

2023

VIGILANCE PLAN

CONTENTS

INTRODUCTION

1 = PROFILE	5
2 = GOVERNANCE	8
2.1 Scope of the vigilance plan.....	8
2.2 Human resources allocated to the vigilance plan	8
2.3 Vigilance plan coordination and approval.....	8
2.4 Evaluation system	9
2.4.1 Subsidiaries.....	9
2.4.2 Third parties.....	10
2.5 Ethics alert line.....	11
2.6 Social monitoring.....	10
3 = RISKS	12
3.1 Methodology.....	12
3.2 Mapping.....	12
4 = ACTIONS AND RESULTS	14
4.1 Human rights.....	15
4.2 Health and safety.....	18
4.3 Environment.....	19

INTRODUCTION

In application of French law no. 2017-399 of March 27, 2017, on the duty of care of parent companies and ordering companies, as well as British or Australian regulations on the fight against modern slavery in global value chains, SUEZ is implementing a vigilance plan, presented in this document.

In line with the United Nations Guiding Principles on Business and Human Rights, this plan describes :

- the characteristics and organization of SUEZ in the exercise of its duty of care,
- the method for assessing and mapping the risks of serious violations of human rights and fundamental freedoms, human health and safety, and the environment,
- key actions to prevent and mitigate the most serious harm to human rights, health and safety and the environment,

On January 31, 2022, the shareholder consortium comprising Meridiam, GIP and Groupe Caisse des Dépôts finalized the acquisition of SUEZ, in accordance with the merger agreement between SUEZ and Veolia of May 14, 2021 and the promise to purchase of June 29, 2021. From 2022 has adapted its vigilance approach to its new scope, by the new players in its governance. Published at the beginning of 2024, this vigilance plan applies to the whole of the Group's new scope*, including the acquisitions of R&R UK, IWS and Enviroserv, finalized at the end of 2022.

With a view to continuous improvement, SUEZ listens to concerns and suggestions from stakeholders on its vigilance approach, described in this document. This approach benefits from feedback and exchanges with members of the EDH association (Entreprises pour les droits de l'homme).

* As defined in article L. 233-16 of the French Commercial Code

REFERENCE TEXTS

For the Group, the rights protected by international human rights treaties and the international standards of the major international organizations constitute the minimum standards to be respected in all the countries in which it operates. SUEZ refers to the following texts:

- The Universal Declaration of Human Rights and additional protocols ;
- Conventions of the International Labour Organization (ILO), particularly with regard to the non-use of forced labour (Conventions no. 29 and 105), child labour (Conventions no. 138 and 182), discrimination (Conventions no. 100 and 111), and the preservation of freedom of association and collective bargaining (Conventions no. 87 and 98);
- The Charter of Fundamental Rights of the European Union ;
- The Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises;
- The United Nations Guiding Principles on Business and Human Rights;
- The United Nations Convention against Corruption;
- The French law on duty of care and similar laws, in particular those against modern slavery in Great Britain and Australia;
- The International Finance Corporation's environmental and social sustainability standards, which apply to many of the Group's projects.
- The Group's raison d'être, enshrined in its articles of association since June 2023;
- Voluntary commitments made by SUEZ as part of its Ethics Charter, updated in 2022, its Human Rights policy, published in 2023, its Sustainable Development roadmap, its adherence to the 10 principles of the United Nations Global Compact, and the OECD Principles of Water Governance.

In the event of conflict between international standards and national laws, the Group will endeavor to find solutions that respect the spirit of international standards, without contravening national laws.

1 PROFILE

For over 160 years, SUEZ has been providing essential services to protect and improve quality of life in the face of growing environmental challenges. SUEZ enables its customers to provide access to water distribution and treatment services, as well as waste treatment and recovery, through resilient and innovative solutions.

Present in 40 countries with nearly 40,000 employees, the Group also enables its customers to create value over the entire lifecycle of their infrastructures and services, and to drive their ecological transition by involving their users.

By 2023, SUEZ had provided drinking water to 57 million people worldwide and wastewater services to over 36 million. The Group produced 7.69 TWh, thereby avoiding 1.25 million metric tons of CO2 equivalent

emissions, through renewable and recycled energy derived from its waste and wastewater activities.

The Group posts a turnover of nearly 9 billion euros in 2023. Backed by its expertise and ability to innovate, SUEZ has strong growth prospects, and can count on a solid investor consortium (before employee shareholding operations) consisting of Meridiam and GIP - each holding 40% of the capital - and the Caisse des Dépôts Group, with a 20% stake, including 8% for CNP Assurances, to pursue its development in France and abroad.

In 2023, SUEZ generated 59% of its sales in France, compared with 41% internationally. 39% of sales were generated in the Water segment and 61% in the Waste segment.

WATER

In the water sector, in 2023 the Group operated:

- 883 drinking water production sites, and produced some 4.6 billion m³ of drinking water;
- 2334 wastewater treatment sites, and biologically treated almost 2.8 billion m³ of wastewater.



WASTE

- In 2023, the Group processed almost 28 million tonnes of waste, and through its waste collection activities served around 13 million people and over 66,400 customers in the service and industrial sectors.
- In 2023, the Group operated 60 composting platforms, 45 incineration sites, 375 sorting, material recovery and transfer stations, 64 landfill sites, and a fleet of nearly 4,445 heavy-duty vehicles.



CONTRIBUTION TO THE UN SUSTAINABLE DEVELOPMENT GOALS

SUEZ businesses and expertise naturally contribute to preserving the environment and providing essential services. The Group intends to play a leading role in achieving the United Nations' Sustainable Development Goals for 2030, in particular those relating to water and sanitation (n°6), but also those concerning climate and energy (n°7, 13) as well as sustainable production and consumption (n°12). By transforming its activities, SUEZ aims to strengthen its presence in areas of growing need (n°11, 15). SUEZ's Sustainable Development Roadmap 2023-2027, as well as its integrated risk and opportunity management process, are based on a detailed analysis of the 169 targets of the UN's 2030 Agenda.

SUEZ SUSTAINABILITY ROADMAP 2023-2027

By their very nature, our businesses and expertise contribute to preserving the environment and providing essential services. Our sustainable development roadmap aims to strengthen and amplify this contribution by structuring our actions around a strong common ambition wherever we operate. It details the Group's new sustainable development orientations based on **3 pillars** and **24 commitments**. In line with the Group's strategy, these objectives have been defined on the basis of a review of stakeholder expectations, outlining the most material challenges, and close dialogue with the subsidiaries as part of the construction of their medium-term plans. They were **reviewed by the Executive Committee and by the Board of Directors' CSR Committee**, before being approved by the Board. They were also **presented to the European Works Council**.

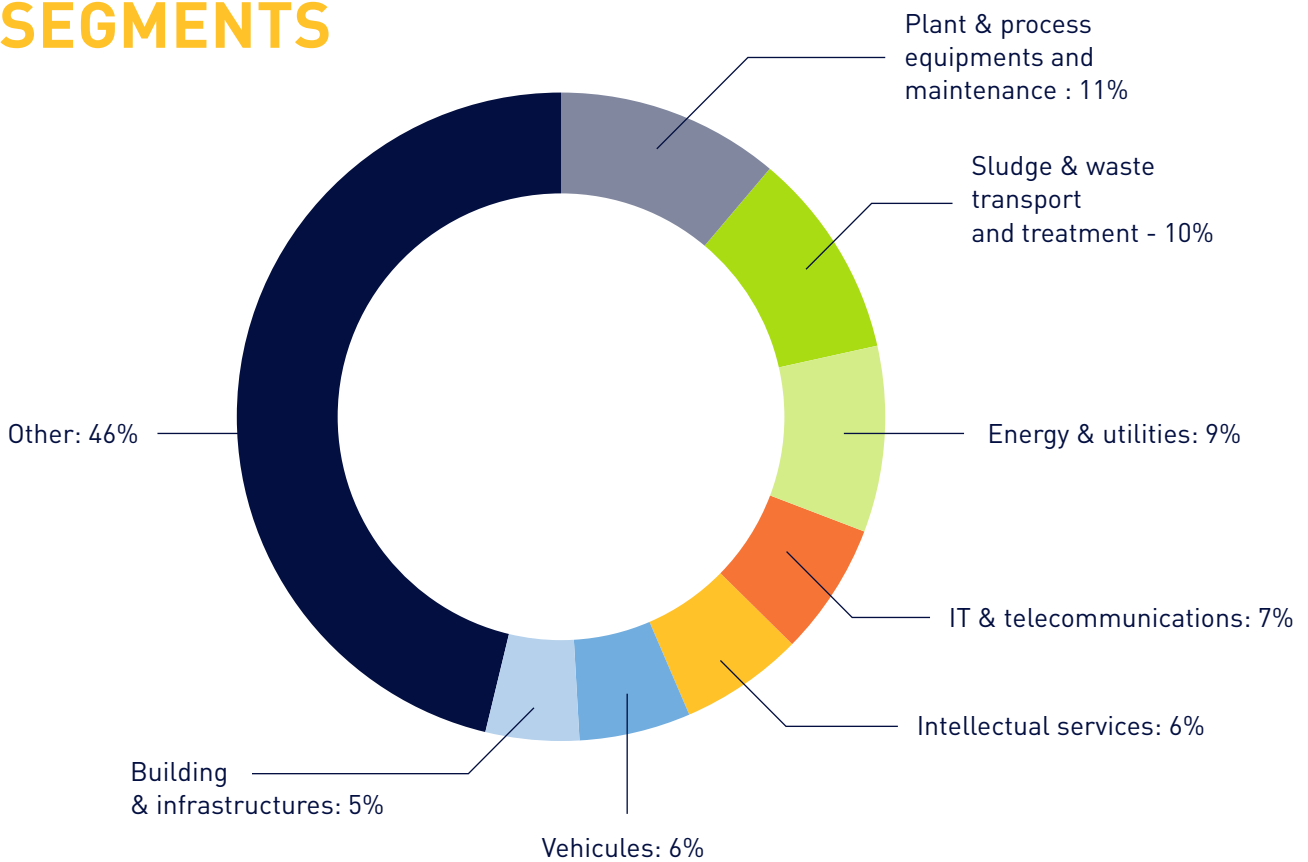
These commitments are reviewed several times a year by the above-mentioned CSR Committee, which also sets the objectives for the coming year and ensures that the resources allocated to their implementation are appropriate. In addition, **20% of the long-term remuneration of SUEZ executives** is indexed to the achievement of these objectives, particularly in the areas of health and safety, reduction of greenhouse gas emissions, and professional equality. **Sustainable development and strategy are closely linked**. Sustainable development commitments are monitored as part of the Group's strategic review. This enables us to monitor the proper execution of the company's medium-term plan.

Most of the value created by the Group's activities benefits local economic players: employees, subcontractors and suppliers, as well as governments, NGOs and local communities.

As an integrator of environmental technologies and solutions, SUEZ works with around 43,000 suppliers and subcontractors worldwide, spending €3.9 billion annually. 63% of purchases are made in France, 5% in the rest of Europe and the remainder internationally.

- **Direct or production purchases:** energy, chemicals, network and plant equipment such as pumps, heavy vehicles, construction and sludge or waste transport services, smart sensors and meters.
- **Indirect or non-production purchases:** general maintenance and caretaking services for facilities, applications, infrastructure and digital equipment, light vehicles and fuel, intellectual services, current supplies, temporary employment services.

MAIN PURCHASING SEGMENTS



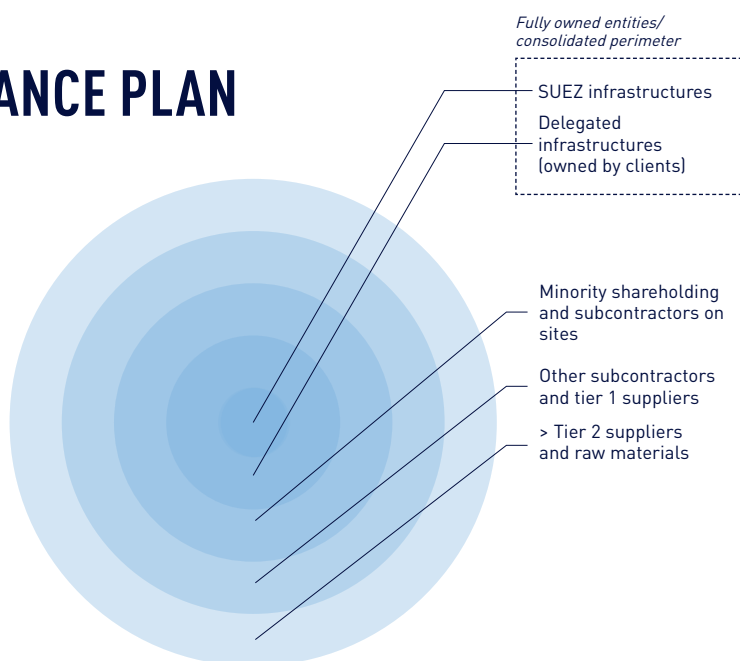
2 = GOVERNANCE

2.1 SCOPE OF THE VIGILANCE PLAN

SUEZ exercises its duty of care over a wide perimeter, within which its influence varies according to the types of projects and contracts that support them.

As a result, the Group does not always own the infrastructures it operates on behalf of its industrial or municipal customers. In the water sector, this is almost never the case.

Its ability to intervene on these sites, particularly for actions requiring major investments (for adaptation to climate change, for example), is subject to the agreement and support of its customers.



2.2 HUMAN RESOURCES ALLOCATED TO THE VIGILANCE PLAN

The development and implementation of the vigilance plan relies on the following functional departments:

- Sustainable Development Department
- Legal Direction, in particular Ethics and Compliance, and the Risks and Internal control departments
- Human Resources Direction, in particular the Health & Safety, and the Industrial and Environmental Risks departments
- Performance and Purchasing Department
- Security Department

Within the operating entities, the plan relies on the following internal networks:

- Sustainable development correspondents
- Ethics & compliance officers (ECO) or correspondents (ECC)
- Health & safety, and industrial and environmental risks officers

2.3 VIGILANCE PLAN COORDINATION AND APPROVAL

In order to coordinate the work of the various internal players, a «duty of care» committee meets once a year to:

- share regulatory and social intelligence related to the duty of vigilance,
- update the risk mapping based on any serious incidents that have occurred, ethical alerts investigated, the results of assessments by subsidiaries and third parties, and comments from stakeholders,
- draw up the annual action plan, based on the plan's implementation and results indicators (see section 4).

It brings together the players mentioned above, as well as representatives of subsidiaries or other functional departments, depending on the agenda.

It is led by the Group's Sustainable development director, in close collaboration with the Legal director. The vigilance plan is discussed annually by the Executive Committee, the CSR Committee of the Board of Directors, and the secretariat of the European Works Council.

2.4 EVALUATION SYSTEM

2.4.1 Subsidiaries

The Internal control department is responsible for the following missions:

- Implementation of a Group risk framework: definition of risks, monitoring of their relevance and implementation throughout the Group.
- For head office: in collaboration with operational managers, process modeling and assistance in defining preventive actions to cover the risks covered by the reference framework.
- Steering and coordinating the BUs' Internal Control strategy with the BUs' Internal Control Referents, who implement the defined strategy.
- Leading internal & external audits to test the correct implementation of the preventive actions defined above.

- Intervention upstream of IT projects, to automate controls when changing IT tools.
- Intervention downstream of IT projects, to define new operating procedures and manual controls that still need to be carried out, and to check that access rights are correctly managed and that an appropriate segregation of duties is in place.
- Annual report to the Audit Committee on the maturity and reliability of the internal control system in place, and on the progress of action plans.

Various reporting and auditing procedures are in place as part of the ethics organization deployed within operating entities. These procedures include an annual report to the Executive committee and the Board of directors.



2.4.2 Third parties

A specific procedure defines the rules and principles of governance that any SUEZ company must observe when considering entering into or continuing a business relationship with a Third Party that is not part of SUEZ, such as a customer, supplier, subcontractor, intermediary, partner or stakeholder in a capital transaction.

It meets the following objectives: (i) to evaluate the integrity risk profile of the Third Party and (ii) to define, implement and control the integrity risk prevention measures corresponding to the level of risk thus determined.

The Third-Party assessment process must be implemented each time SUEZ faced a situation likely to generate the conclusion of a new business relationship, or the renewal of an existing business relationship, or in the event of new information on the situation, status or activity of a Third Party likely to modify its initial risk level.

The Third-Party assessment process must be carried out before entering into a contract. The Group's support functions (Purchasing, Legal, Finance, HR) must suspend any contracting process until the Third Party at risk has been evaluated.

The assessment of Third Parties includes a preliminary due diligence stage (A), which may lead to an extensive due diligence (B) depending on the risk assessed, and a prevention plan (C).

Because of the multiplicity of Third Parties with which SUEZ may have to deal and the diversity of the situations it encounters, SUEZ has adopted an approach based on its mapping of corruption and influence peddling risks, and on the reports issued by national (ex.Tracfin) and international (e.g. Transparency International «TI») authorities on business ethics issues.

SUEZ has identified several categories of Third Parties at risk, including in particular customers, partners and subcontractors, intermediaries, suppliers, beneficiaries of donations, patronage and sponsorship actions, and Third Parties involved in a capital transaction (e.g. M&A target).

INFORMATION	INFORMATION ANALYSIS	RISK FACTOR(S)
a) Identification of the Third Party and shareholding.	The Third-Party Shareholder(s) is/are on a sanctions list or is/are the subject of a controversy, investigation or conviction.	XX
b) Verification that the Third Party is on a sanction list.	The Third Party is on a list of sanctions.	XX
c) Verification within the Third Party of the presence of a politically exposed person («PEP») or an affiliate of the Third Party.	The Third Party includes in its shareholding or is affiliated to a PEP.	X
d) Verification of controversy(ies), investigation(s) or conviction(s) of the Third-Party regarding integrity and in particular corruption, influence peddling, human rights violations, non-compliance with competition rules, international sanctions, money laundering or financing of terrorism.	The Third Party has been the subject of one or more integrity controversy(ies), investigation(s) or conviction(s) in the last five years, in particular regarding corruption, influence peddling, human rights violations, non-compliance with competition rules, international sanctions, money laundering or terrorist financing.	XX
e) Justification of the use of the Third Party (Third Party at risk outside the client).	The use to the Third Party is/seems not justified, or the Third Party does not have/seem to have the skills to meet SUEZ's needs, or the Third Party is strongly recommended or imposed by a customer, partner, employee or manager of SUEZ.	X

In the presence of several risk factors (X+X or XX at least), the Business Units define an appropriate prevention plan after receiving the opinion of the relevant Ethics Officer or the Group's Director of Ethics and Compliance, as appropriate. In the event of new information on the situation, status or activity of the Third Party that could modify the conclusion of the due diligence or extensive due diligence, and/or of partial

or total non-compliance with the prevention plan, the Operational Unit must systematically re-evaluate the level of risk of the Third Party and apply the appropriate prevention measures.

The Third Party's risk must also be reassessed if the Third Party's mission changes during the course of the contract (e.g., adding an intermediary activity to a Third-Party consultant).

2.4.3. Investments

The Operations Committee (COMOP) approves any project (relating to a new investment or a new or existing contract) whose amount exceeds one of the thresholds set by the Group's procedure, reviewed in September 2022. Certain projects require approval by the SUEZ Board of Directors or a Board Committee. The procedure includes a risk grid, including environmental and social criteria, reviewed by the central Sustainable Development team. The COMOP also includes a Compliance assessment for operations submitted to it. SUEZ's role is to accelerate the transition of its territories and business partners: this is why SUEZ gives priority to the asset's or project's capacity for improvement toward its Sustainable Development roadmap (Climate, Nature, Social).

2.5. ETHICS ALERT LINE

The Group has set up a system for collecting and handling reports of situations that may be contrary to the values set out in its Ethics Charter. This system is open to all Group employees, as well as to third parties, via ethics@suez.com. It guarantees confidentiality and the absence of reprisals or discrimination against whistleblowers acting in good faith and without direct financial compensation.

The Director of Ethics and Compliance and /or the Ethics & Compliance Officer (ECO) or Correspondent (ECC) concerned, when the matter has not been referred to them directly, are immediately informed and may decide to deal with the alert themselves.

If you have any questions about ethics, you can contact the SUEZ dedicated team by following this link:

<https://www.suez.com/en/about-us/a-committed-group/ethics>

2.6. SOCIAL MONITORING

SUEZ's sustainable development department monitors press and social media to manage and prevent controversies related to its businesses and activities around the world. The Public affairs and communications departments coordinate dialogue with external stakeholders, including through the Group's social network accounts.



3 = RISKS

3.1 METHODOLOGY

The Group considers two main factors: the risks inherent to its activities, and the risks inherent to the countries in which it operates. Country risk is assessed based on the ESG index updated annually by Global Risk Profile¹.

Based on interviews with managers, risks were assessed internally to qualify their criticality across the Group's scope of activity, and then prioritized.

A complementary exercise on the activities of suppliers and subcontractors, considering the same factors, reinforces this mapping.

3.2 MAPPING

The following table summarizes the risk assessment, which is reviewed annually. The list of risks has been drawn up in line with the United Nations Guiding Principles Reporting Framework², adapted to SUEZ activities.

Summary of the 2022-2023 risk assessment at Group level

RISKS AND SUB-RISKS:	WASTE ACTIVITIES						WATER ACTIVITIES				TRANSVERSAL			VALUE CHAIN		LOCAL COMMUNITIES		
	Collection	Sorting	Landfill	Waste-to-energy	Recycling	Hazardous waste	Drinking water infrastructures	Wastewater infrastructures	Desalination	Water services	Digital solutions	Consulting	Engineering & construction	Support functions	On-site subcontractors	Other subcontractors and suppliers	Neighbors of SUEZ operated sites	Users of SUEZ services
HUMAN RIGHTS	Low to none: ● Average: ● High: ● Not applicable: ●																	
Illegal labour	Average						Average				Average			Average		Average		
Forced labour	Average						Average				Average			Average		Average		
Child labour	Average						Average				Average			Average		Average		
Deny of freedom of association	Average						Average				Average			Average		Average		
Non-living wages	Average						Average				Average			Average		Average		
Unworthy working conditions	Average						Average				Average			Average		Average		
Harassment or discrimination	Average						Average				Average			Average		Average		
Access to and continuity of services	Not applicable		Average		Average		Average		Average		Average		Average		Average		Average	
Conflicting uses in local communities	Average						Average				Average			Average		Average		
Data privacy	Average						Average				Average			Average		Average		
HEALTH & SAFETY																		
Traffic accidents	High						Average				Average			Average		Average		
Intoxication/ release of toxic gases	Average		High				Average				Average			Average		Average		
Excavation and trench work	Average						Average				Average			Average		Average		
Electrical work and consignments	Average						Average				Average			Average		Average		
Work at height	Average						Average				Average			Average		Average		
Health risks	Average						Average				Average			Average		Average		
ENVIRONMENT																		
Accidental pollution, fire or explosion	Average						Average				Average			Average		Average		
Non-compliance of discharges	Average						Average				Average			Average		Average		
Degrading quality of distributed water	Average		Average		Average		Average		Average		Average		Average		Average		Average	
Climate and biodiversity lack of action	Average						Average				Average			Average		Average		

¹ <https://risk-indexes.com/esg-index/> - ² <https://www.ungpreporting.org/framework-guidance/>

As illustrated in the graph above, the main residual risks (i.e., beyond the mitigation and prevention programs put in place by SUEZ and described in the following section) of infringement of human rights and fundamental freedoms, the environment, health and safety, are as follows:

At Group level:

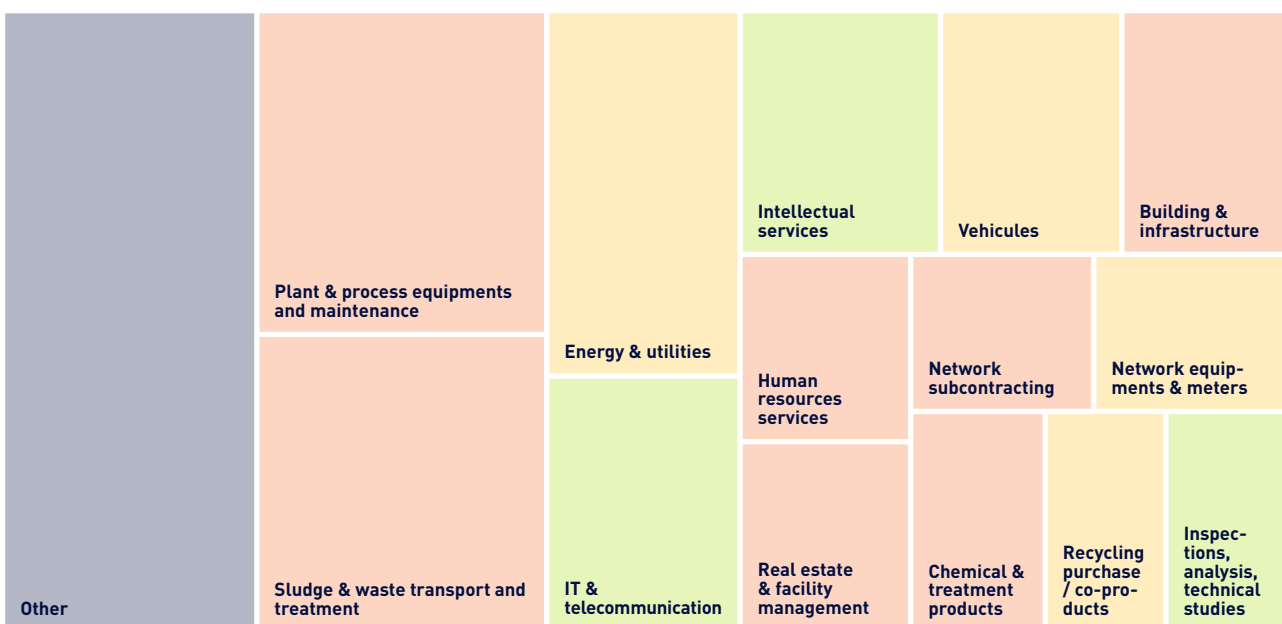
- Health and safety, in particular traffic accidents and the risk of intoxication from off-gasing,
- Cyberattacks, in connection with industrial risks and the protection of personal data,
- Risks in the supply chain, especially health, safety and environmental risks for chemicals, construction and the transportation of sludges; and human rights related risks for temporary employment agencies and recruitment services, and for transport, logistics, and construction sectors.
- Affecting both the availability of resources and infrastructure, climate change exacerbates risks, particularly conflicts of use and access to essential services. SUEZ has made ambitious commitments to reduce its greenhouse gas emissions and enable its customers to prevent and mitigate the risks associated with climate change. These actions are described in section 4 of this document.

At operational level:

- In the Near and Middle East, Africa and India, SUEZ may be specifically exposed to risks of discrimination and infringement of freedom of association (as indicated by the ESG Global Risk Profile index used by the Group).
- In major metropolitan areas, and in times of tight labor markets, the waste sector is exposed to the risk of illegal work by subcontractors.
- Areas severely affected by water stress, or the recurrence of climatic events are given priority when it comes to drawing up sobriety and climate change adaptation plans.
- In the European Union, the tightening of regulations on water quality (especially on the presence of PFAS), generates an increased risk of non-conformity of distributed water.

The diagram below shows SUEZ's main purchasing categories in proportion to their volume and according to their respective level of risk.

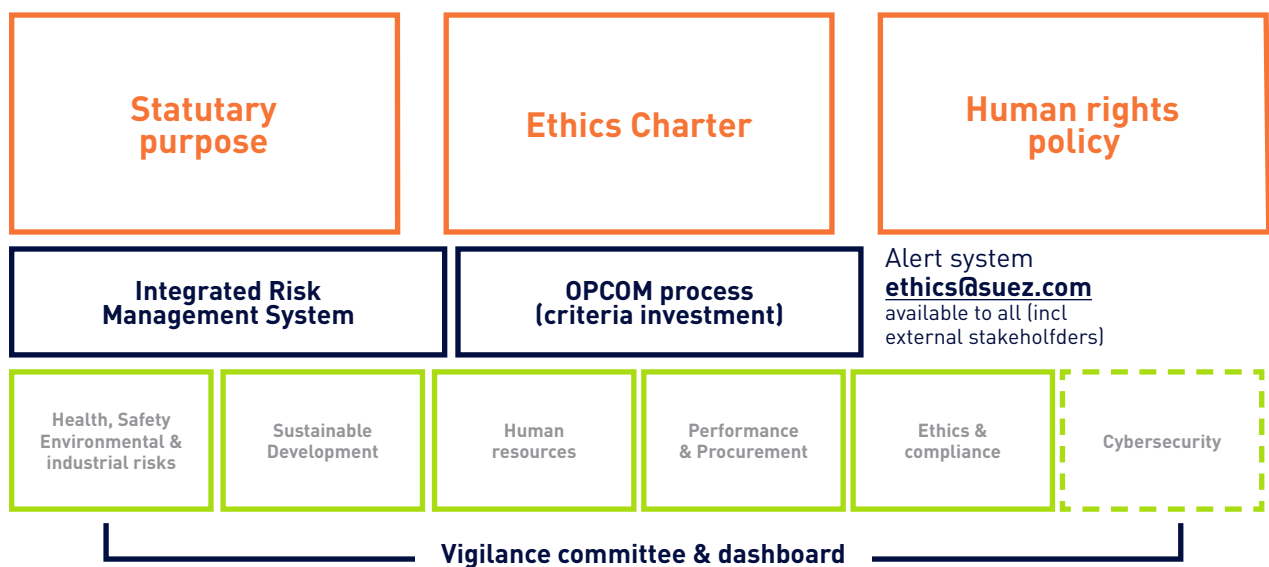
Level of sustainability risk attached to main purchasing segments



ACTIONS AND RESULTS

The risks faced by SUEZ entities depend directly on the nature of their activities and the geographical, political and legal context in which they operate. Each SUEZ entity, in line with the Group's internal policies, defines the measures it deems best suited to the challenges it faces, with the support of the functional departments.

The foundation of the vigilance plan is made up of the ethics system and the integrated risk management system (described above). Depending on the type of risk, these are supplemented by sector-specific policies and action plans developed by the functional departments to mitigate and prevent risks that may arise within the Group's activities or those of its business partners.



- Reference texts committing & setting Group standards
- Transversal processes to assess operations and investments
- - - Corporate functions or programs piloting topic-specific action plans

The following tables describe the Group's action plan. They specify the risks, sub-risks and illustrate them if necessary, by also describing the potential consequences of the theoretical manifestation of these for the stakeholders.

4.1 HUMAN RIGHTS

Risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023
<p>Illegal labor: immigrant working without work permit with a supplier</p> <p>Forced labor: immigrant or detained workers who may be forced to work because of their condition</p> <p>Child labor: presence of children among ragpickers on sites or territories supported by SUEZ under waste management contracts in emerging countries.</p> <p>Deny of freedom of association and collective bargaining: disciplinary measures against workers advocating for their rights</p> <p>Nonliving wages: highly competitive market leading to social dumping/ underpayment of workers in the value chain</p> <p>Unworthy working conditions: life base camps with limited space/ privacy for workers</p> <p>Harassment or discrimination in hiring or in career management, because of sex, origin, religious or sexual orientation, disability or physical appearance or individual lifestyle choices</p>	<p>Pressure on working conditions and risks to health, safety, and security.</p> <p>Dropping out of school, injuries or even death</p> <p>Deterioration of the social climate, loss of commitment and psycho-social risks among employees</p>	<p>Unfavorable local context (legislation, poverty, culture)</p> <p>Lack of HR procedures and of an alert mechanism</p> <p>Lack of employee training or managers' commitment to comply with the vigilance plan</p>	<p>Ethics Charter</p> <p>Human rights policy</p> <p>Sustainability Roadmap</p>	<ul style="list-style-type: none"> 1st message of the new CEO to all SUEZ employees dedicated to ethics (Feb. 2022) New Ethics charter (2022) and New Human rights policy (2023) New Third-party assessment procedure (2023) and tool (Moody's) to screen commercial partners on ethics and human rights related issues. Around 25 ethics officers and correspondents among the Group The agreement relative to the France Group Committee was reiterated on July 1, 2022 and a new agreement implementing a European Enterprise Committee was concluded on November 22, 2022. Environmental training for French and European employees 'representatives 3 rounds of "Pulse» engagement survey among employees (April 2022, January & December 2023). January 2023 edition: participation of almost 50% of employees, 70% of commitment Networks for gender equality (Wo&Men, +1000 members in France, Empower'Her in Africa, Near & Middle East, and India) eLearning on Diversity & Inclusion and unconscious bias for all managers New sustainable procurement charter Suppliers CSR assessment and process reviewed Reminder about due diligence procedures and verification campaign among waste sorting and collection subcontractors in France Working group with green spaces and facility management suppliers on human rights related risks and inclusion opportunities in forthcoming contracts 	<p>Nb. of human rights & ethics related infringements</p> <p>Number of employees trained on ethical issues</p> <p>Nb. of ethics alerts processed</p> <p>% of employees covered under a social dialogue system</p> <p>Gender equality index score (France)</p> <p>% of women in management</p> <p>% of people with disabilities employed</p>	<p>0</p> <p>2601</p> <p>0</p> <p>94.2</p> <p>83,6/100</p> <p>34.5</p> <p>2.7</p>

Risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023	
Extortion or denial of connection / access within the service perimeter Illegal cut of service	Water-borne diseases and increased domestic burden for women and children (and risk of dropping out of school)	Unfavorable local context (legislation, poverty, culture)	Ethics Charter Human rights policy Sustainability Roadmap	<ul style="list-style-type: none"> • « Services for all » program and solidarity mechanisms for water customers (social tariffs, subsidies) • Water savings tools: smart meters and Advanced Solutions range for networks and plants; ON'connect Coach solution for private individuals, which enables users to track their water and related energy consumption on an online platform. • Decentralized water treatment and sanitation plants in more than 42 countries, including Ivory Coast, Benin, Ghana, the Philippines, Malaysia, and in the Caribbean and Pacific islands. • See also Environmental & industrial risks Management (for climate and water quality related risks) 	Drinking water distribution contracts with solidarity mechanisms (France)	60%	
		Non-compliance with SUEZ standards and procedures			Water poverty mapping	Dedicated tool designed to identify areas at risk regarding water poverty	
Unaffordable tariffs for the poorest households	Increase in expenses linked to an "alternative" supply (sachet or bottled water)	Lack of training or commitment of managers in compliance with the vigilance plan				Water network yield	84.2
Significant interruption of service without alternative supply: Industrial accidents or natural disasters affecting the availability of services and infrastructures (including in connection with the necessary energy) Chronic water stress	Interruption of service	Under sizing of infrastructures				% of water withdrawn in regions under water stress - Total	38
		Lack of maintenance of sites and equipment					
	Increase in tariffs and risks on the accessibility of services for the most vulnerable	Lack of monitoring and regulation of withdrawals Climate change				% of water reused after treatment	4,2

Risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023
<p>Conflicting land use in a plant construction project</p> <p>Native communities claiming access to a protected water pumping area</p>	<p>Restricted access to a site</p> <p>Relocation of populations</p>	<p>Uncomplete planning, lack of engagement with local stakeholders</p>	<p>Ethics policy</p>	<p>Impact assessments for construction projects (incl. stakeholder engagement) & proactive communication (open doors, public meetings, etc.)</p> <p>Preventive and corrective measures to limit olfactory, noise, and visual nuisance:</p> <ul style="list-style-type: none"> • Sizing and installation of dedicated treatment units; • Installation of biogas capture and processing systems; • Implementation of operational practices to minimize the generation and dispersion of odors; • Application of masking agents (e.g. in the working areas of landfills in operation); • Organization of measurement campaigns and verification of compliance with regulatory thresholds for day/night noise levels; • Soundproofing of technical rooms and noisy machines; 	<p>Nb. of alerts from local communities</p>	<p>0</p>
<p>Loss of data</p>	<p>Hacking and phishing, identity theft</p>	<p>Cyber attack</p> <p>Non-compliance with standards and procedures by employees, service providers or suppliers</p> <p>Lack of training of employees</p>	<p>Human rights policy</p>	<ul style="list-style-type: none"> • Systematic performance of Data Privacy Impact Assessments (DPIA) • Systematic adoption of the Privacy by design methodology into IT projects • Cyber-crisis exercises • Phishing awareness campaign among employees + eLearning on cybersecurity and data protection • Network of Data Protection Officers • Data Protection Addendum to sensitive suppliers' contracts 	<p>Number of administrative sanctions / substantial complaints about management of private data</p>	<p>0</p>
					<p># of data privacy related incidents</p>	<p>0</p>

4.2 HEALTH AND SAFETY

Risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023
<p>Traffic accidents: collision on the road or on a site between a machine and a pedestrian</p> <p>Intoxication: release of toxic gases in confined spaces</p> <p>Excavation and trench work,</p> <p>Electrical work and consignments</p> <p>Work at height</p> <p>Health risks: mental health, ergonomics, biological and chemical risks, use of alcohol, drugs, and psychoactive medicines in the workplace</p>	Harm to persons (employees and third parties) Injury or even death	<p>Non-compliance with SUEZ procedures</p> <p>Non-compliance with traffic rules on site</p> <p>Lack of protective equipment</p> <p>Lack of vigilance from SUEZ agents or inattention by third parties</p>	<p>Health & Safety Policy</p> <p>Sustainability Roadmap</p>	<ul style="list-style-type: none"> • Network of H&S professionals: 1 H&S for 100 employees (400 H&S professionals within the Group) • Annual contract with entities impacting scorecard and compensation of top executives; global review of the action plan by Excom and Board; • Regular audits performed by the group in each BU • Updating the H&S policy and the 10" lifesaving rules" (250 contributors) • Updating safety standards on traffic risks, works in the public space, hazardous tools and machines, gas risks, individual protection equipment, excavation works, work capability, work in confined spaces, work at height, chemical risks. • "Restricted Access Zones" signalment and monitoring on site • Dedicated working group on H&S within the European Work Council • Health Maturity Matrix => specific actions for each entity, based on self-assessments. In 2022, the main risks addressed were musculoskeletal disorders, biological risks, and risks associated with alcohol and drug use in the workplace. • Mental health hotline for employees • Context of major changes in shareholding => training course to help employees deal with change • Safety and repatriation assistance program contracted with SOS International for expatriates and SUEZ Group business travelers 	Nb. of fatal employee accident	1
					Group - Severity rate	0,46
					Group - Accident frequency rate	5,97
					Number of High Potential events raised from the field	699
					Number of good practices shared	644
					Number of Managerial Safety Visits	3073

4.3 ENVIRONMENT

Risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023
Accidental pollution, fire or explosion	Harm to property and/or people (employees, subcontractors, residents) w/Stop of operation and interruption of service Risk of pollution (spillage, gas release, interruption on a WWTP ...)	Non-compliance with SUEZ procedures Lack of maintenance of sites and equipment	Health & Safety Policy Human rights policy	<ul style="list-style-type: none"> • Network of Environmental and Industrial Risks Officers (EIROs) • Operating performance KPIs for benchmark analysis of entities • EIR audits of selected operating sites carried out by EIR teams • All SUEZ water activities ISO 50001 certified. • Waste-to-energy plants in France all ISO 9001, 14001, 18001/45001 & 50001 certified • Non-hazardous waste storage and mechanical sorting facilities covered by ISO 14001 certification • SUEZ's international water activity, 91% of the volumes produced, distributed, or processed covered by ISO 14001 certification (100% in Egypt, India, Australia and Panama) 	Convictions related to environmental damages	0
					Water - % of activity (Volume) covered by ISO 14001	82%
Non-compliance of discharges (air, soil, water): leak of leachates from landfill	Loss of biodiversity and possible impacts on living environment and human health	Physical or digital intrusion on a site or system Extreme events (climate change)		<ul style="list-style-type: none"> • Monitoring of chemical substances throughout their life cycle (REACH regulation) • Air, Water & Sanitation Quality Reports presented annually to Excom and Board • R&D programs on "emerging pollutants" (pharmaceuticals, endocrine disruptors, etc.); for instance, partnership with Toxmate to measure ecotoxicity caused by micropollutants at wastewater treatment sites in Switzerland and France. • Improvement of infrastructure security : Identity and Access Management capabilities, Cloud security conformity, advanced connectivity security (WaaPaaS), email security • « SecIndus » program to secure industrial sites • Identifying the most vulnerable sites and activities in order to help them adapt to the physical risks anticipated by the IPCC (e.g. SSP5-8.5) of the IPCC for 2050 	Waste - % of activity (Tonnage) covered by ISO 14001	47%

Sub-risks and potential examples	Potential consequences for stakeholders or the Group	Factors	Public commitments	Mitigation plan: main 2022-2023 actions	Indicators	2023
Degrading quality of distributed water	Intoxication or even chronic diseases of users and residents	Non-compliance of entrants and lack of supervision		<ul style="list-style-type: none"> • Test parameters and frequency are defined by the Group's monitoring guidelines (stricter than existing national regulations) • Annual Water Quality Report reviewed by Excom and Board • Experimenting with Payments for Environmental Services: support to farmers who commit to a verified improvement in indicators such as quantities of inputs used or the areas planted with grassland, in order to preserve local water quality 	Quality compliance rate for water produced and distributed (%) - 2022	98.6
Climate and biodiversity lack of action: too intensive withdrawals in a water stressed area	Physical impacts on assets and people Conflicting uses of resources	Lack of awareness and incentives	Human rights policy Sustainability Roadmap	<ul style="list-style-type: none"> • Climate strategy to reduce GHG emissions: <ul style="list-style-type: none"> ✓ Water activities: improving the operational efficiency of treatment processes, optimizing the energy consumption of pumping systems, increasing the production of renewable energy from sewage sludge, or reinforcing our renewable energy supply contracts (wind, solar) ✓ Waste activities: leveraging the biogas production potential of our landfill sites, covering our landfill sites, switching to a more sustainable fleet of vehicles for waste collection, and improving the energy efficiency of our processing sites. ✓ Incineration: invest a further €40 million in its R&D program dedicated to carbon capture and sequestration • Technical guide on biodiversity for operational staff comprising 21 practical sheets on ecological and differentiated right-of-way management, ecological development and restoration, pressure, and pollution management, monitoring and awareness-raising. 	Avoided emissions (tCO2eq)	6 413 206
					Total GHG emissions - GROUP (Scope 1&2 - Market - with subcontractors - tCO2eq)	5 291 536
					Indirect GHG emissions - Total (Scope 2 - Market - tCO2eq)	1 018 126
					Renewable energy produced (TWh)	7.69
					Consumption of primary and secondary energy (GWh)	5821
					% of sites covered by a biodiversity action plan	65.4

Beyond the vigilance actions summarized above, SUEZ presents the results of its sustainable development policy annually in its **Non-Financial Performance Declaration**.

Its **2023-2027 Sustainable development roadmap** also details the Group's commitments to support the positive contribution of its activities for people and the planet.

³ https://www.suez.com/-/media/suez-global/files/publication-docs/pdf-english/finance/suez-dpef_2022_gb.pdf

⁴ <https://www.suez.com/en/about-us/a-committed-group/2023-2027-roadmap>

