

## 3.6 Vigilance plan

### 3.6.1 The EDF group's CSR commitment and duty of vigilance framework

The EDF group has a longstanding commitment to conducting business in a responsible manner, rooted in the values of respect, solidarity and social responsibility, while promoting sustainable solutions for individuals and the environment.

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." This statement was adopted and enshrined in EDF's articles of association at the shareholders' General Meeting held on 7 May 2020. To contribute to the "Ambitions 2035" company project, EDF has set itself three objectives and twelve commitments in terms of CSR<sup>(1)</sup> (see section 3.1 "General information").

#### Legal Framework

French Law No. 2017-399 of 27 March 2017 on the duty of vigilance of parent companies and ordering companies introduced, in Article L. 225-102-4 of the French Commercial Code, the obligation to draw up and implement a vigilance plan.

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 the activities of suppliers or subcontractors with which it has an established business relationship, insofar as their activities are connected to that relationship.

It must also include a description of five measures:

1. risk mapping to identify, analyse and rank risks;
2. procedures for regular evaluation of the situation of controlled subsidiaries, subcontractors and suppliers based on the risk mapping;
3. appropriate action for risk mitigation or serious harm prevention;
4. a whistleblowing mechanism for reporting the existence or occurrence of risks;
5. a system for monitoring the measures implemented and evaluating their effectiveness.

The Group's vigilance plan sets out these five measures as follows:

- 3.6.1 The EDF group's CSR commitment and duty of vigilance framework
- 3.6.2 Governance, oversight and stakeholder involvement
- 3.6.3 EDF's key characteristics as regards the duty of vigilance law
- 3.6.4 Group risk mapping methodology
- 3.6.5 Main improvements to the EDF group's vigilance plan in 2024
- 3.6.6 Salient risks and risk prevention and mitigation measures (the elements of the annual report are included in the corresponding prevention and mitigation measures)
  - > 3.6.6.2 Human rights and fundamental freedoms
  - > 3.6.6.3 Environment
  - > 3.6.6.4 Health and Safety
  - > 3.6.6.5 Suppliers and subcontractors
- 3.6.7 Group whistleblowing system
- 3.6.8 Monitoring systems

#### The Group's reference standards for its commitments and requirements with respect to the environment, human rights, and health and safety

EDF's vigilance plan follows the UN Guiding Principles on business and human rights (UNGP), OECD Guidelines, the fundamental conventions of the International Labour Organization (ILO) and the UN Universal Declaration of Human Rights.

In this context, the Group published on its website its duty of vigilance framework entitled "Human rights and fundamental freedoms, health and safety, environment, business ethics: the EDF group's commitments and requirements"<sup>(2)</sup>. This framework brings together the commitments and requirements of the EDF group (EDF and the companies it controls, see section 3.6.3 "EDF's key characteristics as regards the duty of vigilance law") and the fundamental requirements of its business relationships in terms of respect for human rights and fundamental freedoms, protection of the environment, guaranteeing the health and safety of people, and business ethics.

These standards relate and refer to all the Group's public documents and internal policies, including:

- Group procedures, which are prescriptive and apply to all controlled subsidiaries: risk control and internal control, governance of subsidiaries and holdings, project management, ethics and compliance, CSR, health and safety, procurement;
- publicly-released internal documents: ethics charter, ethics and compliance code of conduct, CSR charter between EDF and its suppliers, Global Framework Agreement (GFA) on the EDF group's corporate social responsibility;
- external standards: the UN Global Compact, UN Guiding Principles on business and human rights, the OECD Guidelines for Multinational Enterprises, the WBCSD's CEO Guide to Human Rights, International Labour Organization (ILO) conventions on fundamental principles and rights at work and the elimination of discrimination, the UN Declaration on the Rights of the Child, the UN Declaration on the Elimination of All Forms of Discrimination against Women, the Global Reporting Initiative (GRI), and the French Supplier Relations and Responsible Purchasing Label Charter (RFAR).

(1) Corporate social responsibility.

(2) Published in French and English on the edf.fr website ([www.edf.fr/sites/groupe/files/2023-02/edfgroup\\_rse\\_referentiel-ddv-2021\\_en.pdf](http://www.edf.fr/sites/groupe/files/2023-02/edfgroup_rse_referentiel-ddv-2021_en.pdf)).

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			Issues and commitments of the EDF group	
Area	Type of risk	Risk	Descriptions of the 2024 mitigations and actions in the different sections of the Sustainability Statement	
Human rights and fundamental freedoms	Cross-cutting	Risks related to harassment and discrimination.	ESRS S1 Own workforce ESRS S2 Workers in the value chain	
	Activities and projects	Risk of infringement of the rights of communities and indigenous peoples: <ul style="list-style-type: none"> <li>risks related notably to land issues and population displacement or the consequences of inadequate consultations.</li> <li>risks related to the use of security forces.</li> </ul>	ESRS S3 Affected communities	
	Activities and projects	Risk of infringement of workers' rights, notably risks related to decent working and housing conditions.	ESRS S1 Own workforce ESRS S2 Workers in the value chain	
	Activities and projects	Risk of forced labour by subcontractors.	ESRS S2 Workers in the value chain	
	Cross-cutting	Impact on the climate: climate change and greenhouse gas emissions.	ESRS E1 Greenhouse gas emissions	
Environment	Cross-cutting	Impact on air and water quality.	ESRS E2 Discharges with effects on air, water and soil quality	
	Cross-cutting	Impacts on resources.	ESRS E3 Water and marine resources ESRS E4 Biodiversity and ecosystems ESRS E5 Resource use and circular economy	ESRS 2 General information
	Cross-cutting	Potential impacts on biodiversity.	ESRS E4 Biodiversity and ecosystems	
	Employees and subcontractors	Work-related accidents, work-related diseases (asbestos, chemicals, ionising radiation and noise).	ESRS S1 Own workforce ESRS S2 Workers in the value chain	
	Employees and subcontractors	Musculoskeletal disorders, anxiety-depressive disorders, including stress.	ESRS S1 Own workforce ESRS S2 Workers in the value chain	
Human health and safety	Local residents	Safety of nuclear and hydropower facilities.	ESRS S3 Affected communities ESRS E2 Pollution ESRS E3 Water and marine resources	
	Local residents	Air quality.	ESRS S3 Affected communities ESRS E2 Pollution	

Salient risks related to the duty of vigilance			Issues and commitments of the EDF group	
Area	Type of risk	Risk	Descriptions of the 2024 mitigations and actions in the different sections of the Sustainability Statement	
Suppliers and subcontractors	Purchase category	Electricity Instrumentation and Control.	<b>ESRS G1</b>	
	Purchase category	Civil engineering, decommissioning and decontamination.	Governance information	
	Purchase category	Heavy lifting systems.	<b>ESRS S2</b>	
	Purchase category	Non-destructive controls/testing and maintenance in an industrial environment.	Workers in the value chain	
	Purchase category	Industrial goods and services.	<b>ESRS S3</b>	
	Purchase category	IT and telecom equipment.	Affected communities	
	Purchase category	IT solutions, publishing, hosting and support.	<b>ESRS E1</b>	
	Purchase category	Work on new and existing buildings.	Climate change	<b>ESRS 2</b>
			<b>ESRS E2</b>	General information
			<b>ESRS E3</b>	
	Purchase category	Production line for solar panels and batteries.	Water and marine resources	
			<b>ESRS E4</b>	
			Biodiversity and ecosystems	
			<b>ESRS E5</b>	
			Resource use and circular economy	

### 3.6.2 Governance, oversight and stakeholder involvement

EDF strengthened its oversight of the vigilance plan in December 2020 with the appointment by two members of the Executive Committee of a Group Duty of Vigilance Compliance Manager<sup>(1)</sup>. This Manager is responsible for drawing up, rolling out and coordinating the vigilance plan and its implementation throughout the Group, in partnership with the Impact Division.

The vigilance plan and the resulting actions are validated by the CSR Strategy Committee headed by the Group's Chairman, and submitted to the Corporate Responsibility Committee, a Committee of the Board of Directors dedicated to social and environmental responsibility matters.

The vigilance plan is designed and overseen in collaboration with the Legal Affairs Division and the Impact Department within a Steering Committee and a Strategic Committee that also includes the Human Resources Division, the Purchasing Division, the Risk Division, the International Division, the Ethics and Compliance Division, the Export Control and International Sanctions Division, and representatives of subsidiaries with exposed activities. The CSR Strategy Committee defines the orientations and objectives of the vigilance plan in a collegiate manner, based on proposals from the Steering Committee. It ensures that these objectives are achieved and may redefine them following operational advances reported by the Steering Committee, which meets quarterly.

The implementation and coordination of the vigilance plan is supported by a network of Duty of Vigilance Managers appointed in each Group entity concerned, selected in view of their missions in the fields of CSR, ethics and compliance, or internal control (see section 3.6.5 "Main improvements in the EDF group's vigilance plan in 2024").

#### Stakeholder involvement

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

The Global Framework Agreement (GFA) on the Group's social and environmental responsibility<sup>(2)</sup> signed by EDF, the 18 trade union organisations representing the Group's employees and two international trade union federations (IndustriAll Global Union and PSI) stipulates that its vigilance plan is "developed and set up in association with the company's stakeholders, including workers' representative organisations" (see section 3.3.2.1.1 "Corporate social responsibility" - paragraph "The EDF group's global Social and Environmental Responsibility master agreement"). Since 2018, the Committee for Dialogue on Social Responsibility (CDRS)<sup>(3)</sup>, composed of representatives of all the signatories to the agreement, has been working on numerous topics related to the duty of vigilance (health and safety, exercise of the Group's responsibility in connection with international projects, etc.) and on the actions to be implemented to roll out and improve the Group's vigilance plan. Thus, in 2024, the meetings of the CDRS enabled its members to learn about the publication of the 2023 vigilance plan and to discuss the 2024 vigilance actions, including the living wage as well as the 2023 assessment and 2024 outlook on the Group's health and safety policy. Interventions by external experts in the non-profit sector were also organised to illustrate their view of major current issues in terms of human rights. Comments and suggestions of the Group's Stakeholder Council (see section 3.1.3.2 "Interests and points of view of stakeholders" - "An open dialogue with all, involving all the Group's businesses and subsidiaries"), relating to the vigilance plan, were also shared and discussed. In terms of the legislative framework, members were also briefed on developments in the draft European directive on the duty of vigilance and corporate sustainability responsibility (CS3D), as well as the Group's implementation of the CSRD directive on sustainability reporting.

These CDRS meetings are an opportunity to debate issues in order to answer members' questions about subjects related to the Group's duty of vigilance, or to local issues known to them.

(1) The Group General Secretary and the Group Senior Executive Vice-President in charge of innovation, corporate responsibility and strategy.

(2) Agreement signed on 27 January 2025.

(3) Since 27 January 2025, the CMDRSE (Global Dialogue Committee on Environmental and Social Responsibility) has been monitoring the implementation of and compliance with the commitments of the abovementioned agreement.

Externally, EDF participated in meetings with other companies, lawyers, NGOs, and trade union federations through the non-profit organisation “Entreprises pour les droits de l’homme” (Businesses for Human Rights) (EDH)<sup>(1)</sup>, for open discussions on stakeholders’ expectations and other companies’ practices, and to improve its vigilance plan preparation processes.

Since 2022, personalities specialised in human rights and links with finance at the United Nations or green jobs at the International Labour

Organization (ILO) have been members of the Group’s Stakeholders Council (see section 3.1.3.2 “Interests and points of view of stakeholders” – “An open dialogue with all, involving all the Group’s businesses and subsidiaries”) in order to better integrate this expertise within this body.

Meanwhile, the Group continuously pursues open discussions with various civil society actors (associations, public figures) who wish to keep up this dialogue, for new ideas to advance its vigilance plan.

### 3.6.3 EDF’s key characteristics regarding the duty of vigilance law

From the construction and operation of nuclear, hydropower, photovoltaic, wind and thermal power plants, to the development and operation of electricity grids, to marketing and helping customers to save energy, the Group is present at every step of the value chain in France and is expanding internationally (see section 1.4 “Description of the Group’s activities”).

#### Main countries of activity

The Group’s core development scope in Europe is its “G4”, comprising France, Italy, Belgium and the United Kingdom. The EDF group is present in these countries as a key player in electricity generation, with a significant customer portfolio in each region. Building on its strong local integration, the EDF group is developing a range of supply offerings, solutions and services coherent with local energy policy choices, to help customers reduce their carbon footprint.

In the rest of the world, outside the “G4”, the Group is mainly developing through business models in which it does not have exclusive control of an asset, but an industrial role that capitalises on the Group’s experience. EDF will look for growth drivers, by engaging in value-creating projects in growing markets, and by exporting its recognised expertise to countries looking for concrete solutions to succeed in the energy transition (see section 1.4.5 “International activities”). For countries considered to be “higher-risk” particular vigilance is exercised, including over relations with partners.

The Group is developing projects in various geographical areas including Brazil, the Andean Arc (Chile-Peru-Colombia), the Middle East (Saudi Arabia and the United Arab Emirates), West and Central Africa (Cameroon, Côte d’Ivoire, Togo), Southern Africa (Mozambique, Malawi), Laos, India, the United States, Australia, Germany, Spain and Uzbekistan.

Group-wide, EDF Renewables develops projects alone or in partnership, and operates and maintains facilities producing electricity from renewable energies in nearly 25 countries. EDF Renewables operates across the entire value chain. It is active upstream in project development, in engineering during the construction of wind and solar farms, and finally in the operation and maintenance of the facilities built. As of 31 December 2024, EDF Renewables holds 60.3% wind power projects, 37.0% solar power projects and 2.7% storage projects<sup>(2)</sup>, and has begun a technological rebalancing initiative by accelerating its development in solar power. Its earliest installations are located in North America (United States, Canada and Mexico) and Europe, starting with France and the United Kingdom. EDF Renewables also started to rebalance the geographical distribution of its activities. It is strengthening its presence in other countries with high potential for growth in renewable energies such as South Africa, Brazil, China, India, the United Arab Emirates, Saudi Arabia, Morocco and Oman.

#### EDF Renewables’ net installed wind power, solar power and storage capacity (as a %):

North America	37%
Europe	29%
China, Vietnam and India	12%
South America	12%
Saudi Arabia, Egypt and the United Arab Emirates	6%
Israel	3%
Morocco and Egypt	1%
South Africa	1%

#### Suppliers and subcontractors

The scope of EDF’s suppliers and subcontractors represents approximately 18,000 tier-one suppliers. More than 95% of purchases are made in France and 97.4% are made in the European Union (99.3% when the European Free Trade Association (EFTA) countries are added)<sup>(3)</sup>. Certain subsidiaries’ suppliers and suppliers involved in international projects are subject to special vigilance measures. Because the Group’s activities are mostly industrial by nature, before making investment decisions EDF exercises upstream vigilance with regard to risks of serious infringements of human rights or harm to human health (concerning employees, contractors, local residents, local communities and customers) and risks to the environment that could arise, particularly during construction, operation, maintenance or decommissioning of facilities.

#### Scope of the vigilance plan

The scope of the vigilance plan covers EDF’s activities, the activities of its controlled subsidiaries<sup>(4)</sup>, and the activities of its suppliers and subcontractors with which it has an established business relationship, insofar as their activities are connected to that relationship.

The Group’s Structure is detailed in section 1.2.1 “Structure of the Group”.

Dalkia and Framatome, two subsidiaries with over 5,000 employees each, are included in the plan, together with all French and foreign subsidiaries.

RTE and Enedis, respectively operators of the French electricity transmission and distribution systems, are independently managed regulated subsidiaries and therefore publish their own vigilance plans.

(1) e-dh.org

(2) In net values.

(3) European Union, Switzerland and the United Kingdom notably.

(4) Fully-consolidated subsidiaries both in and outside France that are included in the scope of consolidation, as required by Article L. 233-16 II of the French Commercial Code (in France and abroad) (see note 3.3 “Scope of consolidation at 31 December 2023” to the consolidated financial statements for the financial year ended 31 December 2023).

### 3.6.4 Group risk mapping methodology

The process for identifying and ranking the risks used to develop the vigilance plan involves two complementary approaches: Group risk mapping, which covers the risks related to the duty of vigilance, and additional risk mapping, which specifically focuses on the entities most exposed to risks because of their activity and/or their location.

Pursuant to the Group's approach as presented in section 2.1 "Risk management and business control", each Group entity carries out its own risk mapping, under the responsibility of management, using a typology that aims to cover all risk categories that affect the Group, internal and external, operational and strategic. The EDF group risk mapping methodology guide 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 the activities of its suppliers, service providers or partners. In 2023 and 2024, all the Group's entities risk managers were made aware of the importance of risk mapping for the duty of vigilance. Risk mapping information was shared between the Group Risk Division and the Impact Division for a better approach to these risks.

Risk mapping involves five successive steps: risk identification, risk assessment, risk ranking, risk control through definition of an action plan, and action plan management comprising monitoring the plan's application, and measuring its effectiveness.

#### Risk identification

To be reasonably certain that the principal risks are being identified, a separate approach for each business process and each asset is combined with an approach for each major risk type. Feedback, events, incidents, and near-misses are also taken into consideration as a source of risk identification, together with the results of audits. The final identification of risks is the outcome of a discussion between the main actors: managers, experts and stakeholders.

#### Risk assessment and ranking

The identified risks are qualitatively ranked based on:

- their impact, *i.e.* their potential severity: this is assessed by reference to multiple criteria, including evaluation of their impact on the physical or human environment;
- their probability of occurrence, *i.e.* their degree of likelihood: this is evaluated over an appropriate time horizon estimated on the basis of the history of the activity, past experience, or internal or external expertise;
- their level of control, *i.e.* the effectiveness of the actions implemented.

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

#### Group risk governance

The EDF group's risk mapping is based on the entities' risk maps, internal control self-assessments, and cross-analyses of experiences reported by operational and functional entities.

The Group Risk Division identifies and assesses Group-level risks and draws up a Group risk map, which is validated by the Risk Committee (a body of the Executive Board) chaired by the Group's Chairman and then presented to the Board of Directors' Risk and Audit Committee.

Moreover, the implementation of the CSRD allowed to specify the consistency between the impact, risks and opportunities (IRO) identified in the context of the CSRD, and the main risks identified in the risk mapping (see section 3.1.4 "Double materiality assessment process"). Overall, all the risk analyses carried out in the various contexts have been set up with a view to over-arching consistency: Group risk mapping, CSRD or vigilance plan.

#### Assessment of Group-level structural risks for the vigilance plan in 2024

This approach enables to identify the principal risks at the level of the EDF group, presented in section 2.2 "Risks to which the Group is exposed". The resulting risks 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 measures.

Several of these risks are key in shaping the orientation of the vigilance plan, because they include at least one of the "human rights", "environment" or "health and safety" dimensions:

- ethics or compliance risk (see section 2.2.3 "Market regulation, political and legal risks", risk 3D "Ethics or compliance risk"): 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;
- the risk of adaptation to climate change - physical risks and transition risks (5B): this risk includes a section on the impacts of the Group's activities on the climate;
- industrial safety risks and impact on environmental assets including biodiversity (1I), and risks specific to nuclear safety (2C) and hydropower safety (1F);
- the risk of managing complex large industrial projects, including EPR projects (1A): this risk includes a component regarding projects' potential impacts on human rights, the environment, health and safety;
- operational continuity risks for supply chains and contractual relations (1E): this risk specifically includes vigilance-based measures during the contracting and contract monitoring stages;
- the occupational health and safety risks for employees and subcontractors (1D): this risk is related to the industrial nature and diversity of the Group's activities, which reinforce the fundamental importance of complying with rules and taking into account the various risks that may affect people working at the Group's industrial facilities, in order to preserve health and safety in the workplace.

The risks specific to the duty of vigilance are detailed by area in section 3.6.6 "Salient risks and risk prevention and mitigation measures" and in terms of their relation to the Group's main risks mentioned above:

- salient risks related to human rights and fundamental freedoms: see section 3.6.6.2.1;
- salient risks relating to the environment: see section 3.6.6.3.1;
- salient risks relating to human health and safety: see section 3.6.6.4.1;
- salient risks relating to suppliers and subcontractors: see section 3.6.6.5.1.

### 3.6.5 Main improvements to the EDF group's vigilance plan in 2024

In 2024, several projects and actions were initiated or prolonged as part of a continuous improvement approach to the Group vigilance plan.

#### Adaptation and rollout of human rights commitments included in the Group's duty of vigilance standards

In March 2021, EDF drew up a document listing the commitments of the Group (EDF and its controlled subsidiaries) and the fundamental requirements for its business relations in terms of human rights and fundamental freedoms, environmental protection, protection of human health and safety, and business ethics. The Group summarises its duty of vigilance commitments in that document, and spells out its requirements for partners, financiers, suppliers, and subcontractors. This document, submitted to the members of the CDRS<sup>(1)</sup> (see section 3.6.2 "Governance, oversight and stakeholder involvement"), was signed by the Chairman of the EDF group. It is published in French and English on the edf.fr website ([www.edf.fr/sites/groupe/files/2023-02/edfgroup\\_rse\\_referentiel-ddv-2021\\_en.pdf](http://www.edf.fr/sites/groupe/files/2023-02/edfgroup_rse_referentiel-ddv-2021_en.pdf)).

In 2023, EDF finalised the application of each of the human rights commitments in its duty of vigilance standards 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, the main risk factors, main risk control actions and, where applicable, available tools. These guides are available in French, English, Italian, Spanish and Simplified Chinese.

In 2024, EDF supplemented these tools by developing a file to identify potential risks of human rights violations by major type of raw material based on the technologies and the main producing or extracting countries.

The Group also published a page on its website explaining its commitments and actions to promote human rights ([www.edf.fr/en/the-edf-group/taking-action-as-a-responsible-company](http://www.edf.fr/en/the-edf-group/taking-action-as-a-responsible-company)).

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

The Group Executive Committee Commitments Committee (CECEG) closely examines the most significant projects in terms of the scale of the commitments before the Executive Committee decides (see section 2.1.3.4 "Approval of capital commitments"). In this context, the EDF group's Commitments policy sets the framework for decisions on commitments and in particular states that the project must carry out an assessment of the risks of non-compliance with commitments and fundamental requirements in terms of respect for human rights and fundamental freedoms, of protection of the environment, of guaranteeing the health and safety of people, and of business ethics, in accordance with the law on

the duty of vigilance. In addition, these projects are subject to an opinion by the Impact Department. This opinion is based on an analysis grid that translates the Group's CSR commitments into operational terms. Issues relating to the environment, personal health and safety, and human rights are therefore systematically addressed in the analysis of projects. Where necessary, the Impact Department requests due diligence specific to these issues (see section 3.6.6 "Salient risks and risk prevention and mitigation measures" - "Global actions to prevent and mitigate risks relating to the duty of vigilance").

For certain projects, when the corresponding risks and complexity so require it, the Group has recommended, since 2024, the development of a dedicated vigilance plan. These project-specific vigilance plans are worked on by the entities supporting these projects, then submitted to the Group's duty of vigilance managers.

#### Group-wide awareness campaigns and rollout of the vigilance plan

Duty of vigilance managers are appointed in each Group entity, selected based on their duties in matters relating to CSR, ethics and compliance, or internal control. Four meetings of the duty of vigilance managers' network took place in 2024, focusing mainly on the following:

- presentation of the Group's second autonomous vigilance plan for 2023 and the main actions for 2024;
- sharing information about the introduction of vigilance measures at certain Group subsidiaries;
- an intervention by the Sports Ethics Agency on the identification of criminal risks in the sports sector as part of relations with partners in anticipation of the Olympic Games;
- sharing the comments and suggestions of certain Group stakeholders on the vigilance plan;
- regulatory watch: developments regarding the draft of the Corporate sustainability due diligence directive and ongoing French disputes relating to the duty of vigilance.

Regarding trainings, the Group developed in 2021 a specific e-learning module on the duty of vigilance, to raise awareness and help roll out the Group's vigilance plan. In 2024, this e-learning module, as well as the one on human rights, were made available to the members of the EDF Board of Directors, as part of the new "CSR" training offering on the new e-learning platform. By the end of December 2024, around 3,000 employees had completed this e-learning module (2,500 at the end of 2023). In addition, a half-day of training, dedicated to the duty of vigilance, was also provided to the legal officers supporting EDF's Group Executive Committee Commitments Committee (CECEG).

These actions in 2024 are part of a year-round improvement process based on a regularly reviewed action plan.

### 3.6.6 Salient risks and risk prevention and mitigation measures<sup>(2)</sup>

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

Risk prevention and mitigation measures are implemented by each relevant entity, through application of cross-cutting and sector-specific policies using the common Group risk control methodology as a basis. This methodology involves establishing descriptions of action plans for dealing

with risks and an evaluation of their effectiveness. Industrial projects are subject to a risk analysis covering the scope of application of the duty of vigilance, taking into account their nature, size, technical features and location. For the purpose of this analysis, environmental and social impact studies for projects located in non-OECD countries are based on the most demanding international standards (mainly those issued by the IFC, WB, and ADB<sup>(3)</sup>).

(1) Committee for dialogue on social responsibility (CDRS).

(2) The elements of the annual report are included in the corresponding prevention and mitigation measures.

(3) IFC: International Finance Corporation. WB: World Bank. ADB: Asian Development Bank.

In addition, to ensure that EDF's commitments regarding the environment, human health and safety, and human rights are not overlooked, the related issues are systematically addressed through the identified project risks when projects are submitted to the Group Executive Committee's Commitments Committee (CECEG) for assessment. In practice, this involves identifying the risks associated with projects both for the activities being developed and for the supplier and subcontractor relations envisaged for the purpose of the project. This risk identification is facilitated by the provision of a regularly updated screening grid used for analysis of projects in coherence with the Group's *raison d'être*, CSR commitments, and guidelines, as well as with international standards. This grid covers environmental, health and safety, human rights and ethics issues. In the milestones prior to the CECEG, these aspects are examined in the project validation bodies specific to each entity.

Furthermore, the EDF group regularly engages in share subscription or purchase operations concerning French or foreign entities, for purposes of partnerships, major projects, external growth or investment. In 2023, EDF finalised a methodology guide providing a list and practical presentation of the ethics and compliance due diligence work required.

These requirements are based on the ethics and compliance policy, which covers the Group's compliance programmes, including the duty of vigilance. This guide sets out a series of due diligence checks to be performed and actions to implement in a chronological sequence for every phase of a proposed acquisition/partnership/project, based on the level of risk identified at each stage.

### 3.6.6.2 Human rights and fundamental freedoms

#### 3.6.6.2.1 Identifying salient risks

In matters 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 identify salient risks and associated mitigation measures with regards to the Group's activities and the countries where the company and its subsidiaries operates. The Group has used the *Verisk Maplecroft*<sup>(1)</sup>, human rights indices since 2021 for a more granular analysis of the human rights risks the Group could face in the countries where it operates, makes purchases and is developing.

The salient risks relating to human rights and fundamental freedoms identified are as follows:

Risk category	Salient risk	Geographic area	Risk criticality	Material negative impact	Group risk <sup>(1)</sup>
Cross-cutting	Risks related to harassment and discrimination	Global	■	<b>ESRS S1</b> Own workforce <b>ESRS S2</b> Workers in the value chain	3D
International activities and projects	<b>Risks of infringement of the rights of local communities:</b>				
	Risks related to land issues given the need for fair compensation and the implementation of sustainable livelihood restoration programmes.	All areas excluding Europe, North America and Australia	■ ■	<b>ESRS S3</b> Affected communities	1A
	Risks related to population displacements or the consequences of inadequate consultation with local communities, particularly indigenous communities.	Latin America, South-East Asia, India	■ ■	<b>ESRS S3</b> Affected communities	1A
	Risks related to the use of security forces.	Areas near conflict zones or authoritarian regimes	■ ■	<b>ESRS S3</b> Affected communities	1A
	<b>Workers on construction sites and in operational activities:</b>				
	Risks of infringement of workers' rights, notably risks related to decent working and housing conditions.	All areas excluding Europe, North America and Australia	■ ■	<b>ESRS S1</b> Own workforce <b>ESRS S2</b> Workers in the value chain	1E, 1A, 1B
		Gulf countries	■ ■		
		Europe, North America and Australia	■		
Risks of forced labour by subcontractors.	Gulf countries, South-East Asia	■	<b>ESRS S2</b> Workers in the value chain	1E, 1A, 1B	

Net criticality of control actions: ■ ■ ■ high ■ ■ intermediate ■ moderate

(1) See section 2.2 "Risks to which the Group is exposed".

### 3.6.6.2.2 Principal prevention, mitigation and monitoring measures implemented

The implementation of human rights commitments is part of the deployment of the Global Framework Agreement (GFA) on the Group's social responsibility and the EDF group's standards on CSR commitments and requirements (see section 3.3.1 "The Group's social commitments").

#### Preventing and fighting against all forms of discrimination, physical or moral violence, intolerance or injustice in life at work

See sections 3.3.2.1.4 "Combating discrimination and promoting inclusion" and 3.3.2.7.1 "Actions related to gender equality and diversity".

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

See sections 3.3.3.4.4 "Process for taking into account workers' rights in projects", 3.3.4.2 "Dialogue with affected communities", 3.3.4.3 "Remedy procedures and channels for affected communities to raise concerns", 3.3.4.4 "Actions to manage material risks and opportunities for affected communities" and 3.3.4.4.2.3 "International projects".

#### Litigation under way in Mexico

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

During the course of the OECD mediation process, the EDF group took part in two dialogue meetings with the applicants and provided some responses to the concerns raised. The French NCP closed the matter in spring 2020. On 12 July 2022, the same NCP published a follow-up statement noting the strengthening of EDF's corporate policy and its work done on human rights and engagement with stakeholders. As these measures met its recommendations, the NCP ended its monitoring of the matter<sup>(1)</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 consultation process had still not resumed as of 31 December 2024, despite an order from a local judge requiring it to be resumed at the end of August 2024.

In parallel, in December 2019, EDF responded to a formal warning concerning the same project issued under the French duty of vigilance law by the same NGO and by four individuals. EDF was then subpoenaed on 13 October 2020 to appear before the Paris Court (*Tribunal Judiciaire*) in

accordance with the French duty of vigilance law. The applicants have asked the court to order changes to EDF's vigilance plan, particularly in order to better address the risks posed to the rights of indigenous communities, and to order compensation for the prejudice caused by its alleged failure to fulfil its duty of vigilance. EDF contests both applications. On 30 November 2021, the pre-trial judge dismissed the associations' request to suspend the project as a precautionary measure, as well as their request for an injunction concerning the EDF vigilance plan, due to the lack of prior formal notice. The Court proposed mediation, and EDF accepted. The plaintiffs then appealed the pre-trial judge's decision. During the deliberation of 18 June 2024, the new 5-12 Chamber of the Paris Court of Appeal, in charge of emerging disputes, reversed the order of the pre-trial judge concerning the formal notice. Notably, the court considers that it must clearly identify the alleged breaches, and that the summons may relate to a vigilance plan different from that referred to in the formal notice. However, the court rejected the request to suspend the project on the grounds that the request for a precautionary measure relates not to the obligations of EDF SA in terms of its duty of vigilance, but to the project itself, and is subject to Mexican jurisdictions. No urgency or imminence of future attacks has been demonstrated. The case is referred on the merits to the Paris Court of Justice.

The progress of the project is monitored at the same time by the members of the CDRS (see section 3.6.2 "Governance, oversight and stakeholder involvement").

A special website on the Gunaa Sicaru project is available in English and Spanish: [www.gunaa-sicaru.com](http://www.gunaa-sicaru.com)

### 3.6.6.3 Environment

#### 3.6.6.3.1 Identifying salient risks

Group risk mapping is established by reference to the Group's various industrial activities. Environmental risks are identified, assessed, and ranked through the environmental management system (EMS) and the internal control system, in liaison with Group risk management (see section 3.2.1 "Environmental management system (EMS)"). The identification of environmental risks is part of the Group's overall risk management practices (see chapter 2 "Risks and control framework"). Each entity defines action plans to reduce and control its risks on the basis of its risk mapping.

The 2024 update to the risk mapping confirms the 2023 risk analysis, and does not highlight any new environmental risks. The main change is that the impact of the acceleration of climate change is now taken into account, together with the systemic challenge of this risk for EDF and all of its stakeholders.

(1) [www.tresor.economie.gouv.fr/Institutionnel/Niveau3/Pages/8fd9ecb1-2cb5-4e35-95b7-587b6793f341/files/f28dc42f-543f-46c1-8f32-b1d029b363d5](http://www.tresor.economie.gouv.fr/Institutionnel/Niveau3/Pages/8fd9ecb1-2cb5-4e35-95b7-587b6793f341/files/f28dc42f-543f-46c1-8f32-b1d029b363d5)

The salient environmental risks are as follows:

Salient risk	Generation activities most exposed	Risk criticality	Material negative impact	Group risk <sup>(1)</sup>
<b>Greenhouse gas emissions with effects on the climate:</b>				
– <b>Direct emissions</b> (Scope 1)	– Electricity and heat generation from fossil fuel	■ ■	<b>ESRS E1</b> Greenhouse gas emissions	5B
– <b>Indirect emissions</b> (Scope 3)	– Supply of gas and electricity, electricity generation by non-controlled plants	■ ■		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 from fossil fuel	■	<b>ESRS E2</b> Discharges with effects on air, water and soil quality	1I
– <b>water quality:</b> mainly thermal discharge from thermal power plant cooling systems	– Electricity generation by thermal power plants (nuclear, fossil fuels)	■		1I
<b>Consumption with potential effects on:</b>				
– <b>material resources:</b> including materials used in building new facilities, and waste generation	– All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)	■ (existing generation) ■ ■ (projects)	<b>ESRS E5</b> Waste generation <b>ESRS E4</b> Impact via upstream resources	1I 1A, 1I
– <b>freshwater resources:</b> evaporation due to closed-circuit cooling of thermal power plants and to industrial processes	– Electricity generation by thermal power plants (nuclear, fossil fuels)	■ ■	<b>ESRS E3</b> Use of fresh water	1I
<b>Potential impacts on biodiversity:</b>				
– <b>Changing land and sea uses:</b> mainly land take for new projects	– All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)	■ ■	<b>ESRS E4</b> Ecosystem degradation	1A, 1I
– <b>Overexploitation of natural resources:</b> notably forests	– Electricity and heat generation from biomass	■ ■	<b>ESRS E4</b> Impact via upstream resources	1I

Net criticality of control actions: ■ ■ ■ high ■ ■ intermediate ■ moderate

### 3.6.6.3.2 Principal prevention, mitigation and monitoring measures implemented

To prevent and mitigate risks of serious harm to the environment, EDF relies on its Environmental Management System (EMS) and its CSR policy, which commit its entities to a precautionary, responsible approach. The most significant risks are covered by risk control plans consistent with the Group's CSR policy orientations.

To define the environmental goals and related actions deriving from its CSR commitments and policy, the EDF group promotes Group-wide environmental awareness through its EMS (see section 3.2.1 "Environmental management system"). This management system relies on EDF's governing bodies, which define the environmental guidelines and objectives to be achieved, in line with the expectations of external and internal stakeholders (see 3.1.2.1 "The role of the governance, management and supervisory bodies").

In accordance with the requirements of the CSR policy, each of the Group's entities<sup>(2)</sup> and projects is implementing an environmental management approach adapted to its own concerns.

The EMS operates through Group, entity and function processes, to give stakeholders formal assurance that:

- environmental risks are under control and the EDF group complies with regulations and its commitments: each entity draws up and implements an environmental programme or action plan that takes account of the relevant Group commitments, its own significant environmental aspects and its regulatory obligations, considering its risks and opportunities;
- the Group's organisational efficiency is being improved in a way that is appropriate to the challenges faced: each entity is responsible for its own internal control, internal and external audits of its EMS, and interfaces with the Group EMS;

(1) See section 2.2 "Risks to which the Group is exposed".

(2) Companies with industrial, operational (installation, operation, maintenance), engineering, distribution and supply activities for goods and services.

- mandatory non-financial reporting on the entities' environmental activities is in place: each entity collects and communicates the required environmental information to the Impact Division.

The Group's EMS is certified compliant with international standard ISO 14001 by an external body, French standards agency AFNOR. All industrial sites are covered by an EMS, and more than 80% of them are certified.

#### 3.6.6.3.2.1 Preventing impacts on the climate

See section 3.2.2 Climate change".

#### 3.6.6.3.2.2 Preventing EDF's impacts on the air, water, soil, biodiversity and the production of waste

For impacts on air and soil, see section 3.2.3 "Pollution"; for impacts on water, see section 3.2.4 "Water resources"; for impacts on biodiversity, see section 3.2.5 "Biodiversity and ecosystems", and for waste production, see section 3.2.6.3 "Waste".

Health and safety risks are as follows:

Risk category	Salient risk	Risk criticality	Material negative impact	Group risk <sup>(1)</sup>
Health and safety of employees and contractors	Risk of work-related accidents and work-related illnesses (asbestos, chemicals, ionising radiation and noise)	■ ■	<b>ESRS S1</b> Own workforce <b>ESRS S2</b> Workers in the value chain	1D
	Musculoskeletal diseases and anxiety-depressive disorders, including stress	■	<b>ESRS S1</b> Own workforce <b>ESRS S2</b> Workers in the value chain	1D
Health and safety of local communities	Safety of nuclear and hydropower facilities	■ ■	<b>ESRS S3</b> Affected communities <b>ESRS E2</b> Pollution <b>ESRS E3</b> Water and marine resources	1F, 2C
	Air quality	■	<b>ESRS S3</b> Affected communities <b>ESRS E2</b> Pollution	1I

Net criticality of control actions: ■ ■ ■ high ■ ■ intermediate ■ moderate

#### 3.6.6.4.2 Principal mitigation, prevention and monitoring measures implemented

##### Rollout of the Health and safety policy

See sections 3.3.2.1.2 "Health and safety prevention policy" and 3.3.2.6 "Health and safety for all".

See section 3.6.6.5.2 "Principal prevention, mitigation and monitoring measures implemented" for health and safety in the purchasing process.

#### 3.6.6.4 Health and Safety

##### 3.6.6.4.1 Identifying salient risks

The mapping of risks to the health and safety of employees and subcontractors is carried out by the Health and Safety Division, which is responsible for health and safety management. This risk mapping is based on risk analyses performed by the Group's various entities and subsidiaries, in line with the Group's risk mapping (see section 2.2 "Risks to which the Group is exposed"). The salient risks to the health and safety of employees and contractors relate to the operation of industrial facilities (see section 2.2.1 "Operational performance risks", risk 1D "Risks to health and safety at work (employees and subcontractors)").

Risks concerning consumers and local residents relate to the operation of industrial facilities (see 2.2.1 "Operational performance risks", risk 1F "Hydropower safety risks" and risk 1I "Industrial safety risks and impact on environmental assets, including biodiversity" and 2.2.2 "Specific nuclear operation risks", risk 2C "Nuclear safety risks during operation resulting in nuclear civil liability").

##### Safety of nuclear and hydropower facilities

See section 3.4.5.3.2 "Nuclear safety".

See section 3.4.5.3.1 "Hydropower safety".

##### Air quality

See section 3.2.3.2 "Air pollution: discharges of NO<sub>x</sub>, SO<sub>2</sub>, dust".

(1) See chapter 2.2 "Risks to which the Group is exposed".

### 3.6.6.5 Suppliers and subcontractors

#### 3.6.6.5.1 Identifying salient risks

The key risks relating to the duty of vigilance concerning suppliers and subcontractors are identified on the basis of a risk map covering all purchasing categories within EDF's scope. This concerns EDF's industrial, tertiary and IT purchases, excluding fuel purchases, and a portion of tertiary, IT and telecommunications purchases for certain subsidiaries. The methodology takes into account all CSR themes, by aligning itself both with the EDF group's CSR policy and the CSRD standards: carbon & climate neutrality (mitigation, adaptation), preservation of the planet's resources (pollution, water and marine resources, biodiversity, waste and the circular economy), well-being and solidarity (health and safety, human rights and solidarity-based purchasing), and responsible regional development. It makes it possible to identify actions to be carried out with suppliers at all stages of the purchasing process (strategy, contractualisation and market monitoring) and ultimately to determine the level of residual risk.

This risk analysis covers 184 purchase categories for approximately 18,000 suppliers that have a contract with EDF. More than 95% of purchases are made in France, mainly due to the division of contracts into lots, which facilitates access to the Group's contracts. Equally, 97.4% of purchases are made in the European Union (99.3% in the European Free Trade Association<sup>(1)</sup>).

Risks are assessed per purchase category. The assessment and prioritisation of gross risks are based on the scope of activity of the suppliers, with regard to the risk factors identified with the experts in each CSR theme. Geographical location is also a major factor in the assessment of risk.

Major risks have been identified in the various purchasing areas, mainly relating to health and safety, pollution and waste, greenhouse gas emissions, the use of rare materials and human rights; 16% of the purchasing categories analysed are classified as "major residual risk"; 51% are classified as "significant risk"; 34% are classified as "limited residual risk". Among 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 2024 (all the risks detailed below specify the main risk of Group 1E relating to supply chains, as well as the main risk of Group 1B relating to control of the nuclear fuel cycle concerning uranium supply in section 2.2 "Risks to which the Group is exposed"):

Fields of purchase	Carbon neutrality and the climate	Preserving the planet's resources	Health and safety	Human rights	Salient risk	Negative material impact
<b>Electricity Instrumentation and Control</b>	■ ■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: place of manufacture and transport.</li> <li>Preserving the planet's resources: end-of-life management of equipment, pollution and impact on biodiversity.</li> <li>Health and 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 for certain items of equipment.</li> </ul>	ESRS E1 ESRS E4 ESRS E5 ESRS S2 ESRS S3
<b>Civil engineering, decommissioning and decontamination</b>	■ ■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>Preserving the planet's resources: risks of soil pollution, volume and traceability of waste. Noise and visual pollution.</li> <li>Health and 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>	ESRS E1 ESRS E2 ESRS E3 ESRS S2 ESRS S3
<b>Heavy lifting systems</b>	■ ■	■ ■	■	■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: Energy consumption for the extraction and smelting of minerals (metal, steel).</li> <li>Preserving the planet's resources: end-of-life management of equipment, some of which may be radioactive.</li> </ul>	ESRS E1 ESRS E5
<b>Non-destructive controls/testing and maintenance in an industrial environment</b>	■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>Preserving the planet's resources: electronic waste management.</li> <li>Health and safety: exposure to radiation, risk of falls, heavy loads. Psycho-social risks related to specialist contractors' mobility, the pressure of deadlines and non-standard working hours.</li> <li>Human rights: mineral extraction conditions in certain countries for the supply of electronic components.</li> </ul>	ESRS E5 ESRS S2 ESRS S3

(1) European Union, Switzerland and the United Kingdom notably.

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Fields of purchase	Carbon neutrality and the climate	Preserving the planet's resources	Health and safety	Human rights	Salient risk	Negative material impact
Industrial goods and services	■ ■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: CO<sub>2</sub> emissions related to the transport of equipment.</li> <li>Preserving the planet's resources: air, water and soil pollution during the manufacturing phase, notably concerning clothing. Manufacturing and product end-of-life waste.</li> <li>Health and safety: risk of falls, handling of heavy objects and exposure to chemicals.</li> <li>Human rights: forced labour, child labour in the areas where equipment is manufactured.</li> </ul>	ESRS E1 ESRS E2 ESRS E3 ESRS E4 ESRS E5 ESRS S2 ESRS S3
IT and telecom equipment	■ ■	■ ■	■	■ ■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: CO<sub>2</sub> emissions related to the manufacturing location and transport of equipment.</li> <li>Preserving the planet's resources: electrical and electronic waste, extraction of rare metals.</li> <li>Human rights: child labour at manufacturing sites, notably for small equipment such as smartphones.</li> </ul>	ESRS E1 ESRS E5 ESRS S2 ESRS S3
IT solutions, publishing, hosting and support	■	■	■	■ ■	<ul style="list-style-type: none"> <li>Human rights: legality of labour, risks of discrimination and harassment due to suppliers' global and offshore locations.</li> </ul>	ESRS S2
Work on new and existing buildings	■ ■	■ ■	■	■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: concrete manufacturing, transport.</li> <li>Preserving the planet's resources: waste production.</li> </ul>	ESRS E1 ESRS E5
Production line for solar panels and batteries <sup>(1)</sup>	■ ■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>Carbon neutrality and the climate: CO<sub>2</sub> emissions related to the manufacturing location and transport of equipment.</li> <li>Preserving the planet's resources: water consumption in water-stressed areas, water and soil pollution during the manufacturing and extraction phase for certain minerals.</li> <li>Health and 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>	ESRS E1 ESRS E2 ESRS E3 ESRS S2 ESRS S3

Net criticality of control actions: ■ ■ ■ high ■ ■ intermediate ■ moderate

(1) Excluding EDF scope.

### 3.6.6.5.2 Principal prevention, mitigation and monitoring measures implemented

See section 3.3.3.1.2 "Supplier policy".

#### Responsible purchasing process

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See section 3.3.3.4.2 "Responsible purchasing approach".

#### Closer consideration of climate and health and safety issues in the procurement process

See section 3.2.2.1.2.2.3 "Upstream: Decarbonising the Group's value chain".

See section 3.3.3.4.2.1 "The Group Purchasing Division" - "Integration of health and safety in purchasing".

#### Supplier assessments

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See section 3.3.3.4.2.4 "Supplier monitoring".

#### Other practical procedures within the EDF group

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See section 3.3.3.4.2.2 "Other methods applied in the Group's main subsidiaries".

#### Awareness raising and training

See section 3.3.3.4.2.3 "Procurement stakeholder training".

#### Nuclear fuel procurement

See section 3.3.3.4.3 "Responsibility in the fuel supply chain".

## 3.6.7 Group whistleblowing system

### Scope

See section 3.3.1.2.1. "Scope".

### System

See sections 3.3.1.2.2 "Accessibility of the system", 3.3.1.2.3 "Reporting wrongdoing", 3.3.1.2.4 "Analysis of the admissibility of reports" and 3.3.1.2.5 "Processing of admissible reports" for the operating procedures of the whistleblowing system.

### Whistleblowing alerts in 2024

See section 3.3.1.2.7 "2024 results".

## 3.6.8 Monitoring system

The Group's vigilance team is committed to developing the vigilance plan monitoring system in a continuous improvement approach. 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 section 3.6.2 "Governance, oversight and stakeholder involvement").

Assessment of the vigilance plan monitoring system is included in the annual internal control plan, and a due diligence risk guide has been drawn up and implemented. Entities use this guide for self-assessment of their compliance with duty of vigilance requirements.