of a community, the Group implements compensation and/or restoration measures for their livelihood matching or exceeding the level prior to its operations.

The EDF group is committed to respecting and protecting or safeguarding, in agreement with the populations concerned, any expressions of their culture, religion or heritage present on the land used for its operations.

In terms of the use of security forces, the Group is committed to protecting the safety of its employees and sites in strict compliance with human rights, including those of local communities, and only authorises the use of force for preventive or defensive purposes in a manner proportionate to the nature and severity of the threat.



## Preventing and dealing with any physical or psychological violence, intolerance or injustice in the workplace

The executive managers must take all necessary steps to prevent discrimination, harassment and physical and emotional abuse within their entities by informing employees of these risks. They must provide regular information about the Group whistleblowing system and take appropriate disciplinary action in the event of proven wrongdoing.

Two reference guides designed to prevent and combat bullying and sexual harassment have been distributed, primarily to managers, the HR Department and the Ethics and Compliance Managers of entities. They have been published in a simplified format for all employees. Several training modules are available for everyone on e-Campus.

## Combating sexism and all forms of discrimination

The EDF group is committed, without overriding the managerial independence of regulated infrastructure operators, to developing concrete action to promote equality in the workplace and occupational and social integration for disabled people, combating sexism, violence and all forms of discrimination, and developing support for parents.

As a socially responsible employer, the Group is committed to maintaining and perfecting a high level of social dialogue and strives to secure the skills required for the Group's business lines over the long term, by integrating all aspects of sustainable development into its operations and projects and giving employees an opportunity to develop their employability throughout their careers.

2023 was extremely busy across all the dimensions of this commitment to equality, diversity and inclusion, and this period was notably marked by:

- the signature, on 12 January 2023, unanimously by the trade union organisations, of the 12th certified collective agreement for equal opportunities and professional inclusion of people with disabilities for the period 2023-2025;
- the renewal of international certification with the GEEIS (Gender Equality European and International Standard) label for the EDF group, as well as for EDF and EDF Energy.

This label makes it possible to assess the quality and relevance of their commitments in favour of gender diversity and professional equality, on the one hand, and in favour of diversity and inclusion, on the other.

The signature of a GEEIS AI commitment charter also underlined the Group's commitment to fighting stereotypes by deploying inclusive artificial intelligence without gender stereotypes across all business processes and environments.

The EDF group's professional equality policy is based on principles such as:

- equal treatment of women and men throughout their professional lives;
- condemning any behaviour or practice that discriminates against employees;
- EDF's contribution to changing attitudes.

### Results by hierarchical level

(in %)	2026 Target	2021	2022	2023
Female employees	33%	25.9%	25.9%	26.3%
Female managers	33%	28.9%	29%	29.3%
Women on the Management Committees	33%	29.8%	30.8%	31.7%

### Combating sexism

The EDF group is committed to **preventing and combating all forms of violence against women**, in the workplace (sexism, harassment) and also domestic and family violence (support, guidance

A new Group-wide target for the number of women has been set for 2021, covering all hierarchical levels

33% in 2026 | 40% in 2030

### Results in 2023

The results concern the proportion of women in the Group's workforce as a whole, in the executive category (managers) and on Management Committees.

and job retention). The aim is to train and raise the awareness of managers and HR personnel on the subjects of sexism and both moral and sexual harassment.



## initiative #StOpE

Stop au Sexisme Ordinaire en Entreprise

As early as 2016, EDF was the first company to earn the “*Sexisme, pas notre genre*” (Sexism is not for us) label. The company acts with the support of the ÉNERGIES Mixité! network (formerly *Énergies de Femmes*) and its more than 4,200 members. With the help of this network, a new “sexism barometer” was set up as part of the #StOpE multi-company initiative, of which EDF has been a member since its inception. In 2023, nearly 12,000 Group employees took part.

The e-learning programme dedicated to the prevention of ordinary sexism was attended by 3,057 employees on the e-campus. Equally, 919 employees took part in an e-learning module on gender-based and sexual violence in 2023. An e-learning programme intended to prevent the risk of moral or sexual harassment was deployed for all target groups (management, HR, staff representatives, medical and social teams and employees). It was taken by 700 EDF employees and managers in 2023 (a total of 1,239 since it went online). Similar approaches are being deployed by EDF UK and Luminus.

# 14,893

employees have taken the e-learning programme dedicated to the prevention of ordinary sexism since it went online

### Combating domestic and family violence



These measures were operationally implemented in partnership with the Company’s medical and social teams and the “[FIT, une femme un toit](#)” association in particular. In 2023, EDF has once again taken on board, assisted, supported and guided 168 employees who were victims of domestic violence, with over 653 employees (628 women and 25 men) who received help between 2019 and 2023 (one victim almost every three days).

### Professional and social integration of people with disabilities

EDF is one of the first major French companies to be involved in the professional and social integration of people with disabilities, and is committed to doing so well beyond the legal framework. **The 12<sup>th</sup> EDF agreement for equal rights and equal opportunity, and the occupational inclusion of**

**disabled people**, was signed on 11 January 2023 for the 2023-2025 period. EDF Renewables has also extended its agreement in December 2022 to cover the same period. Framatome and Enedis have agreements that are valid until end 2023. Its goal is also to encourage sports for all. In 1992, EDF became a partner of the *Fédération française handisport* (French Federation of Disability Sports). EDF is also a partner of the 2024 Paralympic Games. The Group’s commitment to the occupational integration of disabled people is a long-term commitment, but the issues to be addressed are constantly changing. As an example, this is the case for the digital issue, given priority in the latest EDF handicap agreements, and leading to the signature in February 2022 of a first policy on access to digital technology at EDF.

### Preventing discrimination

In order to give concrete form to its commitments under the Global CSR Agreement and its Ethics Charter, the EDF group has addressed the issue of cultural backgrounds, and more specifically racism in the workplace, in a reference document for its managers and HR staff.

The EDF group has been committed to respecting religion in the workplace since 2008, and published a first set of guidelines in 2010 (updated in 2016), setting out guidelines for managers and HR officers to help them understand, analyse and act in compliance with the law.

EDF is a partner of [L’Autre Cercle](#) and has been a signatory of the LGBT+ charter since 2015. It regularly participates in the intercompany perception survey supported by L’Autre Cercle. EDF has also been a partner and sponsor of the Energies LGBT+ network since its creation in 2021 (the network took over from the Energay association, which had existed since 2010). Since 2015, HR and managers have been provided with a benchmark document on “respect for sexual orientations in the workplace”. EDF has also designed, in partnership with Energay, a process to accompany and support transitioning employees within the Group. “Supporting transitioning employees at EDF – Respect for gender identity” guidelines were published.

### Tools available

To implement these policies of inclusion and equal opportunity, EDF has produced **educational and training materials for its entire workforce**, whilst still providing managers and HR staff with more targeted materials. For example, in 2018, Enedis published a set of guidelines called “Deciding without discrimination”. The Company trains everyone involved in its recruitment process, using training course on how to “recruit without discrimination”.

**To raise employee awareness of diversity** and encourage new inclusive practices and methods of organisation, the Group has launched a digital training programme called “*Vivre ensemble la*



*diversité* (“Experiencing Diversity Together”), a serious game completed by 1,825 employees in 2023. **A toll-free hotline** for all employees of the Company, operating seven days a week, allows employees to confide in someone and obtain advice on all harassment and discrimination issues. A support team (with in-house and external skills) intervenes in investigations carried out when alerts are reported.

# 18,023

employees attended the  
“Experiencing Diversity Together”  
since it went online

## Preventing risks related to the Group’s international activities and projects concerning violations of the rights of communities and workers and the use of security forces

The EDF group does not tolerate any infringement of human rights and fundamental freedoms, either in its activities or in those of its business relations when their activities are related to this relationship.

Human rights commitments are implemented as part of the Group’s CSR commitments and requirements, based on the principles of action that apply to all Group operations, such as:

- **The initial and ongoing evaluation and the management of environmental and societal (E&S) impacts and risks**, including those caused by the activities of its business acquaintances.
- The organisation, worldwide, of **a procedure of transparent, debated discussions and consultations** for each new project relating to a facility drawing on a budget of more than €50 million, and having a significant impact on the territories or the environment.
- The implementation and monitoring of these commitments and requirements is ensured under **the Group’s existing internal policies or agreements**, in particular the sustainable development policy, the ethics and compliance policy, the purchasing policy, the health and safety policy, the global CSR agreement, the Ethics Charter and the roll-out of the vigilance plan.
- **Systems for collecting and processing reports of wrongdoing**, that are accessible and notified to anyone who could be impacted by the Company’s operations, guaranteeing the confidentiality of the reports and protecting internal whistleblowers (employees and external staff), have also been set up.

Depending on the context of the project, **a Human Rights Impact Assessment (HRIA)** is conducted. It is based on the principles defined by the UN Guiding Principles on Business and Human Rights. These studies place the identification of impacted human rights at the centre of the analysis.

They include:

- an assessment of the state of human rights in the country as well as in the project area;
- a mapping of human rights-oriented stakeholders (listing “rightsholders” and “duty bearers”);
- an analysis of the project’s impacts on these rights;
- the development of mitigation measures.

This type of study identifies the activities at risk according to their importance and sensitivity. These studies are generally entrusted to national or international consultants specialising in the topic, and managed by EDF’s internal Human Rights contacts.

The conclusions of these studies are intended to be integrated into all development, construction, operation and end-of-life activities of the project, via an *ad hoc* management system (internal Human Rights policy, Human Rights contact and correspondents, contractual tools, audits and performance monitoring, reporting, etc.). They concern

both affected communities and workers, the use of security forces, the whistleblowing system and the protection of whistleblowers, etc.

**At the level of investment decision-making processes**, a section devoted to human rights, environmental issues and human health and safety is systematically included in the analysis of projects presented to the Group Executive Committee’s Commitments Committee (CECEG), in the form of an identification of the risks associated with the projects, in order to ensure that EDF’s commitments in this area are taken into account. Concretely, this takes the form of identifying the risks associated with the projects for the activities developed and for the supplier and subcontractor relationships envisaged in the framework of the project.

This identification will be facilitated by the providing of a regularly updated grid screening, which will allow for an analysis of projects that are consistent with the Group’s *raison d’être*, CSR commitments, and guidelines, as well as with international standards. This grid takes into account environmental, health and safety, human rights and ethics issues. In the milestones prior to the CECEG, these issues are examined by the project validation bodies specific to each entity (for example the International Department’s Commitment Committee – CEDI).



In operational terms, a large number of **projects are developed internationally, notably by the Group's International Department or by EDF Renewables.**

Human rights risks are understood and managed at the various stages of the projects:

### 1. At the pre-development phase

For “new” countries, an assessment is carried out using the Verisk Maplecroft® tool, or other internal and external sources. Specific due diligence can also be carried out for particular sectors with identified risks.

### 2. During the development phase

A Human Rights Impact Assessment and Management (HRIAM) study may be launched, depending on the country risks identified and the specific features of the project, in order to clarify the human rights context in the project area, in relation to future development and construction activities:

- specify the “Human Rights” context in the project zone, in connection with future development and construction activities,
- draw up a matrix of risks and opportunities generated by the project regarding human rights,
- identify “rights-holders”,
- identify social and environmental studies that need to incorporate a human rights component,
- submit a Human Rights Policy proposal for the project.

### 3. Human Rights clauses

Human Rights clauses are also systematically included in the project's main contracts (EPC - Engineering Procurement and Construction) to build major infrastructure such as hydroelectric facilities, but also for smaller contracts such as photovoltaic generators for “B&I” (Business & Industry) clients, particularly in Sub-Saharan Africa.

### 4. During the construction phase

Claim and complaint management systems are set up for workers and communities (in addition to systems provided by EDF and any lessors).

### Combined cycle gas project in Uzbekistan

This combined cycle gas project is being implemented by EDF, Nebras, Sojitz and Kyuden, while its construction is entrusted to Harbin Electric International and its financing is provided by the International Finance Corporation. Its construction requires a team of workers (around 2,000), half of whom are recruited locally and the other half of whom are Chinese workers. Particular attention is paid to the working conditions of workers on the site with the application of international good practices on Health and Safety (OHS), and in particular to accommodation conditions (on-site or off-site), to contractual matters (employment contracts, quality of payslips), to free movement of employees, etc. These requirements are reported in the construction contract, and an ESHS (Environmental, Social, Health and Safety) team dedicated to

environmental and social matters is in charge of verifying the due performance of the builder and its subcontractors.

The 30 hectares of agricultural land required for the construction of the power plant did not necessitate the physical removal of people. The 15 or so farmers who used this land and trees (whether fruit bearing or not) were compensated, at a level significantly higher than that required by national regulations. Programmes to improve their generation activities are being rolled out. An independent consulting engineer (*Lender's Independent E&S Consultant – LIESC*) verifies on a quarterly basis that project commitments and lessor requirements are met. The drawdowns of loans throughout the construction phase are subject to compliance with these covenants.



## Wind farm in Australia

EDF Renewables is developing a wind farm project in Australia. At the development phase in 2023 and 2024, the construction phase should begin in 2025. The project is located on land to which the indigenous aboriginal and Torres Strait Islander communities, the Ganngalu and the Wulli Wulli, have specific rights.

A cultural heritage management agreement is being developed with these two indigenous communities to ensure the preservation of cultural heritage, including ceremonial sites, tools and scar trees (culturally modified trees), throughout all the phases of the project. This agreement will be implemented in accordance with the Australian Aboriginal Cultural Heritage Act.

EDF Renewables has also initiated the development of a reconciliation action plan with all the groups of Guardians of Community Traditions, in order to integrate the principles and values of reconciliation into the activities of the project. A socio-economic impact assessment is also planned for 2024.

EDF Renewables will continue to work with the Guardians of Community Traditions to ensure the protection of cultural heritage throughout the project. They will conduct a survey on the conservation of cultural heritage to determine if there are any artefacts in this area. If necessary, they will be protected, or moved, in order to preserve them during construction. Stakeholders will be consulted at all times during the construction and operating phases of this future wind farm.



## Wind farm in Morocco

The complaints mechanism set up for this project is similar to other EDF Renewables projects and aligned with international standards. It is based on several mechanisms that complement each other:

### 1. Filing complaints:

- **In writing:** in a letterbox at the entrance to the construction site, or by mail to the Community Liaison Officer (CLO).
- **Verbally:** in the case of illiteracy, for example, verbal complaints may also be received by the CLO at the project site. Complainants may leave their contact details at the entrance, and indicate they wish to file a complaint. A meeting with the CLO will then be organised. Security officers are trained in the complaints mechanism and the associated tasks.
- **Through the local authorities.**

A form is available from the local authorities, as well as at the entrance to site. Information posters on the complaints management mechanism are also visible at the entrance to the construction site. The CLO visits at least once a week to collect the complaints lodged in the mailboxes.

### 2. Processing complaints:

The social technical assistance team gathers the complaints in order to deal with them during the weekly meeting of the monitoring unit, composed of the various project stakeholders (notably EDF Renewables, the National Electricity and Water Bureau, and subcontractors). As regards admissible complaints, following processing by the relevant stakeholder, the CLO communicates responses to the complaints via a form addressed to the complainant within a maximum of one week. If the response requires additional processing time, the CLO informs the complainant thereof. If a complaint leads to an immediate blocking of activities at the site, the process provides for the establishment of mediation with the complainant. All complaints are recorded in a register, where the processing actions are also documented.



## Dalkia

Following the acquisition of US Chillers and its integration into the Group, a Dalkia subsidiary based in Dubai, Qatar, Bahrain, Saudi Arabia and the United States, an internal health and safety audit was carried out in 2023. This entity has around 380 employees outside the United States, 99% of whom are migrant workers. A diagnosis of working conditions and health and safety was finalised, and the roll-out of health and safety practices was undertaken. The following measures were also taken: work to bring into compliance the collective housing for workers in Dubai and Bahrain, and establishment of a minimum wage. Integration work will continue in 2024.

## Conflict between Russia and Ukraine

Before the outbreak of war in Ukraine, the EDF group was present in Russia in the field of energy services, through Dalkia's Russian subsidiary, Dalkia Rus. EDF's Moscow office was responsible for promoting the Group's businesses in Russia and developing new activities in relation to the energy transition.

Since the start of the war in Ukraine, the EDF group has relied on the measures set out in its vigilance plan to make sure that neither its activities nor the activities of entities with which it is in business feature risks of serious violation of human rights, health and safety, or the environment. It has also

relied on the provisions of the [OECD Guide](#), which recommends that businesses assess any plans to terminate a business relationship based on the importance of this relationship, the legal consequences of the pursuance or termination of the relationship, changes that termination would cause in the field, as well as any credible information regarding potential negative economic and/or social impacts of the termination decision.

Thus EDF discontinued its presence on Russian soil, taking the decision in March 2022 to close its Moscow office, which was administratively closed in May 2023. In addition, after finalising local registration formalities on 20 May 2022, EDF announced, on 23 May 2022, the sale of Dalkia's Russian subsidiary, Dalkia Rus, which has been present in Russia since 2016 and specialises in providing energy services to mainly French companies.

Finally, to ensure that no contractual relationship contravenes the international sanctions regimes legally applicable to the Group, the EDF group has relied on its organisation and its reference frameworks in terms of export control and international sanctions. More generally, the decision to pursue certain relationships was always taken in accordance with international sanctions and restrictions imposed on Russia, the absolute need not to violate human rights, fundamental liberties, personal health and safety, and the environment, or to jeopardise nuclear safety, as well as continuing to secure the electricity supply of France

and European countries, which – given the current geopolitical and economic situation – is a key goal as electricity is an essential product.

## Ongoing litigation in Mexico

In 2018, an NGO referred the planned Gunaa Sicaru wind farm, managed by a subsidiary of EDF Renewables in Mexico, to the OECD's French national contact point (NCP).

During the course of the OECD mediation process, the EDF group took part in two dialogue meetings with the plaintiffs and provided some responses to the concerns raised. The NCP closed the matter in spring 2020. On 12 July 2022, the French NCP published a press release noting the bolstering of EDF's corporate policy and the work done on human rights, as well as engagement with stakeholders. As these measures met its recommendations, the NCP accordingly ended its monitoring<sup>8</sup>.

The indigenous consultation process conducted by the Mexican authorities was suspended following an earthquake in 2018, and then due to the Covid-19 pandemic. The process is now taking its course after the judge ordered the resumption of the consultation.

Likewise, in December 2019, EDF responded to a formal notice for the same project sent pursuant to the French duty of vigilance law by said NGO and four individuals. EDF was then summoned on 13 October 2020 to appear before the Paris Court of Justice (*Tribunal Judiciaire*) under the French duty of vigilance law. The applicants have asked the court to order changes to the vigilance plan produced by EDF to better address, in particular, the risks posed to the rights of indigenous communities and, on the other, to provide compensation for the alleged damage caused by its failure to fulfil its duty of vigilance. EDF has challenged these two applications. On 30 November 2021, the pre-trial judge dismissed the associations' request to suspend the project as a precautionary measure, as well as the request regarding the inadmissibility of the associations' injunction concerning the EDF vigilance plan due to the lack of prior formal notice. The Court proposed the use of mediation, which EDF responded to favourably. The plaintiffs then appealed the pre-trial judge's decision. Since then, proceedings have been under way before the Court of Appeal, which set the first quarter of 2024 as the date to present formal arguments before a new chamber specially tasked for cases relating to the law on the duty of vigilance. The progress of the case is also monitored by the members of the CDRS (see p.11).

A website dedicated to the project is available in English and Spanish: <https://www.gunaa-sicaru.com>.

8. <https://www.tresor.economie.gouv.fr/Articles/2022/07/26/pcn-francais-edf-et-edf-renouvelables-au-mexique>.



# 2.3 Environment

## 2.3.1 Identification of salient environmental risks

Group mapping of risks is performed based on the Group’s line of industrial activities. Environmental risks are identified, assessed, and prioritised through the environmental management system (EMS) and the internal control system linked to Group risk management.

The identification of environmental risks is part of the Group’s overall risk management system. On

the basis of its risk mapping, each entity defines action plans to reduce and control its risks.

The update of the 2023 risk mapping confirms the analysis of the 2022 risks and does not highlight any new environmental risks. The main change concerns the consideration of the impact of the acceleration of climate change and the systemic issue of this risk for EDF and all of its stakeholders.

## 2.3.2 Monitoring indicator

**80%**  
of industrial sites covered by a certified EMS

## Salient environmental risks

Salient risks	Generation activities most exposed	Risk criticality	Group risk
<b>Greenhouse gas emissions with effects on the climate:</b>			
• <b>Direct emissions</b> (scope 1)	- Electricity and heat generation activities from fossil fuel	■ ■	5B
• <b>Indirect emissions</b> (scope 3)	- Supply of gas and electricity, electricity generation by non-controlled assets	■ ■	5B
<b>Discharges with potential effects on:</b>			
• <b>air quality:</b> mainly SO <sub>2</sub> , NO <sub>x</sub> and dust emissions	- Electricity and heat generation activities from fossil fuel	■	1I
• <b>water quality:</b> mainly thermal emissions from thermal power plant cooling	- Electricity generation from thermal power plants (nuclear, fossil fuels)	■	1I
<b>Consumption with potential effects on:</b>			
• <b>material resources:</b> including construction materials for new facilities and waste generation	- Electricity generation activities (nuclear, thermal, hydropower, wind and solar power)	■ (existing generation)	1I
		■ ■ (projects)	1A, 1I
• <b>freshwater resources:</b> mainly evaporation related to closed-circuit cooling of thermal power plants	- Electricity generation from thermal power plants (nuclear, fossil fuels)	■	1I
<b>Potential impacts on biodiversity:</b>			
• <b>Changing land and seas uses:</b> mainly influence of new projects	- Electricity generation activities (nuclear, thermal, hydropower, wind and solar power)	■ ■	1A, 1I
• <b>Overexploitation of natural resources:</b> mainly forestry	- Electricity and heat generation activities from biomass	■	1I

Criticality: ■■■ high ■■ intermediate ■ moderate



### 2.3.3 Main prevention, mitigation and monitoring measures implemented

#### Environmental Management System

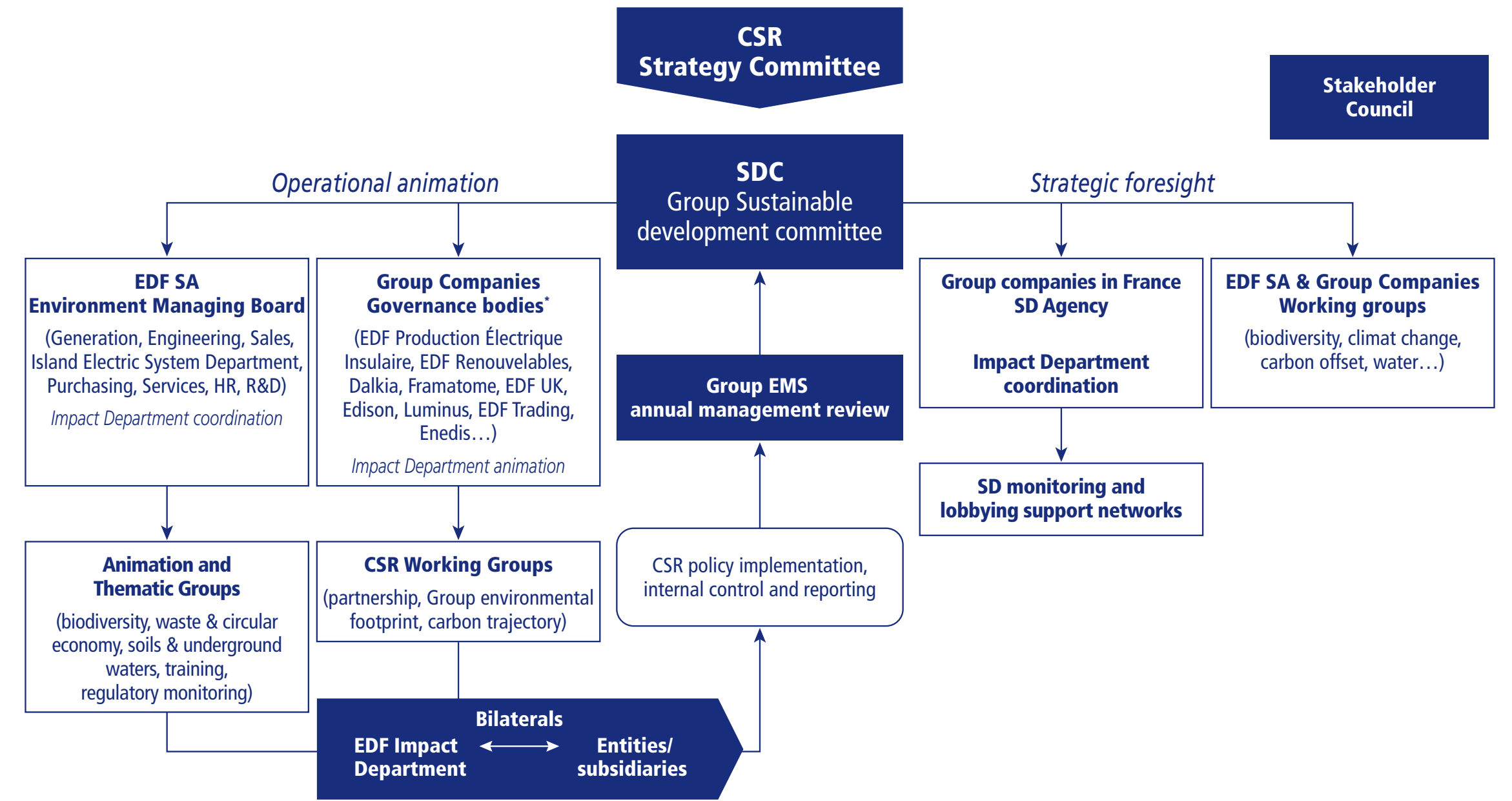
To prevent and mitigate risks of serious harm to the environment, EDF relies on its Environmental Management System (EMS) and its CSR policy to commit its entities to a precautionary approach and acting responsibly. The most significant risks are covered in risk control plans in conjunction with the Group’s CSR policy.

In order to implement the environmental goals and related actions based on its CSR commitments and policy, the EDF group has set up a Group-wide environmental management mechanism using an EMS. This management system relies on EDF’s governance bodies, which define the environmental guidelines and objectives to be achieved, in line with the expectations of external and internal stakeholders.

In accordance with the requirements of the CSR policy, each of the Group’s entities<sup>9</sup> and projects is implementing an environmental management approach adapted to its own issues.

The operation of the EMS is ensured by the Group, entity and business line processes, which make it possible to provide stakeholders with proof that it:

- **controls environmental risks and ensures that the EDF group complies with regulations and its commitments:** each entity draws up and implements an environmental programme or action plan that takes into account the Group’s commitments concerning it, its significant environmental aspects, and its regulatory obligations, considering its risks and opportunities;
- **improves the efficiency of its organisations in a way that is appropriate to the issues at stake:** each entity is responsible for its own internal control, internal and external audits of its EMS, and interfaces with the Group EMS;
- **conducts mandatory non-financial reporting of the environmental activities of the entities:** each entity collects and communicates the required environmental information to the Impact Department.



\* Environment managing boards or equivalent.

The Group’s EMS is certified by an external body, AFNOR, according to the international standard ISO 14001. All industrial sites are covered by an EMS, over 80% of which are certified.

100%

of industrial sites covered by an EMS, over 80% of which are certified

9. Companies with industrial, operational (installation, operation, maintenance), engineering, distribution and marketing activities relating to goods and services.



Over the period from September 2022 to August 2023, the results of the certification audits carried out by AFNOR confirmed the quality of the leadership, strategies and policies developed in line with local issues and the needs and expectations of stakeholders. The auditors also underlined the effective and rigorous coordination of environmental management systems at certified entities and subsidiaries, and noted progress on management of environmental impacts on business lines, with issues relating to CO<sub>2</sub> and biodiversity increasingly taken into account.

### Prevent impacts on the climate

The EDF group is committed to combating climate disruption and to playing its role to the full in this respect. It has aligned its ambitions with the Paris Climate Agreement, the aim of which is to keep global warming well below 2°C, preferably at 1.5°C, compared to pre-industrial levels

These audits identified 14 new minor cases of non-compliance, with the 11 minor cases from the previous audit campaign having been generally resolved. Progress is still mainly expected in the systematic consideration of environmental impacts as of the design phase, as part of an approach involving the circular economy and a generalisation of the culture of risk prevention through the performance of regular audits. Improvements are also expected in the methodologies of environmental analyses, the management of action plans with an improved analysis of causes, and the monitoring of the effectiveness of corrective actions.

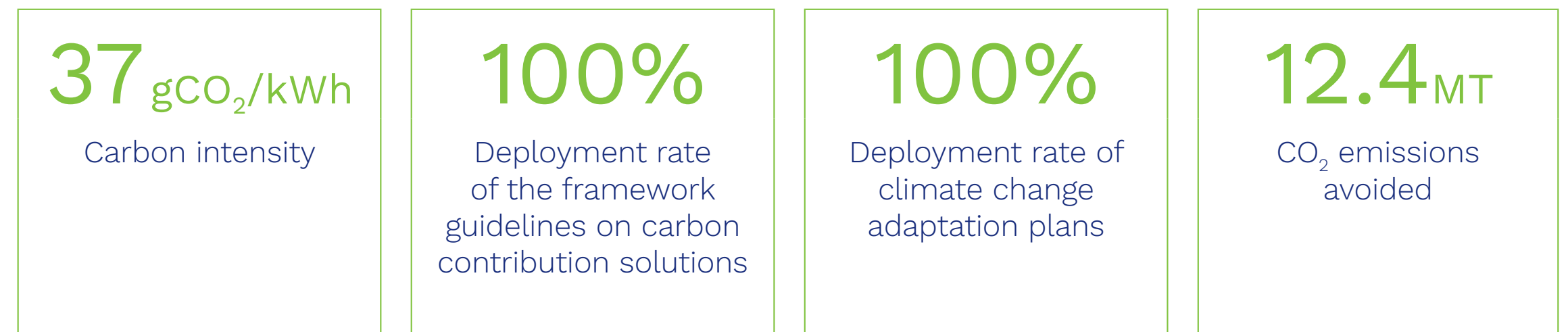
The Group's CO<sub>2</sub> emissions reduction trajectory, which will be reinforced in 2023, was validated according to several standards (notably Moody's, SBTi and TPI). The EDF group has set up a dedicated governance structure in line with the best practices recommended by the Task Force on Climate-Related Financial Disclosure (TCFD).

EDF's climate strategy, in line with the Group's strategic orientations, is accompanied by four CSR commitments:

- **an ambitious carbon trajectory,**
- **solutions to contribute to carbon sinks,**
- **adaptation to climate change,**
- **the development of electricity uses and innovative energy services.**

These commitments, together with reinforced climate governance for the Group, form the EDF group's climate transition plan, adopted at the May 2022 General Shareholders' Meeting with a majority of 99.87%.

The EDF group is engaged in an accountability process focusing on the 10 Recommendations by the United Nations High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities (UN HLEG)<sup>10</sup>.



### A "Net Zero emissions" goal

In line with its raison d'être which aims to build a CO<sub>2</sub>-neutral energy future, the EDF group has set itself the target of achieving "Net Zero" emissions across all its activities by 2050. This target covers greenhouse gas emissions across all scopes (1, 2 and 3) and all geographical regions.

Net Zero by 2050	Reducing the Group's direct greenhouse gas emissions to zero or virtually zero by 2050
	Reducing direct and indirect emissions by at least 90%
	Neutralising residual emissions through high integrity carbon sinks

10. Report from the United Nations High-level Expert Group on the net zero emissions commitments of non-state entities, integrity matters : net zero commitments by businesses, financial institutions, cities and regions (2022) : [un.org/sites/un2.un.org/files/high-level\\_expert\\_group\\_n7b.pdf](https://un.org/sites/un2.un.org/files/high-level_expert_group_n7b.pdf).



### Short and medium term reduction targets

#### Scope 1 and carbon intensity

In November 2023, the EDF group set new targets for reducing its direct emissions of greenhouse gases. These reinforce the ambition of the targets that the Group set itself at the end of 2020 in terms of absolute scope 1 emissions and carbon intensity in 2030. They supplement them by setting a 2025 and 2035 milestone for scope 1 emissions and a 2035 milestone for carbon intensity.

<b>2025 target</b>	60% reduction in scope 1 emissions compared to 2017, i.e. 20 MtCO <sub>2</sub>
<b>2030 target</b>	70% reduction in scope 1 emissions compared to 2017, i.e. 15,5 MtCO <sub>2</sub>
	30 gCO <sub>2</sub> /kWh carbon intensity
<b>2035 target</b>	80% reduction in scope 1 emissions compared to 2017, i.e. 10,5 MtCO <sub>2</sub>
	22 gCO <sub>2</sub> /kWh carbon intensity

#### Scope 3

The EDF group has set targets for reducing its indirect scope 3 emissions by 2030, both for scope 3 as a whole and specifically for the part of scope 3 associated with gas sales to its end customers (see the SBTi objective).

<b>2030 target</b>	28% reduction, from 2019 levels, of all scope 3 emissions by 2030
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#### Labelling of the Group's emissions trajectory

In February 2024, the ambition of the Group's emissions reduction targets presented in the previous paragraphs was assessed by Moody's as being in line with a 1.5°C warming scenario.

In December 2020, the Science Based Targets Initiative (SBTi)<sup>11</sup> validated the Group's greenhouse gas reduction targets for 2030, which it had set in 2020, as part of a Well Below 2°C trajectory, based on their methodology specifically developed for the electricity sector<sup>12</sup>.

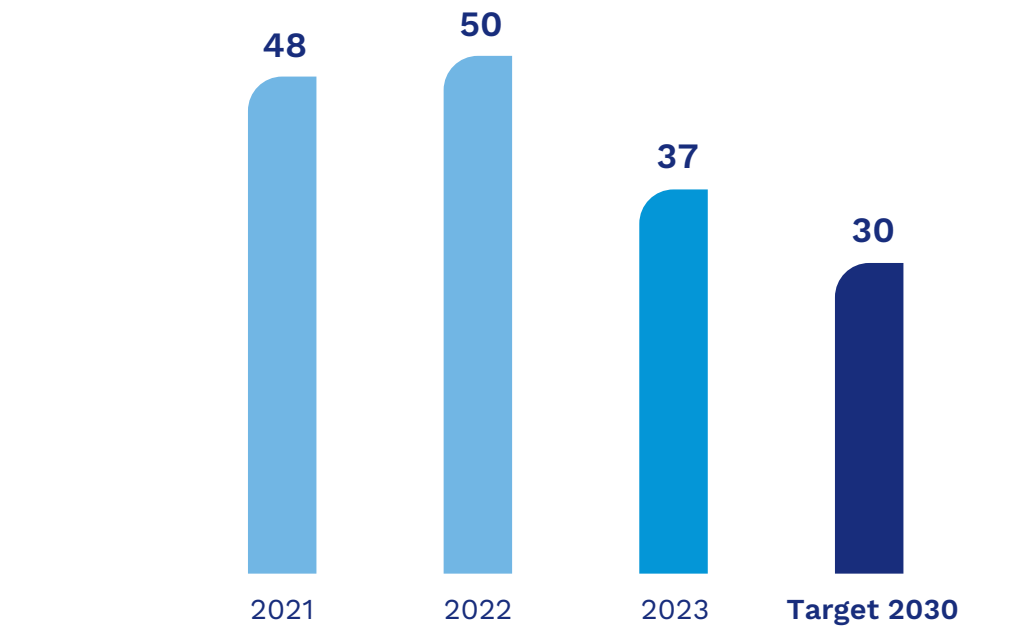
11. Initiative launched in the wake of the Paris Agreement in 2015 by the following four organisations: CDP, UN Global Compact, World Resources Institute and World Wild Fund.

12. Setting 1.5°C aligned science based targets quick start guide for electric utilities, CDP, June 2020.

#### Group key performance indicator

The carbon intensity of the electricity and heat produced by the EDF group is around six times lower than the European average (251g CO<sub>2</sub>/kWh<sup>(1)</sup>) and more than 12 times lower than the global average (460 gCO<sub>2</sub>/kWh<sup>(2)</sup>).

Carbon intensity: specific de CO<sub>2</sub> emissions from electricity generation and heat (in gCO<sub>2</sub>/kWh) ✓

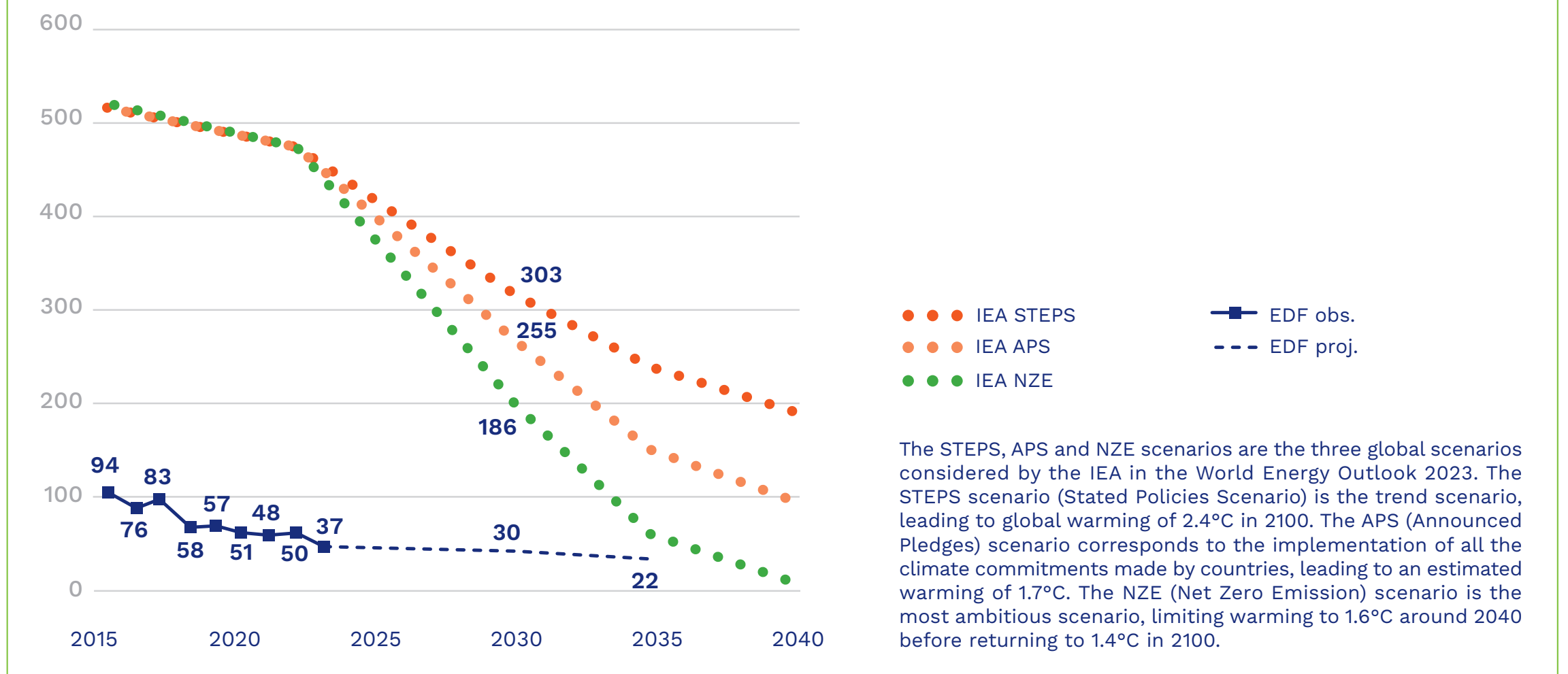


✓ 2023 value subject to a reasonable assurance audit by PricewaterhouseCoopers Audit.

(1) 2022 data, EU-27, European Environment Agency, Greenhouse gas emission intensity of electricity generation in Europe, October 2023.

(2) 2022 data, International Energy Agency, World Energy Outlook 2023.


#### EDF group CO<sub>2</sub> trajectory, gCO<sub>2</sub>/kWh



The STEPS, APS and NZE scenarios are the three global scenarios considered by the IEA in the World Energy Outlook 2023. The STEPS scenario (Stated Policies Scenario) is the trend scenario, leading to global warming of 2.4°C in 2100. The APS (Announced Pledges) scenario corresponds to the implementation of all the climate commitments made by countries, leading to an estimated warming of 1.7°C. The NZE (Net Zero Emission) scenario is the most ambitious scenario, limiting warming to 1.6°C around 2040 before returning to 1.4°C in 2100.



These targets are as follows:

 <p>SCIENCE BASED TARGETS DRIVING AMBITIOUS CORPORATE CLIMATE ACTION</p>	<p><b>2030 SBTi targets</b></p>	50% reduction compared with 2017 levels for scope 1 and 2 emissions, also including emissions from non consolidated assets and emissions associated with electricity purchased (i.e. not generated by it) to be sold to end customers
		28% reduction, compared with 2019 levels of emissions from combustion of gas sold to end customers (scope 3)

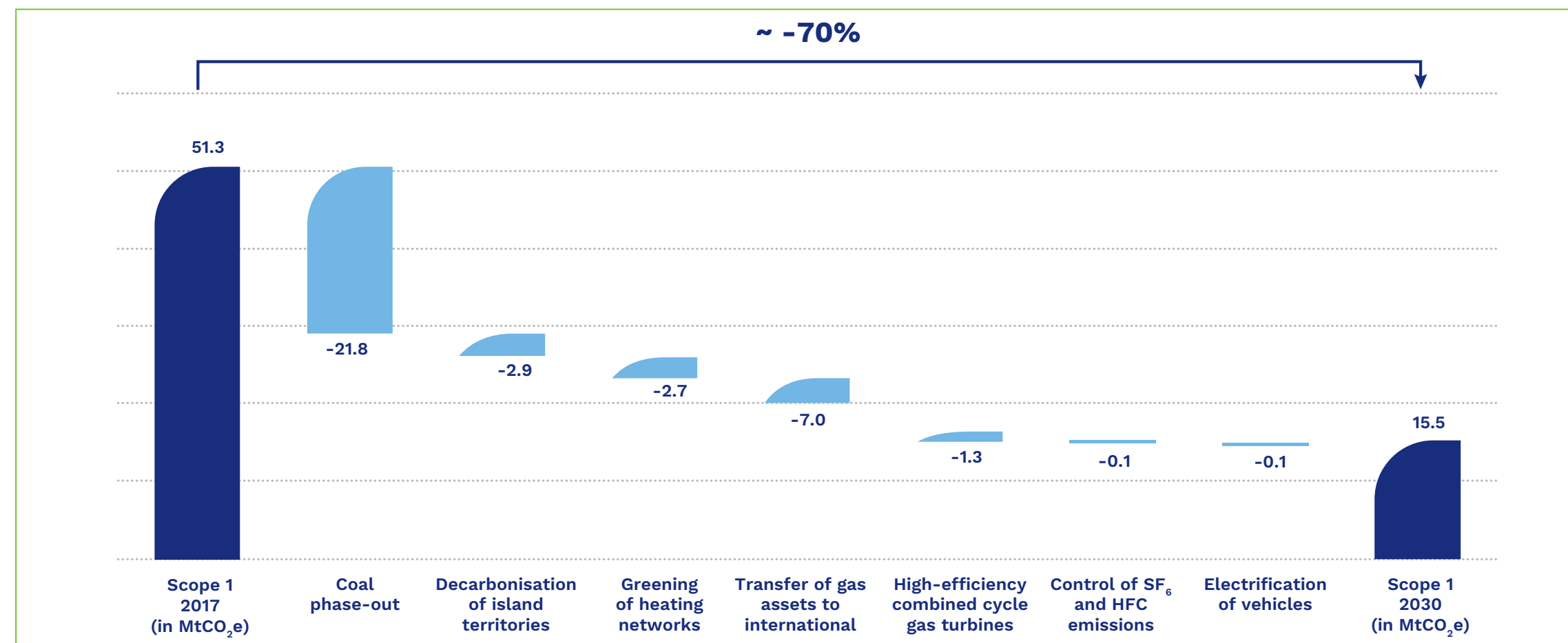
The Group considers that the new scope 1 targets announced in November 2023 and those already validated by the SBTi label for 2030 position EDF on a trajectory aligned with the 1.5°C goal. Moody's has recognised this. The Group has chosen not to

submit its new targets to the SBTi without changing its methodology, which as it stands would penalise players like EDF that are already highly decarbonised.

### Roadmap for reducing the Group's direct GHG emissions

To achieve the greenhouse gas emission reduction goals it set itself, the EDF group implements an action plan in line with the Group strategy. This action plan is coordinated by the EDF group Carbon Neutrality Strategy project.

The following diagram shows an estimation of the impact of the actions undertaken to reduce the EDF group's direct (scope 1) GHG emissions.



The following table provides details these actions taken by the EDF group:

Action*	Description
<b>Coal exit</b>	Closure (France, UK), sale (Poland) or conversion (Cordemais) of all coal-fired (and heavy fuel oil) power plants operated by the EDF group by 2030.
<b>Decarbonisation of island regions</b>	Replacement of light and heavy fuel oil used in non-interconnected zones by liquid biomass, in coherence with multi-year local energy programme.
<b>Greener heating networks</b>	Greening of the heating networks managed by the Group through the use of biomass, waste heat recovery, geothermal and thalassothermal energy; discontinuation of energy recovery from municipal household waste by Dalkia.
<b>International transfer of gas assets</b>	Transfer of natural gas electricity generation assets built under “Build Operate Transfer” type contracts with operational control by EDF in Brazil and Vietnam; sale of West Burton B in the United Kingdom.
<b>High-efficiency combined gas cycles</b>	Discontinuation of the oldest combined gas cycles and replacement by high-efficiency facilities; reduced demand on the grid due to the price of CO <sub>2</sub> and priority injection of renewable energies.
<b>Controlling SF6 and HFC emissions</b>	Measures to manage and reduce uncontained SF6 emissions from electrical transmission and distribution systems as well as uncontained HFC emissions from air-conditioning units.
<b>Electrification of vehicles</b>	Fully electrifying the EDF group's light vehicle fleet in accordance with the EV100 commitment.

\* Note that Enedis is also experimenting with Local Zero Emission Generators (GE ZE), an alternative solution to conventional generators. The diesel engine is replaced with a battery or a hydrogen fuel cell, the use of which locally emits no noise, CO<sub>2</sub>, or pollutants. These GE ZEs will supply customers during outages for works on the public electricity distribution network, while reducing the impact on the environment and maintaining the collection of local renewable energies connected to the network. They will contribute to the zero carbon objective.

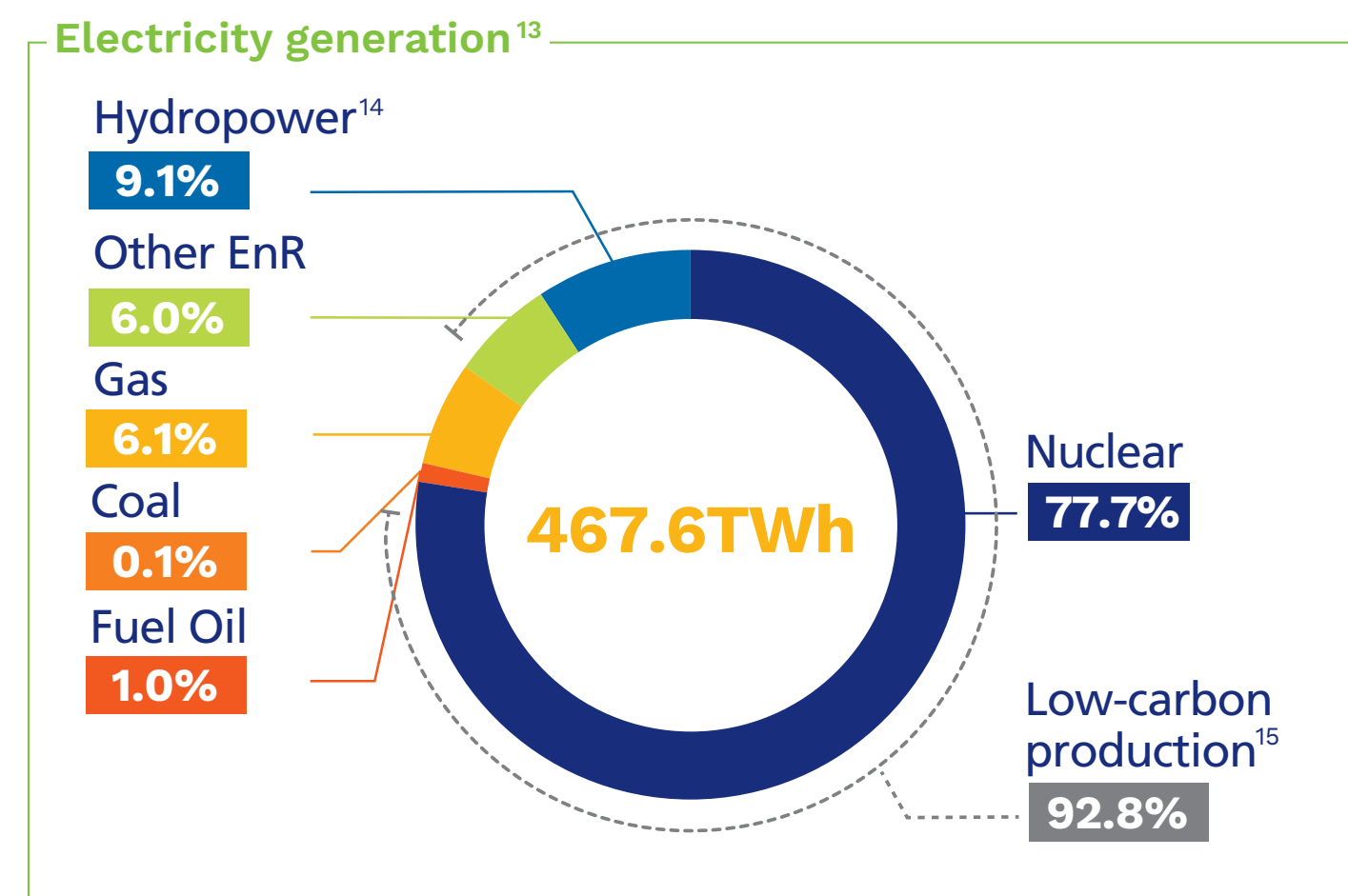
These actions make use of tried and tested technology, with good visibility in terms of economic and regulatory environments.



## Roadmap for developing the Group’s decarbonized generation

To achieve the goals it has set itself, the EDF group is implementing an action plan in line with the Group strategy. This plan is coordinated by the EDF group Carbon Neutrality Strategy project.

The EDF group is investing massively to prepare for the future and build a CO<sub>2</sub>-neutral energy future.



By 2030, the main actions that will enable the EDF group to achieve its decarbonised generation targets are as follows:

### Roadmap for increasing the group’s carbon-free output

Subjects	Description
<b>Grand Carénage</b>	Continued operation of France’s nuclear power plants beyond 40 years thanks to the <i>Grand Carénage</i> programme.
<b>Nuclear New Build</b>	In February 2022, the French President expressed his desire for six new EPR2 nuclear power generation reactors to be built in France and commissioned from 2035, and for eight additional reactors to be studied. The Head of State also announced the development of the NUWARD reactor and innovative reactors.
<b>Development of renewables</b>	Development of generation through renewable energies, including hydropower.
<b>Network development</b>	Development of networks to enable a better integration of renewable energies.
<b>Flexibility and management of intermittency</b>	Development of electrical storage to improve system flexibility and management of the intermittency of non-controllable renewable energies.

The implementation of the EDF group's roadmaps to reduce direct emissions (scope 1) and to increase decarbonised generation by 2030 should enable the EDF group to achieve its carbon intensity reduction target, set at 30 gCO<sub>2</sub>/kWh in 2030 and 22 gCO<sub>2</sub>/kWh in 2035.

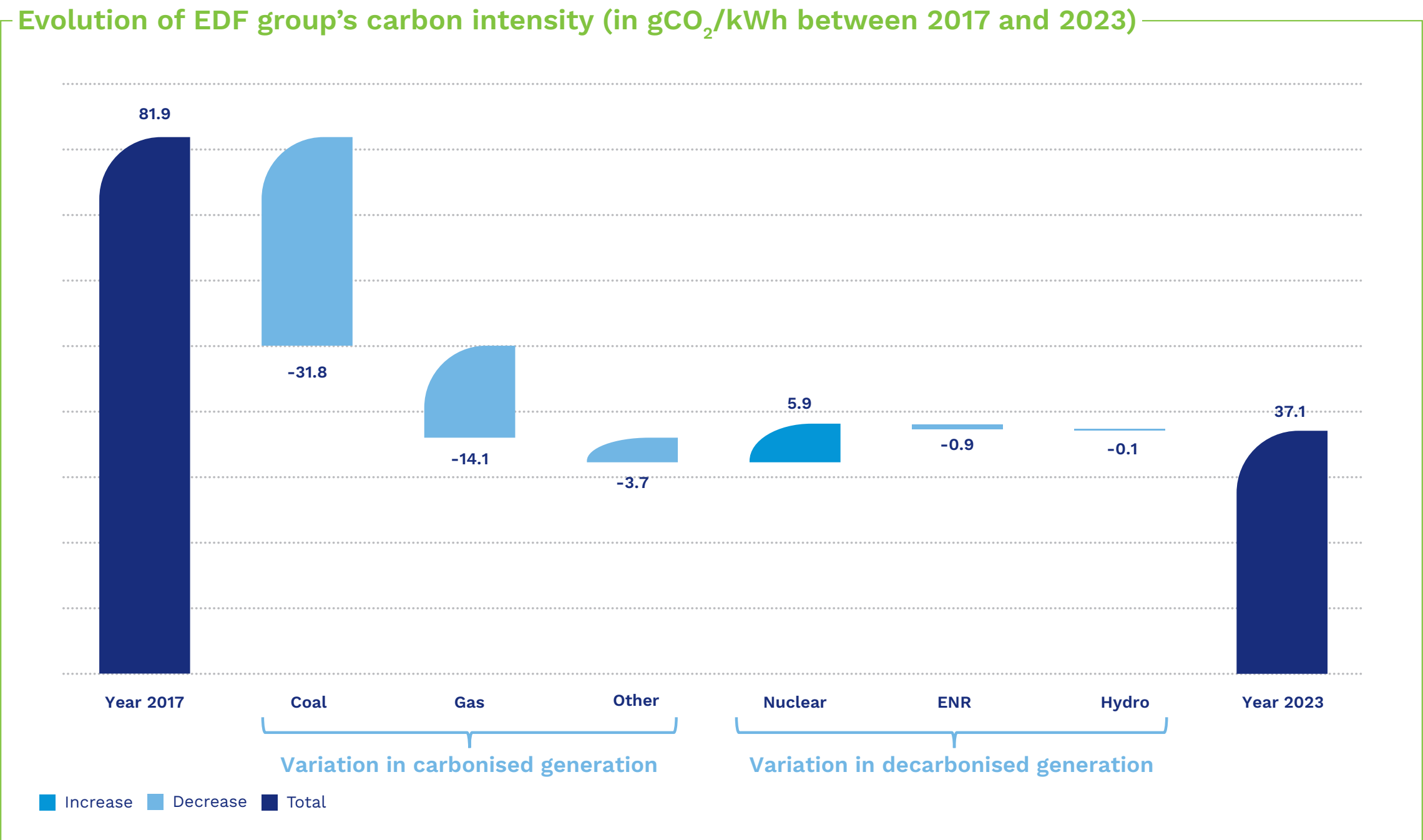
13. Generation by fully consolidated entities.

14. Hydropower generation including pumped storage consumption and sea energy.

15. Direct CO<sub>2</sub> emissions related to generation, excluding life cycle analysis (LCA) of the means of generation and fuels.



The following diagram shows the estimated impact to date of the climate transition action plan on the EDF group's carbon intensity.

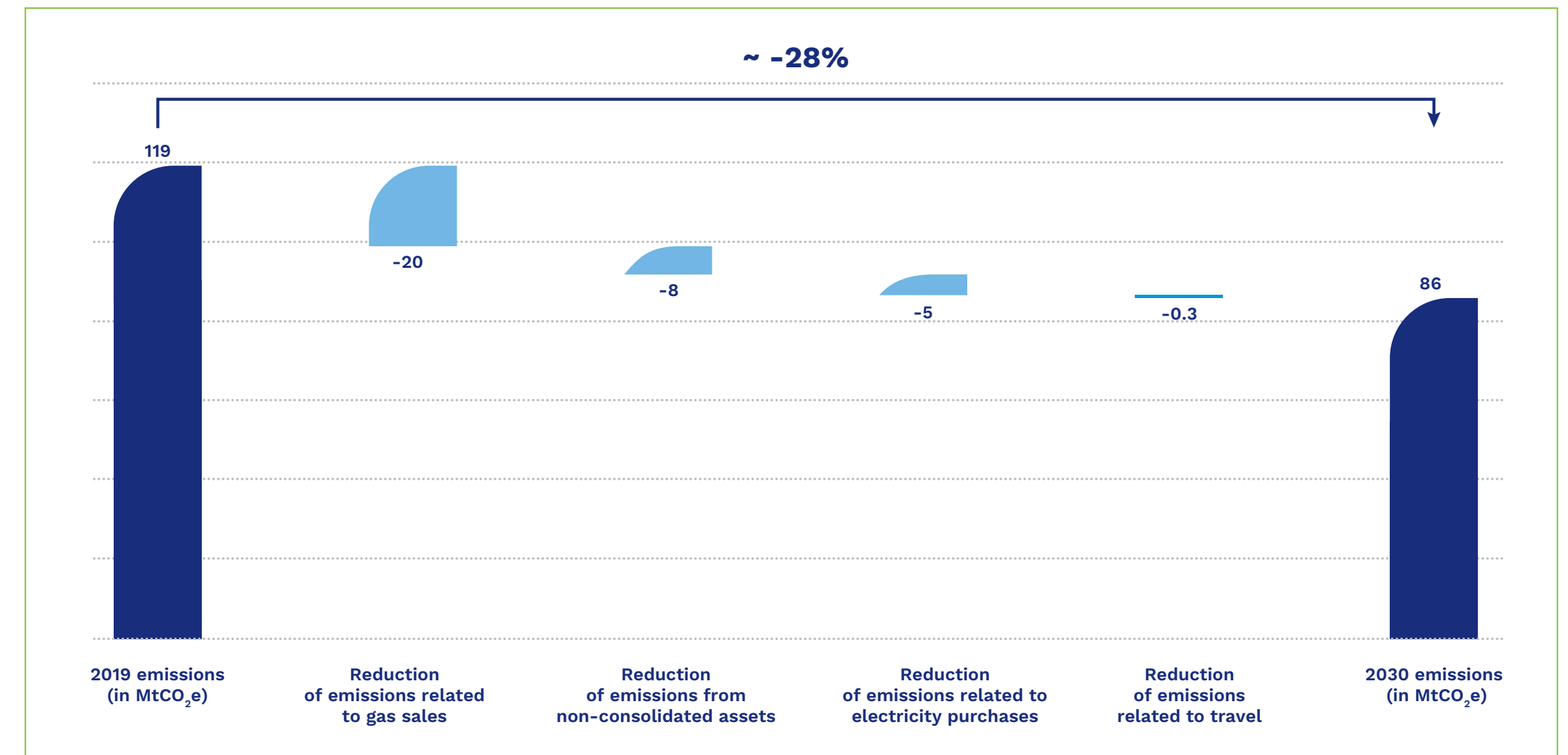


The gradual withdrawal from coal power is the main factor in the decrease of carbon intensity. The reduction in nuclear generation, including the closure of the Fessenheim power station in 2020<sup>16</sup>, will mitigate this reduction.

16. Pursuant to the multi-year energy programme.

### Roadmap for reducing the Group's indirect GHG emissions

The following diagram shows the estimated impact of the main actions taken to reduce the EDF group's indirect (scope 3) greenhouse gas emissions.



**-28%**

EDF group's indirect (scope 3) GHG emissions by 2030

The following table sets out the actions implemented by the EDF group:

Action	Description
<b>Reduction in emissions relating to the sale of gas</b>	Gas customer portfolio management; support to consumers in their transition towards energy sobriety, energy efficiency, and the reduction of their emissions via Group offers, expertise, and subsidiaries, by promoting alternative solutions to fossil fuels; increased biomethane injection rate into the natural gas distribution network in line with national strategies.
<b>Reduction in emissions relating to the purchase of electricity</b>	Greening (use of renewable energy Power Purchase Agreements) of purchases of electricity for sale to end customers in countries where electricity has a high carbon intensity; portfolio management for customers for whom EDF sells but does not produce electricity.
<b>Reducing travel emissions</b>	Reducing emissions from employee travel, in view of the roll-out of the EDF group's new travel policy.
<b>Reduction of emissions from non-consolidated assets</b>	Disinvestment by 2030 from coal-fired power generation assets located in China in which the EDF group has a minority holding.

These actions make use of tried and tested technology, with good visibility in terms of economic and regulatory environments.

### Contribution to carbon sinks

For the EDF group, the neutralisation of residual emissions is the final step in achieving zero net emissions. Under no circumstances should the purchase of carbon credits replace a strategy of drastically reducing the Group's direct and indirect emissions.

The EDF group is focusing on the use of “negative emissions” projects to neutralise its residual emissions by 2050, compared to “avoided emissions” projects. This can include technological solutions, such as Bio-Energy with CO<sub>2</sub> Capture and Storage (BECCS), or natural solutions, such as carbon storage in forests and soil.

Pursuant to the carbon accounting rules in force<sup>17</sup>, the carbon credits generated by the projects financed are not deducted from the EDF group's greenhouse gas footprint and are accounted for separately.

In addition, funded projects are screened beforehand to ensure that they meet high integrity criteria, based on the Core Carbon Principles defined by the Integrity Council for the Voluntary Carbon Market (IC-VCM)<sup>18</sup>.

An EDF Carbon Offsetting Fund (EDF COF) has been set up as part of the obligation to offset

excess greenhouse gas emissions from facilities producing electricity from fossil fuels introduced by law No. 2022-1158 of 16 August 2022. Under this obligation, EDF is required, in its capacity as operator, to pay into the said COF, the purpose of which is to finance projects to reduce or sequester greenhouse gases in France, a fixed amount of €40 or €50 per ton of carbon dioxide equivalent emitted in excess of 0.6 or 0.7 kilotonnes per megawatt of installed power generation capacity (depending on the period in question).

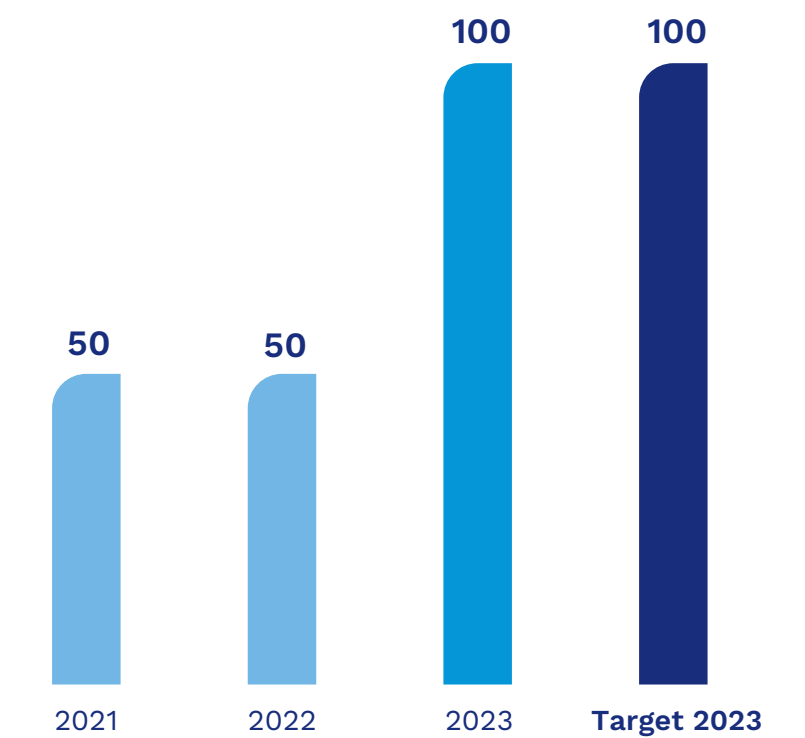
### Group key performance indicator

As part of the implementation of a carbon contribution strategy, the Impact Department finalised an internal application note intended for all Group entities, which aims to define the principles of governance of the EDF group in terms of carbon contributions, notably regarding the quality criteria of carbon credits to ensure that the projects financed are of high integrity. It also defines the reporting method for entities using a carbon contribution practice (Reporting on Sustainable Development Committee\*).

The Group decided to use a “transitional KPI” from the end of 2021 to the end of 2023: the deployment rate of the framework guidelines on carbon contribution solutions within Group entities.

\* See section 3.5.2 “CSR governance bodies” of the Universal registration document 2023.

Deployment rate of the framework guidelines on carbon contribution solutions (in %)



17. GHG Protocol Corporate Accounting and Reporting Standard, WRI-WBCSD, 2015.

18. <https://icvcm.org/the-core-carbon-principles/>.



## Adapting to climate change

EDF's facilities have a technical lifespan potentially easily exceeding 40 years, making it, among non-nationalised companies, one of the major firms most exposed to the physical effects of climate change. This is why the EDF group identified climate risk as a priority in 2018.

Adapting to climate change refers to a procedure to adjust to the current climate, its changes, and its consequences. This means mitigating the harmful effects of climate change and making the most of any beneficial effects and resulting opportunities.

The Paris Climate Agreement assigns the same level of importance to the goal of adapting to climate change as to mitigation. However, given the lack of simple, shared indicators, the regulatory framework for adapting to climate change is still considerably less developed than that for mitigation.

France's current National Climate Change Adaptation Plan<sup>19</sup> aims to ensure an effective adaptation to a regional climate in mainland France and its overseas territories that is consistent with a global temperature rise of between 1.5 and 2°C compared with the 19<sup>th</sup> century. This plan does not establish any regulatory requirements that are directly applicable to businesses. The EDF group has set itself a series of commitments which are integrated into the policy as part of a proactive and responsible approach.

Pursuant to this policy, the EDF group undertakes to:

- evaluate the impacts of climate change on future and existing activities;
- adapt existing facilities to make them less sensitive to climatic conditions and more resilient to extreme weather events;
- incorporate climate change scenarios in the design of new installations;
- adapt the Group's solutions, internal operations and know-how in light of climate change;
- take into account the ecosystemic dimension of climate change.

In particular, this policy states that entities most exposed to the physical consequences of climate change should draw up a climate change adaptation plan and update it every five years.

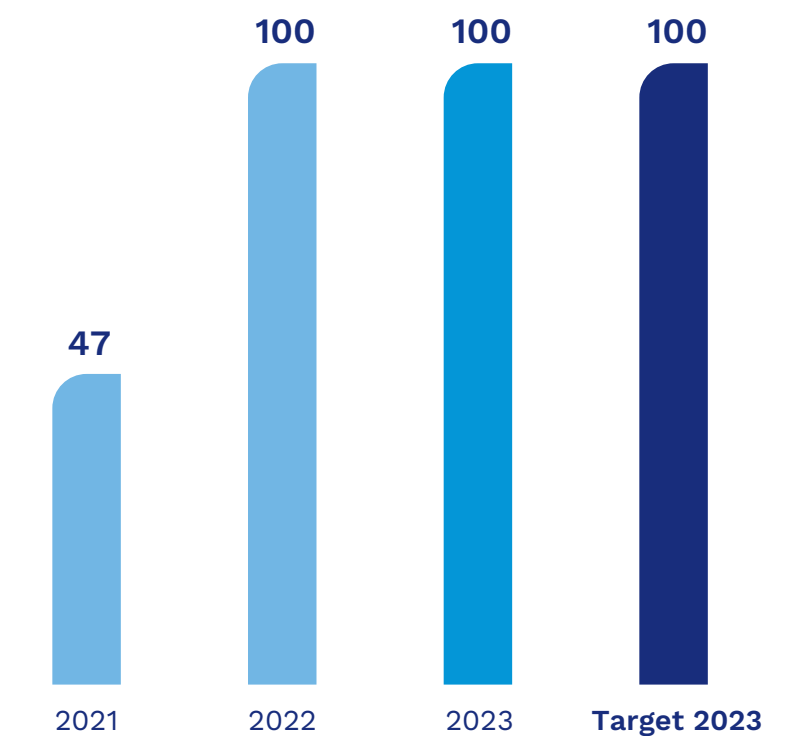
In 2024, France should finalise the third version of its National Climate Change Adaptation Plan, built around a Reference Warming Trajectory for Climate Change Adaptation (TRACC) corresponding to a warming of +4°C in France by 2100, or +3°C globally. The EDF group is preparing for the implementation of this plan.

### Group key performance indicator

The deployment rate of the new climate change adaptation plans reflects the structuring, prioritisation and industrialisation of actions undertaken as close as possible to the Group entities exposed to the physical risks of climate change, in compliance with the requirements of the TCFD. Depending on the entities concerned\*, this involves producing an adaptation plan using a qualitative and/or quantitative approach, which is to be integrated into the environmental management system by the end of 2023. The scope has been updated to include a new entity (Framatome).

\* Scope for 2023: Nuclear and Thermal Fleet Department, EDF Hydro, EDF PEI, EDF SEI, EDF UK, C023, Luminus, Edison, New Nuclear Engineering and Projects Department, EDF-R, Transformation and Operational Effectiveness Department, Framatome..

Deployment rate of new climate change adaptation plans within concerned entities (in %)



### Developing low electricity consumption and innovative energy services

With largely decarbonised electricity, the development of uses of low-energy, innovative electricity uses and services is a key vector for work to combat global warming.

The EDF group is contributing to this goal by means of offers tailored to various markets, including promoting the use of heat pumps, electric mobility, and energy efficiency solutions.

Electrifying sectors that produce the most CO<sub>2</sub> entails having conditions that are favourable to this development.

See all the Group's policies, actions and results in terms of neutrality and climate in chapter 3.1 "Neutrality and the climate" of the Group's 2023 Universal Registration Document, available on the website

19. National Climate Change Adaptation Plan for 2018-2022, known as PNACC-2.

## Prevent the impacts of EDF’s activities on the air, water, soil, biodiversity and the production of waste

The Group organised an assessment of “nature” issues along the full value chain, including upstream and downstream from its activities (scope 3).

This biodiversity risk assessment, carried out using the double materiality method on dependencies and impacts, was based on the ENCORE database (Exploring Natural Capital Opportunities, Risks and Exposure). The main issues concern operations and activities upstream from the EDF group value chain. This is the case for supplies of certain fuels and materials, which present issues of dependence on nature (resources, regulatory services) and

pressures thereon (for example on ecosystems and water resources). It appears from the risk materiality assessment (physical and transition risks) that risks are correctly identified and covered with some room for improvement.

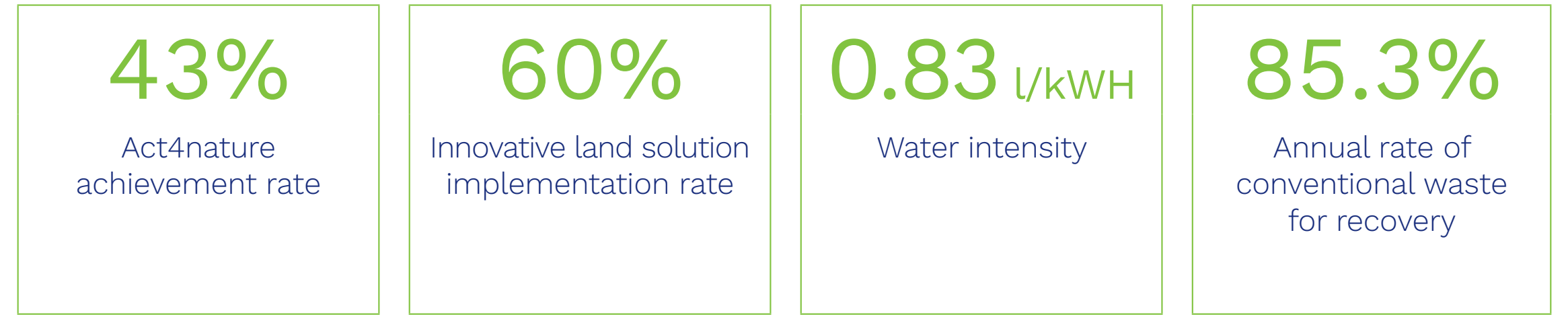
With its long-standing commitment to biodiversity<sup>20</sup>, the EDF group systematically aims to minimise the impact of its activities on biodiversity. Today, this goal is reflected in the Group's participation in two initiatives: Entreprises engagées pour la nature (EEN) and Act4nature international.

### 2023-2025 Nature Commitments<sup>21</sup>

Renewal of 2023-2025 Nature Commitments	<p><b>In France:</b> the “EEN” (<i>Entreprises engagées pour la nature</i>, i.e. companies committed to nature) initiative organised by the OFB (<i>Office français de la biodiversité</i>, i.e. French biodiversity office).</p>	<p><b>Commitment themes:</b> Reducing the contribution of our activities to IPBES pressure factors; protecting, restoring and regenerating, strengthening and sharing knowledge; transforming our processes, organisation and skills.</p>
	<p><b>Internationally:</b> Act4nature International initiative set up by the French non-profit EpE (<i>Entreprises pour l’environnement</i>, i.e. Enterprises for the Environment).</p>	

These commitments cover several Group business lines, various geographical regions, and the scope of operational activities with biodiversity issues. The new commitments notably relate to the Group's value chain.

20. In 2006, EDF adopted a policy to promote biodiversity (provide a reference, such as a public press release).  
 21. The KPI for this commitment is based on 18 indicators. 14 of them are published in this section. The remaining four are as follows: No. 4: Maintaining EDF Hydro's performance in water resource management; No. 14: Carbon sequestration pilots; No. 17: 150 million customer connections based on energy consumption; No. 18: internal awareness-raising activities (1,500 in 2023).



## Biodiversity and responsible land management

### Reducing the activities’ contribution to major pressure factors

The IPBES report in 2019 identifies five major pressure factors: changing use of land and sea, overexploitation of resources, climate change, pollution and invasive alien species. EDF group has developed its action programme to limit its impact on each of these factors.

### Changing land and sea uses

#### All segments included

The Group applies the principles of the mitigation hierarchy<sup>22</sup>, or the regulations of the country where it is located if these are more stringent (notably in Europe). Group companies apply the PMO (Prevent, Minimise, Offset) hierarchy for all projects and facilities in operation<sup>23</sup>. The environmental and societal

impact assessments are completed prior to projects, pursuant to the current regulations and best practices (such as IFC Performance Standards if they are more restrictive).

For its new projects, the Group optimises its footprint and positions new industrial developments preferably on sites that have been subject to soil artificialisation. Appraisal and site restoration operations are carried out by the Group’s internal engineering entities with the assistance of external service providers. Regarding investment decisions, 100% of the projects presented to the CECEG<sup>24</sup> are screened for risks related to biodiversity.

Impacts of structures currently in operation, in particular nuclear structures, on the environment and biodiversity are the subject of monitoring conducted by EDF teams and scientific organisations such as

22. Principles based on Performance Standard 6 of the International Finance Corporation (IFC, a World Bank organisation) dedicated to Biodiversity Conservation and Sustainable Management of Living Natural Resources.  
 23. The French biodiversity law of 2016 requires companies to implement offsetting measures regarding harm to biodiversity designed to avoid a net loss, and, preferably, even make a net gain in biodiversity.  
 24. Group Executive Committee's Commitments Committee (CECEG).



IFREMER or IRSN (Institute for Radiation Protection and Nuclear Safety).

Each sector can also be the subject of specific complementary actions.

### Recreating spaces and conditions conducive to biodiversity

#### Positive ecological management

The Company manages natural sites belonging to the land it owns in partnership with local associations. EDF notably employs positive ecological management practices such as late mowing or ecograzing. Part of the land owned is allocated to spaces dedicated to the protection or recreation of biodiversity, via management plans tailored to the site's issues.

To consolidate the approach, EDF relies on several levers such as the certification of sites in whole or in part, or the signing of real environmental obligations, for example on the former site of Ambès (about 42 hectares).

#### Environmental preservation/restoration

EDF is committed to contributing to the preservation and restoration of natural environments with local partners on 12 sites through to the end of 2025. In 2023, this involved over seven sites. For example, in the Volcans d'Auvergne regional national park, the decantation and phyto-purification of the EDF reservoir were improved by the construction

of a grit trap and a lagoon area, thus creating an additional two hectares of wetland. This project is considered, by the French Water Authority, as a Nature-based Solution.

Equally, EDF is committed to promoting knowledge, cohabitation and the development of high-stakes species on 18 sites through to 2025. In 2023, more than two sites contributed to this objective. Thus, EDF and the Écrins National Park signed a 2023-2024 agreement on the preservation of yellow-bellied ringers (monitoring of the species, awareness-raising and support for the plant grouping at construction sites). Furthermore, over 70 bat nesting boxes were installed by EDF Hydro on an EDF housing estate and several plants in the Provence-Alpes-Côte d'Azur region.

#### Protected areas and endangered species

Several EDF sites contribute to achieving the preservation targets in the Natura 2000 areas and to implementing the Natura 2000 contracts. The Group takes action via multiple programmes dedicated to preserving biodiversity (e.g. Life+).

In Laos, Nam Theun 2 Power Company is maintaining its policy of protecting biodiversity in the river basin in conjunction with the Nakai-Nam Theun National Park (formerly the Watershed Management Protection Authority), the authority managing it. The stakeholders are committed to having Nakai Nam Theun National Park put on the IUCN Green List of Protected Areas by the end of 2025.

### Group key performance indicator

The key indicator for the Group is based on the fulfilment of actions taken in accordance with Whistleblowing system Act4nature international. This achievement rate relates to the 18 actions that meet the Group's 2023-2025 commitments in terms of:

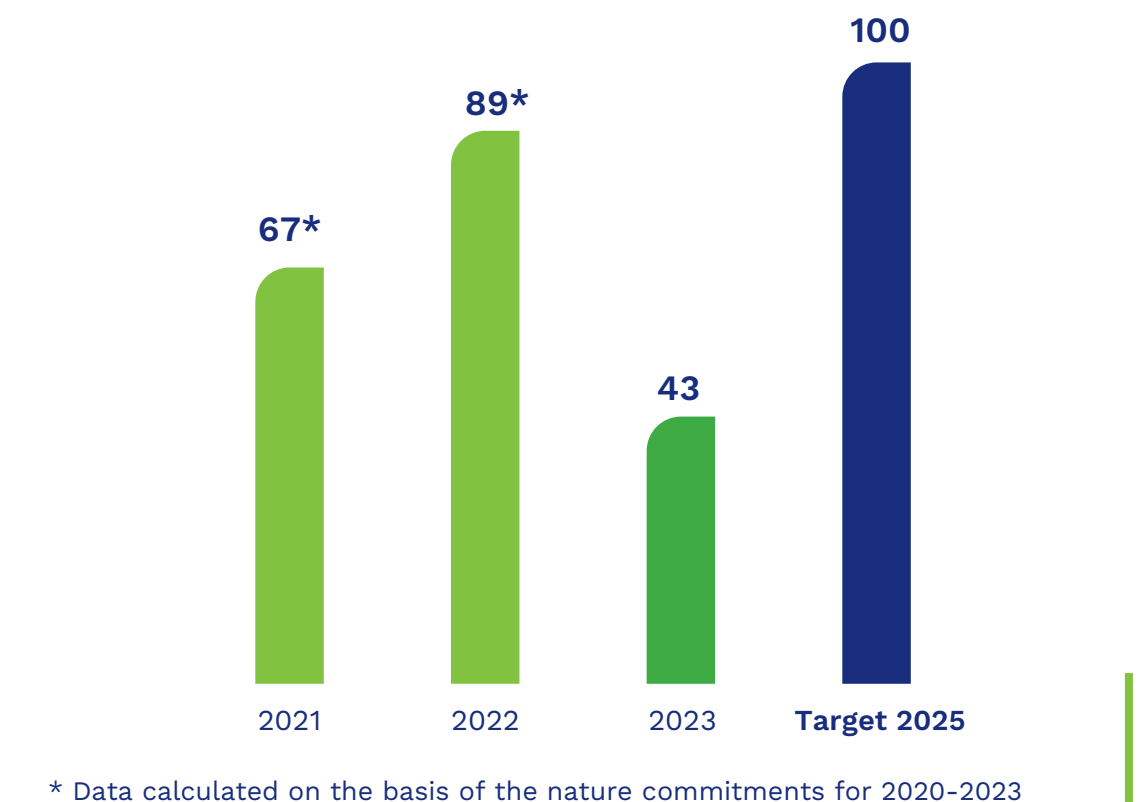
- reducing the activities' contribution to major pressure factors;
- preservation, restoration, regeneration;
- improving knowledge and sharing it;
- transforming our processes, our organisation and our skills.

### Integrated and sustainable water management

#### Water, a resource for energy production

Water is an essential resource to generate most types of power, either to cool nuclear and thermal power stations, or to drive hydroelectric power stations. It is an issue identified in the Group materiality matrix. Under the terms of the French Environment Code, water is the "nation's ordinary heritage". Water management therefore requires that collective rules be drawn up based on mutual support between upstream and downstream. This is why the Group is committed, in its CSR policy,

### Achievement rate of Act4nature international commitments (in %)



to protecting and managing water in an integrated and sustainable manner, both quantitatively and qualitatively and to consulting with the territories in which it operates, by fully integrating the local dimension of water, including various water uses under increasing climatic constraints. Sharing of water for multiple uses is an intrinsic characteristic of hydropower and the dams operated by EDF allow billions of m<sup>3</sup> of water to be stored. They play an essential role in certain areas during periods of drought and heat waves. 70% of EDF Hydro's 286 concessions have regulatory or contractual obligations to access water for other users.

## Water, a resource to be preserved and saved

The Group is committed to preserving and protecting water in terms of both quantity and quality. Notably, this involves continuing to improve performance in terms of water withdrawal and consumption at existing power plants and to conducting research into the most efficient way to use water across the regions and major river basins. These efforts are directly linked to the expectations of the French government's Water Plan as set out in March 2023.

### Group water withdrawals

At the Group level, around 40 billion m<sup>3</sup> of water were used to cool thermal power facilities, of which 99% was reusable and returned virtually instantaneously to the natural environment. As such, EDF withdraws significant amounts of water, but consumes a moderate amount of it<sup>25</sup>. Drinking water is not used for cooling systems but only for various forms of water process for a share lower than 0.1%. Most of the water withdrawal for the cooling systems and for the industrial circuits of its facilities takes place in France (81%) and the United Kingdom (17%) in areas where water stress is limited (low to medium, see section above).

A large number of nuclear and thermal facilities are located by the sea and therefore do not use freshwater for their cooling system but rather sea water (without quantitative constraints); 68% of the water used for cooling purposes by the Group comes from the marine or estuarine environment. This percentage is almost 61% in France, over 99% in the United Kingdom and close to 95% in Italy.

As regards the volumes of freshwater used by the Group, the quantity taken from groundwater is marginal, around 2hm<sup>3</sup> or 0.02% of the freshwater withdrawn from the surface.

### Freshwater consumption

97% of the freshwater withdrawn in France is returned directly to the natural environment. The water consumed is essentially water evaporated by the cooling systems of nuclear power plants in closed circuits (with cooling towers). In terms of absolute value, this represented 375hm<sup>3</sup> in 2023.

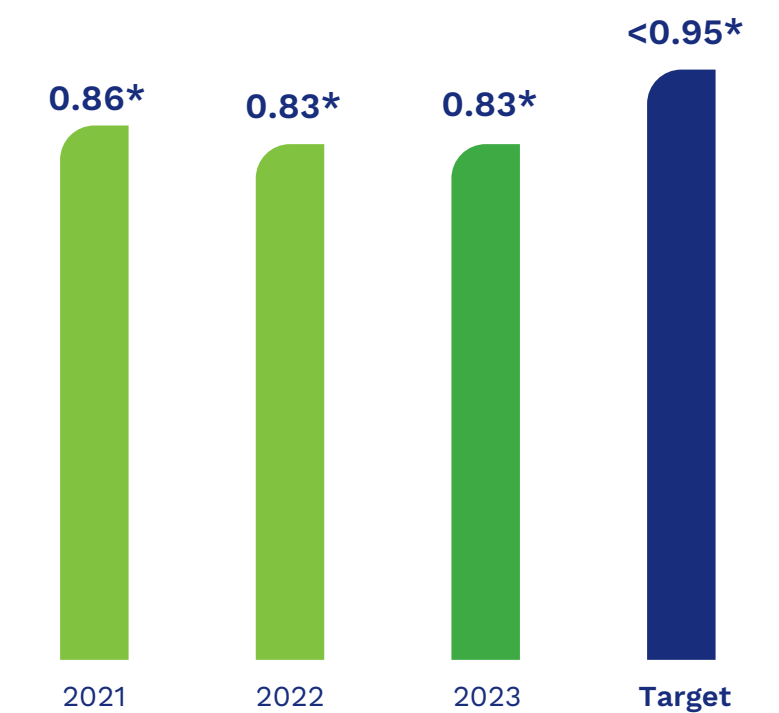
## Intensité eau

### Group key performance indicator

Water intensity is the specific consumption of evaporated water per kilowatt-hour of electricity generated. The Group's objective for this indicator is not to exceed the target of 0.95l/kWh on average over the last five years. The goal is to gradually reduce specific water consumption by 2030 (as compared to 0.96l/kWh, the 2015 reference value). Taking into account the planned evolution of the means of electricity generation and the actions to optimise the use of water, water intensity at Group level is expected to decrease in the years to come.

The key performance indicator, based on the average of the last five years, is 0.83l/kWh, constant compared to 2022.

### Water intensity (in l/kWh) ✓



\* On average over the past five years.

✓ 2023 value subject to a reasonable assurance audit by PricewaterhouseCoopers Audit.

## Water quality and reduction of pressure on the environment<sup>26</sup>

### Monitoring around industrial sites

EDF monitors land and aquatic ecosystem quality parameters, including subterranean groundwater around its industrial sites, particularly by measuring, controlling and analysis effluents on all sites. Monitoring the temperature of water upstream and downstream from thermal power plants is

an important parameter with regard to biodiversity. The pH of water, its conductivity, chemical oxygen demand (COD), biochemical oxygen demand (BOD5), nitrogen and phosphorus are also controlled and measured according to a regulatory environmental monitoring plan for each site. Hydrobiological monitoring is carried out each year at certain sites presenting significant environmental challenges (e.g. Cordemais and Martigues) in order to ensure long-term monitoring of receiving environments.

25. The cooling of thermal power plants represents 12% of consumption, compared to 58% for agriculture and 26% for drinking water supply, based on 2010-2019 averages; source: <https://www.statistiques.developpement-durable.gouv.fr/leau-en-france-ressource-et-utilisation-synthese-des-connaissances-en-2022>

26. Regarding the regulatory framework for water quality monitoring, see the complete guide "Power plants and the environment, water withdrawals and discharges, 2020" available on the edf.fr website: <https://www.edf.fr/en/the-edf-group/producing-a-climate-friendly-energy/nuclear-energy/shaping-the-future-of-nuclear>



## Specific monitoring for nuclear power plants

Each nuclear power plant has a specific authorisation defining, based on its characteristics and its environment, the water withdrawal conditions, and chemical, thermal and radioactive effluent discharge limits (mainly tritium and carbon-14). All these effluents are collected, treated, then transported to storage tanks where they are analysed, before being disposed of, in accordance with regulations to prevent any potential impact on aquatic ecosystems. Each year, over 10,000 environmental monitoring and control analyses are carried out at each nuclear power plant. The analyses are carried out by internal and external laboratories. The results of this monitoring are provided to the relevant local authorities and used in documents available to the public.

There were no significant water-related environmental events or new disputes in 2023.

## Optimising water usage

The optimisation of water used in EDF's generation activities serves to ensure management of water resources and to honour the Group's commitment to guarantee multi-purpose water resources (drinking water, water for irrigation, tourism, etc.) and to meet the needs of local authorities. The EDF group is working on several factors to optimise its water use and reduce pressure on the

environment, by reducing its water consumption, reusing and/or recycling it, and using seawater desalination processes.

With regard to nuclear generation, the strategy to reduce the pressure on water resources is described in the Water Sobriety Plan for the nuclear sector scheduled to be finalised in early 2024. These water sobriety efforts contribute to meeting the expectations of the government's Water Plan, announced in March 2023, which aims notably to reduce withdrawals in France by 10% by 2030.

## Water as a shared resource and a powerful marker of climate change

In 2023, the heat waves and late low water levels had no impact on safety and had a limited impact on the nuclear fleet's generation (158 GWh, *i.e.* a third of 2022 generation). No request for a temporary modification of the thermal discharge limits of the nuclear power plants was examined; the NPPs operated within their normal regulatory limits.

In terms of the thermal generation fleet, the two heat wave episodes temporarily impacted the full availability of output from the Martigues CCGT. The drought had no impact on the availability of the thermal fleet.

The water consumption assessment studies mentioned above, carried out for the Cordemais,

Bouchain, Blénod and Martigues power plants (and in progress for the Combustion Turbines Operating Centre) will make it possible to refine the procedures to be followed in the event of a drought alert.

EDF does not own the water stored in its dams; it uses it as part of a public service mission to generate energy on the basis of the available resource while incorporating other uses as best as possible. The water in these reservoirs is not only used to generate hydropower, but depending on the reservoir, it can be used for drinking water supply, irrigation, navigation, tourism, recreation and the preservation of biodiversity. This availability of water for other uses can have an impact on hydropower generation, a renewable and carbon-free energy that contributes to climate change mitigation.

A balance must therefore be sought through close and continuous consultation with local stakeholders, including governmental services, which are the last resort in the event of arbitration on the prioritisation of water uses.

EDF constantly ensures that its hydropower facilities are managed in consultation with the stakeholders (the French government, local authorities, water agencies, associations, etc.). As such, EDF plays a part in national and local water governance and management bodies (national water committee, basin committees, local water commissions, etc.).

In France, EDF is represented by the French Electricity Union (UFE<sup>27</sup>) at meetings of each of the river basin water governing authorities.

EDF participates in several international works on water (IHA Board of Directors<sup>28</sup>, Board of Directors of the *Partenariat français de l'eau* [French Water Partnership], member of the World Water Council, etc.), and is also directly involved, as UFE representative to Eurelectric, in working groups at the European level (for example, on the Water Framework Directive).

Since 2003, EDF has had an internal water coordination body whose operational management is entrusted to EDF Hydro's management. An internal body (the Water Management Group, GGE) is responsible for continuously monitoring hydro meteorological indicators, water reservoirs and local situations in order to implement actions which are shared and consistent among the various generation business lines as regards local consultation and multi-use water management.

## Radioactive and conventional waste, and circular economy

The Group is committed to honouring its responsibilities with regard to radioactive waste; promoting a circular economy approach; avoiding the generation of conventional waste and promoting, in order, the reuse, recycling and recovery of products/materials

27. Union française de l'électricité.

28. International Hydropower Association.

throughout the value chain (material recovery, energy recovery); using its waste by reallocating uses within the company during new developments, or in approved recovery channels.

### Assuming its responsibility for radioactive materials or waste

Nuclear power plants generate radioactive waste from the operation of power plants, recycling of spent fuel, or decommissioning of permanently shut-down plants:

- 95% of the volume of radioactive waste produced by EDF is “short-lived” waste (period less than or equal to 31 years). It mainly comes from filtration systems, and maintenance and servicing operations. The majority of radioactive waste from plant decommissioning works is also short-lived waste;
- “long-lived” waste (period greater than thirty-one years) is generated by processing spent nuclear fuel, disposing of certain metal parts from reactors, and waste from decommissioning of metal parts close to the core, as well as graphite from natural uranium graphite gas nuclear reactors. This “long-lived” waste accounts for approximately 5% of the volume of radioactive waste eventually produced by EDF.

In addition, the operation of nuclear power plants generates spent fuel (potentially

recoverable radioactive materials), the quantity of which is limited due to the implementation of treatment-recycling.

EDF has created the Cyclife Group, a group of subsidiaries specialising in decommissioning and waste management. In particular, Cyclife offers melting and incineration solutions to reduce the volume of short-lived radioactive waste and, depending on local regulations, to recycle very low-level metal waste.

### Eco-design

The eco-design approach, the first phase of the circular economy, is integrated from the engineering phase for major new construction projects or major process modifications.

The design of facilities by engineering entities is based on an ecodesign approach taking account of their environmental footprint, waste management and recovery throughout their entire life-cycle. Implementing a Waste Organisation and Management Plan (SOGED) for major construction sites contributes to the implementation of the principles of the circular economy very early on in the construction process. The deployment of the eco-socio-design approach at EDF Hydro is continuing, for example with a GHG footprint assessment, or an LCA as was done for the Rhinau fish passage project (Bas-Rhin).

### Reusing and optimising resources

The Group’s entities and companies are committed to a process of continuous improvement according to the principle that the “best waste” is waste that is not produced. Integrated into EDF’s EMS, the “Waste and circular economy” group, which brings together the waste correspondents of the business lines, is tasked with carrying out prevention actions, as well as actions to optimise resources and reuse them in order to limit waste generation. All entities have action plans to limit the generation of conventional waste, which are incorporated into the environmental management system programmes and include corresponding indicators (quantity of waste avoided, quantity of equipment reused, savings made on waste management, monitoring of a waste recovery rate to encourage recycling and therefore foster savings of resources).

### Conventional waste management and recovery

Conventional waste is the waste produced by the EDF group on its sites. It does not include radioactive waste, coal ash or gypsum derived from the process, which are managed and assessed separately. Waste stored on-site, waste awaiting disposal, materials reused on-site (e.g. spoil and rubble) and equipment that could be reused (sold or gifted) are not taken into account. Construction and

decommissioning waste is included in this report, if its management falls under the responsibility of the EDF group.

The Group’s CSR policy aims to develop the circular economy approach and improve the recovery of waste produced. This policy takes concrete form in various ways, including:

- the development of the reuse of parts and materials, particularly during deconstruction work;
- the implementation of on-site pre-processing of various waste products, in order to limit the volume of waste produced and promote the recovery of the remaining fraction (concentration of hydrocarbons, separation of asbestos);
- the establishment of partnerships with players in the recycling field (RECYLUM for Citelum, Veolia and Suez for conventional waste, Ateliersdu Bocage for printer cartridges);
- sorting and recovery of waste in authorized channels; for example, excavated earth or sediments from hydropower dams are recovered as aggregates for civil engineering or during public works;
- sorting and recovery of certain waste in dedicated recovery channels (wind or photovoltaic assets at end of life for EDF Renewables).

See Group’s policies, actions and results for preserving the planet’s resources in Chapter 3.2: “Preserving the planet’s resources” - [Access to the Universal Registration Document on line](#)



# 2.4 Health & Safety

## 2.4.1 Methodology

The mapping of risks to the health and safety of employees and service providers is carried out by the Health and Safety Division, which is responsible for health and safety management, on the basis of risk analyses carried out by the Group's various entities and subsidiaries, in line with the Group's risk mapping system.

Salient risks to the health and safety of employees and service providers are connected to the operation of industrial facilities. Risks concerning consumers and local residents relate to the operation of industrial facilities.

### Identifying health and safety salient risks

Risk category	Salient risks	Risk criticality	Group risk
Health and safety of employees and service providers	Risk of work-related accidents, occupational illnesses (asbestos, chemicals, ionising radiation and noise)	■ ■	1D
	Musculoskeletal diseases and anxiety-depressive disorders, including stress	■	1D
Health and safety of consumers and local residents	Safety of nuclear and hydropower facilities	■ ■	1F, 2C
	Air quality	■	1I
	Noise and light pollution	■	1I

Criticality: ■■■ high ■■ intermediate ■ moderate

## 2.4.2 Monitoring indicator



100%  
of the Group's scope had carried out a self-assessment of its health and safety management system according to the BEST reference framework

29. Lost Time Incident Rate: the Group's overall Lost Time Incident Rate (LTIR) the number of work related accidents in service related to professional activity (employees and service providers, regardless of the level of subcontracting, including co-contracting and temporary workers) with lost time of one day or more, occurring during a period of 12 months compared to one million hours worked.



### 2.4.3 Main mitigation, prevention and monitoring measures implemented

#### Deployment of the Health and Safety Policy

The Group's health and safety policy, adopted in April 2018, was updated in April 2021. The Group strives to set an example in the area of Health and Safety. The policy is based on a commitment signed jointly by the Chairman and Chief Executive Officer and all members of the Executive Committee. The policy defines a consistent framework and all policies and action plans of the Group's different subsidiaries must comply with the policy. This Group policy applies to all the companies controlled by the EDF group, in all the countries in which EDF operates. It concerns both its employees and its subcontractors.

The priorities of the policy are primarily to eradicate serious accidents and fatal accidents, and secondarily to reduce the number of accidents and to fight against absenteeism. The policy aims to anchor throughout the Group the foundation formed by the Group's key rules and the BEST health and safety management reference framework. The Executive Committee reviews health and safety figures and monitors action plans regularly.

The Group focused its commitment on the **10 key rules, identified** on the basis of an analysis of the fatal accidents that have befallen the EDF group over the past 30 years.

In 2023, the Group's departments, divisions and companies updated the self-assessment of their health and safety management system with regard to the BEST reference framework. This review is conducted every three years and examined by the Group's Strategic Health and Safety Committee. In 2023, the entities were very active in updating the health and safety policy, which will be presented to the Group's Executive Committee in 2024.

The Group's health and safety policy specifies that when the safety conditions relating to the key rules are not met, a "NoGo" must be activated to correct the situation before starting. In the same way, when unforeseen circumstances no longer allow the safety rules to be respected, a "safety STOP" should be marked. Moreover, a Group Safety STOP event is organised every year, for each team, in October. This year, it was held on 17 October. It made it possible to debate, in the field and in work collectives, the issue of health and safety, and more specifically in 2023 the theme "Dare to say STOP".

In order to ensure the continuous improvement loop, and to maintain risk awareness, **High Potential Events (HPE) are collected**, analysed and shared at Group level; 6% of these HPEs are near misses or dangerous situations. Particular emphasis is placed on those related to the Group's 10 key rules. In 2023, a safety criterion of the EDF SA profit-sharing agreement focused on developing analyses of accidents requiring shutdown and reducing the number of accidents classified as HPE requiring shutdown or not.

Audits are carried out each year throughout the Group, in particular in the form of site visits. These visits are written up in a site visit report shared locally with the audited teams.

#### Occupational accidents

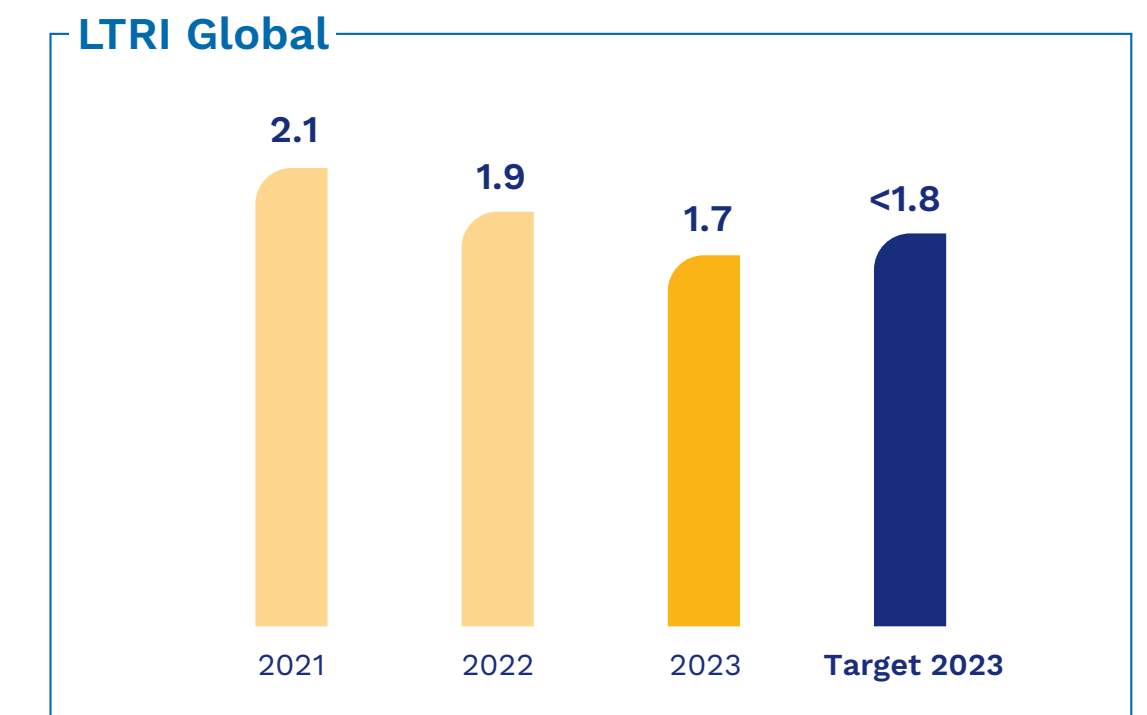
EDF is committed to improving the physical and mental health of its employees and subcontractors. The top priority is to protect them and, most importantly, to eradicate serious and fatal accidents.

Four fatal accidents directly linked to professional activities occurred in 2023. These tragedies concerned three employee partners and one employee of the Group. In addition to these four fatal accidents, the EDF group deplores the five

fatal illnesses that affected four of its employees and one of its service providers, as well as one fatal commuting accident suffered by one of its employees.

	Target	2021	2022	2023
<b>Number of fatal accidents</b>	0	4	2	4

In line with the steps taken within the Group to eradicate serious and fatal accidents, the policy aims to develop a collective safety requirement supported by both Group and subcontractor employees. It reinforces the momentum for progress among service providers (four action sheets or "assets" were drawn up in this regard).





## Further details on work-related accidents and occupational illnesses

	2021	2022	2023
<b>Employees</b>			
LTIR Group employees	1.7	1.6	1.5
Employee work-related accidents (with at least one lost day)	432	404	397
Accident severity rate	0.16	0.16	0.17
Occupational illnesses	40	52	69
<b>Suppliers</b>			
Supplier LTIR	2.6	2.2	2.0
Supplier work-related accidents (with at least one lost day)	513	450	436

## Well-being and psychosocial risks

EDF is committed to improving the physical and psychological health of its employees at work: both on-site and remotely. Making progress in this field requires the long-term involvement of medical teams, social workers, managers, prevention specialists, human resources managers in a multidisciplinary approach, and the social partners.

**Prevention of anxiety- and depression-related disorders, stress and musculoskeletal disorders (MSD)**, the three main causes of absenteeism, are regularly targeted by prevention initiatives. The development of team empowerment projects has led to a significant decrease in absenteeism among employees of committed teams, illustrating a positive impact on issues in relation to health,

the quality of life at collectives, but also commitment and work ethic. An emphasis is placed on the quality of return interviews conducted by managers to welcome their employees after their sick leave and to successfully return to work.

**For the prevention of MSDs**, Framatome developed exoskeletons to reduce the strenuousness of activities. The operational departments include other potential causes of the development of occupational illnesses, such as exposure to noise, hazardous chemical substances, ionising and electromagnetic radiation and biological agents, in their risk assessments, depending on the nature of their activities, and implement preventive measures locally.

Thus, the prevention of psycho-social and socio-organisational risks is based on the use of the employee perception survey (MyEDF) read at all levels of the organisation, providing a precise risk assessment highlighting the strengths of the organisation and team, as well as its weaknesses. This makes it possible to establish local action plans adapted to the situations encountered.

	2021	2022	2023
<b>Number of days of absence per employee and per year (EDF group)</b>	9.1	9.8	8.2

The EDF group employs personnel who specialise in occupational health, as well as doctors who are experts in environmental health and public health. In addition to medical monitoring of employees, these healthcare workers are involved in setting up prevention programmes and are stakeholders on all the social dialogue bodies in the field of health at work.

**Awareness-raising activities are regularly organised to continue the prevention of cardiovascular risk**, a major cause of death by heart attack, as well as the prevention of addictions, including the implementation of drug testing. As an extension of these initiatives, the EDF group signed a partnership with the French National Cancer Institute (INCA) in 2023 and undertook actions to support employees suffering from chronic diseases

and in particular cancer, thus allowing those who so wish it to have reasonable assistance through the system and the cross-disciplinary support provided by the entire professional circle and medical teams.

## Safety of nuclear and hydropower facilities

### Nuclear safety

The operational safety of nuclear facilities is taken into consideration from the initial design stage, and is regularly monitored, together with the implementation of an employee motivation policy and large-scale investment programmes. **The Group's nuclear safety policy** is incorporated into training for both EDF employees and subcontractors. Nuclear safety is subject to internal controls (annual reviews, internal control plans and nuclear inspection audits in France) and external controls (peer reviews between corporate members of WANO and OSART audits conducted by experts from the International Atomic Energy Agency (IAEA)).

The French Nuclear Safety Authority (ASN) and the Office for Nuclear Regulation (ONR) in the United Kingdom ensure compliance with safety rules, including as regards the transport of radioactive materials.

Given the importance of the nuclear safety issue, **clear and transparent information and communication on events and their possible impacts** are promoted within the Group. This quality dialogue is sought and maintained with employees and their representatives, subcontractors, regulatory bodies (ASN and ONR), local authorities and all other stakeholders in nuclear safety.

The Nuclear Safety Council, chaired by the Chairman & Chief Executive Officer of EDF, meets several times a year and, periodically reviews the annual nuclear safety assessment for the EDF group. A General Inspector for nuclear safety and radiation protection (IGSNR) is appointed by the Chairman and Chief Executive Officer to whom he/she reports. He/she carries out inspection assignments regarding all of the nuclear activities of the EDF group. Each year, he/she issues an opinion on safety within EDF. The report is presented to and discussed by the Nuclear Safety Council. It is then made public.

### Hydropower facilities

The hydropower safety policy aims for a high level of safety and continuous improvement. EDF performs regular monitoring and maintenance of dams, contributing to hydropower safety. Hydropower safety consists of all the measures taken during the design of hydropower facilities

and during their operation. It aims to protect people and property against water-related hazards due to the presence or operation of structures. Hydropower safety is a major and permanent concern of the producer.

It involves three main activities:

- **the management of operational risks**, by providing information to users (communication campaigns, information of the employees operating on waterways, hiring “hydro-guides” during the summer months) about changes to water levels or flow fluctuations in downstream waterways;
- **the management of facilities during periods of exceptionally high water levels**, in order to ensure safety at the facilities and for the surrounding communities;
- **measures to address the major risk associated with dam or reservoir failures**, through the regular monitoring and maintenance of facilities under the supervision of public authorities. In France, 237 class A and B dams are subject to a hazard assessment study conducted every 10 and 15 years, respectively. These studies consolidate an overview of the structures and associated countermeasures forming part of a risk mitigation procedure. The 67 largest dams are subject to a special administrative procedure (“Special Intervention Plan”).

### Air quality

The EDF group is continuing its process of modernising and improving the environmental performance of its thermal fleet, until it meets the best available techniques in Europe. Regarding island systems, actions are taken to reduce NO<sub>x</sub> emissions, on a case-by-case basis: optimising exhaust gas processing, or reducing the number of hours of operation for certain turbines.

In Brazil, the emission levels of the Combined Gas Cycle power plant in Norte Fluminense are below the NO<sub>x</sub> limit of 25ppm, mainly due to the

high level of equipment maintenance. In Italy, the Marghera Levante plant (780MW with 63% efficiency) is being substituted for less efficient resources, not only allowing specific gains in greenhouse gas emissions (up to 40%) but also significantly lowering nitrogen oxide atmospheric emissions (by more than half).

EDF continues its experimentation on and its conversion to bioliquids, low-sulphur fuels, as a replacement for fossil fuels<sup>30</sup>. At the same time, EDF is developing non-NO<sub>x</sub> and SO<sub>2</sub> emitting technologies and proposes, in the island systems, isolated 100% renewable energy systems.

### Change in SO<sub>2</sub>, NO<sub>x</sub> and dust emissions Group-wide:

SO <sub>2</sub> , NO <sub>x</sub> emissions and dust	2021			2022			2023		
	SO <sub>2</sub>	NO <sub>x</sub>	Dust	SO <sub>2</sub>	NO <sub>x</sub>	Dust	SO <sub>2</sub>	NO <sub>x</sub>	Dust
<b>due to heat and electricity generation (in kt)</b>									
<b>EDF group</b>	18	31	3	16	29	3	11	26	3
<b>EDF</b>	4	10	0.2	3	10	0.2	2	9	0.2

30. More specifically, it involves the Fluid Mechanics, Energy and Environment Department of EDF R&D.



## Noise and light pollution

Regarding noise pollution, acoustic studies are conducted from the initial design stage and are included in environmental impact studies. Acoustic measurement campaigns are run in the area surrounding nuclear power plants.

EDF Renewables carries out acoustic studies as of the development phase of wind farms, the noise generated by the turbines being included in the criteria for selecting the machines. Monitoring was carried out during the construction phase to measure the impact of the noisiest activities (e.g. foundations) on marine fauna. The same vigilance with regard to noise pollution exists at the Group's international and French subsidiaries. All new transformers purchased by Enedis now use low-noise air coolers.

With regard to the action taken to prevent light pollution, Citelum has implemented a system of sensors to adjust the intensity of lighting on the road network based on traffic density and driving speeds, which also improves car safety.





## 2.5 Suppliers and subcontractors

### 2.5.1 Methodology

The salient risks relating to the duty of vigilance concerning suppliers and subcontractors are identified on the basis of a risk mapping covering all EDF purchasing categories within the scope of purchases covered by the Group Purchasing Department. The Group Purchasing Department manages EDF's purchases, excluding fuel purchases, and a portion of tertiary, IT and telecommunications purchases for certain subsidiaries. The methodology takes into account all matters relating to the environment, health and safety, human rights, and ethics and compliance. Its ultimate aim is to determine the degree of residual risk and identify actions for the supplier.

**This risk analysis covers 184 purchasing categories for approximately 18,000 suppliers with a contract with EDF.** More than 94% of purchases are made in France thanks in particular to the allotment mechanism, which facilitates access to the Group's markets. 97% of purchases are made in the European Union (99.6% in the European Free Trade Association)<sup>31</sup>.

Risks are assessed per purchasing categories. The evaluation and prioritisation of risks are based on the activities of suppliers, and their geographical location is also a major factor in the assessment of risk.

#### Identifying salient risks

Major risks have been identified in the various purchasing areas, mainly relating to health and safety, waste, greenhouse gas emissions, the use of rare materials, and human rights. 15% of the purchasing categories analysed are classified as "major residual risk"; 50% are classified as "significant residual risk"; 35% are classified as "limited residual risk".

Supply chain-related human rights risks featured in the risk map in areas including: textile purchasing, computer hardware, and command control. This also applies to solar panels (forced labour risks).

Some smaller categories, such as airline ticketing, are also included.

### 2.5.2 Monitoring indicators

1,000

suppliers questioned by the  
ACESIA platform in 2023

16,500

internal service  
assessments in 2023

38%

of audits performed  
outside France in 2023

31. European Union, Switzerland and the United Kingdom notably.



Of the purchasing categories analysed and classified as having a major residual risk, the table below summarises the purchasing areas – by category groupings – with total invoicing of more than €50 million in 2023 (all the risks detailed below specify the main risk for Group 1E relating to supply chains in section 2.2 "Risks to which the Group is exposed"):

Purchasing areas	Environment	Health & Safety	Human rights	Salient risks
<b>Electricity Control Command</b>	■■	■■	■■	<ul style="list-style-type: none"> <li>Environment: end-of-life management of equipment.</li> <li>Health &amp; safety: electrical and chemical exposure, machine work.</li> <li>Human rights: legality of labour, forced labour and child labour, due to the international subcontracting chain of certain items of equipment.</li> </ul>
<b>Civil engineering, deconstruction and decontamination</b>	■■	■■	■	<ul style="list-style-type: none"> <li>Environment: soil pollution risks and waste traceability. Noise and visual pollution. CO<sub>2</sub> emissions due to construction site equipment.</li> <li>Health &amp; safety: use of construction site equipment and explosives, handling and heavy loads.</li> <li>Human rights: legality of work and working conditions on construction sites.</li> </ul>
<b>Heavy lifting systems</b>	■■	■	■	<ul style="list-style-type: none"> <li>Environment: management of end-of-life equipment, some of which may be radioactive. Energy consumption for the extraction and smelting of ores (metal, steel).</li> </ul>
<b>Non-destructive controls/testing and maintenance in an industrial environment</b>	■■	■■	■■	<ul style="list-style-type: none"> <li>Environment: electronic waste management.</li> <li>Health &amp; safety: exposure to radiation, risk of falls, heavy loads. Psycho-social risks related to roaming by specialised service providers, the pressure of deadlines and staggered working hours.</li> <li>Human rights: mineral extraction conditions in certain countries for the supply of electronic components.</li> </ul>

Purchasing areas	Environment	Health & Safety	Human rights	Salient risks
<b>Protective equipment and clothing</b>	■■	■■	■■	<ul style="list-style-type: none"> <li>Environment: air, water and soil pollution during the manufacturing phase, notably of clothing. CO<sub>2</sub> emissions related to the routing of equipment.</li> <li>Health &amp; safety: risk of falls, handling of heavy objects and exposure to chemical products.</li> <li>Human rights: forced labour, child labour in equipment manufacturing areas.</li> </ul>
<b>IT and telecom equipment</b>	■■	■	■■	<ul style="list-style-type: none"> <li>Environment: electrical and electronic waste, extraction of rare metals. CO<sub>2</sub> emissions related to the place of manufacture of the equipment and its transport.</li> <li>Human rights: child labour in manufacturing sites, notably for small equipment such as smartphones.</li> </ul>
<b>IT solutions, publishing, hosting and support</b>	■	■	■■	<ul style="list-style-type: none"> <li>Human rights: employment legality, risks of discrimination, harassment, due to the global and offshore presence of suppliers.</li> </ul>
<b>Production line for solar panels and batteries</b>	■■	■■	■■	<ul style="list-style-type: none"> <li>Environment: water consumption in water-stressed areas, pollution of water and soil during the manufacturing and extraction phase of certain minerals.</li> <li>Health &amp; safety: unsuitable working conditions, exposure to chemicals.</li> <li>Human rights: working conditions, forced labour, risk of discrimination in certain mineral production and extraction areas.</li> </ul>

Criticality: ■■■ high ■■ intermediate ■ moderate

### 2.5.3 Main prevention, mitigation and monitoring measures implemented

**The supplier policy emphasises the Group's commitment to maintaining a strong and lasting partnership with its suppliers.** It details the Group's raison d'être and its CSR commitments with respect to responsible procurement, the use of suppliers who employ disabled people only, local engagement, and supplier awareness-raising. The responsible procurement policy remains central to this approach, with the systematic inclusion of environmental, social, and human rights-related clauses in agreements. When implementing purchasing contracts, the Group Purchasing Department

ensures that financial balance is maintained with respect to suppliers, in particular through compliance with payment deadlines and pricing analysis and structuring actions. Each buyer shall sign the mandatory ethical undertaking which lists the principles to be complied with in relationships with current and prospective suppliers.

#### Responsible procurement process

The Group's commitments and obligations in terms of responsible purchasing are integrated into each stage of the purchasing process, including upstream, during the qualification of suppliers, as well as in the preparation phase of calls for tenders.

### Climate and health & safety issues better taken into account in the purchasing process

In 2023, the Group Purchasing Department greatly accelerated the due consideration of environmental issues, in particular decarbonisation, in contractual practices. With an incentivizing indicator (target of 60% of purchases in priority categories taking into account a CSR lever), purchasing practices were notably equipped with:

- a **“compass”**, which guides buyers and prescribers in order to gain an overview of all the CSR levers that can be considered before, during and after the purchase;

- a **“carbon and resources questionnaire”**, which is submitted to suppliers and may be subject to a technical and economic rating. This questionnaire measures the commitment and maturity of our suppliers on environmental issues for the goods and services provided;
- **“life cycle analysis sheets”**, drafted for each purchasing category, which make it possible to assess the environmental challenges of the category throughout the value chain of a product or service, to summarise the maturity of the supplier panel, and to capitalise on the concrete purchasing CSR levers to be used for this category;

#### Supplier commitments through:

**Validation of a compliance commitment** for all bidders (mandatory to respond to the call for tenders) covering the following areas:

- corruption,
- money-laundering,
- the funding of terrorism,
- compliance with international sanctions,
- absence of any conflict of interest,
- Bidders undertake to comply with requirements pursuant to the French Duty of Vigilance Act: observing human rights and the fundamental rights of individuals, guaranteeing individuals' health and safety at work, protecting the environment, and complying with social and environmental legislation applying to their business.



**Incorporation of CSR criteria in tenders**, including specific criteria in the specifications on the basis of the risks identified for each type of contract and/or to address Group CSR aspirations such as the use of sheltered workshops, local engagement, and the inclusion of SMEs in the supplier panel.



**Development of Productivity Partnerships.**



**Systematic inclusion of a CSR Charter for EDF and its supplier** as part of tender documentation updated in December 2022. This update refers to the Group's raison d'être and CSR commitments made by the Group, and takes better account of the duty of vigilance.



**The inclusion of a CSR clause** in the General Terms and Conditions of Purchase.



**Ensuring these principles are upheld by supplier.**





- experimentation with "carbon calculators", to include in suppliers' bids a simplified, objective and uniform assessment of the carbon footprint of the product or service covered by the contract. The results provided by the "calculators" can be valued in the form of a technical-economic rating or a price correction criterion (by setting beforehand a price for the tonne of carbon avoided).

The roll-out of these tools for priority purchasing categories made it possible to achieve a rate of 61% of purchases in priority categories incorporating CSR levers.

In addition, following the Executive Committee of 21 March 2022, it was decided that every business line must require that **a high level of health & safety standards be met when selecting businesses** and that these standards must be raised at every stage of the purchasing process. To do so, an approach was developed for each health & safety issue per purchasing category to identify the most exposed categories (e.g. rotating machine maintenance) in order to take appropriate actions such as including standards in specifications, and suitability and/or admissibility criteria, and criteria in technical ratings.

### Other practical procedures within the EDF group

Even when the mechanisms described in the preceding section (section 3.4.2.3.2.4 "Responsible procurement process") are not directly applied, the major departments or subsidiaries use equivalent methods of commitment adapted to their specific industrial or geographic characteristics. A working group meeting twice a year allows every entity to share its sustainable purchasing processes and accordingly have the chance to work with other entities on specific issues. In 2023, the working group notably addressed the following topics: EDF's new CSR charter with its suppliers and subcontractors and the CSRD and its impact on purchases.

#### EDF Renewables

EDF Renewables maps CSR risks across all of its supplies, taking into account country risks related to suppliers' production sites, as well as any potential reputational risks.

EDF Renewables responsible procurement is based on two pillars.

**The supplier qualification process takes place** in two stages. First a request for information phase, during which suppliers answer a list of questions

and provide documents about their environmental and societal management, including information about human rights (policies, codes of conduct, commitments, procedures, supply chain management, and any sanctions). Then an audit phase to verify that the practices adopted correspond to EDF Renewables' standards.

**Contractual clauses** make up the second Responsible Procurement pillar. When they enter into the agreement, providers undertake to abide by EDF Renewables environmental and societal requirements and to apply these to their own suppliers and subcontractors. Failure to fulfil these requirements may entail termination of the agreement.

#### Framatome

Framatome's Supply Chain Department takes account of CSR at every step of Framatome's purchasing process, covering everything from specifications and the definition of certain supplier panels, to contractualisation.

In addition to integrity checks based on the ethical risks of its suppliers and the CSR obligations imposed on all its suppliers, **Framatome drew up a CSR risk map** (environment, human rights, health, safety and security) of its supplies based notably on criteria of country risk (location of suppliers) and activity risk (raw materials and metals).

A particular focus is being placed on Framatome's purchases for the ANGRA 3 nuclear power plant construction project in Brazil. On the basis of this mapping, a control is carried out in order to assess the level of compliance of suppliers with the duty of vigilance using an "ACESIA" CSR documentary assessment carried out by AFNOR auditors or an equivalent assessment provided by suppliers.

#### Dalkia

In 2023, Dalkia continued to overhaul its Responsible Purchasing approach by developing a **CSR risk map for its purchases**, including 49 purchasing categories and approximately 17,000 suppliers. Risks were analysed with regard to the environment, working relations and conditions, human rights, as well as ethics and compliance. 10 purchasing categories are considered at risk: suppliers of work equipment, gas, heating and cooling equipment, multi technical services, mechanical and hydropower equipment and materials, building products, industrial chemicals, measurement and metering, electrical equipment and exchangers and substations.

In this context, in 2023 **Dalkia updated the subcontractor selfassessment questionnaires**, which now includes a CSR module. In addition, the CSR charter for Dalkia and its suppliers was updated and communicated to all listed suppliers.

This charter is applicable to all purchase orders: it is mentioned in the General Terms and Conditions of Purchase and, where applicable, included in the framework agreements entered into.

## Edison

Edison implemented **a new qualification process based on the use of ESG criteria** to be completed by suppliers and including questions on supplier sustainability objectives and the calculation of the carbon footprint.

Through its Suppliers Code of Conduct, Edison also requires its suppliers to respect human rights and the environment. Equally, suppliers commit to making their sub-contractors abide by these same commitments and submit any useful information regarding compliance with environmental protection at every stage of the value chain to Edison.

Edison reserves the right to verify that the working conditions at contractor, subcontractor and supplier sites do not contravene Edison's commitments (fundamental principles and rights defined by the United Nations Universal Declaration of Human Rights, the United Nations Global Compact

and the Charter of Fundamental Rights of the European Union under the International Labour Organization).

In 2023, meetings were held to address **“Sustainability in the supply chain: a value shared with the region”**, which consist in involving the entire ecosystem of its supply chain stakeholders (suppliers, partners, buyers and colleagues from the company's business units) in sustainability issues, in line with regional approaches. A series of interviews was also launched with a group of 100 suppliers in order to explore possible ESG improvements in the supply chain.

## Luminus

Luminus established **a Responsible Purchasing policy and a Suppliers Code of Conduct**, the acceptance of which is required to participate in calls for tenders. The Luminus purchasing platform makes it possible to provide for specific selection criteria, depending on the calls for tenders. These non-financial criteria may notably concern carbon emissions, packaging, recycling, waste management or transport.

## EDF UK

In accordance with the *Modern Slavery Act*, EDF in the United Kingdom is working to ensure that its activities, as well as those of its supply chain, are **subject to an assessment of the risks associated with modern slavery**, and that means of prevention and mitigation are put in place. EDF in the UK has a Modern Slavery Statement covering all its employees and procurement. This statement, in accordance with the Modern Slavery Act, is published on the subsidiary's website. EDF in the UK also contributed to the online “Modern Slavery Statement Registry”.

EDF in the UK employs around 12,000 people, **with a supply chain of around 3,500 suppliers**. With respect to the supply chain, the potential slavery and human trafficking risks are assessed to identify procurement areas of focus. Suppliers are required to comply with a set of standards, including the obligation to conduct a self-assessment of their risks aligned with the 10 principles of the United Nations Global Compact. EDF in the UK is encouraging its supply chain to adopt a social and environmental improvement approach. Modern slavery obligations are included in the upstream contracting process and suppliers are evaluated

at all stages of the procurement cycle, from qualification to contract execution.

## Service assessments

The monitoring of suppliers, which includes a CSR component, begins with an internal evaluation of the services they provide. Supplier monitoring is mainly carried out by the Division or Contract Management, which uses Performance Assessment Sheets.

	2022	2023
<b>Number of internal assessments of services</b>	~12,800	~16,500
<b>Number of suppliers assessed</b>	~2,300	2,619

**Documentary and on-site CSR audits are systematically carried out. These audits are completed and documented by the supplier** and then systematically verified by an independent body, French standards agency AFNOR. The suppliers to be assessed are mainly selected based on the supplier risk mapping and the needs of buyers and business lines, on the contracts in progress. In 2023, the Group Purchasing Department continued the CSR documentary audit campaign on human



rights, especially for suppliers in the purchasing categories targeted in international reports on non-compliance with human rights in the fields of textiles, electronics, order-control, and IT equipment.

As part of the same risk management approach, suppliers in categories with major residual CSR risks were surveyed (relocation, document management, handling in tertiary services, fuels, conventional waste, concrete, air transport, application solutions, civil engineering, personal protective equipment and accessories, nuclear maintenance processes, lifting).

**The suppliers to be assessed are mainly selected based on the supplier risk mapping**, the needs of buyers and business lines, and the contracts being executed. The categories assessed are chosen according to the levels of risk they present, but also to ensure a total coverage of categories with major residual risk over a period of two to three years.

The assessments make it possible for purchasers and suppliers to share an approach of continuous improvement in Corporate Social and Environmental Responsibility.

Over 2023, **more than 1,000 suppliers were surveyed through the ACESIA platform**. Since most of the assessments were carried out in December 2023, the controls and consolidation of the results by the AFNOR teams are ongoing.

Pursuant to the General Terms and Conditions of Purchase signed by the supplier as part of the contract binding it to EDF, in the event of an unsatisfactory assessment, an audit may be requested to verify *in situ* by an authorised body whether the social and environmental impacts linked to the activity of the contractor and its sub-contractors **comply with the provisions of the contract and EDF's Corporate Social Responsibility Charter**. On the other hand, in the event of satisfactory results, the virtuous practices of suppliers can be highlighted, as was the case in the Company's business travel management tool, by indicating establishments that have distinguished themselves positively through their practices.

#### On-site CSR audits ordered by the Group Purchasing Department

**These audits cover all CSR aspects:** environmental, social and ethical (in particular human rights) policies, commitments and practices. On-site

supplier audits are conducted by external, independent providers. CSR audits are triggered on the basis of supplier risk mapping and feedback on contract performance conditions, capitalised by the Purchasing Category Managers with the assistance of the business line entities.

The purpose of the audits is to test the CSR commitments adopted, and consist of field audits (head office, supplier's production site, or EDF construction site).

CSR and product quality audits are carried out on purchasing categories for which progress is expected in 2023, such as work clothing, real estate works, transformers, metal products, radiation protection, safety equipment and intellectual services.

	2022	2023
<b>Number of on-site CSR audits ordered by the Group Purchasing Department</b>	37	45
Proportion of audits conducted outside France (in %)	54	38

Pursuant to the General Terms and Conditions of Purchase signed by the supplier as part of the contract binding it to EDF, in the event of an insufficient or unsatisfactory audit result, the supplier is asked to implement the necessary actions to correct the discrepancies noted in the report. Follow-up audits are then triggered to verify the implementation of the actions. If the follow-up audits still prove to be insufficient, and in the light of all the contractual monitoring elements (insufficient evaluation sheets, inefficient action plans, letter of formal notice without response, etc.), the suspension or breach of contract is provided for in the contractual clauses.

#### Awareness raising and training

Buyers are also educated about the importance of the responsible purchasing approach, mainly through their training. Every new purchaser joining the Group Purchasing Department attends a "PURCHASER PASS" training course focusing on the main principles of sustainable purchasing. In 2023, the training provided to workstudy trainees

was redesigned in the form of a practical case integrating questions on CSR issues. The training offer open to all EDF employees consists of a "responsible purchasing" e-learning course, available on the EDF training platform, enabling a wider audience to be covered, a module in the "Environment & Society" training programme offered by the Group, and a complete distance learning course with a responsible purchasing expert. A "serious game" was developed and integrated into the training offering. The participants in this game put themselves in the shoes of a buyer for 1 hour. They must identify the environmental and social risks of their purchase, then integrate CSR levers taking into account the scope of limitation of the prescription (increase in cost or deadlines).

## Coal and uranium procurement

### Coal supply

Since the takeover of its coal contracts by JERA Trading (JERAT), EDF no longer has direct contractual relationships with mining companies or the market, but remains an active promoter of Bettercoal, the responsible coal procurement initiative of which EDF was a founding member. Bettercoal brings together energy companies, port institutions and coal terminals to advance CSR in the coal supply chain, particularly in the mines, and notably to ensure respect for fundamental rights. The operational approach is based on a code that

sets out ethical, corporate and environmental principles and provisions relevant to mining companies. It takes into account general performance requirements, including management systems, and also performance requirements concerning:

- ethics and transparency;
- human and labour rights (such as the prevention of forced and child labour, the right to a decent wage);
- social issues, including health and safety;
- and the environment.

JERA Trading, an EDF supplier, has become a member of Bettercoal. In 2023, 52% of the EDF group coal supplies from JERAT were sourced from operators who had adopted the Bettercoal initiative, and 48% from South Africa. This share of supplies not covered by Bettercoal is due notably to the availability of coal of a specific quality that can only come from South Africa, whose mines are not Bettercoal approved. Some South African mines are in the process of applying for membership in 2024.

### Uranium supply

EDF obtains its uranium supplies over the long term under **diversified contracts in terms of origin and suppliers**, in most of the main producing countries (Australia, United States, Canada, Kazakhstan, etc.). The clauses authorising the

completion of audits and setting out EDF's expectations in terms of enforcement of the fundamental rights and main international standards by suppliers and sub-contractors have progressively been added to contracts. The uranium mine audit system used by EDF since 2011 ensures that the ore is extracted and processed in good environmental, social and societal conditions.

The assessment method and grid were developed with the World Nuclear Association (WNA)<sup>32</sup>. This method is based on international standards including "The World Nuclear Association's Sustaining Global Best Practices in Uranium Mining and Processing: Principles for Managing Radiation, Health and Safety, and Waste and the Environment", "The Global Reporting Initiative (GRI)'s Sustainability Reporting Guidelines & Mining and Metals Sector Supplement" and "The International Council on Mining & Metals (ICMM)'s Sustainable Development Framework".

The issue of safety, which is particularly critical in the mining sector (process safety), constitutes a **standardised framework recognized by all players in the sector**. It takes into account the issues of human rights and fundamental freedoms (human rights, whistleblowing register, rights of indigenous peoples and radiation protection), health and safety of people and the environment,

in the broadest sense of that term (greenhouse gases, water, biodiversity waste, site clean-up after extraction).

Every year, EDF carries out mine audits through internal means. The reports present the main strengths, recommendations and suggestions. The most ordinary ones relate to health and safety (wearing personal protective equipment such as gloves or goggles), the display of safety instructions, monitoring accidents, performing radiological controls, monitoring environmental footprint (specifically carbon emissions) and proposals relating to well-being in the workplace. Audit recommendations are included in the continuous improvement plans and action plans. Each supplier is audited every three years.

In order to strengthen its CSR commitments, the Nuclear Fuel Division has focused on decarbonisation. The aim of this approach is to highlight and showcase to stakeholders the challenges and ways for its activities to achieve carbon neutrality, and encourage the different links in its value chain to change the direction of their own carbon trajectory. In 2023, the Nuclear Fuel Department extended its approach to issues of adaptation to climate change and the preservation of the biodiversity at its suppliers' facilities.

<sup>32</sup>. *Guidelines for Evaluating Supplier Performance at Uranium Mining and other Processing Sites in the Nuclear Fuel Supply Chain.*





# 3.

## Whistleblowing and monitoring

## 3.1 Group whistleblowing system

The EDF group whistleblowing procedure was revised in order to incorporate both the Wasserman law of 21 March 2022, transposing into French law the European Directive on whistleblower protection, and its implementing decree of 4 October 2022. After being validated by the competent authorities, the revised whistleblowing procedure will come into force on 1<sup>st</sup> June 2023.

### 3.1.1 Scope

In order to make report-handling more secure and **to strengthen the confidentiality and security of personal data**, in 2018 the Executive Committee decided to set up a single whistleblowing system for all wrongdoing reported under the Sapin 2 law and the duty of vigilance law, as well as wrongdoing reported by employees alleging harassment and discrimination.

This Group system benefits all Group entities, except for the subsidiaries in the regulated sector, Enedis and RTE, which have their own whistleblowing system to uphold their managerial independence.

Whistleblowers may choose to use the Group whistleblowing system or the other channels available to them (manager, human resources, staff representatives, local ethics and compliance officers, mediators, etc.).

The referee body for the EDF group procedure for collecting and processing reports of wrongdoing, appointed by the Executive Committee, is the Group Ethics and Compliance Department (DECG)<sup>33</sup>.

The Group whistleblowing system, managed from an independent server that is not connected to EDF's IS, **can be accessed at any time via the EDF group website. The interface is available in several languages** (French, English, Italian, Spanish, German, Portuguese, Dutch and Mandarin) in France and abroad, and the whistleblower can report wrongdoing in the language of their choosing.

The EDF group whistleblowing procedure enables staff and external personnel<sup>34</sup> to report evidence of:

- a violation or an attempt to conceal a violation of the law or a regulation falling under the EDF group's scope of responsibility;

- a violation or an attempt to conceal a violation of an international commitment ratified by France, of a European Union law, or of the Code of Conduct, falling under the EDF group's scope of responsibility;
- a threat or damage to the general interest falling under the EDF group's scope of responsibility;
- a risk or serious infringement of human rights and fundamental freedoms, the health and safety of individuals or the environment, falling under the EDF group's scope of responsibility and its business relations.

33. Decree of 4 October: The referee is tasked with gathering the wrongdoing report and with processing it in compliance with the procedure. This referee is appointed by the Company.

34. Occasional staff (trainees, work-study trainees, etc.) but also service providers or partners.



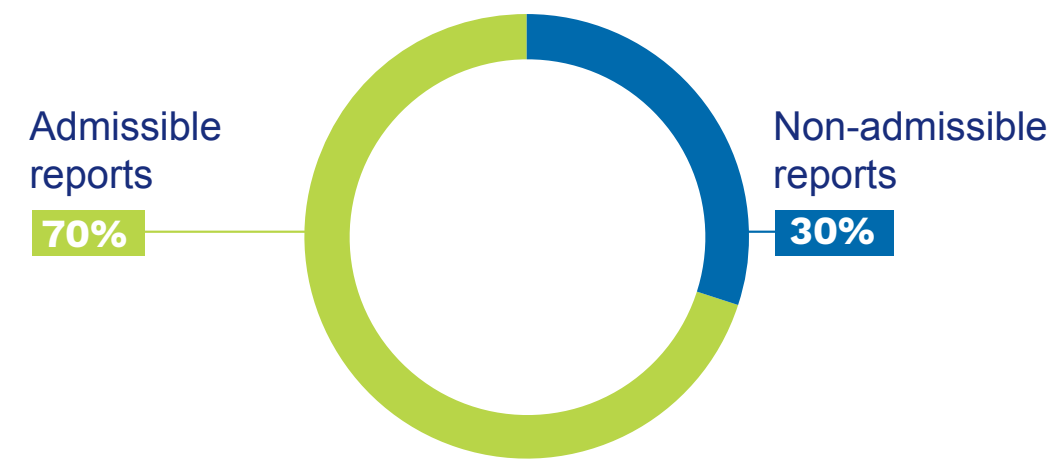
### 3.1.2 Whistleblowing alerts in 2023

#### 2023 results

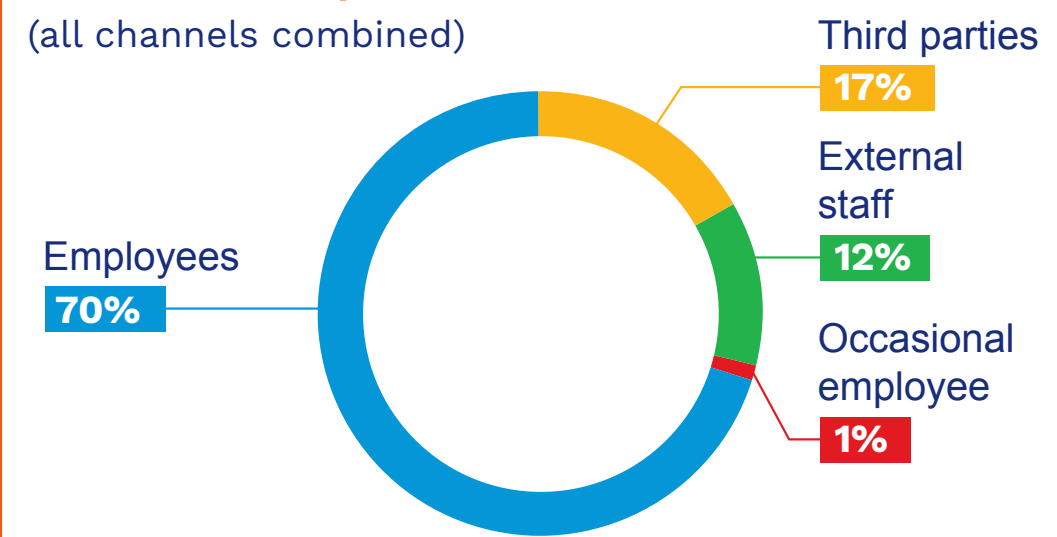
The Group Ethics and Compliance Department (DECG) consolidated all admissible alerts made in 2023 at the Group (via the Group system or any other channel). Among them, **231 admissible alerts were recorded** (including 85 in the Group whistleblowing system); 177 alerts related to incidents located in France and 54 abroad; 129 related to EDF and 102 to Group subsidiaries.

50% of the cases reported relate to harassment/discrimination. In 2023, 60% of the alerts processed were sufficiently detailed to give rise to corrective actions or disciplinary sanctions (three dismissals pronounced for proven harassment). Equally, 65% of the alerts for which the facts were not proven gave rise to actions to improve the processes.

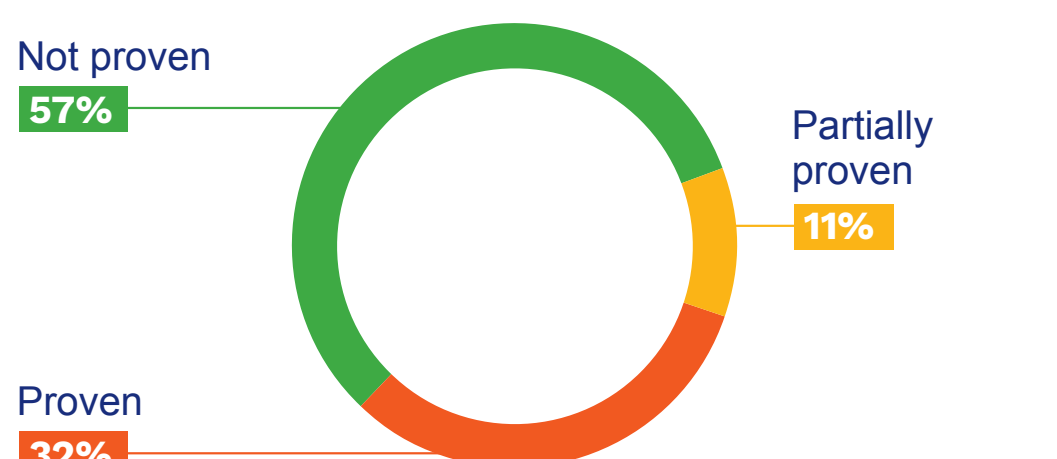
Admissibility of reports in the Group's whistleblowing system



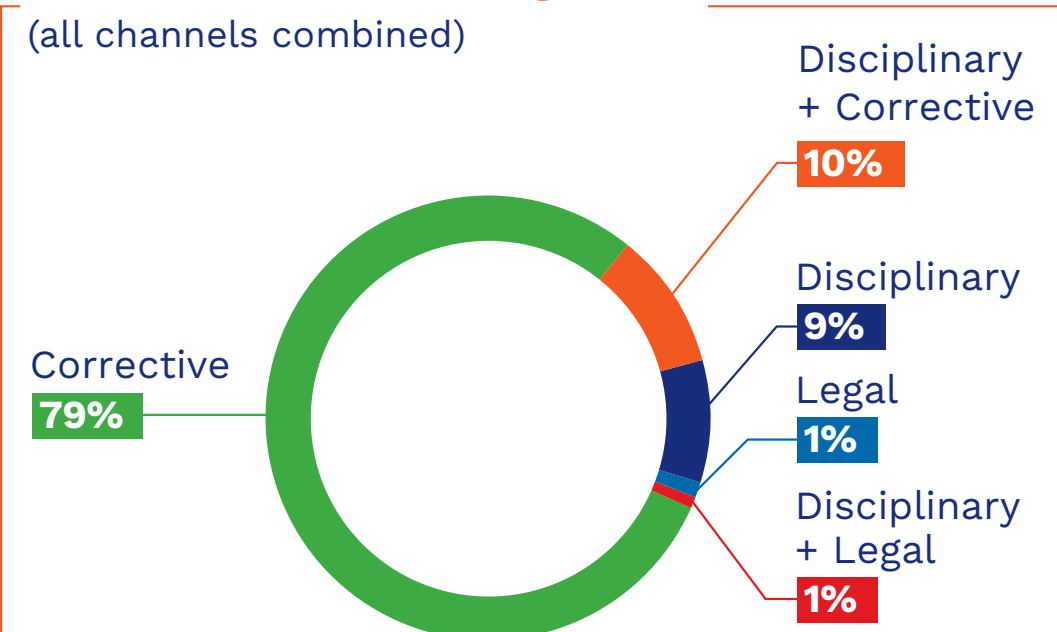
Relationship of whistleblowers with the Group (all channels combined)



Results of investigations following Alerts



Actions taken following alerts (all channels combined)





## 3.2 Monitoring procedure

The Group's vigilance mission is committed to developing the vigilance plan's monitoring system as part of a continuous improvement process. This system is based on the operational action plan, which is monitored by the Steering Committee. This action plan is regularly presented to the CDRS (see p.11).

The assessment of the system is included in the annual internal control plan, and a dedicated risk sheet on due diligence has been drawn up and implemented. It allows entities to self-assess whether or not they meet duty of vigilance requirements.







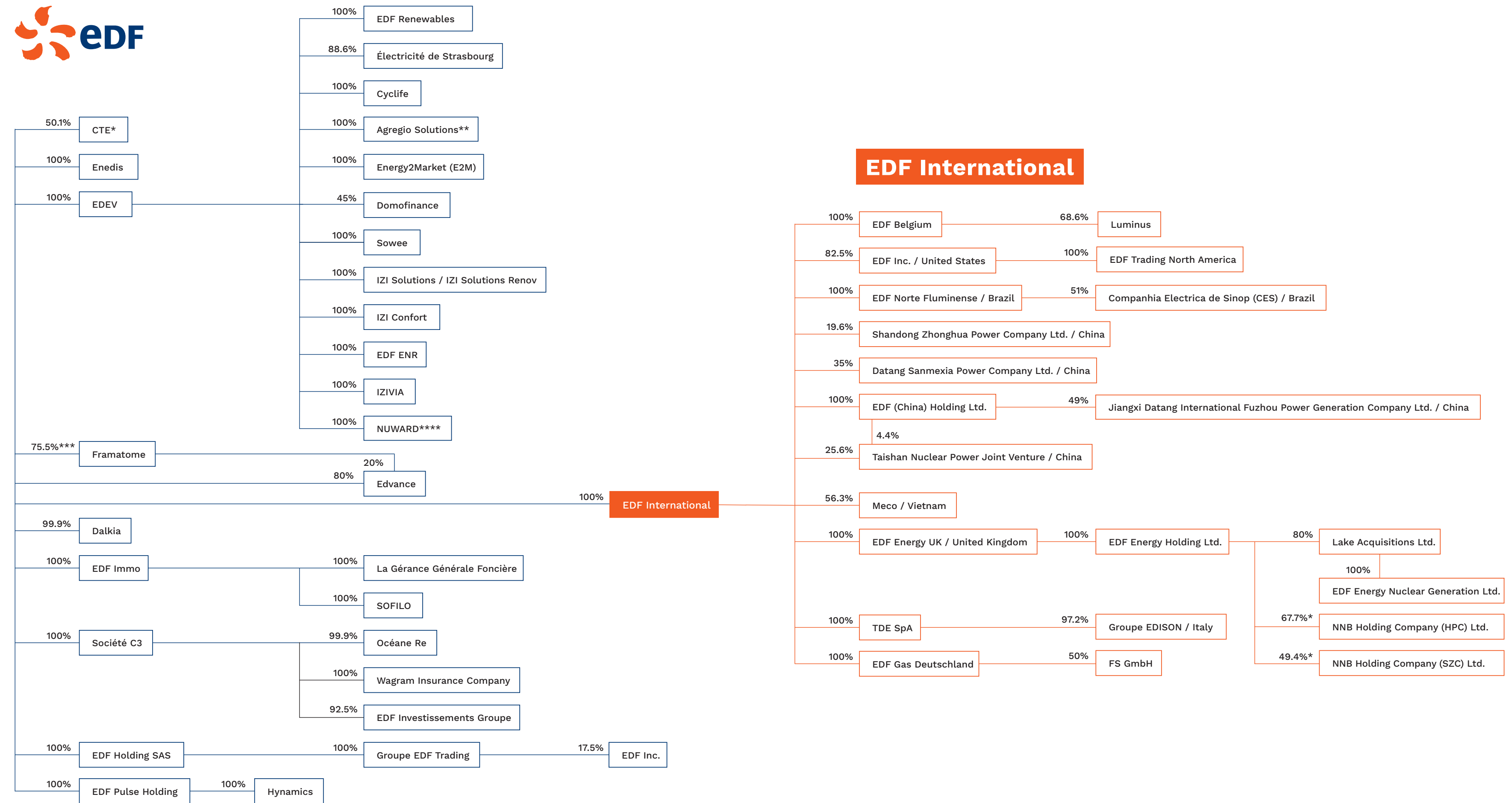
# 4.

## Appendices



# Organisation of the Group

A simplified organisational chart for EDF group at 31 December 2023 is shown here. The percentages for each entity correspond to the ownership interest in capital. The companies or groups of companies within EDF group's scope of consolidation are indicated in note 3.3 of the appendix to the consolidated financial statements for the financial year ended on 31 December 2023 (see URD 2023). The changes in the 2023 scope are discussed in note 3.1.1 of the appendix to the consolidated financial statements for the financial year ended on 31 December 2023 (see URD 2023).



\* Coentreprise de Transport d'Électricité (CTE), a company owning 100% of RTE.  
 \*\* Agregio Solutions is the result of the merger of two existing subsidiaries: Agregio and EDF Store and Forecast (see the press release of 16 May 2023 "The EDF Group launches Agregio Solutions for an enhanced offer of flexibility and renewable energy management").  
 \*\*\* EDF acquired Assystem's 5% share in Framatome, and thus raised its investment to 80.5% (see note 14.5 "Non-controlling interests" to the consolidated financial statements for the financial year ended on 31 December 2023).  
 \*\*\*\* Subsidiary created in 2023. See the press release of 30 March 2023 "EDF announces the creation of its subsidiary NUWARD to boost the development of its SMR now entering the basic design phase".

\* See URD 2023 - note 14.5 "Non-controlling interests" to the consolidated financial statements of the financial year ended on 31 December 2023.



# Risks to which the Group is exposed

## Table of risks – numbering, labels and criticalities

Criticality is appraised having regard to the control actions undertaken.

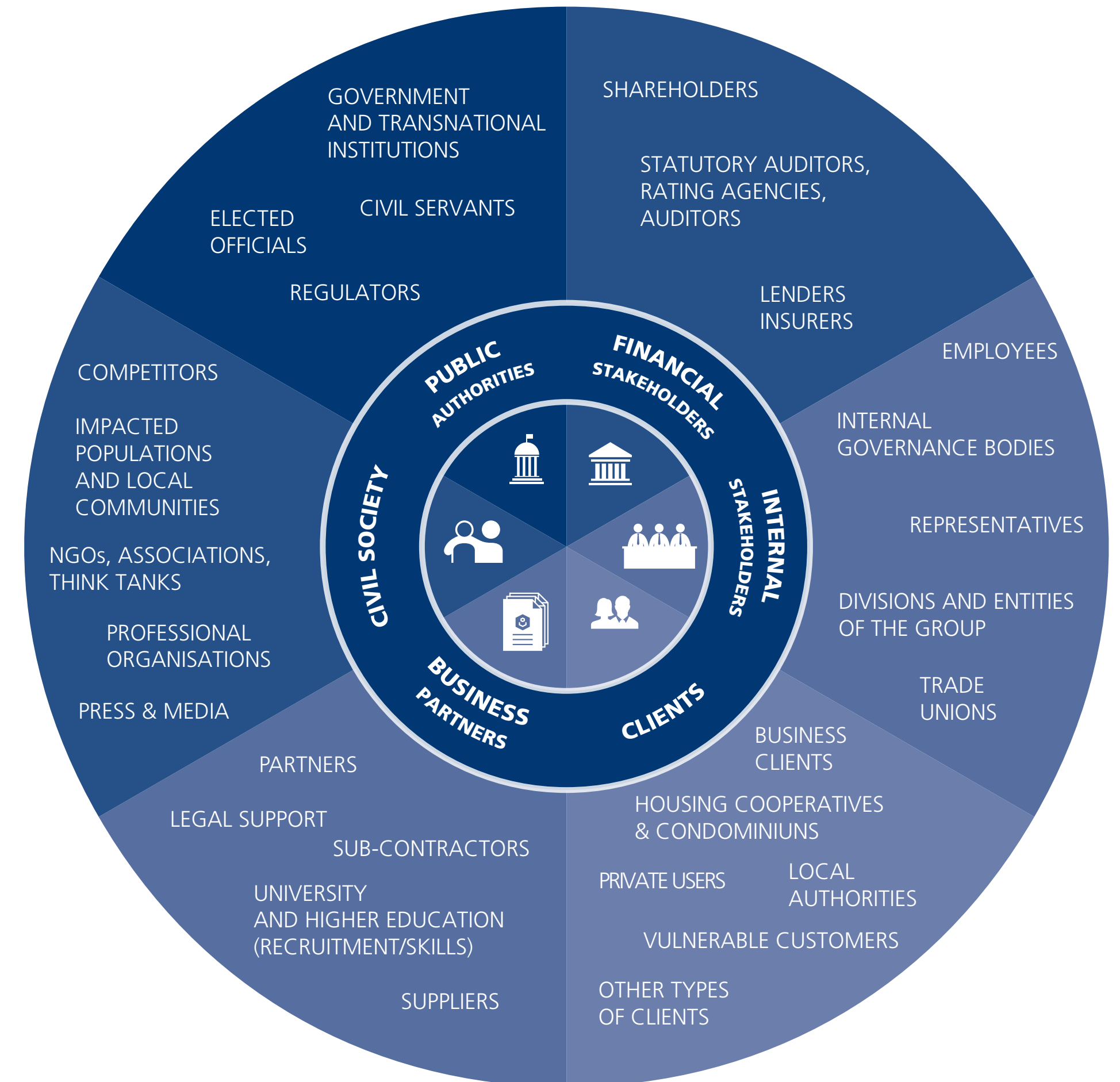
Category	Risk	Criticality
<b>1. Operational performance</b>	1A – Management of large and complex industrial projects, including EPR projects	■■■
	1B – Failure to comply with the objectives for operation and/or for extending the operating life of nuclear power plants (France and United Kingdom)	■■■
	1C – Attacks against assets, including cyber attacks	■■■
	1D – Occupational health or safety violations (employees and service providers)	■■
	1E – Operational continuity of supply chains and of contractual relationships	■■
	1F – Hydropower safety violations	■■
	1G – Risk of supply/demand imbalance within EDF	■■
	1H – Risk of blackout	■
	1I – Industrial safety violations and impact on environmental assets, including biodiversity	■
<b>2. Specific risks related to nuclear activities</b>	2A – Control of radioactive waste treatment, of the decommissioning of nuclear facilities, and ability to meet related commitments	■■
	2B – Control of the fuel cycle	■■
	2C – Nuclear safety violations during operation resulting in nuclear civil liability	■■
<b>3. Market regulation, political and legal risks</b>	3A – Changes in public policies and in the regulatory framework in France and Europe, in particular ARENH and post-ARENH	■■■
	3B – Changes in the legislative and regulatory framework for hydropower concessions	■■
	3C – Changes in the legislative and regulatory framework for electricity distribution concessions	■■
	3D – Ethics or compliance violations	■
	3E – Litigation risk	■
<b>4. Financial and market risks</b>	4A – Energy market risk	■■■
	4B – Risk related to accounting assets and liabilities identified in the Group's balance sheet	■■
	4C – Financial markets risk	■■
	4D – Interest rate risk	■■
	4E – Access to liquidity risk	■■
	4F – Counterparty risk	■■
	4G – Foreign exchange rate risk	■
<b>5. Group transformation and strategic risks</b>	5A – Adaptation of skills	■■
	5B – Adaptation to climate change: physical and transition risks	■■
	5C – Transformation capacity in the face of disruptions	■■
	5D – Ability to fulfil long-term social commitments	■■

Criticality: ■■■ high ■■ intermediate ■ moderate

# Mapping Group stakeholders to inform actions

## Stakeholder relations are at the heart of the EDF group's CSR policy:

- the Group has drawn up an overall map of its stakeholders, approved by the Executive Committee; this provides Group divisions and companies with a framework within which to organise dialogue<sup>35</sup>;
- as part of ISO 9001 and 140001 certification, the Group's divisions and companies systematically map their stakeholders in order to define appropriate modes of dialogue adapted to their specific context;
- relations with local communities fall within the scope of internal control.



35. Identify stakeholders; initiate consultation as far upstream as possible; provide clear, transparent information about the project; gather and respond to stakeholders' opinions; set up a system for handling proposals and complaints; ensure the participation of indigenous peoples in the consultation process; provide public reporting.



# Concordance table with the Universal Registration Document

EDF’s vigilance plan reports on the various steps taken for each of the Group’s CSR issues and commitments throughout chapter 3 of this document as follows:

Salient risks related to the duty of vigilance			Stakes and commitments of the EDF group	
Area	Type of risk	Risk	Descriptions of the 2023 mitigations and actions in the different sections of the SNFP	
Human rights and fundamental freedoms	Cross-functional	Risks related to harassment and discrimination	Sections 3.3.3 “Equality, diversity and inclusion” and 3.3.2 “Ethics, compliance and human rights”	Sections 3.4.1 “Dialogue and consultation with stakeholders” and 3.3.2.4 “The EDF group whistleblowing procedure”
	Activities and projects	Risk of infringement of the rights of communities, indigenous peoples and vulnerable groups: these risks are linked in particular to land issues and population displacements or to consultations with indigenous populations that may prove insufficient given the complexity of the consultation process with indigenous populations (or ethnic minorities) or the management of this process in whole or in part carried out by an administration thus limiting EDF’s control over this risk	Section 3.3.2.3 “Human Rights”	

[Access the Universal Registration Document](#)

Salient risks related to the duty of vigilance			Stakes and commitments of the EDF group	
Area	Type of risk	Risk	Descriptions of the 2023 mitigations and actions in the different sections of the SNFP	
Human rights and fundamental freedoms	Activities and projects	Risk of infringement of workers' rights including risks related to decent working conditions at the Group's construction sites	Section 3.3.2.3 "Human Rights"	Sections 3.4.1 "Dialogue and consultation with stakeholders" and 3.3.2.4 "The EDF group whistleblowing procedure"
		Risks related to the use of security forces for projects near conflict zones or security regimes		
Environment	Cross-functional	Impact on the climate: climate change and GHG emissions	Section 3.1 "Carbon neutrality and the climate"	Sections 3.4.1 "Dialogue and consultation with stakeholders" and 3.3.2.4 "The EDF group whistleblowing procedure"
		EDF impact on air, water, soils, biodiversity and waster production	Section 3.2 "Preserving the planet's resources"	
Health-Safety	Employees and subcontractors	Work-related accidents, work-related diseases (asbestos, chemicals, ionising radiation and noise)	Section 3.3.1 "Security, health and safety for all"	Sections 3.4.1 "Dialogue and consultation with stakeholders" and 3.3.2.4 "The EDF group whistleblowing procedure"
		Musculoskeletal disorders, anxiety-depressive disorders, including stress		
	Consumers and local residents	The safety of nuclear and hydraulic facilities	Sections 3.3.1.1 "Nuclear safety" and 3.3.1.2 "Hydropower safety"	
		Air quality, noise and acoustic nuisance	Sections 3.3.1.6 "Air quality" and 3.3.1.4 "Consumer health and safety"	



Salient risks related to the duty of vigilance			Stakes and commitments of the EDF group	
Area	Type of risk	Risk	Descriptions of the 2023 mitigations and actions in the different sections of the SNFP	
<b>Suppliers and subcontractors</b>	<b>Purchase category</b>	Electricity Control Command	Sections 3.4.2.3 “Contribution to development through purchasing” and 3.3.2.3.4 “Implementation of human rights commitments”	Sections 3.4.1 “Dialogue and consultation with stakeholders” and 3.3.2.4 “The EDF group whistleblowing procedure”
		Civil engineering, deconstruction and decontamination		
		Heavy lifting systems		
		Non-destructive controls/testing and maintenance in an industrial environment		
		Protective equipment and clothing		
		IT and telecom equipment		
		IT solutions, publishing, hosting and support		
		Production line for solar panels and batteries		





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