

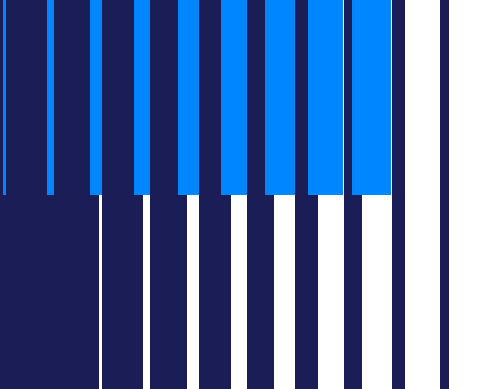


2025 Vigilance plan

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Introduction

PURSUANT TO FRENCH LAW NO. 2017-399 OF 27 MARCH 2017 ON THE DUTY OF VIGILANCE OF PARENT COMPANIES AND CONTRACTING COMPANIES, AS WELL AS UK AND AUSTRALIAN REGULATIONS ON COMBATING MODERN SLAVERY IN GLOBAL VALUE CHAINS, SUEZ IMPLEMENTS A VIGILANCE PLAN, PRESENTED IN THIS DOCUMENT.

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

- the characteristics and organisation of SUEZ in the exercise of its duty of vigilance;
- the assessment methodology and mapping of risks of serious adverse impacts on human rights and fundamental freedoms, the health and safety of persons and the environment;
- the main actions to mitigate and prevent the most serious risks of adverse impacts on human rights, health and safety and the environment;
- monitoring and performance indicators.

The 2025 financial year marked a strengthening of the Group's vigilance approach, particularly in procurement, with several significant achievements:

- **Implementation of a tool to verify suppliers' mandatory documents** for activities in France.
- **Deployment of an e-learning module dedicated to the duty of vigilance and human rights**, mandatory for the most exposed functions (procurement, operations and human resources) within the Group.
- **Strengthening and systematic inclusion of CSR clauses in supplier contracts.**
- **Launch of an assessment campaign for at-risk suppliers** to measure their maturity level on ESG matters.

This vigilance plan applies to the entire scope of the Group.

As part of a continuous improvement approach, SUEZ listens to the concerns and expectations of its stakeholders regarding implementation of its duty of vigilance. The preparation and updating of this plan are based on various internal and external sources of information and dialogue, including:

- the Group's Enterprise Risk Management (ERM) system;
- discussions with external organisations and stakeholders on risks and practices relating to the duty of vigilance;
- contributions from the European Works Council (EWC), which is associated with the overall vigilance approach, particularly in connection with work relating to the Human Rights policy, risk mapping and related action plans.



1. Presentation of the SUEZ Group

1.1 SUEZ activities

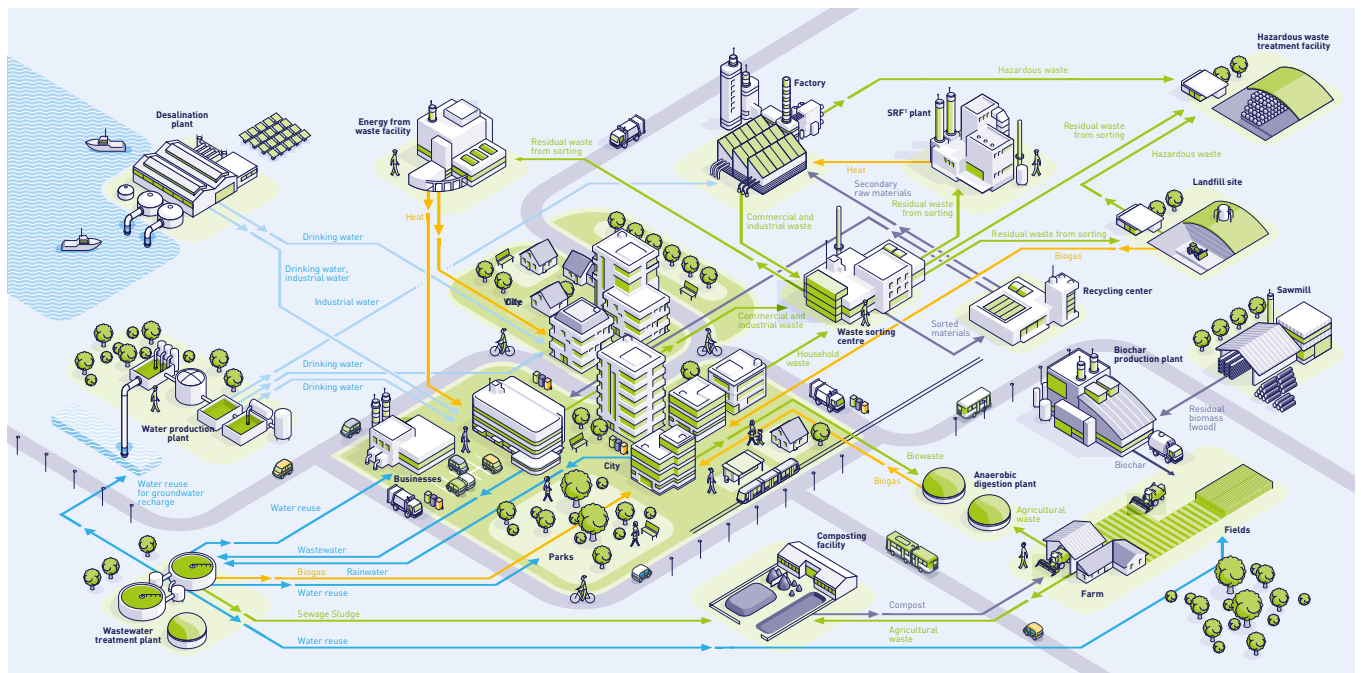
For more than 160 years, SUEZ has provided essential services to protect and improve quality of life in the face of growing environmental challenges. SUEZ enables its customers to provide access to water distribution and treatment services, as well as waste treatment and recovery, through resilient and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

Present in **40 countries with more than 40,000 employees**, the Group also enables its customers to create value throughout the life cycle of their infrastructures and services, and to drive their ecological transition by involving their users.

In 2025, SUEZ **provided drinking water to 67 million people worldwide** and **sanitation services to more than 36 million people**. The Group produced 8.7 TWh, thereby avoiding the emission of 1.25 million tonnes of CO₂ equivalent, thanks to renewable and recovered energy from its waste recovery and wastewater treatment activities.

The Group posted **revenue of 9.5 billion euros in 2025**. Drawing on its expertise and capacity for innovation, SUEZ has strong growth prospects and relies on a solid consortium of investors comprising Meridiam and GIP – each holding 38.3% of the share capital – and Groupe Caisse des Dépôts holding 18.8%, to pursue its development in France and internationally. The remaining capital is held by the Group's employees at 4.4% through employee shareholding arrangements.

In 2025, SUEZ generated 56% of its revenue in France and 44% internationally. 38% of revenue was generated in the water market and 62% in the waste management market.



In Water activities, the Group operated in 2025:

- 959 drinking-water production sites (918 under CSRD accounting rules);
- 2,744 wastewater treatment sites (2,717 under CSRD accounting rules) and biologically treated 2.7 billion m³ of wastewater (same order of magnitude under CSRD accounting rules).

In Recycling and Recovery activities, the Group in 2025:

- treated 29.9 million tonnes of waste (23.7 under CSRD accounting rules) and, through its collection activities, served around 14.2 million people and around 76,000 tertiary and industrial customers (same order of magnitude under CSRD accounting rules);
- operated 70 composting platforms, 50 incineration sites, 467 sorting, recovery and material transfer centres, and a fleet of 5,476 heavy vehicles (respectively 70, 40, 435 and 5,341 under CSRD accounting rules).

1.2 SUEZ 2026–2030 Sustainable Development Roadmap

SUEZ businesses and know-how inherently contribute to preserving the environment and providing essential services.

Its sustainable development roadmap aims to strengthen and amplify this contribution by structuring its actions around a strong shared ambition wherever the Group operates.

In 2025, the 2023–2027 roadmap was revised to support this new strategy for the 2026–2030 period and was approved by the Board of Directors. It builds on the previous roadmap and is structured around three interdependent pillars, each carrying a clear ambition:

- Reduce the carbon footprint of SUEZ and its customers under the Climate pillar.
- Protect ecosystems and turn water and waste into valued resources for local communities and industry under the Nature pillar.
- Promote committed teams working in a safe, healthy and inclusive environment, fully focused on serving customers and communities under the Social pillar.

Monitoring of sustainable development commitments is rolled out at the level of each subsidiary and integrated into the Group's strategic review. This steering mechanism enables the impact of the Group's medium-term plan on the roadmap and its various targets to be tracked.





2. Reference texts and governance

2.1 Reference texts

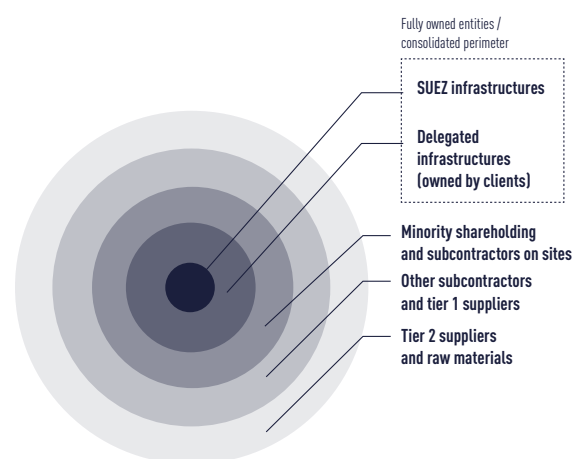
THE RIGHTS PROTECTED BY INTERNATIONAL HUMAN RIGHTS TREATIES, AS WELL AS THE INTERNATIONAL STANDARDS OF MAJOR INTERNATIONAL ORGANISATIONS, CONSTITUTE FOR THE GROUP THE MINIMUM STANDARDS TO BE COMPLIED WITH IN ALL COUNTRIES IN WHICH IT OPERATES. SUEZ REFERS TO THE FOLLOWING TEXTS:

- > The Universal Declaration of Human Rights and additional covenants;
- > The International Labour Organization (ILO) Conventions, particularly on non-use of forced labour (Conventions Nos. 29 and 105), child labour (Nos. 138 and 182), discrimination (Nos. 100 and 111), and preservation of freedom of association and representation (Nos. 87 and 98);
- > The Charter of Fundamental Rights of the European Union;
- > The 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 the duty of vigilance and similar laws, in particular on combating modern slavery in Great Britain and Australia;
- > The environmental and social sustainability standards of the International Finance Corporation, which apply to many Group projects;
- > The Group's purpose, included in its articles of association since June 2023;
- > The voluntary commitments made by SUEZ through its Ethics Charter and Human Rights policy, updated in 2025, its Sustainable Development roadmap, its adherence to the 10 principles of the United Nations Global Compact, and the OECD Principles on Water Governance.

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

2.2 Governance

2.2.1. Scope of the vigilance plan



SUEZ exercises its duty of vigilance over all of its activities, as well as those of its subsidiaries, suppliers and subcontractors with which it maintains an established business relationship. The extent of its influence varies depending on the activities carried out and the contractual arrangements governing them.

In many contracts, particularly in the water sector, the infrastructure operated belongs to local authorities or SUEZ customers. The Group's ability to implement certain measures may therefore depend on decisions or investments by those parties. This allocation of responsibilities does not, however, call into question SUEZ obligation to deploy vigilance measures within its scope of intervention and its operational or contractual power of influence.

2.2.2. Governance and steering

Implementation of the vigilance plan mobilises the Sustainable Development, Legal, Human Resources, Health & Safety, Industrial and Environmental Risks, Procurement and Security Departments, as well as networks of correspondents and experts within operational entities.

The mechanism is coordinated by a **Vigilance Committee** which meets at least once a year. Led by the Sustainable Development Director in collaboration with the Legal Director, it monitors regulatory and societal developments, updates the risk map and prepares associated action plans.

The vigilance plan is presented annually to the Executive Committee, the CSR Committee of the Board of Directors and the secretariat of the European Works Council.



3. Risk mapping

3.1 Methodology

AS REQUIRED UNDER THE FRENCH LAW OF 27 MARCH 2017 ON THE DUTY OF VIGILANCE OF PARENT COMPANIES AND ORDERING ENTITIES, THE DEVELOPMENT OF THE RISK MAPPING INVOLVES THREE STAGES:

> **Identification of risks:** the categories of risks inherent in SUEZ businesses and activities (gross risks) were developed through dialogue with peers and stakeholders on duty of vigilance risks and practices (EpE, Global Compact, EDH, OECD, federations and associations of elected representatives, local authorities, water agencies). These risks are consistent with the UN Guiding Principles on Business and Human Rights and adapted to the specific features of SUEZ businesses and activities.

> **Risk analysis:** risks were assessed at the level of each Group operational entity according to their net probability of occurrence, i.e. after taking into account existing prevention and control systems. The methodology selected did not include a separate assessment of the gross-risk level. The approach was participatory, involving internal

experts through individual interviews, collective workshops and consultation with trade unions. In line with the objective of the vigilance plan, the mapping covers only risks likely to cause serious adverse impacts on human rights and fundamental freedoms, health and safety of persons or the environment. The severity of these risks was therefore treated as a common criterion for all categories analysed. The analysis covers SUEZ own activities and those of its suppliers, subcontractors and local communities.

> **Risk prioritisation:** the results obtained at operational entity level were consolidated at Group level using a weighting based on their contribution to revenue, thereby establishing an overall and prioritised view of risks at three levels: low, moderate, high.

3.2 Presentation of the 2025–2026 mapping

THE RISK MAP IS REVIEWED ANNUALLY TO TAKE ACCOUNT OF CHANGES IN THE GROUP'S ACTIVITIES AND OPERATING ENVIRONMENT. THE TABLE BELOW PRESENTS THE SUMMARY OF THE RISK ASSESSMENT CARRIED OUT FOR THE 2025–2026 FINANCIAL YEAR AT GROUP LEVEL.

		WASTE ACTIVITIES						WATER ACTIVITIES				TRANSVERSAL ACTIVITIES				VALUE CHAIN		LOCAL COMMUNITIES	
		Collection	Sorting	Landfill	Waste-to-energy	Recycling	Hazardous Waste	Drinking water infrastructures	Wastewater infrastructures	Desalination	Water services	Digital solutions	Consulting	Construction	Support Functions	On-site partners and subcontractors	Other partners, subcontractors and suppliers	Neighbors of SUEZ operated sites	Users of SUEZ services
HUMAN RIGHTS	Illegal labor																		
	Forced labor																		
	Child labor																		
	Denial of freedom of association																		
	Non-living wages																		
	Working conditions																		
	Harassment or discrimination																		
	Access to and continuity of services																		
	Conflicting uses and impact on local communities																		
	Data privacy																		
HEALTH & SAFETY	Traffic and operating accidents																		
	Exposure to toxic substances (intoxication, gas release)																		
	Excavation and trench work																		
	Electrical work and consignments																		
	Work at height																		
	Health risks																		
ENVIRONMENT	Physical and verbal assault																		
	Accidental pollution (air, water, soil or aquatic spaces)																		
	Fire and explosion																		
	Non-compliance of discharges (air, soil, water)																		
	Non compliance of distributed water																		
	Natural disasters and climatic events																		
	Insufficient actions on climate and biodiversity																		

Risk scale :

Low : Score from 0 to 1.49

Medium : Score from 1.5 to 2.49

High : Score from 2.5 to 4

Not applicable

Key risks identified

This analysis highlights the main residual risks likely to adversely affect human rights and fundamental freedoms, health and safety of persons and the environment. Although the intensity of exposure varies by business and geography, **several issues emerge as particularly significant at Group level:**

- > **Illegal labour**, particularly in activities using subcontracting, such as construction and waste collection, sorting and recycling activities. Exposure is higher in large urban areas where labour-market pressure is stronger.
- > **Discrimination**, particularly in construction activities, due to the diversity of origins and cultural contexts in which the Group operates.
- > **Workers' health and safety**, particularly road accidents and poisoning risks linked to gas releases. Construction activities show increased exposure owing to the nature of the work and the presence of multiple operators on worksites.
- > **Fires and explosions**, especially in waste-management activities, linked to the presence of lithium batteries in the inputs of sorting centres or nitrous oxide cylinders in the inputs of energy-from-waste units.
- > **Risks related to climate change**, especially extreme weather events and natural disasters. Waste-management activities are particularly exposed to extreme heat, while drinking-water production and wastewater treatment infrastructures may be more vulnerable to flooding because it is often located close to watercourses.

Emerging trends and forward-looking risks

Beyond these already identified priority risks, the mapping exercise identified several **trends likely to reinforce existing risks or give rise to new medium- and long-term vigilance issues**. These risks are subject to specific monitoring to anticipate potential impacts on the Group's activities and stakeholders.

- > **Climate change**, constitutes a transversal risk factor likely to increase the exposure of the Group and its stakeholders to several significant impacts. The main identified challenges include:
 - > **Health and safety risks for workers**, particularly due to the intensification of heatwaves and extreme weather events, which may increase the strenuous nature of working conditions, especially for operational workers and subcontractors;
 - > **Risks related to access to and continuity of essential services**, in areas subject to water stress, drought or recurrent extreme weather events, requiring strengthened adaptation and resilience of infrastructure;
- > **Risks linked to emerging pollutants and substances of concern**, including PFAS, microplastics and pharmaceutical residues, which represent a major societal issue given their potential impacts on human health, natural environments and the acceptability of activities, in a context of evolving regulatory frameworks and increased reputational risks;
- > **Risks associated with digital transformation**, including the protection of personal data, the cybersecurity of critical infrastructures and issues related to the increasing deployment of artificial intelligence within the Group's activities.

Supply chain considerations

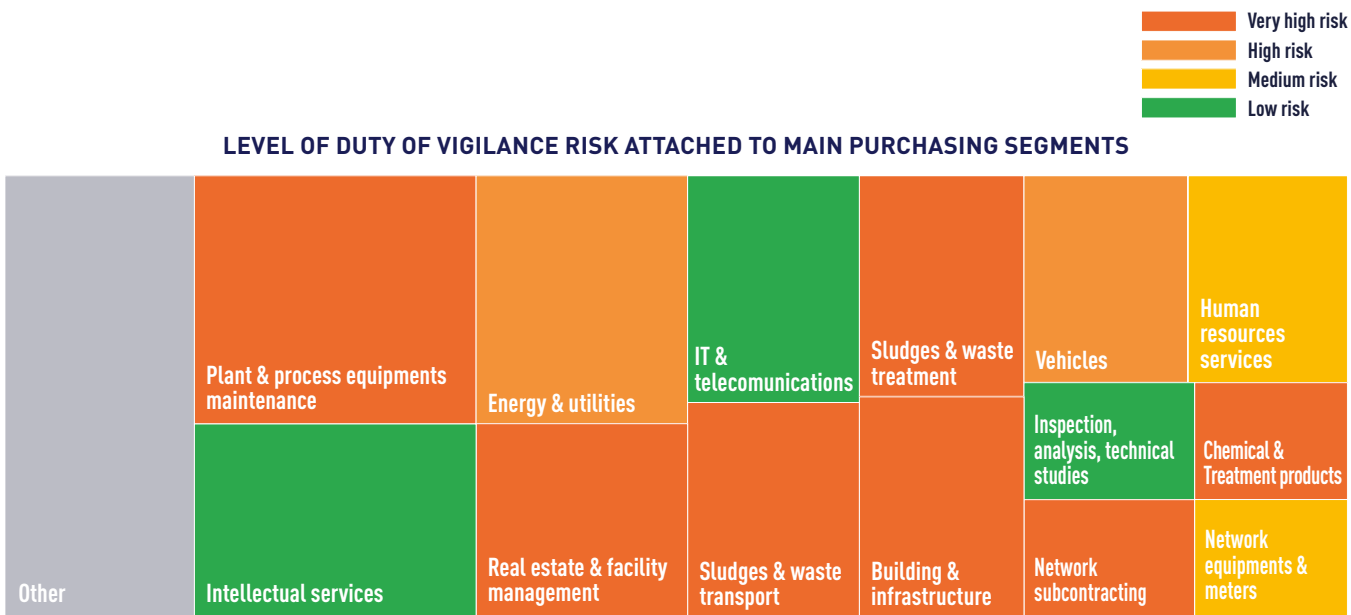
SUEZ activities are based on an extensive ecosystem of partners, suppliers and subcontractors that contribute directly to the Group’s value creation and the delivery of its essential services.

As such, the **supply chain constitutes a key scope of SUEZ vigilance approach.**

Due to its strong local anchoring, the value created by the Group primarily benefits local economic stakeholders, including employees, suppliers, subcontractors, local authorities, governments, NGOs and local communities.

As a provider of environmental technologies and solutions, SUEZ works with more than **55,000 suppliers and subcontractors worldwide, representing more than €5.5 billion in annual expenditure.** This diversity of partners requires particular attention to human rights, health and safety, ethics and environmental protection issues throughout the value chain.

The diagram below presents the main categories of SUEZ procurement according to their share of the Group’s expenditure and their level of risk with regard to the duty of vigilance.





4.

Action plans and results

4.1 Ethics & human rights

The following tables describe the Group's action plans. They specify risks and sub-risks and, where necessary, illustrate them by describing the potential consequences of their occurrence for stakeholders. The examples below are theoretical illustrations of risks that may exist in certain sectoral or geographical contexts; they do not constitute a description of situations observed within the Group.

Risks and potential examples	Possible consequences for stakeholders or the Group	Risk factors	Group public commitments	Risk mitigation plan: main 2025–2026 actions	Indicators	2023	2024	2025
Illegal work: employment of workers without a valid work permit, without lawful contracts, or within the informal economy Forced labour: situations where migrant, detained or vulnerable workers are compelled to work under threat, through debt bondage or restrictions on their freedom of movement Child labour: presence of children in the value chain (e.g. among informal waste pickers in emerging markets) Denial of freedom of association and collective bargaining: restriction or sanction of workers for organising collectively or participating in trade union activities Non-living wages: remuneration below a living wage or local minimum standards, often resulting from highly competitive markets leading to "social dumping" Working conditions: dangerous or inappropriate working conditions (lack of protective equipment, physically demanding manual work, extreme exertion) and precarious living conditions (overcrowded camps, inadequate hygiene) Harassment or discrimination: unequal treatment in recruitment, career progression or working conditions based on gender, ethnicity, religion, sexual orientation, disability, appearance or lifestyle	Deterioration of working conditions and associated health and safety risks School dropout, injury or even death Deterioration of the social climate, reduced employee engagement and psychosocial risks	Unfavourable local context (regulation, poverty, culture) Weak HR procedures, absence of whistleblowing mechanisms Lack of employee training or managerial commitment regarding compliance with the vigilance plan	Ethics Charter Human Rights Policy Sustainable Development Roadmap Responsible Procurement Charter Diversity & Inclusion Policy	HUMAN RIGHTS AND RESPONSIBLE PROCUREMENT : - Update the Group Human Rights Policy, structured around six priority issues - Roll out a training module (e-learning) on the duty of vigilance and human rights for the most exposed functions - Train procurement teams on sustainability and duty of vigilance issues - Disseminate the Responsible Procurement Charter to the Group's suppliers - Verify compliance of suppliers' regulatory documents in order to prevent the risk of illegal work in France - Update the list of suppliers presenting a high risk with regard to the duty of vigilance - Assess high-risk suppliers and carry out targeted social audits - Integrate ethics and sustainability clauses into new supplier contracts and renewals HUMAN RESOURCES: - Strengthen collective agreements relating to health, quality of life at work and professional equality - Regularly measure employee engagement through the Pulse survey - Contribute to a cross-company initiative aimed at improving working conditions on construction projects in the Middle East DIVERSITY & INCLUSION: - Train HR teams in inclusive recruitment practices - Provide managers with the Inclusive Manager Toolkit - Develop partnerships with organisations such as Elles Bougent to promote gender diversity in technical professions - Implement the UNINJA programme to support the inclusion of visually impaired individuals - Facilitate internal networks promoting gender diversity - Participate in initiatives such as #StOpE, the Diversity Charter, #ManifesteInclusion and AFMD ETHICS AND COMPLIANCE - Update implementation rules relating to conflicts of interest, whistleblowing and sponsorship actions - Update and disseminate reference documents of the Ethics & Compliance framework, including the Anti-Corruption Policy - Update the risk mapping of corruption and influence peddling - Train employees and the network of Ethics & Compliance Officers in Group requirements - Deploy digital tools facilitating the management of Ethics & Compliance processes, particularly for the declaration of invitations	% of employees covered by a social dialogue mechanism Gender equality index % of women in senior management positions (GSMC¹) % of employees with disabilities Number of convictions for corruption or influence peddling Number of employees trained on ethics and compliance topics	94.2% 83.6 /100 First publication 2024 28.4% 27.5% 2.7% 2.6% 2.7% 0 0 0 2,601 ~9,500 ~10,500	94.3% 86.1 /100 28.4% 27.5% 2.7% 2.6% 2.7% 0 0 0 2,601 ~9,500 ~10,500	95% 87.5 /100 27.5% 2.7% 0 ~10,500

¹ GSMC= Group Senior Management Committee

Risks and potential examples	Possible consequences for stakeholders or the Group	Risk factors	Group public commitments	Risk mitigation plan: main 2025–2026 actions	Indicators	2023	2024	2025
Extortion or refusal of connection/access within the scope of the service Illegal service disconnection	Waterborne diseases and increased domestic burden for women and children (with a risk of school dropout)	Unfavourable local context (regulatory environment, poverty, cultural factors) Failure to comply with SUEZ standards and procedures	Ethics Charter Human Rights Policy Sustainable Development Roadmap	ACCESS TO ESSENTIAL SERVICES - Deploy solidarity mechanisms and adapted tariff schemes to facilitate access to water for vulnerable households - Roll out smart meters to improve consumption monitoring and leak detection - Provide users with digital tools for monitoring their water consumption (ON'connect Coach solution) - Develop solutions for performance management of water networks and facilities (Advanced range) - Deploy decentralised solutions for drinking-water production and sanitation in around forty countries	% of drinking water distribution contracts including solidarity mechanisms (France)	60%	87%	90%
Unaffordable tariffs for the most vulnerable households	Increased expenditure related to alternative water supply (e.g. sachet water or bottled water)	Lack of training or commitment from managers regarding the vigilance plan			% of water distribution contracts covered by water poverty mapping	Dedicated tool to identify waterstress areas	33%	50%
Significant service interruption without alternative supply	Service interruption	Under-dimensioning of infrastructure Insufficient maintenance of facilities and equipment			Average water network efficiency rate	84%	79%	81%
Chronic water stress	Rising tariffs and risks regarding affordability of services for vulnerable populations	Lack of monitoring and regulation of water abstraction Climate change			% of water abstracted in waterstressed regions	38%	39%	38%
					% of water reused after treatment	2.9%	2.7%	2.6%
Land use conflict in the context of a plant construction project Example: indigenous communities claim access to a protected water abstraction area	Restricted access to the site Displacement of populations	Insufficient engagement with local stakeholders	Human Rights Policy	- Conduct impact assessments integrating social and environmental issues as well as stakeholder expectations for construction projects - Establish consultation and dialogue mechanisms with local authorities, local residents and communities, tailored to each contract and territory - Implement preventive and corrective measures to limit nuisances (odour, noise, visual impact) from facilities: - Odour treatment systems - Biogas capture and treatment systems - Noise reduction equipment - Compliance with regulatory sound thresholds - Soundproofing of facilities - Adaptation of operational organisation	Number of alerts from local communities	0	0	0
Loss of customer data	Hacking and phishing Identity theft	Cyber-attacks Failure by employees, service providers or suppliers to comply with standards and procedures Lack of employee training		- Raise employee awareness of cyber risks through training and phishing simulations - Train exposed teams on personal data protection requirements - Conduct cyber crisis management exercises to test resilience of critical activities - Assess cybersecurity and data protection risks when developing new projects or digital tools - Integrate data protection by design principles when developing digital solutions - Assess the security level of service providers handling data or accessing information systems - Frame personal data processing through appropriate contractual clauses - Maintain a network of data protection officers and representatives	Number of complaints and significant administrative sanctions relating to personal data management reported to the Group Data Protection Officer Number of personal data security incidents reported to the Group Data Protection Officer	—	1	2
						13	15	44

4.2 Health and safety

Risks and potential examples	Possible consequences for stakeholders or the Group	Risk factors	Group public commitments	Risk mitigation plan: main 2025–2026 actions	Indicators	2023	2024	2025
Road traffic accidents: collision on the road or on a site between a vehicle and a pedestrian Lifting operations or falling loads Intoxication: release of toxic gases in confined spaces Excavation and trenching work Electrical work Use of hazardous machinery and lack of lockout/tagout procedures Working at height Health risks: mental health, ergonomics, biological and chemical risks, consumption of alcohol, drugs and psychoactive substances in the workplace, exposure to noise and vibrations Physical and verbal assaults	Harm to individuals (employees and third parties), injuries or even fatalities	Failure to comply with SUEZ procedures Failure to comply with traffic regulations Lack of protective equipment Lack of vigilance by SUEZ employees or inattention of third parties	Health & Safety, Industrial and Environmental Risks Policy Sustainable Development Roadmap	HEALTH & SAFETY - Rely on a network of Health & Safety ambassadors and experts across all entities - Cascade Health & Safety objectives into annual commitment agreements with entities, impacting senior management performance and remuneration - Monitor Health & Safety performance through regular reviews within Group governance bodies - Conduct Health & Safety audits within entities and monitor the implementation of associated action plans - Update the Health & Safety, Industrial and Environmental Risks policy - Update Group standards relating to major risks - Train managers and senior management in Health & Safety leadership principles - Increase the number of management safety visits at operational sites - Analyse and share high-potential severity events in order to prevent recurrence and disseminate best practices SECURITY: - Train exposed employees on appropriate behaviour in the event of aggression or security incidents - Deploy protective measures to ensure the safety of employees at sensitive sites - Test and roll out alert tools enabling employees to quickly report risk situations	Number of fatal accidents involving employees Severity rate Frequency rate Number of high potential severity events reported from the field Number of best practices shared Number of management safety visits	1	1	1
						0.46	0.46	0.46
						5.97	5.58	6.06
						699	1,661	1,933
						644	338	526
						3,989	5,990	4,018

4.3 Environmental protection

Risks and potential examples	Possible consequences for stakeholders or the Group	Risk factors	Group public commitments	Risk mitigation plan: main 2025–2026 actions	Indicators	2023	2024	2025
Accidental pollution, fire or explosion	Harm to individuals (employees, subcontractors, local residents) and/or property Operational shutdowns and service interruptions Pollution risks (spillages, gas emissions, disruption at wastewater treatment plants)	Failure to comply with SUEZ procedures Insufficient maintenance of sites and equipment Non-compliant inputs (e.g. batteries, nitrous oxide cartridges, overturned vehicles on roads, etc.)	Health & Safety, Industrial and Environmental Risks Policy Human Rights Policy	- Rely on a network of Environmental and Industrial Risk coordinators across entities - Conduct an annual review of industrial and environmental risks with each entity - Monitor environmental events and indicators through Group HSE reporting - Assess risk control through regular HSE audits - Update Group standards dedicated to the prevention of critical risks	Number of sanctions received from environmental authorities (environmental matters)	Data not available	2	6
Non-compliance of emissions/ discharges (air, soil, water)	Loss of biodiversity and impacts on living environment and human health	Physical or cyber intrusion into a site or system		- Publish annual performance results relating to drinking water quality and sanitation - Maintain ISO certifications applicable to relevant facilities - Conduct R&D programmes on emerging pollutants (PFAS, micropollutants, microplastics) and deploy appropriate treatment solutions	Water – % of activity (volume) covered by ISO 14001 standard	86.4%	89.4%	93.0%
		External hazards (natural risks, neighbouring industrial risks, etc.)		- Share lessons learned (feedback) from significant industrial events - Improve the security of facilities against physical and cyber intrusions (SecIndus programme)	Waste – % of activity (tonnage) covered by ISO 14001 standard	57.0%	64.4%	57.4%

Risks and potential examples	Possible consequences for stakeholders or the Group	Risk factors	Group public commitments	Risk mitigation plan: main 2025–2026 actions	Indicators	2023	2024	2025
Natural disasters and climate risks	Harm to individuals (employees, subcontractors, local residents) and/or property Operational shutdowns and service interruptions	Climate change and extreme events	Sustainable Development Roadmap	CLIMATE CHANGE ADAPTATION - Identify the most exposed and vulnerable sites to physical climate risks - Study the impacts of climate change on resources, infrastructure and processes in water and waste activities - Develop adaptation plans for priority sites CRISIS MANAGEMENT - Test crisis management and business continuity systems in response to extreme events, in collaboration with local stakeholders - Analyse territorial risks and adapt security measures to identified crisis scenarios	% of priority and climate-vulnerable sites with an action plan	First publication 2024	7%	10%
Deterioration of distributed water quality	Intoxication or chronic illness among users and local residents	Insufficient awareness or lack of incentives		- Apply water quality monitoring requirements (parameters and frequency) beyond local regulatory obligations - Publish annual results relating to water and sanitation quality - Support agricultural practices that contribute to preserving local water resource quality	Compliance rate of produced and distributed water quality	98.6%	98.5%	99.1%
Insufficient or inappropriate measures relating to climate and biodiversity	Physical impacts on assets and people Conflicts over resource use	Lack of awareness and incentives	Human Rights Policy Sustainable Development Roadmap Circular Economy and Resource Preservation Policy	CLIMATE Water activities: - Reduce the energy consumption of water treatment and sanitation facilities - Develop renewable energy production from wastewater sludge - Increase the use of renewable electricity (wind, solar) Recycling and recovery activities: - Comply with the waste treatment hierarchy , prioritising reduction, reuse and recycling - Improve biogas capture and recovery - Accelerate the renewal of vehicle fleets towards low-emission engines - Improve the energy performance of waste treatment facilities - Invest in carbon capture and storage projects NATURE AND BIODIVERSITY - Deploy Nature Standards on priority sites, a common framework of operational practices aimed at: - Protecting biodiversity - Better managing natural resources - Promoting circular economy practices	Avoided emissions (ktCO ₂ eq) Total GHG emissions – Group (Scopes 1 & 2, market-based, with subcontractors – ktCO ₂ eq, pro forma) Indirect GHG emissions (Scope 2, market-based – ktCO ₂ eq, pro forma) Renewable and recovered energy produced (TWh) Primary and secondary energy consumption (GWh) % of priority sites for Nature applying Nature Standards	5,573 6,245 713 6,165 4,899 First publication planned for 2026	5,508 5,742 561 6,378 4,826 First publication planned for 2026	6,030 5,627 525 6,843 4,903 First publication planned for 2026

In addition to the vigilance actions summarised above, SUEZ entities have **local annual action plans**. Furthermore, the Group's [annual sustainability report \(CSRD\)](#) presents additional information on SUEZ initiatives in human rights, health and safety and environmental protection.



5.

Regular assessment mechanisms

5.1 Subsidiaries

Reporting to the Finance Department, **Internal Control** contributes to controlling the Group's main risks, particularly those relating to health, safety and security, regulatory compliance, data quality, business continuity, fraud and reputation.

Its missions are to:

- ensure application of Group procedures and controls;
- support businesses in identifying and controlling risks;
- define and maintain the Group's key-controls framework;
- manage self-assessment and testing campaigns;
- contribute to fraud prevention and monitor remediation plans;
- coordinate exchanges with internal and external auditors and monitor implementation of corrective actions.

The results of assessments are communicated to the relevant management bodies and to the Audit Committee.

5.2 Third-party integrity

SUEZ applies an **integrity-assessment process to its customers, suppliers, subcontractors, partners and other at-risk third parties**. Governed by a Group Application Rule, this mechanism is based on due diligence adapted to the identified level of risk and renewed in the event of a significant change in the third party's situation.

This assessment is based on the Group's risk mapping as well as recommendations from competent authorities and organisations in ethics and compliance. It aims to prevent legal, commercial or reputational risks linked to relationships with third parties.

5.3 Investments

Investment projects, acquisitions or contracts exceeding thresholds defined by the Group are reviewed by **the Investment Committee (INVESTCO)**, or by the Board of Directors where required.

The assessment is based on an **analysis grid** incorporating environmental, social and compliance criteria. This process makes it possible to assess the risks, impacts of the project and its contribution to the Group's Sustainable Development roadmap.



6.

Whistleblowing mechanism and societal monitoring



SUEZ promotes an open **Speak Up culture** for its employees and external stakeholders. A whistleblowing mechanism allows any conduct or situation likely to breach laws, regulations or the principles of the Group Ethics Charter to be reported.

Reports may be made through various channels: dedicated address (ethics@suez.com), management, human resources, Ethics & Compliance Officers or a form available on the Group's website: <https://www.suez.com/en/group/sustainable-development/ethics>.

Admissible alerts are **investigated** by the Ethics & Compliance teams, with support from the relevant functions or external experts where necessary. At the end of processing, corrective or disciplinary measures may be implemented and the whistleblower is informed that the case has been closed.

The mechanism guarantees the **confidentiality of exchanges and protection against retaliation**, in accordance with applicable regulations. Persons making a report in good faith benefit from this protection, as do facilitators who have supported them.

Additional mechanisms may be deployed locally to meet specific regulatory or operational requirements.

Societal monitoring

The Sustainable Development Department conducts societal monitoring to identify and prevent controversies likely to affect the Group's activities. The Public Affairs and Communications Departments coordinate dialogue with external stakeholders, in particular through the Group's social-media accounts.

