

## 3.6 Vigilance plan

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

#### 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 safety and health 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:

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- [3.6.3 EDF's key characteristics regarding the duty of vigilance law](#)
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**The elements of the annual report are integrated into the prevention and mitigation measures relating to each area of the duty of vigilance. For the report on the vigilance approach, the main actions are described in section 3.6.5 "Main improvements to the EDF group's vigilance plan in 2025".**

For reasons of clarity, since the 2023 financial year, the Group has also published a stand-alone vigilance plan. This document is available on the website [www.edf.fr](http://www.edf.fr) after the publication of EDF's Universal Registration Document.

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

EDF's vigilance plan follows the UN Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines for Multinational Enterprises, and the International Labour Organization (ILO) conventions guaranteeing fundamental principles and rights at work and combating discrimination, the UN International Bill of Human Rights, the Declaration on the Rights of the Child, as well as the Declaration on the Elimination of All Forms of Discrimination against Women.

In this context, the Group published on its website its duty of vigilance framework entitled "Human rights and fundamental freedoms, safety and health, environment, business ethics: the EDF group's commitments and requirements"<sup>(1)</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 safety and health of people, and business ethics. These commitments were approved and signed by the Chairman and Chief Executive Officer and apply to the activities of EDF SA

and all the companies it controls, for all Group employees, with the exception of RTE and Enedis. The notion of "business relationship" includes suppliers and subcontractors with whom an established commercial relationship is maintained, as well as project partners. In compliance with contractual obligations, a breach of these requirements, repeated and not corrected after observations are made, may lead to the termination of the relationship (see also section 3.3.1 "Group social commitments").

This reference framework refers to and cross-references all of the Group's internal policies, which are prescriptive and apply to all controlled entities. Group entities are responsible for rolling out, or incorporating into their own policies, the requirements associated with these policies as well as the operational procedures to comply with them. The obligations in terms of the duty of vigilance are backed by these guidelines, policies and procedures, including:

- the policies relating to the themes covered by the duty of vigilance: Corporate Social Responsibility (CSR), safety and health, nuclear safety;

(1) Published in French and English on the [edf.fr](http://www.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)).

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- those that are indirectly associated but essential for the due implementation of the law: risk management and internal control, project management, ethics and compliance, as well as the Supplier and procurement policy;
- the Group's guidelines, instructions and charters:
  - > the vital rules and the BEST reference framework in terms of safety and health in relation to the Prevention and Health & Safety Policy (see section 3.3.2.6.1 "Actions related to safety and health - The basis of safety and health management"),
  - > the Ethics Charter, the Ethics and Compliance Code of Conduct (see section 2.1.3.1 "The Group Ethics and Compliance programme"), as well as the instruction relating to the assessment of third parties,
  - > the CSR Charter between EDF and its suppliers (see section 3.3.3.1.2 "Supplier and Procurement Policy"),
  - > the Group's global framework agreement on social and environmental responsibility (see section 3.3.2.1.1 "Corporate Social Responsibility").

The Group's vigilance approach is based on an assessment and a roll-out as part of the Group's policies, guidelines, procedures, instructions and charters that address environmental, human rights and safety and health issues, or on key processes such as risk mapping, internal control, procurement and project management.

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 mitigations and actions for 2025 in the various sections of the Sustainability Report, including ESRS 2 General Information
Human rights and fundamental freedoms	Cross-cutting	Risks of harassment and discrimination.	<b>S1</b> Own workforce <b>S2</b> Workers in the value chain
	Activities and projects	<ul style="list-style-type: none"> <li>• Risks related to land issues given the need for fair compensation and the implementation of sustainable livelihood restoration programmes.</li> <li>• Risk of inadequate consultation with local communities, particularly indigenous communities.</li> <li>• Risks related to the use of security forces.</li> </ul>	<b>S3</b> Affected communities
	Activities and projects	Risk of infringement of workers' rights, notably risks related to decent working and housing conditions.	<b>S1</b> Own workforce <b>S2</b> Workers in the value chain
	Activities and projects	Risk of forced labour by subcontractors.	<b>S2</b> Workers in the value chain
Environment	Cross-cutting	Greenhouse gas emissions with effects on the climate: direct and indirect emissions.	<b>E1</b> Climate change
	Cross-cutting	Discharges with potential effects on air quality/with potential effects on air, water and soil.	<b>E2</b> Pollution
	Cross-cutting	Consumption with potential effects on: <ul style="list-style-type: none"> <li>• raw material resources</li> <li>• waste generation</li> <li>• freshwater resources</li> </ul>	<b>E2</b> Pollution <b>E3</b> Water resources <b>E4</b> Biodiversity and ecosystems <b>E5</b> Resource use and circular economy
	Cross-cutting	Potential impact on ecosystems: <ul style="list-style-type: none"> <li>• ecosystem degradation</li> <li>• overexploitation of upstream natural resources</li> </ul>	<b>E4</b> Biodiversity and ecosystems
Human safety and health	Employees and subcontractors	Risk of work-related accidents and work-related illnesses (asbestos, chemicals, ionising radiation and noise)	<b>S1</b> Own workforce <b>S2</b> Workers in the value chain
	Employees and subcontractors	Musculoskeletal diseases and anxiety-depressive disorders, including stress	<b>S1</b> Own workforce <b>S2</b> Workers in the value chain
	Local residents	Risk of industrial accidents, in particular nuclear and hydropower accidents.	<b>S3</b> Affected communities <b>E2</b> Pollution <b>E3</b> Water resources
	Local residents	Risk of health damage due to impacts on air quality.	<b>S3</b> Affected communities <b>E2</b> Pollution

Salient risks related to the duty of vigilance			Issues and commitments of the EDF group
Area	Type of risk	Risk	Descriptions of mitigations and actions for 2025 in the various sections of the Sustainability Report, including ESRS 2 General Information
Suppliers and subcontractors	Purchase category	Risks of harm to human rights, the environment or the safety and health of people, caused by commercial relationships established with suppliers in the most significant purchasing categories, rated by the entities in 2025 (see section 3.6.6.5.1 "Identifying salient risks").	<b>G1</b> Business conduct <b>S2</b> Workers in the value chain <b>S3</b> Affected communities <b>E1</b> Climate change <b>E2</b> Pollution <b>E3</b> Water resources <b>E4</b> Biodiversity and ecosystems <b>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 Department and the Impact Department within a Steering Committee and a Strategic Committee that also includes the Human Resources Department, the Procurement Department, the Risk Department, EDF power solutions<sup>(2)</sup>, the Ethics and Compliance Department, the Export Control and International Sanctions Department, 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.

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 2025").

#### Stakeholder involvement

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

The Group's global Social and Environmental Responsibility framework agreement<sup>(3)</sup>, signed in 2025 for a five-year period, 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" - "The EDF group's global Social and Environmental Responsibility master agreement").

The Global Dialogue Committee on Social and Environmental Responsibility (CMDRSE)<sup>(4)</sup>, composed of representatives from all signatories to the agreement, works on a number of issues related to duty of vigilance (safety and health, exercising the Group's responsibility in international projects, etc.) and on actions to be implemented to roll out and improve the Group's vigilance plan, such as the procedures for exercising the EDF group's duty of vigilance within its supply chain, and respect for the human rights of its employees, as well as those of its subcontractors and the populations impacted by its activities.

Thus, in accordance with the new agreement, 2025 was mainly devoted to its roll-out throughout the Group. In addition to this topic, the first annual plenary session in September 2025 brought together all CMDRSE members to discuss current issues relating to the duty of vigilance, as well as the development of a roadmap for the monitoring body dedicated to the implementation of this agreement. These CMDRSE 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 matters of concern that they may be aware of.

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>(5)</sup>, for open discussions on stakeholders' expectations and other companies' practices, and to improve its vigilance plan elaboration processes.

In addition, since 2022, personalities specializing in human rights and just transitions at the International Labour Organization (ILO) have been members of the Group's Stakeholders Council (see section 3.1.3.2. "Interests and views of stakeholders", paragraph "An open dialogue with all, involving all the Group's businesses and subsidiaries"). The vigilance plan is sent to the members of this body each year so that their feedback can be incorporated into the following plan.

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

(1) The Group General Secretary and the Group Senior Executive Vice-President in charge of innovation, corporate responsibility and strategy.  
 (2) Since February 2025, the activities of EDF Renewables, EDF's International Department and EDF's International Legal Department have been combined within the EDF power solutions entity.  
 (3) Agreement signed on 27 January 2025.  
 (4) Since 27 January 2025, the CMDRSE (Global Dialogue Committee on Environmental and Social Responsibility) has monitored the implementation of and compliance with the commitments of the aforementioned agreement.  
 (5) www.e-dh.org

### 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 networks, marketing, and support for customers in achieving energy savings, 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. EDF 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, excluding the G4, the Group is developing in a targeted manner, by engaging in value-creating projects in growth markets, and by exporting its recognised know-how to countries in search of concrete solutions for the success of the energy transition. With this in mind, the Group is aiming for business models that favour deconsolidation while preserving an industrial role that makes it possible to capitalise on the Group's experience and give confidence to its financial or institutional partners. This enables EDF to benchmark itself against best practices with leading partners in competitive markets, while also developing new industrial skills and accelerating its capacity for innovation, both from a technological and contractual perspective (see section 1.4.5, "The Group's international activities"). As regards nuclear new build, see sections 1.4.1.3.3 "International development" and 1.4.5.1.2.5 "The New Nuclear Industry".

For countries considered to be "higher-risk" particular vigilance is exercised, including over relations with partners.

As regards international projects, at the Group, EDF power solutions<sup>(1)</sup> spread its development activities across twenty countries, including France, Belgium through Luminus, and five geographic areas: North America, Latin America, Africa, Europe, the Middle East and Central Asia, and Asia-Pacific (see section 1.4.5.4.1 "The international activities of EDF power solutions"). EDF power solutions has historically had a strong presence in Europe, notably in the United Kingdom. In recent years, the Middle East (United Arab Emirates, Saudi Arabia and Oman) has also been an area of strong development. EDF power solutions is also continuing the developments initiated in Central Asia (Uzbekistan), as well as developing projects in various geographic areas including North America, Latin America (Brazil, the Andes/Chile-Peru-Colombia), Africa (Morocco, Egypt, Cameroon, Côte d'Ivoire, Mozambique, Malawi, South Africa, Madagascar), Asia-Pacific (notably India, China, Australia and Vietnam) (see section 1.4.5.4 "Other international").

EDF power solutions develops, builds and operates renewable and low-carbon energy generation resources as well as flexibility and electricity transmission solutions. It rolls out solutions at the heart of the four pillars of Ambitions 2035: hydropower, onshore and offshore wind power, solar, storage, thermal, networks and decarbonisation solutions (BtoB, BtoC, BtoG).

Active across the entire value chain, from project origination to operation and maintenance, development, engineering and construction, and asset management, EDF power solutions had an installed capacity of 33GW gross and 20GW net at 31 December 2025. Excluding Luminus, this capacity is 30GW gross and 18GW net (the net reflects the shareholding rate of EDF power solutions). EDF power solutions develops, builds and operates its assets with co-investor partners.

See section 1.4.1.3.2.1 "Installed capacity by sector and by country for EDF power solutions", presenting the regions of installation by technology.

#### EDF power solutions and Luminus' net installed wind power, solar power, hydropower, thermal and storage capacity<sup>(2)</sup> (as a %)

North America	29%
Latin America	16%
France	16%
Asia-Pacific	12%
Luminus (in Belgium)	10%
Middle East and Central Asia	8%
Europe excl. France	7%
Africa	2%

**For information on the Group's workforce**, see section 3.3.2 "ESRS S1 - Own workforce" - "The International Group's workforce".

#### 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>.

Each subsidiary implements the Group's suppliers and procurement Policy and organises its processes according to the principle of subsidiarity for Group subsidiaries (see section 3.3.3.1.2 "Suppliers and Procurement Policy").

Suppliers of certain subsidiaries, or those involved in international projects, are subject to a specific vigilance system.

Given the primarily industrial nature of its activities, the Group must be vigilant over the risks of serious harm to the rights or health of people (employees, service providers, residents, local communities and customers) and to the environment prior to making investment decisions, particularly in the construction, operation, maintenance and decommissioning of facilities (see section 3.6.6.1 "Global actions to prevent and mitigate risks related to the duty of vigilance").

#### 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.

(1) Since February 2025, the activities of EDF Renewables, EDF's International Department and EDF's International Legal Department have been combined within the EDF power solutions entity.

(2) Net capacity: capacity corresponding to EDF power solutions' stake.

(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 2025" to the consolidated financial statements for the financial year ended 31 December 2025).

RTE and Enedis, respectively operators of the French electricity transmission and distribution systems, are regulated subsidiaries managed in compliance with the rules of management independence and therefore publish their own vigilance plan (see section 1.4.4 "Regulated transmission and distribution activities in France").

### 3.6.4 Duty of vigilance risk mapping methodology

The identification and prioritisation of risks to draw up the vigilance plan are based on the Group's risk mapping exercise, which includes risks relating to the duty of vigilance. An in-depth study of this risk mapping is specifically dedicated to the entities most exposed due to their activities and/or their location.

Each Group entity carries out a risk mapping exercise, under the responsibility of management, using a typology aimed at covering all categories of risks that affect the Group, internal or external, operational or 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, safety and health at work, and the environment, which could be caused by their activities or the activities of their 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. In 2025, the methodology dedicated to the duty of vigilance was integrated into the EDF group's methodological guide on 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 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.

The assessment of the probability and severity of a risk requires the differentiation between gross and net levels:

- the gross level is the level taking into account all existing provisions tested against the Group's assets and therefore does not take into account the measures taken by the organisation to reduce the severity of the negative impact;
- the net level is the level that considers the effectiveness of the actions undertaken.

For potential impacts, the rating considered is gross: for actual impacts, the gross or net concept is not to be considered, as the rating was based on observed impacts (see section 3.5.1.4 "Double materiality assessment process").

In 2025, the method for assessing the severity of the impacts was specified in terms of magnitude, scope and irreversibility, as well as in terms of probability of occurrence. The scope of risk identification and the universe of risks to be considered when analysing the risks conducted in the various entities were also discussed.

The risk is mainly assessed on the basis of the concepts of severity and probability of occurrence. As regards severity, the assessment must be determined according to three characteristics:

- the magnitude measures the intensity (severity) of the actual or potential damage or impact;
- the scope measures the extent of the impact, in terms of the number of people or populations affected, or in terms of the geographic extent of environmental impacts;
- irreversibility measures the limits to the ability to return the affected persons or the environment to a situation equivalent to that which existed prior to the impact.

These characteristics may be exacerbated by the level of vulnerability of the populations concerned, vulnerability designating the susceptibility of an individual or group to suffer serious violations of their fundamental rights due to personal or contextual characteristics. It is associated with a reduced ability to protect oneself or assert one's rights.

#### Group's 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 and vigilance plan.

The risks specific to the duty of vigilance are presented by field in section 3.6.6 "Salient risks and risk prevention and mitigation measures":

- 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 safety and health: 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 2025

In 2025, several projects and actions were initiated or prolonged as part of a continuous improvement approach to the Group vigilance plan.

#### Reinforcement of the methodology for mapping risks related to the duty of vigilance

In 2025, the EDF group's risk mapping methodology was specified in the section on risks related to the duty of vigilance. Thus, the risk severity assessment method describes the concepts of the magnitude, scope and irreversibility of these impacts, as well as aggravating factors such as the vulnerability of individuals. Risk universes have also been included in the mapping methodology in relation to the environment, human rights and personal safety and health (see section 3.6.4 "Duty of vigilance risk mapping methodology").

#### Deployment of the supplier risk mapping for the Group's procurement network

The responsible procurement approach is structured by the Group Procurement Department, which sets the general framework and has managed the Group's procurement network since April 2024 in compliance with the principle of subsidiarity of subsidiaries' governance and the management independence of the network operators. In this respect, the risk mapping of each entity in the procurement network feeds into the Group's vigilance plan. In 2025, these risk maps were consolidated, enabling the presentation of EDF's main purchasing categories, extended to Dalkia, Framatome and EDF power solutions (see section 3.6.6.5.1 "Identifying salient risks").

#### Integration of the duty of vigilance in the third-party assessment instruction

The third-party assessment procedure, rolled out in 2025<sup>(1)</sup>, consists of identifying, prioritising and controlling the potential risks to the company arising from its relationship with each of its third parties (suppliers, customers, project partners, intermediaries, organisations benefiting from sponsorship, M&A counterparties, etc.). This instruction specifies that the assessment of third parties, in addition to limiting the Group's exposure to the specific risk of corruption, also contributes to the control of risky practices, notably in terms of duty of vigilance. The business relationship must not carry out activities that entail a risk of serious harm, fundamental freedoms, the safety and health of individuals, or the environment.

#### 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 2025, focusing mainly on the following:

- the presentation of the Group's third stand-alone vigilance plan for 2024 and the Group's new global CSR agreement;
- sharing the establishment of vigilance procedures of certain Group subsidiaries and entities, such as EDF power solutions;

- presentations on the EDF group's work on harassment and discrimination, as well as on the associated disciplinary sanctions;
- the human rights risks associated with the various minerals around the world;
- regulatory watch: developments in the draft directive on corporate sustainability due diligence and the Omnibus Directive, as well as ongoing French litigation relating to due diligence.

Regarding trainings, the Group developed in 2021 a specific e-learning module on the duty of vigilance, to raise awareness and support the deployment of 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 2025, around 4,200 employees had completed this e-learning module (3,000 at the end of 2024).

These actions in 2025 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-functional 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.

##### Project assessment procedure

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>).

Furthermore, in 2025, as in previous years, issues relating to the environment, safety and health, and human rights were addressed in the analysis of projects submitted to the Group Executive Committee 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. 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 projects analysis coherence with the Group's raison d'être, CSR commitments, and guidelines, as well as with international standards. This grid covers environmental, safety and health, 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.

For certain projects, when the corresponding risks 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.

(1) Instruction replacing the previous note on "Business relationship integrity control".

(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.

Furthermore, the EDF group regularly engages in share subscription or acquisition of shares in French or foreign entities, for purposes of partnerships, major projects, external growth or investment. A methodological guide listing and proposing in a practical manner the various due diligence measures to be carried out in terms of ethics and

compliance is rolled out within the Group. 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 actions to be implemented at each 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. Since 2021, The Group has used the *Verisk Maplecroft*®, human rights indices to refine and further specify the human-rights risks the Group may face in the countries where it operates, purchases and develops its activities.

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
<b>Cross-cutting</b>	Risks of harassment and discrimination	Global	■	<b>ESRS S1</b> Own workforce <b>ESRS S2</b> Workers in the value chain
<b>Risks of infringement of the rights of local communities:</b>				
<b>International activities and projects</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
	Risks of inadequate consultation with local communities, and in particular indigenous communities.	Central and South America, Southeast Asia, India and Africa	■ ■	<b>ESRS S3</b> Affected communities
	Risks related to the use of security forces.	Areas near conflict zones or authoritarian regimes	■ ■	<b>ESRS S3</b> Affected communities
<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
		Gulf countries	■ ■	<b>ESRS S2</b> Workers in the value chain
	Risks of forced labour by subcontractors.	Europe, North America and Australia	■	
		Gulf countries, South-East Asia	■	<b>ESRS S2</b> Workers in the value chain

Criticality: ■ ■ ■ high ■ ■ intermediate ■ moderate

#### 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 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 combating discrimination and harassment at work

See sections 3.3.2.1.6 "Combating discrimination and promoting inclusion", 3.3.2.7 "Equality, diversity and inclusion for all" and 3.3.1.2 "The EDF group's whistleblowing system".

##### Preventing and mitigating risks related to the Group's international activities and projects concerning violations of workers' rights

See Section 3.3.3.4.4 "Process for taking into account workers' rights in projects".

##### Preventing and mitigating risks related to the Group's international activities and projects concerning violations of communities' rights

See sections 3.3.4.2 "Dialogue with affected communities", 3.3.4.3.3 "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 3.3.4.4.2.2 "International projects"

### Pending litigation 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 power solutions<sup>(1)</sup> in Mexico.

As part of the OECD mediation process led by the French NCP, the EDF group participated in two dialogue meetings with the complainants, providing responses to the points raised. In spring 2020, the NCP closed the referral and published a press release on 12 July 2022 noting the reinforcement of EDF's corporate policy and the work it had carried out on human rights, as well as on its engagement with stakeholders. As these measures met its recommendations, the NCP ended its monitoring of the matter<sup>(2)</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.

At the same time, in December 2019, EDF responded to a formal notice issued under the duty of vigilance law relating to this project, sent by this NGO, notably, as well as by four natural individuals. EDF was then served with a summons on 13 October 2020 before the Paris Court (*Tribunal Judiciaire*). The claimants requested the court to order changes to EDF's vigilance plan, particularly in order to better address the risks of infringement of the rights of Indigenous communities, and to order compensation for the damage caused by its alleged failure to fulfil its duty of vigilance. EDF contests both claims. On 30 November 2021, the pre-trial judge rejected 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 deliberations on 18 June 2024, the new 5-12 Chamber of the Paris Court of Appeal, responsible for "emerging litigation", overturned the judge's order. Notably, the Court considers that the formal notice 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 emergency, or imminence of future harm was demonstrated. The case was referred to the Paris Judicial Court on the merits and is expected to be examined in 2026. The case is still pending before the Paris Judicial Court.

On 20 January 2026, EDF power solutions Mexico announced that it was putting an end to the development process for the Gunaa Sicaru wind project. Although EDF power solutions Mexico had a hedging contract for the sale of electricity, as well as the necessary generation and interconnection permits, the project faced obstacles that led to the termination of the project, the main ones being as follows:

- the cancellation, by the Mexican government, of the direct current transmission line, a critical infrastructure to connect the project to the national electricity grid;
- the cancellation, by the CFE (the Federal Electricity Commission<sup>(3)</sup>), of the hedging contract for the sale of electricity.

All information is available on the website dedicated to the project: [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"). Based on its risk mapping, each entity defines action plans to mitigate and control its risks.

The 2025 update to the risk mapping confirms the 2024 risk analysis, and does not highlight any new environmental risks. The risks related to thermal discharges into water, as well as radioactive discharges into water and air, are not considered salient following the materiality analysis carried out. They can be viewed in section 3.2.3 "ESRS E2 - Pollution".

(1) EDF Renewables until February 2025.

(2) [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)

(3) Comisión Federal de Electricidad.

The salient environmental risks are as follows:

Salient risk	Generation activities most exposed	Risk criticality	Negative material impact
<b>Greenhouse gas emissions with effects on the climate:</b>			
<ul style="list-style-type: none"> <li>• <b>Direct emissions</b> (Scope 1)</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Electricity and heat generation from fossil fuel</li> </ul>	■ ■	<b>ESRS E1</b> Climate change
<ul style="list-style-type: none"> <li>• <b>Indirect emissions</b> (Scope 3)</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Purchasing (upstream in the value chain)</li> <li>&gt; Supply of gas and electricity, electricity generation by non-controlled plants (downstream of the value chain)</li> </ul>	■ ■	
<b>Discharges with potential effects on:</b>			
<ul style="list-style-type: none"> <li>• <b>air quality:</b> emissions into the air (mainly SO<sub>2</sub>, NO<sub>x</sub>, and dust) occur through thermal combustion. In addition, discharges with potential effects on air, water, and soil may occur through possible operating incidents as well as in the Group's upstream value chain.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Electricity and heat generation from fossil fuel</li> </ul>	■	<b>ESRS E2</b> Pollution
<b>Consumption with potential effects on:</b>			
<ul style="list-style-type: none"> <li>• <b>raw material resources:</b> notably raw materials used in building new facilities, and waste generation.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)</li> </ul>	<p>■ (existing production and decommissioning)</p> <p>■ ■ (projects)</p>	<b>ESRS E4</b> Biodiversity and ecosystems <b>ESRS E5</b> Resource use and circular economy <b>ESRS E5</b> Resource use and circular economy <b>ESRS E3</b> Water resources
<ul style="list-style-type: none"> <li>• <b>Waste generation:</b> construction and decommissioning activities, as well as the operation of electricity and heat generation facilities, generate various types of waste, which must then be treated, recycled, stored or disposed of.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)</li> </ul>	■	
<ul style="list-style-type: none"> <li>• <b>freshwater resources:</b> the use of freshwater (withdrawal and consumption) for the cooling system of nuclear and thermal power plants and for industrial processes, as well as in the Group's upstream value chain, may impact water availability.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Electricity generation by thermal power plants (nuclear, fossil fuels)</li> </ul>	■ ■	
<b>Potential impact on ecosystems:</b>			
<ul style="list-style-type: none"> <li>• <b>ecosystem degradation:</b> the artificialisation of soil, caused by the Group's construction, decommissioning and operating activities, can lead to the degradation of ecosystems. The activities of the hydropower sector can also contribute to the latter through the modification of hydrological regimes.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)</li> </ul>	<p>■ (existing production and decommissioning)</p> <p>■ ■ (projects)</p>	<b>ESRS E4</b> Biodiversity and ecosystems
<ul style="list-style-type: none"> <li>• <b>over-exploitation of upstream natural resources:</b> the construction and operation of energy generation infrastructure requires resources from mining, fossil fuels and various raw materials, which can lead to the destruction or alteration of ecosystems.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Electricity and heat generation, notably from biomass</li> </ul>	■ ■	<b>ESRS E4</b> Biodiversity and ecosystems
<ul style="list-style-type: none"> <li>• <b>biodiversity loss:</b> the Group's construction/decommissioning activities, as well as its operating activities, may lead to a loss of biodiversity (e.g. bird strike/electrocution, modification of fish farming continuity).</li> </ul>	<ul style="list-style-type: none"> <li>&gt; All types of electricity generation (nuclear, thermal, hydropower, wind and solar power)</li> </ul>	■ ■	<b>ESRS E4</b> Biodiversity and ecosystems

Criticality: ■ ■ ■ 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 approach and a responsible conduct framework. 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 section 3.1.2.1 "The role of the governance, management and supervisory bodies").

#### Environmental assessment procedure

Pursuant to the CSR policy's requirements, each entity<sup>(1)</sup> and project at the Group implements an environmental management approach adapted to its own challenges and defines its organisation and the various levels of responsibility and authority associated with it in order to meet its environmental commitments and control its risks by providing appropriate resources (human and financial).

The EMS operates through Group processes of the entities and business lines, 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 into account 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 for its interfaces with the Group's EMS;
- mandatory non-financial reporting on the entities' environmental activities: 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% are covered by a certified EMS. The latest certification audit campaign, conducted by AFNOR over the period from the beginning of April 2024 to the end of May 2025, confirms that the certified EMS of entities and subsidiaries implemented are effective, relevant, mature and enable the improvement of performance in all areas of the environment.

#### Preventing and mitigating climate impacts

See section 3.2.2 "ESRS E1 - Climate change"

#### Preventing and mitigating the impacts of potential discharges on air, water and soil

See section 3.2.3 "ESRS E2 - Pollution".

#### Preventing and mitigating the impact of consumption with potential effects on raw material resources, waste generation and freshwater resources

For raw material resources, see section 3.2.6 "ESRS E5 - Resource use and circular economy" - "Resource inflows".

For waste generation, see Section 3.2.6 "ESRS E5 - Resource use and circular economy" - "Circular economy - Waste".

For impacts on water, see section 3.2.4 "ESRS E3 - Water resources".

#### Preventing and mitigating potential impacts on ecosystems

See section 3.2.5 "ESRS E4 - Biodiversity and ecosystems"

### 3.6.6.4 Safety and health

#### 3.6.6.4.1 Identifying salient risks

The mapping of risks to the safety and healthy of employees and subcontractors is carried out by the Prevention and Health & Safety Department, which is responsible for safety and health 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. The salient risks in terms of harm to the safety and health of employees and service providers are linked to the operation of industrial facilities. Risks for consumers and local residents are also linked to the operation of industrial facilities.

The risks to the safety and health of employees and suppliers' workers working at the Group's sites are established by the operational and functional entities based on the nature of their activity and the various hazards that may occur, and the identification of populations exposed to these dangers. These maps are enhanced with cases of accidents that have occurred, and with the multidisciplinary expertise of managers, prevention specialists, employee representatives and healthcare professionals.

The entities' single occupational risk assessment documents (DUERP) include all risks related to activities, including psychosocial risks, which are assessed according to a shared methodology, adapted from the studies undertaken with the Gollac report.

Ten major safety risks were identified by the analysis of the Group's serious and fatal accidents over the last 40 years. These 10 major risks are associated with prevention rules called "The 10 Vital Rules of the EDF group". Their strict implementation across all Group entities saves lives. The assertion of a shared duty of vigilance towards others, and the willingness to be held accountable, completes the system for preventing any irreversible situations.

Every serious and fatal incident, and every High Potential Event (HPE), is analysed to draw all possible lessons. An analysis of all these events makes it possible to identify similarities and recurring themes, thereby enabling the definition of annual prevention measures at Group level.

In the field of health, regular monitoring by occupational physicians and medical inspectors makes it possible to assess the health status of the employees being monitored and to implement specific measures within the framework of individual consultations.

#### Assessment procedure

The regular assessment of the EDF group's situation is carried out independently and in a complementary manner:

- at the operational level of each entity;
- at the level of the Prevention and Health & Safety Department;
- and through thematic or performance audits by the Group's Audit Department.

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

Each entity carries out its own annual self-assessment, examining its safety and health assessment through the internal control system (based on the 10 requirements of the policy, see section 3.3.2.1.2 "Prevention and Health & Safety Policy"), and draws on its strengths and weaknesses to define future goals. Targeted internal control actions are decided by the operational and functional entities based on their risk analysis.

In 2025, the Prevention and Health & Safety Department began a cycle of peer reviews. This assesses the implementation of the requirements of the Group's prevention and health & safety policy and the safety and health management system according to the BEST<sup>(1)</sup> internal framework (see section 3.3.2.6.1 "Actions related to safety and health") for the entities represented in Executive Committee, held every three years.

Suppliers' services are assessed as soon as the tender is submitted. Each purchase incorporates safety and health levers to ensure the level of Safety and health risks are as follows:

performance expected during the service. These levers are proportionate to the expected level of risk. The selection of bids that meet the expected requirements is made by considering, among the criteria in terms of best-value criteria, a component related to safety and health, the weighting of which is adapted to the challenges of the service.

During the performance of the service, the EDF group's requirements are closely monitored in the field and, in the event of difficulties, this may lead first to the suspension of a project, then to a request for improvement plans from the management of the companies involved, and in the event of serious and repeated breaches, to the termination of the contract.

The EDF group's strategic industrial suppliers are also subject to specific monitoring, with, in some cases, a progress plan agreed between the management of the two parties when the maintenance of a high level of performance is compromised.

Risk category	Salient risk	Risk criticality	Material negative impact
Safety and health of employees and service providers	Risk of work-related accidents and work-related illnesses (asbestos, chemicals, ionising radiation and noise)	■ ■	ESRS S1 Own workforce ESRS S2 Workers in the value chain
	Musculoskeletal diseases and anxiety-depressive disorders, including stress	■ ■	ESRS S1 Own workforce ESRS S2 Workers in the value chain
Safety and health of local communities <sup>(1)</sup>	Risk of industrial accidents, in particular nuclear and hydropower accidents.	■ ■	ESRS S3 Affected communities ESRS E2 Pollution ESRS E3 Water resources
	Risk of damage to health due to impacts on air quality.	■	ESRS S3 Affected communities ESRS E2 Pollution

Criticality: ■ ■ ■ high ■ ■ intermediate ■ moderate

(1) Potential light and noise pollution has not been estimated at a material level at operational industrial sites due to the measures put in place to prevent it, in accordance with the impact studies carried out prior to any new project (see section 3.2.3 "ESRS E2 - Pollution").

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

#### Roll-out of the Safety and health policy

See sections 3.3.2.1.2 "Prevention and health & safety Policy" and 3.3.2.6 "Safety and health for all".

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

#### 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".

### 3.6.6.5 Suppliers and subcontractors

#### 3.6.6.5.1 Identifying salient risks

Pursuant to the EDF group's governance, each subsidiary must identify the salient risks relating to the duty of vigilance concerning suppliers and subcontractors. They are identified on the basis of risk mapping covering all purchasing categories in its scope.

For example, within the EDF scope, this includes EDF's industrial, tertiary and IT purchases, excluding fuel purchases (for the latter, see section 3.3.3.4.3 "Responsibility in the fuel supply chain"), and a portion of tertiary,

IT and telecommunications purchases for certain subsidiaries. Each subsidiary has its own methodology, but work on gradual convergence was initiated in 2025. The shared methodology takes into account all CSR themes, by aligning itself both with the EDF group's CSR policy and the CSR 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 (safety and health, human rights and solidarity-based purchasing), and responsible regional development. The aim is to identify actions to be taken with suppliers at all stages of the procurement process (strategy, contracting and market monitoring), to share them across the Group using tools such as a library of CSR levers, and ultimately to determine the level of residual risk for each purchasing category.

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 and the purchase category managers. Geographical location is also a major factor in the assessment of risk.

In parallel to the work on methodological convergence among the subsidiaries, actions to improve EDF's mapping were initiated in 2025:

- taking into account the results of CSR assessments when rating the level of risk control and calculating residual risk by purchase category;
- enhancing CSR opportunities to identify ways to promote CSR, even on low-risk purchases.

(1) Building Excellence in Safety Together (BEST)

### 3. Sustainability Statement and Vigilance Plan

Vigilance plan

Moreover, risk assessment is regularly re-examined, with a particular focus, in 2025, on:

- biodiversity risks, taking into account the pressure factors defined by IPBES<sup>(1)</sup>;
- the social and environmental impacts of artificial intelligence (AI) on categories such as application solutions, IT equipment, intellectual services and call centres.

For EDF, 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 thanks to the allotment mechanism, which enhances suppliers' access to the Group's procurement markets. 97.4% of purchases are made in the European Union (99.3% in the European Free Trade Association<sup>(2)</sup>).

Major risks have been identified in various purchasing areas, notably in relation to safety and health, pollution and waste, greenhouse gas emissions, the use of rare materials and human rights. Among the purchasing categories analyzed, 17% are classified as "major residual" risk; 30% are classified as "significant" risk; 52% are classified as "limited residual" risk.

The risk table presented below summarises the groupings of purchase categories analysed and classified as major or critical residual risk for EDF<sup>(3)</sup>, Dalkia, Framatome, and EDF power solutions. For each CSR theme, the gross risk is described; where there are divergent risk assessments from one subsidiary to another, the highest risk is presented.

In terms of the assessment procedure, EDF is also RFAR (*Relations fournisseurs et achats responsables*) certified, a French label, backed by the ISO 20400 standard, see section 3.3.3.1.2 "Supplier and Procurement Policy" - "Responsible supplier relations and procurement label".

Fields of purchase	EDF	Dalkia	Framatome	EDF power solutions	Carbon neutrality and the climate	Resource conservation	Safety and health	Human rights	Salient risk	ESRS
Electricity Instrumentation and Control	✓	✓	✓		■ ■ ■	■ ■	■ ■	■ ■ ■	<ul style="list-style-type: none"> <li>• Climate: energy consumption, place of manufacture, and transport.</li> <li>• Preserving resources: end-of-life management of equipment, pollution and impact on biodiversity.</li> <li>• Safety and health: 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>	E1 E4 E5 S2 S3
Civil engineering, decommissioning and decontamination	✓	✓		✓	■ ■ ■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>• Climate: significant emissions related to concrete production.</li> <li>• Preserving resources: risks of soil pollution, volume and traceability of waste. Noise and visual pollution.</li> <li>• Safety and health: 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>	E1 E2 E3 S2 S3
Heavy lifting systems	✓	✓	✓	✓	■ ■	■ ■	■ ■	■	<ul style="list-style-type: none"> <li>• Climate: Energy consumption for the extraction and smelting of minerals (metal, steel).</li> <li>• Preserving resources: end-of-life management of equipment, some of which may be radioactive.</li> <li>• Safety and health: working in factories and on construction sites, handling heavy loads.</li> </ul>	E1 E5 S2
Non-destructive controls/testing and maintenance in an industrial environment	✓				■	■ ■	■ ■	■ ■	<ul style="list-style-type: none"> <li>• Preserving resources: electronic waste management.</li> <li>• Safety and health: 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>	E5 S2 S3
Industrial goods and services	✓	✓	✓	✓	■ ■	■ ■ ■	■ ■ ■	■ ■ ■	<ul style="list-style-type: none"> <li>• Climate: CO<sub>2</sub> emissions related to the transport of equipment.</li> <li>• Preserving resources: air, water and soil pollution during the manufacturing phase, notably concerning clothing. Damage to biodiversity. Manufacturing and product end-of-life waste.</li> <li>• Safety and health: 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>	E1 E2 E3 E4 E5 S2 S3
IT and telecom equipment	✓	✓	✓	✓	■ ■	■ ■	■	■ ■ ■	<ul style="list-style-type: none"> <li>• Climate: CO<sub>2</sub> emissions related to the manufacturing location and transport of equipment.</li> <li>• Preserving 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>	E1 E5 S2 S3

(1) The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), which assesses the state of biodiversity and ecosystem services, in response to requests from its member States.  
(2) European Union, Switzerland and the United Kingdom notably.  
(3) For EDF, the total invoicing of the groupings of purchasing categories presented was greater than €50 million in 2025.

Fields of purchase	EDF	Dalkia	Framatome	EDF power solutions	Carbon neutrality and the climate	Resource conservation	Safety and health	Human rights	Salient risk	ESRS
IT solutions, publishing, hosting and support	✓	✓		✓	■ ■	■ ■	■	■ ■	<ul style="list-style-type: none"> <li>Climate: significant increase in CO<sub>2</sub> emissions linked to the proliferation of <i>data</i> centres with the rise of AI.</li> <li>Resource conservation: proliferation of data centres and equipment linked to the rise of AI.</li> <li>Human rights: legality of labour, risks of discrimination and harassment due to suppliers' global and offshore locations.</li> </ul>	E1 E2 E1 S2
Work on new and existing buildings	✓	✓			■ ■	■ ■	■ ■	■	<ul style="list-style-type: none"> <li>Climate: concrete manufacturing, transport.</li> <li>Preserving the planet's resources: waste generation.</li> <li>Safety and health: exposure to chemicals, working at height, physical risks.</li> </ul>	E1 E5 S2
Production line for solar panels and batteries				✓	■ ■	■ ■	■ ■	■ ■ ■	<ul style="list-style-type: none"> <li>Climate: CO<sub>2</sub> emissions related to the manufacturing location and transport of equipment.</li> <li>Preserving resources: water consumption in water-stressed areas, water and soil pollution during the manufacturing and extraction phase for certain minerals.</li> <li>Safety and health: 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>	E1 E2 E3 S2 S3
Forging, boilermaking, piping, welding			✓		■ ■	■ ■	■ ■	■	<ul style="list-style-type: none"> <li>Climate: extraction and manufacture of energy-intensive metal raw materials, notably fossil fuels.</li> <li>Resource conservation: partial recycling due to the use of metals in amalgam form, strong impact on biodiversity due to land use during the extraction phase, water consumption.</li> <li>Safety and health: accident-prone metal extraction activities and exposure to hazardous substances.</li> <li>Human rights: risk of forced labour for the extraction of certain critical metals.</li> </ul>	E1 E2 E3 E4 E5 S2 S3
Raw materials and semi-finished products			✓		■ ■	■ ■	■ ■	■	<ul style="list-style-type: none"> <li>Climate: extraction of energy-intensive minerals, notably fossil fuels, manufacture of industrial gases from fossil fuels.</li> <li>Resource conservation: partial recycling due to the use of metals in amalgam form, strong impact on biodiversity due to land use during extraction, pollution and use of acidic products, water consumption.</li> <li>Safety and health: accident-inducing metal extraction activities and exposure to hazardous substances.</li> <li>Human rights: extraction of certain minerals presenting a risk of financing armed conflicts, harm to local populations.</li> </ul>	E1 E2 E3 E4 E5 S2 S3
Engineering, Procurement and Construction (EPC) contracts				✓	■ ■	■ ■	■ ■ ■	■ ■ ■	<ul style="list-style-type: none"> <li>Climate: energy consumption, emissions related to transport and the manufacture of materials.</li> <li>Preservation of resources: water consumption on construction sites, end-of-life management of equipment, risk of pollution and impacts on biodiversity, generation of inert substances and hazardous waste on construction sites.</li> <li>Safety and health: working at height, lifting, movement of machinery, electrical work and co-activity at the construction site.</li> <li>Human rights: international subcontracting, legality and working conditions, forced labour and child labour.</li> </ul>	E1 E2 E3 E4 E5 S2 S3

Criticality: ■■■ high ■■ intermediate ■ moderate

3.

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

See section 3.3.3.1.2 "Suppliers and Procurement Policy".

#### Responsible procurement process

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See section 3.3.3.4.2 "Responsible procurement approach".

#### Integration of environmental and safety and health issues into the procurement process

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

See Section 3.2.4.2.3.4 "Control of the overall water footprint of the activities".

See section 3.2.5.2 "Actions and resources related to biodiversity and ecosystems".

See section 3.2.6.2.1 "Actions and resources related to incoming resources".

See Section 3.3.2.6.1 "Safety and health actions".

#### Awareness raising and training

See section 3.3.3.4.2.3 "Procurement stakeholder training".

#### Suppliers assessments

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See section 3.3.3.4.2.4 "Suppliers' CSR commitments".

#### Other practices applied within the Group

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See section 3.3.3.4.2.4 "Suppliers' CSR commitments".

#### Fuel procurement

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

## 3.6.7 Group's 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.

See also section 3.3.1.2.6 "Protection of whistleblowers: mechanisms in place to identify, report and investigate non-compliance/unlawful behaviour".

### Whistleblowing alerts in 2025

See section 3.3.1.2.7 "2025 results".

## 3.6.8 Monitoring system

The Group's vigilance function is working to further enhance the monitoring framework of the vigilance plan as part of a continuous improvement approach.

Monitoring of the system is based on several processes:

- the governance of the vigilance plan and notably the steering Committee, as well as the network of duty of vigilance managers (see section 3.6.2 "Governance, oversight and stakeholder involvement");
- monitoring of actions presented to the CMDRSE (see section 3.6.2 "Governance, oversight and stakeholder involvement");
- annual internal control, which dedicates a theme to the duty of vigilance, associated with requirements. The latter ask executives to implement a system adapted to their entity and their projects, as well as to appoint a duty of vigilance officer in the entity for which they are responsible;
- internal audits, conducted by the Group audit Department, at the various entities. In 2025, an audit was carried out on certain international activities, covering, among other things, the duty of vigilance, with proposals for improvement;
- alerts are handled by the team in charge of the duty of vigilance, which also make it possible to assess the procedures in place and initiate new control actions;
- lastly, each part of this vigilance plan proposes indicators that also make it possible to monitor the effectiveness of the actions presented (see sections 3.6.6.2 "Human rights and fundamental freedoms", 3.6.6.3 "Environment", 3.6.6.4 "Safety and health" and 3.6.6.5 "Suppliers and subcontractors").

See also section 3.1.2.4 "Risk management and internal controls over sustainability-related information".