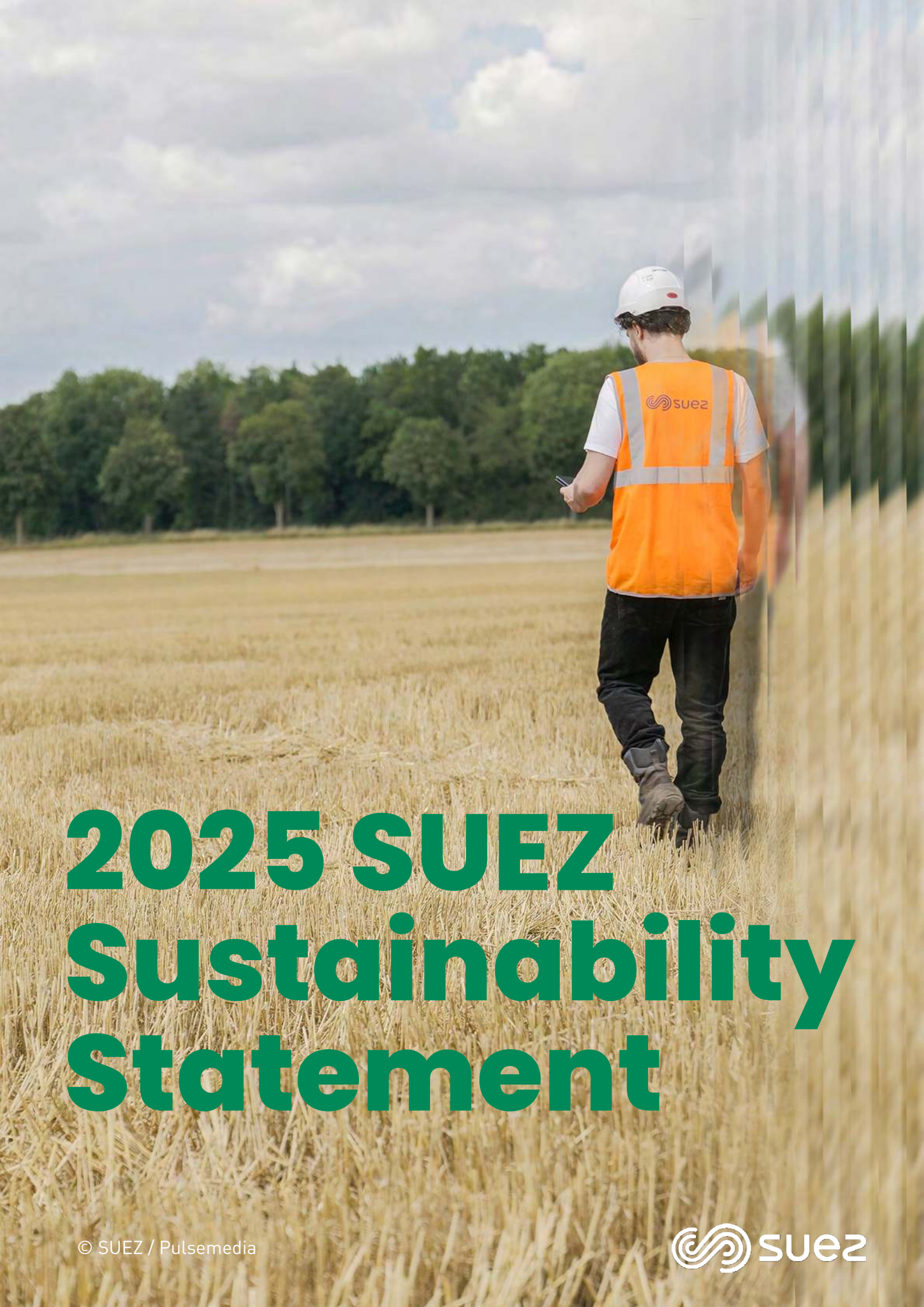

2025 SUEZ Sustainability Statement

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Edito

The Group is publishing its annual Sustainability Statement (hereinafter referred to as the "Sustainability Statement" or "the Statement"), prepared in compliance with Directive (EU) 2022/2464 on the publication of sustainability information by companies (hereinafter "CSRD", Corporate Sustainability Reporting Directive), as transposed into French law in Article L.232-6-3 of the French Commercial Code. This Sustainability Statement was approved by the Board during the meeting held on April 9, 2026

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Executive summary

This executive summary is based on the SUEZ 2025 Sustainability Statement (hereafter) prepared in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Section references are provided to ensure traceability.

SUEZ, an Operator of Industrial Excellence

SUEZ is a global leader in water, wastewater and waste management services, with more than 160 years of industrial expertise. The Group delivers essential environmental services to municipalities and industrial customers, supporting public health, environmental protection and resource preservation. SUEZ is committed to being a responsible and high-performance industrial operator, focusing on robust governance, operational safety, environmental stewardship, and social responsibility

Governance and Strategy: The Group has implemented a governance structure integrating sustainability at the Executive committee and Board of Directors level, with dedicated roles and committees overseeing Environmental, Social, and Governance (ESG) priorities (*cf. ⩾ Section 1.1: Sustainability Governance*). Its business model, value chain and strategic positioning are described in the Sustainability Statement under ESRS 2 – General Disclosures and SBM-1: Strategy, Business Model and Value Chain.

In 2025, SUEZ publishes its second Sustainability Statement fully aligned with the CSRD, building on the strong foundations laid by its first publication in 2024. This report further strengthens the transparency and robustness of the Group's sustainability reporting and continues to rely on a comprehensive double materiality assessment covering environmental, social and governance impacts, risks and opportunities, as described in ESRS 2 – Impact, Risk and Opportunity (IRO) disclosures.

EU Green Taxonomy alignment: In 2025, **59.3%** of the Group's revenue was taxonomy-eligible and **37.9%** was taxonomy-aligned, reflecting the contribution of its activities to EU environmental objectives such as climate change mitigation, water protection, pollution prevention and the circular economy. For further information on these topics, refer to ⩾ *section 7.2 Results of eligibility and alignment of SUEZ activities with the European Taxonomy*

Climate change adaptation & mitigation: Climate change is a highly material topic for SUEZ, as the Group is both exposed to climate-related risks and a contributor to greenhouse gas emissions through its water and waste activities. SUEZ integrates structured climate mitigation and adaptation plans into its strategy, governance, and operations to reduce emissions, strengthen asset resilience, and ensure service continuity in the face of physical and transition risks. In parallel, the Group supports its clients' decarbonisation by delivering solutions such as renewable energy production, methane capture, low-carbon fuels, and carbon capture technologies, contributing to a low-carbon and climate-resilient economy. For further information on these topics, refer to ⩾ *section 2. Climate change (E1).*

Managing air pollution: Preventing and controlling pollution is a fundamental component of SUEZ industrial performance and operational responsibility. The Group manages emissions to air arising from its activities through robust operational controls and systematic monitoring to ensure regulatory compliance. These actions protect human health, limit environmental impacts, and underpin trust, operational excellence, and the long-term sustainability of SUEZ activities. For further information on these topics, refer to ⩾ *section 3. Pollution (E2).*

Biodiversity and Ecosystems: SUEZ integrates biodiversity protection into its industrial practices through the deployment of Group Nature Standards applicable to sites and construction activities. These standards guide the identification, avoidance, and reduction of impacts on ecosystems and support restoration actions where relevant, particularly in sensitive environments. By embedding biodiversity considerations into project design and site management, SUEZ contributes to ecosystem resilience, regulatory compliance, and territorial acceptability. For further information on these topics, refer to ⩾ *section 5. Biodiversity and ecosystems (E4).*

Health and safety: Health and safety are fundamental to SUEZ industrial excellence, given the essential and operationally intensive nature of its activities. The engagement, skills and well-being of employees and contractors are critical to ensuring the continuity, reliability and quality of water and waste services worldwide. In 2025, SUEZ continued to strengthen its prevention culture, with the ambition of achieving zero severe or fatal accident, reducing accident frequency rates and systematically analysing high-potential events to reinforce preventive measures. These actions reflect the Group's commitment to embedding safety, including mental health, as a core operational priority across all activities. In 2025, the number of severe accidents was halved compared to 2024, although the frequency rate and the number of occupational diseases increased. For further information on these topics, refer to ⩾ *section 8. Own workforce (S1) and section 9. Workers in the value chain (S2).*

Workforce and social responsibility: With more than 40,000 employees across 40 countries, SUEZ places responsible workforce management and respect for social and human rights at the heart of its sustainable performance model. The Group invests in skills development, employability and career pathways to support transformations linked to the ecological and digital transitions, while promoting diversity, equity and quality of life at work. At the same time, SUEZ extends its social responsibility across its value chain by strengthening the prevention of risks related to working conditions, health, safety and human rights among suppliers and business partners. For further information on these topics, refer to ⩾ *section 8. Own workforce (S1)* and ⩾ *section 9. Workers in the value chain (S2).*

Ethics and anti-corruption: Ethical conduct, integrity and transparency are central to SUEZ role as a trusted partner to public and private clients. The Group has implemented a robust ethics and anti-corruption framework designed to prevent corruption, conflicts of interest and unethical practices in environments that may present elevated risks. In 2025, SUEZ further strengthened its governance through updated policies, enhanced risk mapping, dedicated training and awareness programs, and new tools to improve transparency and monitoring. This framework safeguards the integrity of SUEZ operations, mitigates legal and reputational risks and supports long-term value creation based on stakeholder trust.

For further information on these topics, refer to ⩾ *section 12. Business Conduct (G1).*

SUEZ, an Essential Solutions Provider

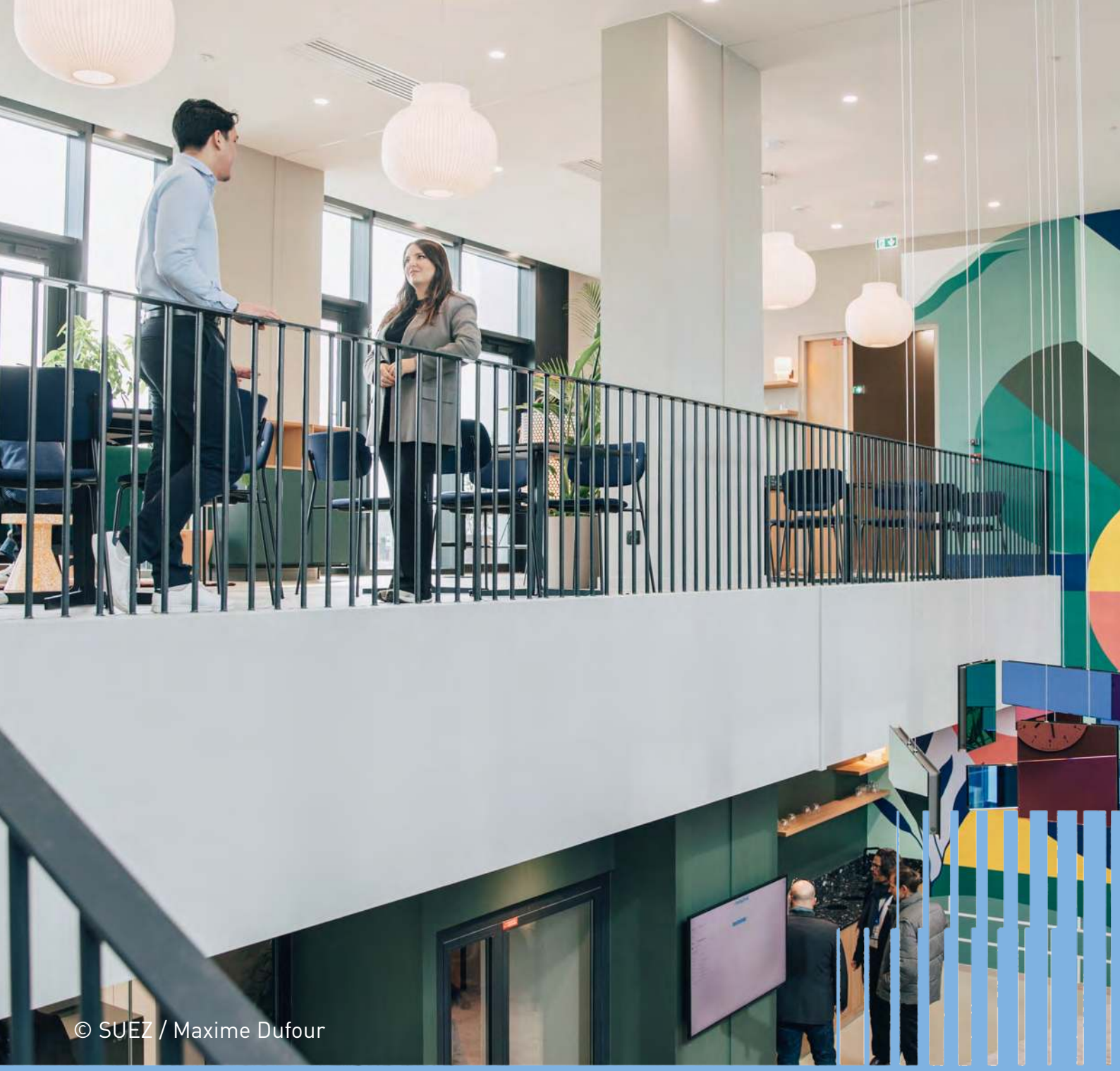
Beyond its role as an industrial operator, SUEZ positions itself as a provider of sustainability solutions supporting its customers and territories in addressing climate change, resource scarcity and social challenges. This positioning is underpinned by the Group Sustainable Development Roadmap.

Pollution prevention, reduction, and control: SUEZ delivers essential solutions that prevent, reduce, and control pollution across air, water, and soil, supporting the protection of natural environments and human health. The Group assists public authorities and industrial clients in managing pollution challenges, including water depollution, wastewater treatment, and the management of emerging pollutants. Through innovation and operational expertise, SUEZ helps clients meet evolving regulatory requirements and safeguard environmental quality. For further information on these topics, refer to ⩾ *section 3. Pollution (E2).*

Water solutions: Water lies at the heart of SUEZ activities and value creation model. The Group supports sustainable water management by reducing pressure on resources through water efficiency solutions, reuse (REUT), desalination, groundwater recharge, and advanced digital technologies to reduce leakages and optimise systems. In parallel, SUEZ deploys infrastructures and decentralised solutions to improve access to safe water and sanitation, strengthening the resilience of territories facing water stress or insufficient service coverage. For further information on these topics, refer to ⩾ *section 4. Water and marine resources (E3).*

Waste and resource recovery: SUEZ drives the transition to a circular economy by promoting waste reduction and developing solutions focused on reuse, recycling, and recovery. The Group transforms waste into secondary raw materials, energy, and recovered CO_2, reducing reliance on virgin resources and supporting the sovereignty of territories and industries. Circularity is a strategic lever for SUEZ, contributing to environmental performance, economic value creation, and long-term competitiveness. For further information on these topics, refer to ⩾ *section 6. Resource use and circular economy (E5).*

Social impact and stakeholder engagement: Through the delivery of essential services such as drinking water, sanitation and waste management, SUEZ plays a key role in protecting public health, improving quality of life and strengthening the resilience of territories. The Group works to identify, prevent and mitigate the social and environmental impacts of its activities on local communities, while maintaining ongoing dialogue with stakeholders and integrating local expectations into project design and operations. In 2025, SUEZ continued to reduce local nuisances, expand equitable access to essential services, support vulnerable populations and strengthen local capacities, particularly in underserved and high-risk areas. This approach maximises positive social impacts and reinforces trust with communities, users and public authorities. For further information on these topics, refer to ⩾ *section 10. Affected communities (S3)* and ⩾ *section 11. Consumers and end-users (S4).*



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1. General Disclosures (ESRS 2)

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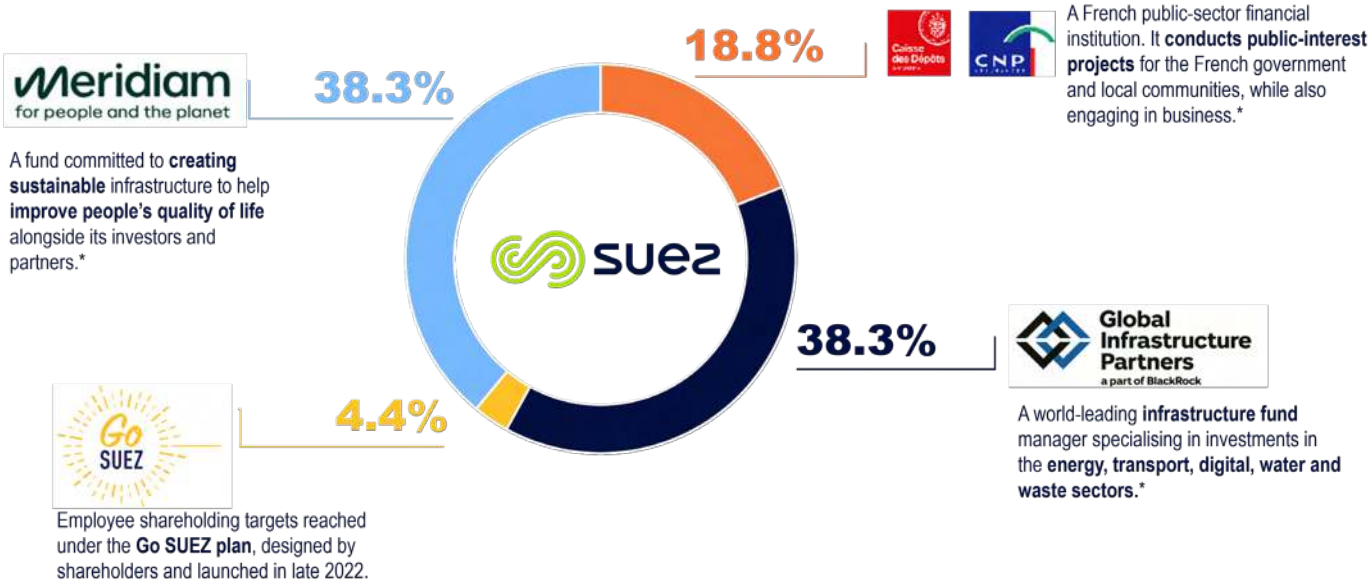
1.1. Sustainability Governance

1.1.1. The role of the Board of Directors and Executive Management (GOV-1 and GOV-2)

Overview of the Board of Directors

The current SUEZ Group has been created in 2022 after the acquisition of assets by Meridiam, Global Infrastructure Partners, and Caisse des dépôts et des consignations/CNP Assurances. The composition of the Board of Directors reflects the shareholding structure of SUEZ, which is a non-listed company, with representatives of the institutional shareholders, employee shareholders, and employees.

SUEZ shareholders are committed to sustainability and their experiences across multiple fields (decarbonisation, sustainable finance, health and safety, governance...) within their holdings are a great asset to support SUEZ teams:



* Equity stake held in SUEZ via SUEZ Holding 0.2% treasury shares

Since its creation in 2005 by Thierry Déau, Meridiam has placed ESG and sustainability considerations at the heart of its priorities, investments, and strategy. Meridiam works for people and the planet – designing, financing, developing, and operating sustainable and resilient infrastructures that improve the quality of people's lives on the long term (a 25-year horizon, or more). Such infrastructures contribute concretely to the United Nations Sustainable Development Goals (SDGs) by addressing what Meridiam believes are the world's most pressing challenges: building resilient communities, tackling climate change, and protecting the environment.
Global Infrastructure Partners (GIP) believes that respecting environmental, health & safety, labour, social, governance, and business integrity considerations underpins GIP's license to responsibly own and operate large-scale, critical national and economic infrastructures that

create positive economic impact for communities across the globe. Decarbonisation is an important part of GIP's investment thesis, and GIP believes it is well positioned to facilitate the global energy transition, capitalizing on its leadership in renewables, expertise in midstream and transport. GIP is committed to adopting ESG and decarbonisation best practices and became a signatory to the United Nations Principles for Responsible Investment (PRI) in 2020.

The Caisse des Dépôts Group's purpose is to form a unique alliance of public and private players committed to accelerating the ecological transformation and contributing to a better life for all. The Group's sustainable strategy is designed to meet a dual objective:

- to increase the Group's contribution to public policies and, more generally, to activities with high environmental and social added value

- to minimise the risks and negative impacts that cut across all SUEZ activities through our policies on environmental, social, and governance issues

A pioneer in responsible investment, Caisse des Dépôts has been a signatory to the United Nations Global Compact and the Principles for Responsible Investment (PRI) since their creation in 2000 and 2006 respectively. It is also a founding member of the Net-zero Asset Owner Alliance (NZAOA) in 2019, which brings together institutional investors committed to achieving carbon neutrality in their asset portfolios by 2050. Caisse des Dépôts' extra-financial performance is recognised by the rating agencies, which rate it among the sector leaders. For example, it was given an ESG AA rating by MSCI since 2024.

With €400 billion in assets under management, CNP Assurances' purpose is to act as a responsible insurer and investor, placing sustainability at the heart of its priorities. A signatory to the Principles for Responsible Investment in 2011, CNP Assurances joined the Net-Zero Asset Owner Alliance in 2019. The Group adopts a transparent approach to its commitments and achievements, which are published, among other things, in its own CSRD report.

In accordance with its internal regulations, the Board of Directors has set up three specialised Committees, in which directors participate following their expertise:

- the Audit and Risk Committee
- the CSR Committee
- the Appointments and Remuneration Committee

The roles of these Committees regarding Sustainability (Environmental, Social, and Governance) topics are detailed hereafter. Among them, the Audit and Risk Committee and the CSR Committee provide expertise and specific oversight of ESG-related matters.

Composition and diversity of the Board of Directors and management body

As of December 31st, 2025, the Board of Directors was composed of thirteen members, appointed for a 5-year period.

This composition comprised:

- 10 directors appointed by shareholders, including the Chairman (non-executive members)
- 2 directors representing SUEZ employees
- 1 director representing SUEZ employees' shareholders

Since the creation of the current SUEZ Group in 2022, the functions of Chairman of the Board and CEO have been separated. By exception, from 1 August 2022 until 31 December 2024, the CEO also served as Chair of the Board. As of 1 January 2025, the functions have once again been separated, in accordance with best governance practices.
Following the resignation of Ms. Sabrina Soussan from her positions as Chairwoman of the Board of Directors (effective 31 December 2024) and Chief Executive Officer (effective 31 January 2025), the Board implemented an interim governance structure where:
Mr. Pierre Pauliac and Mr. Yves Rannou acted as Co-Chief Executive Officers ad interim (from 1 February 2025 until 30 June 2025); and Mr. Thierry Déau acted as Chairman of the Board (as of 1 January 2025).

As of July 1, 2025, Mr. Xavier Girre has been appointed Chief Executive Officer, succeeding the interim governance period, while Mr. Thierry Déau continues to act as Chairman of the Board.

The proportion of women on the Board of Directors increased from 29% to 46% in 2025 (proportion of 50% excluding the directors representing employee shareholders and employee), in line with applicable regulations and the Group's diversity objectives. As the composition of the Board of Directors reflects the shareholding structure of SUEZ with representatives of the institutional shareholders, employee shareholders and employees, there is no independent Director in 2025.
The directors and the Chief Executive Officer (who is not member of the Board) are individually presented below.

Composition of the Board of Directors

This table presents the composition of the Board of Directors and its related specialised committees for the year 2025.

NAME	POSITION	MAIN FUNCTIONS AND SIGNIFICANT MANDATES OUTSIDE THE GROUP
Thierry Déau	Chairman of the Board of Directors End of mandate: January 2027	• Chief Executive Officer (Président) of Meridiam Infrastructure Partners and Meridiam SAS • Member of the Executive Committee of Autostrada Wielkopolska S.A., Autostrada Wielkopolska II S.A. and Concessao de Auto-Estradas, S.A. • Chairman of the Supervisory Board of SOF Connect AD • Director of Allego BV • Director of Evergaz S.A. • Chief Executive Officer (Président) of Centrale Électrique de l'Ouest Guyanais SAS • Chief Executive Officer (Président) of Vélopolis SAS
Sinan Durmaz	Director End of mandate: January 2027	• Senior Investment Director at Meridiam
Antoine Lissowski	Director End of mandate: January 2027	• Board member of Elsan Santé and Chairman of the Audit Committee • Chairman of the Supervisory Board of SACRA
Deepak Agrawal	Director End of mandate: January 2027	• Partner at GIP • Board member of Skyborn Renewables • Board member of Vena Energy
Judith Hartmann	Director End of mandate: January 2027	• Operating Partner at Sandbrook Capital • Non-executive director of Marsh McLennan (member of Business Responsibility Committee, Audit Committee, Finance Committee) • Non-Executive director of Ørsted (and Chairwoman of the Audit and Risk Committee) • Board member of NeXtWind Management GmbH
Isabelle Bui Khoi Hung	Director (appointment on 8 October 2025) End of mandate: January 2027	• Director of Strategic Equity Investments for the Caisse des Dépôts • Director of SCET (member of the appointment and remuneration committee and of the audit committee)
Alexia Latortue	Director (appointment on 7 October 2025) End of mandate: October 2030	• Board Member of ODI Global • Senior advisor of Alavrez and Marsal • Advisory Board Member of Soros Economic Development Fund • Advisory Council Member for the European Investment Bank Global • Head of Secretariat, Future of Development Cooperation Coalition for the Center for Global Development • Special Advisor for the Trade and Development Bank

NAME	POSITION	MAIN FUNCTIONS AND SIGNIFICANT MANDATES OUTSIDE THE GROUP
Nora Karage-orgieva	Director (appointment on 29 July 2025) End of mandate: January 2027	• Principal at GIP
Antoine Kerrenneur	Director End of mandate: January 2027	• Partner at GIP • Director of the Board of Diamond Transmission UK Ltd
Sarah Bouquerel	Director End of mandate: January 2027	• Group Chief Financial and Extra-Financial Officer, Deputy Chief Executive Officer, and member of the executive committee of CNP Assurances • Chairwoman of the Board of Directors of CNP Assurances IARD
Jérémy Chauveau Director	Director representative of employees End of mandate: July 2027	• None
Marie-Anne Sparks	Director representative of employees End of mandate: May 2028	• None
Christophe Le Roy	Director representative of employee shareholders End of mandate: June 2028	• None

This table presents the information related to the Chief Executive Officer :

NAME	POSITION	MAIN FUNCTIONS AND SIGNIFICANT MANDATES OUTSIDE THE GROUP
Xavier Girre	Chief Executive Officer (as of 1 July 2025)	• Board member at FDJ (and Chairman of the Audit and Risk Committee and member of the Corporate and social responsibility and responsible gaming Committee)

Activity of the Board of Directors and its Committees

As part of its governance framework, the Board of Directors and its Committees met regularly throughout 2025 to ensure effective oversight of the Group's activities. The table below provides an overview of the number of meetings held and the related attendance rate:

Governance Body	Meeting Date	Attendance rate (%)	Number of meetings
Board of Directors	CY 2025	93%	12
CSR Committee	CY 2025	93%	5
Audit & Risk Committee	CY 2025	81%	6
Appointments and Remuneration Committee	CY 2025	94%	4

Expertise and skills of Directors and management body

The Board ensures that its composition and that of its committees is well-balanced, particularly in terms of diversity (international experience, skills, etc.).
All Directors have a wide range of skills and experience, acquired throughout their professional careers, which are aligned with SUEZ Group's strategy and activities. The Group benefits from a Board with diverse and complementary profiles as shown in the table below. Regarding sustainability topics, many of Board members have relevant skills and experience to support the Group's strategy in areas such as climate and the environment, social responsibility, ethics and compliance.
Given their backgrounds and experience, some Directors are also aware of the challenges of governance in public services sector and international markets.

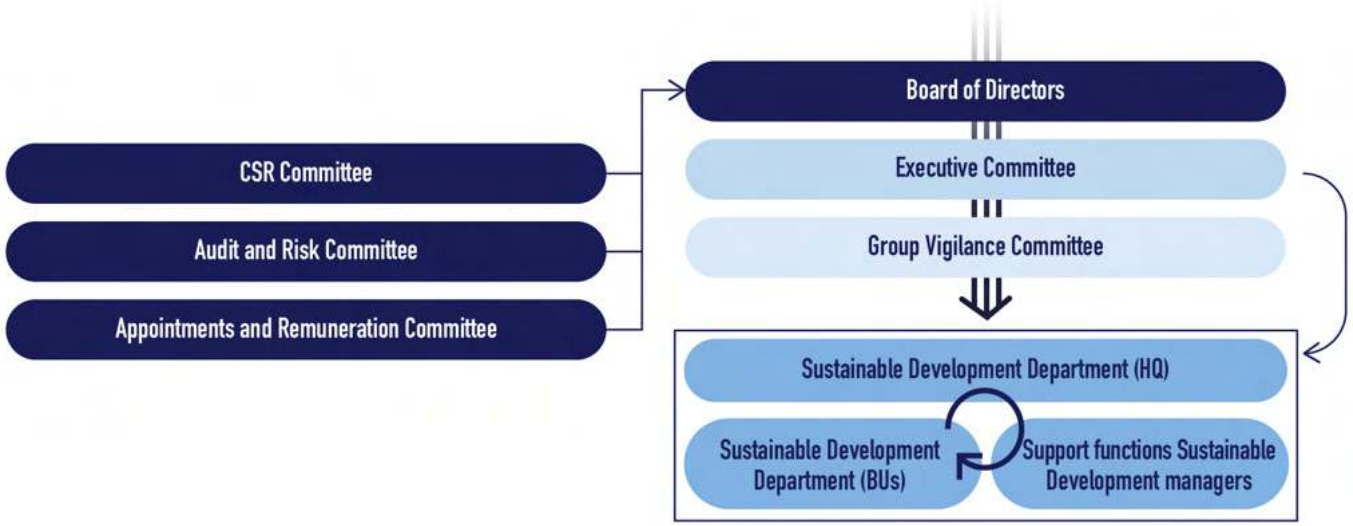
Competency matrix - Board of Directors:

Focus on sustainability expertise, skills and training of Directors, including management

The Directors have benefited from a training session dedicated to the CSRD which covered the new European regulatory framework, the main principles of the directive (concepts of double materiality, standardisation, etc.), as well as the opportunities and challenges arising from its implementation. It also clarified the role played by governance and presented the main stages of compliance and related projects launched by the teams.
Also, during these sessions, Committees may invite external experts to contribute specific insight when necessary. The Chair of the Committee may also request that a manager with sustainability expertise attend a session to provide support and share relevant knowledge.

Sustainability matters addressed by management

To support the implementation of the Sustainable Development Roadmap 2023-2027, as well as the Sustainability Statement and other ESG projects, SUEZ Group has defined a Sustainability Governance Structure, presented as follows :



Board of Directors oversight

The Board of Directors plays a crucial role in overseeing sustainability strategy. It defines the overall strategic direction, reviews and approves sustainability policies, initiatives and targets, and ensures their alignment with SUEZ Group's long-term goals and shareholder interests and expectations. The Board of Directors reviews the Group's sustainability reporting process, including the Sustainability Statement, at least annually and on ad hoc sessions. It also validates the remuneration scheme for the CEO, which includes ESG components, on an annual basis.

CSR Committee

The CSR Committee plays a key role in steering and monitoring the Group's Sustainable Development programmes. It supervises the allocation of resources to support the Sustainable Development Roadmap and reviews their implementation on a quarterly basis, alongside the annual Vigilance Plan review. The Committee validates sustainability targets and reviews progress, action or mitigation plans on a quarterly basis. It also reviews the definition and weighting of SUEZ Group's material

IROs and validates the Sustainability Statement annually. Furthermore, it challenges and assesses the CSR components in the remuneration schemes of top management and provides analysis and recommendations to the Board of Directors on sustainability matters, on an annual basis.

Audit and Risk Committee

The Audit and Risk Committee ensures that the Sustainability Statement complies with the requirements of the CSRD and the ESRS standards. It verifies that ESG data is reliable, accurate and consistent with current standards. The Committee oversees the appointment and supervision of the external auditor responsible for verifying the sustainability data (limited assurance under the CSRD). It assesses ESG risk management mechanisms and their integration into the Group's overall risk management framework. The Committee ensures that systems and procedures for collecting, analysing, and reporting sustainability data are robust and well-documented. These reviews are carried out on an annual basis.

Executive Committee

The CEO and the Executive Committee are responsible for driving sustainability within the Group, providing leadership and direction at the highest level, and embedding sustainability considerations into strategic decision-making. The Chief Sustainability Officer, directly reporting to the EVP Group Chief Finance and Sustainable Development Officer, is in charge of defining, validating and implementing the Sustainable Development strategy. The Executive Committee ensures that the Group's strategic goals are aligned with the CSRD and ESRS sustainability reporting requirements. It oversees the quality and accuracy of data collected for ESG reporting, ensuring consistency and reliability and validates the successive stages of CSRD compliance, including the double materiality analysis. It also develops and enforces policies that guide the Group's sustainability commitments and compliance with the CSRD. The Executive Committee reports to the Board of Directors and its specialised committees on a regular basis depending on topics to be addressed.

Group Vigilance Committee

The Group Vigilance Committee, composed of representatives from the BUs and the relevant support functions, coordinates the actions of SUEZ vigilance plan and ensures that risks related to human rights, health and safety, and the environment are considered throughout the entire value chain. It analyses incidents and monitors the implementation of preventive measures.

Sustainable Development Department

The Sustainable Development Department is responsible for implementing the Sustainable Development strategy across all operations. It is organised around the three pillars of the Sustainable Development Roadmap, with two separate Heads: one dedicated to Climate and the other to Nature and biodiversity. Social topics of the Sustainable development are being coordinated with relevant support functions: Human Resources, Legal and Procurement departments. To promote a vision of integrated performance and support the sustainability ambition of the new strategic plan, the Finance and Sustainable Development departments were merged in October 2025 and are headed by the EVP Group Chief Finance and Sustainable Development Officer.

The Department identifies key ESG priorities in line with the Group's business strategy and CSRD requirements. It ensures compliance with CSRD requirements, identifies gaps in current reporting and management processes related to CSRD standards, and proposes corrective actions. The

Department is responsible for data collection and management from various departments (e.g., Human Resources, Finance, Operations) for sustainability reporting. It leads the preparation of sustainability reports, coordinating closely with other corporate functions and BUs to ensure full alignment with CSRD and ESRS disclosure obligations. The Department provides data and analysis to the Board of Directors, the CSR Committee, and the Audit Committee to inform on decision-making processes and governance, on a quarterly basis. It is supported by a Sustainable Development network with correspondents in all BUs, each responsible for the local implementation of the Group's Sustainable Development Roadmap.

European Works Council (EWC)

The EWC is involved in the preparation of the Sustainability Statement during the review of the IROs, as well as in the review of the content. The EWC's recommendations are incorporated into the ongoing improvement of the Sustainability Statement.

For the reporting year, the list of 48 material IROs was reviewed and validated by the Executive Committee, the CSR Committee, and the Audit and Risk Committee for the second Sustainability Statement. More detailed information on these ESG issues and material IROs is provided in > *section 1.3.2 Double materiality assessment results* of this statement.

1.1.2. Sustainability-related incentive schemes (GOV-3)

In line with SUEZ Sustainable Development Roadmap, incentive schemes integrate sustainability components for the Chief Executive Officer. The Group has decided to extend these criteria to the remuneration of the Executive Committee.
Short-term incentives of the Chief Executive Officer and Executive Committee are structured as follows:

- 56% based on financial criteria
- 11% based on Transformation Plan
- 11% based on individual objectives
- 22% based on ESG targets: 11% on Health and Safety and 11% on Climate

For 2025, the ESG indicators, targets, and achievements are the following:

ESG Targets	%	Indicators	2025 targets	2025 achievements	2025 achieved % in STI
Health and Safety	5.6	• Frequency rate • Severity rate • Completion of Business Units action plans	• 5.9 • 0.42 • 100%	• 6.06 • 0.46 • 101%	96.0%
	5.6	Number of fatalities	0	1	0.0%
Climate	11.1	Scope 1&2 (market-based) greenhouse gas (GHG) emissions reduction	-2.0% GHG emissions compared to 2024	-2.0%	100.0%
Employees Engagement	NA in 2025	Engagement rate compared to the external benchmark (PULSE)	Stable or improved rate	NA in 2025	NA in 2025
TOTAL	**22%**				

1.1.3. Statement of due diligence (GOV-4)

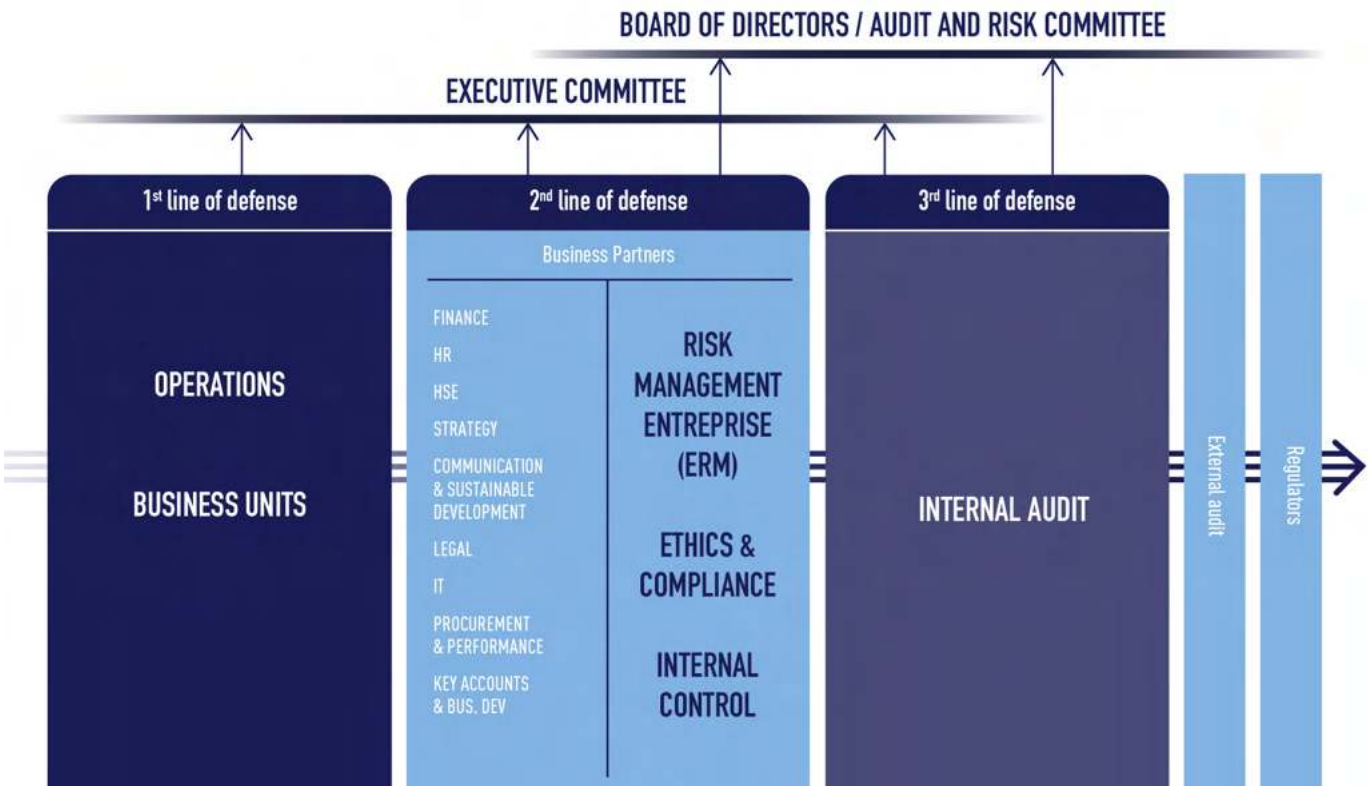
In accordance with French law no. 2017-399 of 27 March 2017, on the Duty of Vigilance, SUEZ implements measures through its Vigilance Plan to identify and prevent serious negative risks and impacts on human rights, fundamental freedoms, health, personal safety, and the environment. These measures concern the Group's activities, upstream and downstream value chain, and business relationships.

SUEZ has established a Group governance structure for its Duty of Vigilance. The implementation of this system is described in the Vigilance Plan.

Essential elements of due diligence	Paragraphs in the sustainability statement
A. Integrate due diligence into governance, strategy, and business model	Refer to paragraphs: • ESRS 2 GOV-1, GOV-2 §1.2.1 • ESRS 2 GOV-3, §1.2.2 • ESRS 2 SBM-1 §1.3.1
B. Collaborate with relevant stakeholders at all stages of due diligence	Refer to the following paragraphs: • ESRS 2 SBM-3 §1.3. • ESRS 2 IRO-1 §1.3.1 • S1 – SBM-2 §8.1.1. • S2 §9.1.1 • S3 §10.1.1 • S4 §11.1.1 • G1 §12.1.2
C. Identify and assess negative impacts	Refer to the following paragraphs: • ESRS 2 IRO-1 §1.3.1 • ESRS 2 SBM-3 §1.3.2 • E1 IRO-1 §2.3.1 • E2 IRO-1 §3.1.2 • E4 IRO-1 §5.2. • S1 – SBM-3 §8.1.2 • S2 – SBM-3 §9.1.2 • S3 – SBM-3 §10.1.2 • S4 – SBM-3 §11.1.2
D. Take measures to remedy these negative impacts	Refer to the following paragraphs: • E1-2 §2.3.2, E1-3 §2.3.3 • E2-1 §3.1.3 & E2-2 §3.1.4 • E4-2 §5.2.2 & E4-3 §5.2.3 • S1-1 §8.2.1, • S2-1 §9.2.1, S2-3 §9.2.3, S2-4 §9.2.4 • S3-1 §10.2, S3-3 §10.4, S3-4 §10.5 • S4-1 §11.2.1, S4-3 11.2.3, S4-4 §11.2.4 • G1-3 §12.1.4
E. Monitor and communicate the effectiveness of these efforts	Refer to the following paragraphs: • E1-3 §2.3.3, E1-4 §2.4.1 E1-5 §2.4.2, E1-7 §2.3.5 and E1-8 §2.3.6 • E2-3 §3.2.1, E2-4 §3.2.2, E4-3 §5.2.3 to E4-4 §5.3.1 • S1-3 §8.2.3, S1-4 §8.2.4, S1-5 §8.3 • S-2-2 §9.2.2, S2-4 §9.2.4, S2-5 §9.3 • S3-4 §10.5, S3-5 §10.6 • S4-3 §11.2.3, S4-5 §11.3

1.1.4. Risk management and internal controls over sustainability reporting (GOV-5)

SUEZ is structured around Business Units to which operational entities report. The management of each Business Unit is responsible for ensuring that operations are aligned with the strategic objectives defined by the Board of Directors on the proposal of the Executive Committee. Business Partners assist the Executive Committee in defining norms and standards, ensuring compliance with the strategic objectives set by the Board of Directors on the proposal of the Executive Committee. As illustrated below, the internal control and risk management systems of SUEZ are structured across three lines of defence: operational entities, business partners, and internal audit.



Model introduced by the IIA – The Institute of Internal Auditors.

Within this framework, internal control is a process designed to provide reasonable assurance that ESG information and data (policies, processes, and targets) are produced, collected, and reported accurately. The internal control framework aims to anticipate, prevent, and better manage the Group's various operational, financial, and compliance risks.

The main risks identified in sustainability reporting are the completeness and accuracy of the information. To mitigate these risks, the Internal Control Department has developed a methodology and dedicated controls, such as:

- standard data definitions and formulas available for business functions to ensure consistent reporting across SUEZ entities
- local control procedures for ESG data reported in information systems, involving local checks and approval workflows before integration into the holding tools or the sustainability statement

- central control procedures on ESG data to secure overall consistency and completeness during data consolidation and report preparation

- internal control involvement in risk identification and control to ensure compliance with CSRD requirements in each relevant domain

Given the large volume of data points to be implemented in the Sustainability Statement, SUEZ applied a prioritisation method to stagger internal controls over the next three years. As such, the most critical data points for the Group have been prioritised, such as indicators included in the Sustainable Development Roadmap 2023-2027, compensation packages, or those related to topics with high DMA scores. The three-year action plan has been finalised and was presented to the auditors in December 2025. In 2025, the Group worked on improving the protocol and associated processes. The objective for 2026 is to map the data considered most critical to the CSRD (12% of data points) from an internal control perspective and to improve data reliability. In 2027, the Internal Control department will increase the coverage rate for other data.

The priority actions are or will be carried out to make data more reliable, such as :

- supporting and challenging the formalisation and control of data
- implementing and monitoring of action plans suggested by internal audit
- following the action plans resulting from the annual self-assessment internal control campaign
- mapping the most critical data points (140 data points) with the applicable internal control framework (200 key controls)

SUEZ will test and implement these ESG data controls according to the defined plan following the internal control strategy. Continuous monitoring and communication of key findings to SUEZ management are addressed twice a year as part of the Audit and Risk Committee.

1.2. Business model and strategy

1.2.1. Strategy, business model and value chain (SBM-1)

Purpose

In September 2022, SUEZ adopted its purpose and included it in its by-laws in 2023. This purpose is a North star, driving and guiding SUEZ 40,000 employees in their actions. It reflects the Group's contribution to society, and the reason for its existence.

"Faced with growing environmental challenges, each day, for more than 160 years, we have been acting in support of our clients and partners to deliver essential services that protect and improve the quality of life wherever we operate. United by a passion for our work as well as our inclusive culture and team spirit, we innovate to conserve water and create value from waste, in the form of recycled materials and energy. We promote and implement responsible behaviours, more efficient technologies and circular

solutions to recycle and make the best possible use of the finite resources of the Earth. Deeply rooted in our communities, we are committed to providing people and the planet with the resources for a common future."

Core business

SUEZ core business is to deliver essential services to improve the quality of life. Its water and waste businesses are deeply rooted in communities. By recovering waste in the form of new materials or energy and by giving wastewater a second life, SUEZ activities contribute to developing a more circular economy, developing strategic autonomy, and regional resilience for its clients. By treating water to make it safe for the natural environment, the Group helps to protect biodiversity and human health. By creating alternative water resources through desalination or wastewater reuse and fostering sobriety through network optimisation, it is taking action to ensure availability and preservation of freshwater resources for citizens and industries. SUEZ also contributes to community decarbonisation targets and energy independence by producing energy from wastewater or waste.

Facts & Figures 2025:

- 67M (46M under CSRD accounting rules) people benefited from drinking water provided by Suez
- 36M (30M under CSRD accounting rules) people provided sanitation services
- 40 countries of operation
- 8.7 TWh (6.8 under CSRD accounting rules) energy-from-waste and wastewater

SUEZ contributes directly or indirectly (i.e., enabling/accelerating its customers' ambitions) to the world's most pressing needs in ecological transition, namely:

- accelerating the decarbonisation efforts to combat climate change
- retrieving and treating potential sources of pollution to limit and reduce the impact on biodiversity
- driving the saving and creation of scarce resources (water, metal, etc.) to limit and decrease human impact on the environment

SUEZ operates 2 main activities, Water and Waste treatment, and is organised around 4 Business Units (BUs) :

- Water in France
- Recycling & Recovery in France
- UK
- International (R&R and Water activities outside France and UK as well as Hazardous Waste, Digital Solutions and Consulting Business Lines)

They operate distinctly and/or with synergies, driven by innovation:

- across BUs when relevant: common customers, joint approaches to business and operations, integrated value chain between both activities , e.g., water sludges treated in

the organic waste processes like anaerobic digestion or energy-from-waste
- across countries to optimise volumes and processes and share best practices in and across different countries

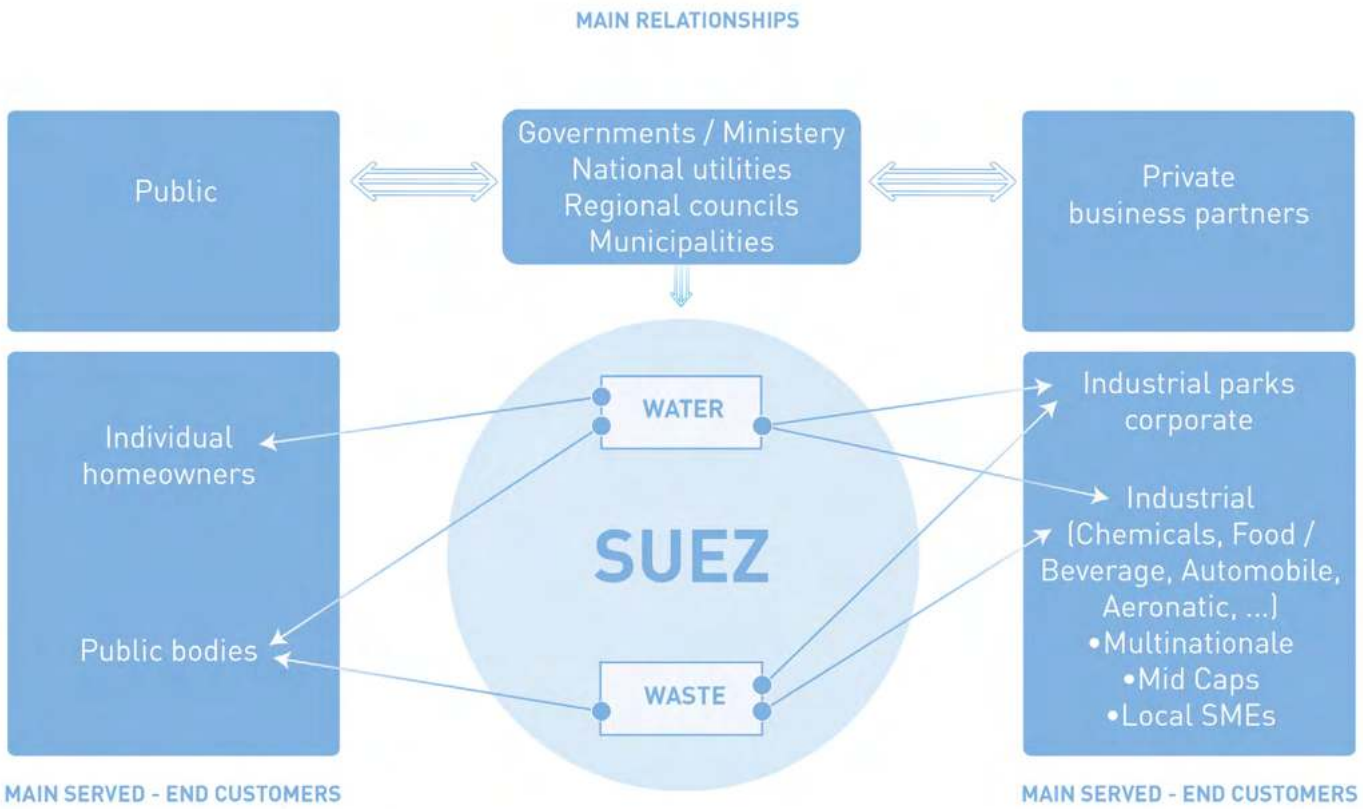
These cross-activities approach are supported by Engineering & Construction and support functions. Engineering & Construction designs and delivers infrastructure projects in the water treatment and waste recycling and recovery sectors.

Across the different entities, SUEZ applies three key principles as a competitive advantage:

- value creation with and for its clients and partners
- differentiation from low-tech alternative offers
- leveraging the Group's expertise in Waste and Water

SUEZ leverages its technical expertise as a solution provider, specialising in infrastructure and services. The Group possesses in-house capabilities, supported by a network of partners, to manage all or part of the water and waste treatment value chain. This includes designing and engineering facilities, overseeing procurement with both internal and external resources, constructing infrastructure, and providing ongoing operation and maintenance services for clients.
SUEZ may operate on behalf of its clients through delegation from public entities, in the capacity of a subcontractor, or under a merchant model, wherein it functions fully independently.

Leveraging a strong historical foundation in France, along with an expansive international presence spanning 40 countries across Europe, Africa, the Middle East, and the Asia-Pacific region – including China – SUEZ is strategically positioned to lead in innovation. The Group not only replicates but also tailors proven best practice solutions to diverse global contexts, ensuring that these initiatives have a measurable and substantial impact, with results that are both tangible and continuously assessed. These differentiating advantages and assets include patented technology solutions, digital and artificial intelligence-based offers, and customer service applications that can be applied and adapted to both its Water and Waste clients.



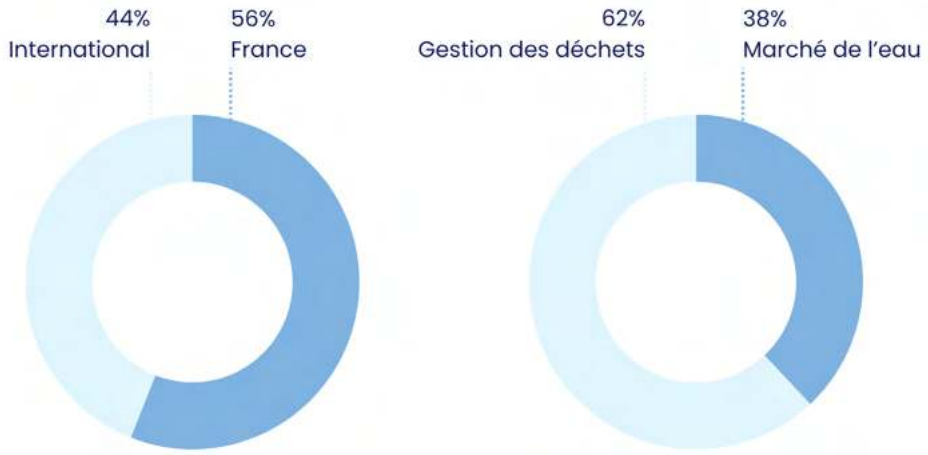
One of SUEZ main commercial strengths lies in its ability to build strong and lasting relationships at the local, national, and international levels.

SUEZ does not generate direct revenues from fossil fuel-related activities but may support companies in this sector by assisting them in minimising their environmental impact. While SUEZ does not produce chemicals, it may utilise them in its water and waste treatment processes. Additionally, the Group plays a role in retrieving potentially harmful chemicals, including PFAs, through its operations.

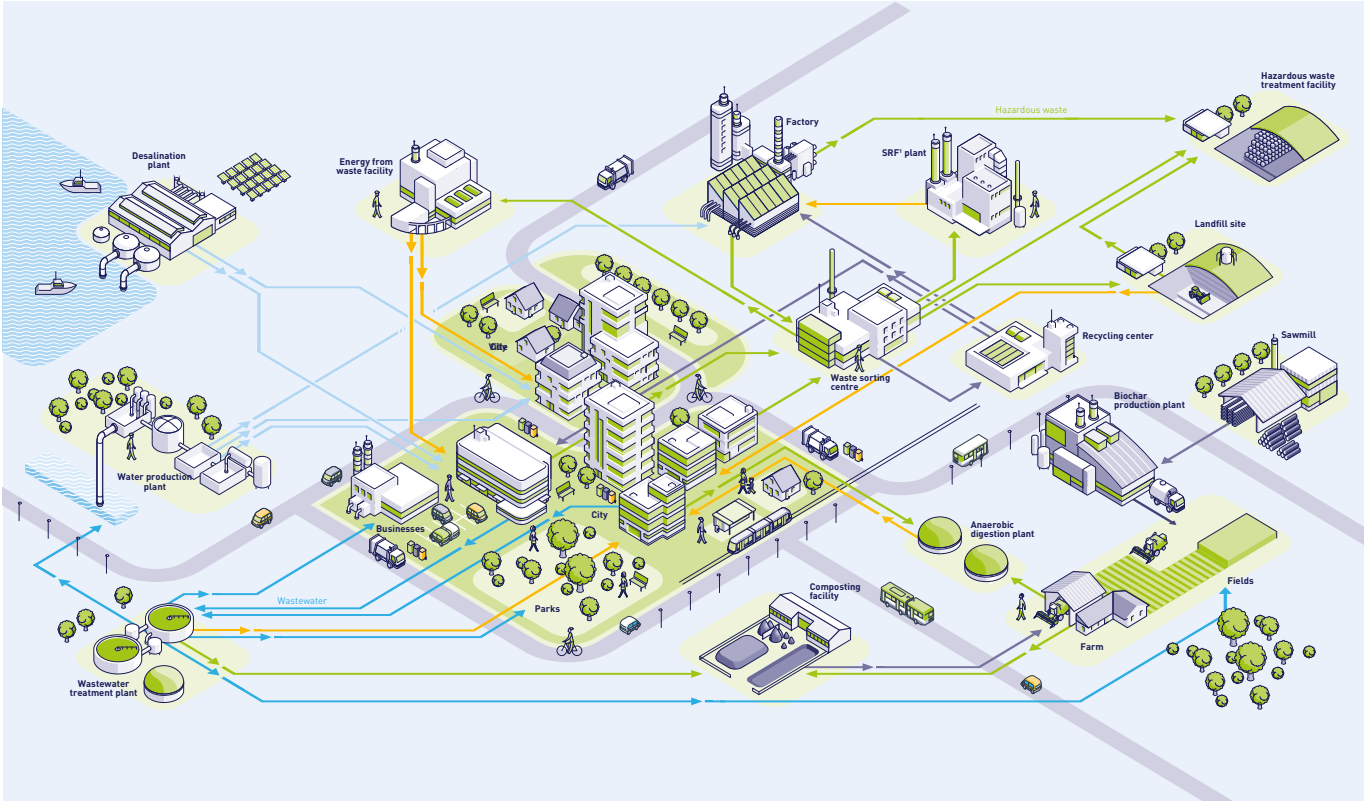
In its 4 BUs, SUEZ is able to commit to specific volumes, quality standards, service availability, and other parameters to ensure continuous access to resources for its clients and customers.

Primary activities

In 2025, the Group recorded almost €9.5 billion in revenue, with the following geographical distribution: 56% in France and 44% internationally. 38% of this revenue was generated in the water market and 62% in waste management.



Our businesses, key drivers of the circular economy and decarbonisation across regions



Water activities

Facts & Figures 2025:

- 959 (918 under CSRD accounting rules) drinking water production sites operated by SUEZ
- 4 572 (3 168 under CSRD accounting rules) millions of m3 of drinking water produced
- 2 744 (2 717 under CSRD accounting rules) waste water treatment sites
- 2 734 (2 115 under CSRD accounting rules) millions of m3 of biologically treated water

Specifically, SUEZ specialises in the design, construction, and operation of water infrastructure, covering two main areas:

- **incoming water:** this includes the provision of drinking water for individual and municipal clients, as well as process water for industrial applications. SUEZ sources water from various natural bodies such as rivers, lakes, groundwater, and seawater, employing desalination processes when necessary. The Group manages the transportation, purification, and final distribution of water to consumers and businesses, either directly or through public entities and water networks.

- **outgoing water:** this refers to wastewater, which may be contaminated to varying degrees. SUEZ is involved in collecting, treating (both mechanically and chemically), and transforming polluted water into reusable resources. The Group recycles treated water for the same or new uses or safely reintroduces it into the environment.

As a solution provider and infrastructure expert, SUEZ has the capability to design, construct, and maintain water treatment plants and piping networks for both drinking water and wastewater. The Group ensures the delivery of high-quality, secure water resources to human populations

in conformity with existing regulations, as well as to agricultural, industrial, and service sectors across the economy, thereby supporting life on Earth.

Additionally, SUEZ provides technological and digital means to manage and operate those fleets of infrastructure scattered around the globe. To adapt to the need to limit the impact of human activities on the environment, SUEZ is accelerating its strategic focus on providing and treating industrial water, in addition to municipal water.

This wide water offer enables public services to provide clean water to their populations and industrial and services companies to pursue their operations, leading to a high level of client satisfaction.

Waste activities

Facts & Figures 2025:

- 26.9 million (23.7 under CSRD accounting rules) metric tonnes of Waste processed by the Group - waste purely transfered excluded

- 14.2 million people and 76 000 customers in the service and industrial sector (same magnitude under CSRD accounting rules) served through its waste collection activities

- 70 operated composting platforms, 50 EfW sites, 467 material sorting, recovery and transfer stations, 10 anaerobic digestors (respectivly 70, 40, 435, 10 under CSRD accounting rules)

- 5 476 (5 341 under CSRD accounting rules) heavy vehicles operated

In the Waste area, SUEZ can design, build and operate/service infrastructures covering the full value chain:

- collection of waste, thanks to a large workforce and a significant fleet of specialised vehicles, in a wide array of collection points, at individual, collective, or industrial levels, with adapted processes and vehicles based on the type of waste collected

- aggregating collected waste into larger volumes to proceed to sorting and prepare for the next steps of processing, based on the type of waste

- directing each type of waste to the corresponding treatment process: recycling and recovery as much as possible, energy-from-waste, dedicated ultimate waste processing for hazardous waste or non-hazardous waste in dedicated landfilling infrastructures

As such, SUEZ provides technological and digital means to manage and operate these fleets of infrastructure scattered around the globe. To support the preservation of the environment and the ecological transition, SUEZ is accelerating the development of advanced recycling and recovery methods while limiting landfilling volumes.

These waste activities help municipalities, customers, and corporate clients continue their operations while minimising potentially harmful environmental impacts.

Value chain

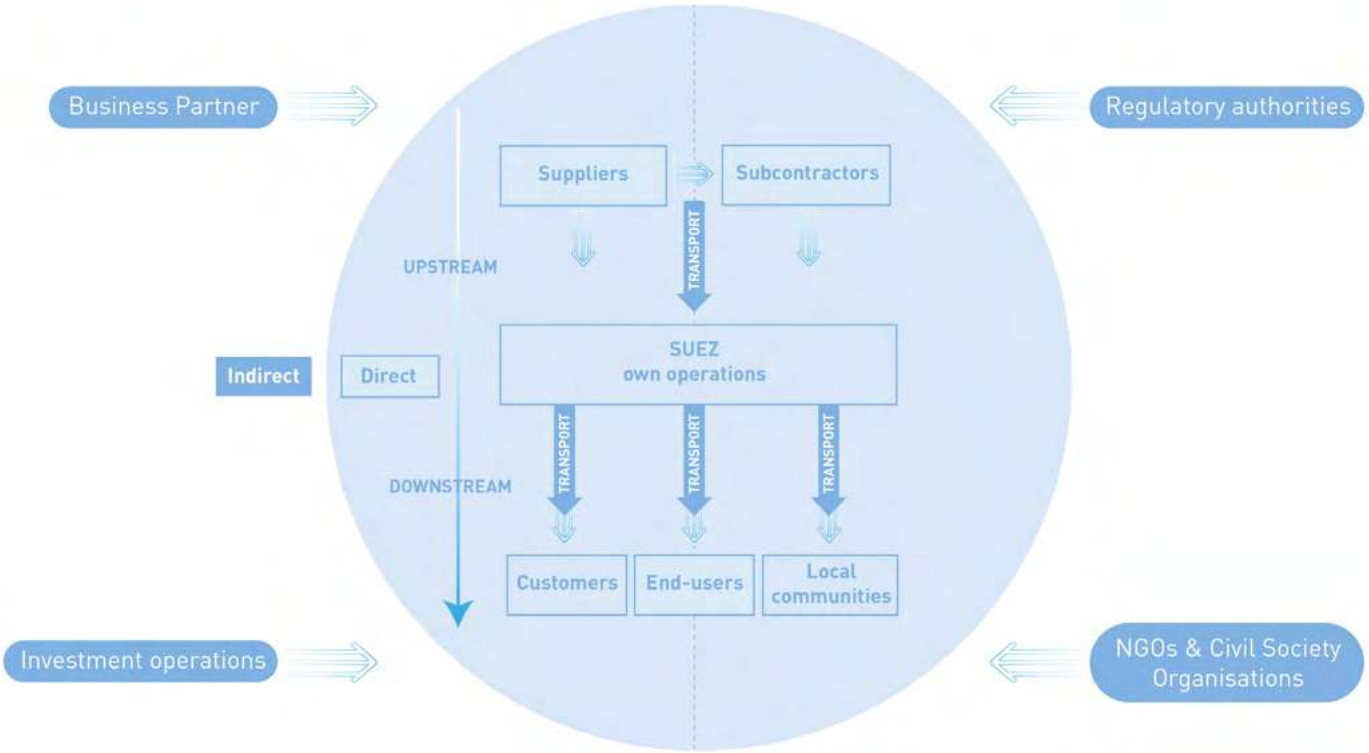
Facts & Figures:

- 57 000 suppliers and subcontractors
- € 4.5 Billion in annual expenditure («adressable» spend as defined by the 2025 purchasing policy)
- 82% of Group's purchases done in France
- 18% of Group's purchases done in the rest of the world

SUEZ is a reliable partner throughout the value chain, collaborating with key industry players, to drive strategic decarbonisation efforts.

In this context, SUEZ value chain encompasses all stakeholders involved from the upstream actors providing primary goods to downstream actors benefiting from SUEZ services. It can be described as follows:

SUEZ end to end coverage of its value chain



1.2.2. Interests and views of stakeholders (SBM-2)

SUEZ incorporates a wide range of perspectives into its decision-making process and aims to foster dynamic relationships with all stakeholders.

The Group actively considers stakeholder expectations when formulating and executing its Sustainable Development strategy, including the development of its double materiality matrix and identification of IROs (see > *section 1.3.1 Double materiality assessment process*). SUEZ has established a structured dialogue framework, tailored to each stakeholder category based on their specific expectations and challenges. This dialogue, overseen by the relevant department responsible for each ESG issue (Sustainable Development, Communication, Public Affairs, etc.), facilitates the communication of policies and action plans, as well as nurturing Group strategy evolutions, while also enabling the Group to assess their effectiveness and alignment with stakeholder needs. Each department oversees informing Executive Committee of main outputs of this dialogue with stakeholders.

STAKEHOLDERS	HOW ENGAGEMENT IS ORGANISED	PURPOSE OF ENGAGEMENTS	MAIN DEPARTMENTS INVOLVED
Employees	• Employment relations and occupational health and safety representation • Employees Board members, selected by the European Work Council and the Comité de Groupe France • Personal development programmes & dialogues • Regular workplace assessments and surveys	• **Social dialogue dedicated governance** covers 95% of FTE and promote a better understanding of the issues, expectations, and concerns of all the parties involved. • **Bottom-up communication channels** (company-wide surveys, HR annual reviews, Q&A webcasts) enable employees to share feedback Exchanges with employee representatives can feed European, Group-level or local-level labour agreements.	• All functions • Human Resources • Communication
Suppliers and subcontractors	• Supplier due diligence • Workshops and collaboration with industry actors • Human rights and on-site assessments for high-risk suppliers	• **Information gathering on new suppliers** during the tendering process to evaluate and analyse suppliers' profiles and identify potential risks. • **Identification of high-risk suppliers and introduction of questionnaires and audits.** Potential human rights and health and safety incidents and environmental hazards are specifically addressed and regularly tracked to ensure risks are under control. Non-compliance cases by a supplier can lead to contract suspension. agreements.	• Procurement • Sustainable development • Legal • Operations
Customers and end-users	• Customer support and guidance • Periodic performance reviews • Business partner due diligence	• **Continuous communication** between customers and end-users, and SUEZ to report complaints or incidents caused by SUEZ operations or issues related to contracts or billing matters. These interactions are managed by the 's Customer Service Department, along with local Operational units for cases needing a field-intervention. • **Customer surveys** are collected to measure and track customer and end-user satisfaction.	• Customer service • Sales

STAKEHOLDERS	HOW ENGAGEMEN IS ORGANISED	PURPOSE OF ENGAGEMENTS	MAIN DEPARTMENTS INVOLVED
Local communities	• Public meetings and consultations • Partnerships for community benefits	• **Consultation of local communities before building projects** to collect their views on potential negative local impacts. • **Long-term dialogue during the operational phase** of SUEZ contracts. This can be performed with local surveys or working groups supervised by local authorities. The views of local communities are taken into account, in order to challenge or negotiate the components of future construction projects led by SUEZ. Regular dialogue with communities also aims to take action to minimize negative impacts on the well-being of local residents and guarantee strict respect for human rights.	• Sustainable Development • Operations
Financial community and shareholders	• ESG ratings • Investor calls, emails, and exchanges • Periodic investor updates • Dedicated investor presentations • General assembly	• **Board Committees** to approve and review sustainability policies and initiatives. Investors and shareholders may be concerned with financial risks related to climate change, resource scarcity, or waste management policies. The views of financial stakeholders can have strong impact on decision-making and may lead to iterations until a better alignment is reached.	• Finance • Legal
Business partners	• Joint initiatives and programmes • Workshops and knowledge sharing	• Business meetings • Trainings and global awareness.	• Operations
Regulatory Authorities and Governments	• Direct dialogue with policymakers • Answering public consultations • White papers, programmes, and studies	• Contribution to regulations design and changes through call for contribution at EU or national levels. • Regular meetings with policy makers.	• Public Affairs • Legal
NGOs and Civil Society Organisations	• Direct dialogue with NGOs on the Group's impacts • Partnerships • Adhesion to international standards	• Contribution to international events on sustainability-related topics (Water summits, COP). • Active participation to international associations (OECD Water governance, UN Global compact, etc.).	• Sustainable Development • Health and Safety • Operations

1.3. Double materiality assessment

1.3.1. Double materiality assessment process (IRO-1)

The CSRD was proposed as an integral part of the European Green Deal and the European Commission's Sustainable Finance Action Plan, positioning it as one of the key mechanisms for driving long-term, sustainable business practices across industries. A core element of this report is the principle of double materiality, which guides the assessment of sustainability matters from two distinct, yet complementary, perspectives. On one hand, SUEZ evaluates the most significant sustainability matters based on their potential impact on the environment and society. On the other hand, the Group carefully examines the effects of sustainability matters on its financial performance, accounting for the associated risks and opportunities that could affect its operations and overall business model.

As prescribed by the CSRD, SUEZ has undertaken an extensive and thorought double materiality assessment throughout 2023 and 2024, to systematically identify its material sustainability-related impacts, risks, and opportunities. For 2025, the Group has reviewed the DMA to ensure completeness and relevance.

To guarantee the relevance, accuracy, and robustness of the analysis, SUEZ has leveraged the expertise and knowledge of a diverse range of operational departments spanning multiple geographies, along with insights from subject matter experts and key stakeholders. The scope of the DMA considers a wide array of operational, geographical, stakeholder, and temporal factors, ensuring that the analysis comprehensively covers all relevant areas of the business.
The DMA was carried out in accordance with the European Sustainability Reporting Standards (ESRS 1) and the process for conducting this exercise is detailed hereafter.

DMA scope and sources

Reflecting SUEZ global footprint in over 40 countries, the assessment covers differing regulatory, environmental, and social contexts and considers both actual and potential impacts across regions. All core activities are in scope—Water and Wastewater services, Waste Management, and Resource Recovery—as well as the full upstream and downstream value chain, including suppliers, business partners, clients, consumers, local communities, and other stakeholders. Given the complexity of supply chains for water treatment chemicals, waste processing technologies and recycling infrastructure, the DMA includes value-chain impacts such as supplier sustainability practices, labour conditions and product life-cycle footprints.

For exemple :

- in developed markets like Europe, Middle East, and Australia, the DMA considers stricter environmental regulations, circular economy initiatives, and climate-related risks

- in emerging markets (e.g., parts of Asia and Africa), the focus is on infrastructure

development, access to clean water, waste management, climate-related physical risks, and socio-economic impacts.

To ensure that the materiality assessment was comprehensive and considered all relevant sustainability matters, SUEZ drew from a variety of internal and external sources. These include, but not limited to:

- internal research, operational and environmental data
- Group's Enterprise Risk Management (ERM) framework
- applicable regulatory and legal requirements
- industry and peer benchmarking
- global references such as the IPCC, UN SDGs and the World Economic Forum Globa Risks Report

Site-level environmental impact assessments and topic-specific internal documentation were also used to ground the identification in SUEZ operational realities.

In addition, for each ESRS sub-topic, SUEZ documented key dependencies (e.g., freshwater availability and quality, energy and critical inputs, regulatory licences, supplier resilience, workforce capability) alongside actual and potential impacts across the value chain. Using impact pathway analysis and the Group ERM framework, these dependencies and impacts were mapped to potential financial effects and classified into risks (strategic, operational, compliance, reputational) and opportunities (new services, circular/resource recovery solutions, efficiency and cost reduction). Examples include climate related dependencies on freshwater and energy that connect impacts on water resources with risks of service disruption and cost increases, and opportunities in water reuse and energy-from-waste; and supply chain labour impacts linking to compliance and continuity risks and opportunities to strengthen supplier programmes. This integrated view ensures that material IROs reflect both impact and financial materiality and are incorporated into the Group ERM register and related action plans.

IRO identification and stakeholder involvement

In line with ESRS 2 IRO-1, SUEZ identified impacts, risks and opportunities (IROs) through structured workshops at sub-topic level and dedicated working sessions with subject matter experts, ESRS pilots and key internal stakeholders, including the CSRD project team, Internal Control and the ERM department. Existing analyses of SUEZ actual and potential impacts on people and the environment formed the basis for impact mapping, ensuring coverage of the undertaking's value chain. The ERM framework was used to identify and assess sustainability-related risks and opportunities with potential financial effects, ensuring consistency between the DMA and ERM processes.

As part of this year's DMA review and consistent with ESRS 2 SBM-2 and IRO-1 requirements regarding stakeholder engagement in the DMA, SUEZ involved external stakeholders representing affected stakeholder perspectives and sector expertise, including staff members of FEAD, EUREAU, and the OECD. These organisations were engaged through structured one-to-one interviews during which SUEZ presented its DMA methodology, preliminary IRO identification, and initial impact, risk and opportunity scoring. Stakeholders were invited to critically review the robustness of the methodology, challenge the completeness and prioritisation of identified IROs, identify potentially missing impacts, risks or opportunities, and share feedback based on their field experience and technical expertise.

Their input was documented and systematically analysed. It was used to validate complex IROs, refine

the assessment of impact severity and likelihood (notably regarding scale, scope and irremediability), and adjust the delineation of certain sub-topics where relevant. This process ensured that the perspectives of affected stakeholders were effectively considered and that stakeholder feedback directly informed the final DMA outcomes, in accordance with ESRS expectations on the integration of stakeholder views into the identification and assessment of material sustainability matters.

IRO scoring approach

Building on the Group's ERM methodology, SUEZ developed a CSRD-aligned scoring matrix to prioritise IROs across three axes:

- financial effects (for risks and opportunities), considering EBITDA impact, reputational effects, business continuity and strategic implications
- impact severity (for environmental and social impacts), considering scale, scope and irremediability
- likelihood of occurrence (for risks, opportunities and potential impacts)

To determine the material sustainability matters for the Group, society, and the environment, IROs were individually scored with a large panel of stakeholders. Each axis is scored on a 1–4 scale. An IRO is retained as material if it scores above 2 on either impact materiality or financial materiality. Risk scenarios are assessed on an inherent basis. For human rights, the severity of negative impacts overrides likelihood. Negative impacts are prioritised based on relative likelihood and severity, while positive impacts are prioritised on their scale, scope and likelihood.

IRO integration, outcome, and governance

Sustainability-related risks are integrated into the Group ERM and assessed using the same methodology as financial, operational and strategic risks. Their prioritisation depends on their relative score and the resulting exposure to financial impact, regulatory exposure, operational disruption, and reputational consequences. An annual reassessment of IROs is triggered by changes in SUEZ activities and perimeter, regulatory developments, stakeholder feedback and new operational/environmental data. This year, the DMA was reviewed:

- internally: sub-topic reviews with ESRS pilots and subject matter experts, with alignment to the Group ERM
- externally: targeted consultations with staff members of FEAD, EUREAU and the OECD

The review identified 48 material IROs across the ESRS. These IROs underpin the Environment, Social and Governance sections and topical ESRS disclosures, including how the Group addresses and manages its most significant impacts, risks and opportunities. The DMA is reviewed annually and fully refreshed every three years, or sooner following significant changes to the Group's perimeter.

The final list of 48 material IROs was reviewed by the CSR Committee and the Audit & Risk Committee and validated by Executive Committee members, in line with the Group's governance process.

1.3.2. Double materiality assessment results (SBM-3)

Compared with last year's baseline (50 IROs in 2024), this year's DMA concludes with 48 material IROs after targeted additions, scope refinements, and materiality score reviews. Updates were informed by the annual review with ESRS pilots and key internal stakeholders, consultations with staff members of FEAD, EUREAU, and the OECD, and were validated by the Executive Committee, the CSR Committee and the Audit & Risk Committee. The update includes the introduction of the following new IROs retained after assessment:

- E5 Resource use and circular economy: The opportunity linked to Sustainable Aviation Fuel (SAF) was deemed redundant with IRO-E5-D and therefore merged.

- S1 Own workforce: a new opportunity on diversity and inclusion, reflecting value creation through an inclusive culture, attraction, and retention.

- S4 Consumers and end-users: a new positive impact on consumer and end-user satisfaction, reflecting service quality and stakeholder outcomes.

- G1 Governance: A review of the materiality of the risk on the topic of corporate culture found it to be non-material. The same process was applied for the opportunity linked to the protection of whistleblowers. A review of the materiality of the negative impact linked to corruption and bribery led to the retention of only the risk on this topic which was deemed most material for the Group.

All newly introduced IROs are clearly identified in the IRO results table presented hereafter in the Sustainability Statement.

As detailed in the previous section on strategy and business model, the Group has opted to present its IROs along two key axes:

- the first, "SUEZ, an essential solutions provider" highlights the Group's pivotal role in delivering sustainable and innovative solutions that address critical environmental and societal challenges. Through its core services in water management and waste treatment, SUEZ is dedicated to improving the quality of life for people and communities while actively contributing to environmental preservation. This commitment includes ensuring access to clean water, efficient waste management, and supporting the circular economy through the reuse and recycling of resources.

- the second, "SUEZ, an operator of industrial excellence" underscores SUEZ position as a responsible industrial actor, focusing on operational safety, environmental care, and corporate responsibility. SUEZ recognizes its obligations not only to its employees, stakeholders, and clients but also to the planet, ensuring that all activities adhere to the highest standards of safety, ethical business practices, and environmental stewardship. The Group's dedication to industrial excellence is reflected in its continuous efforts to improve safety protocols, reduce environmental impacts, and advance sustainable technologies.

Together, these two axes demonstrate SUEZ holistic approach, reinforcing its commitment to both delivering essential services and maintaining responsible and sustainable industrial operations.

* considering SUEZ activities and geographies

Subtopic	Code	IRO	Upstream	Own Operations	Down-Stream	Time Horizon
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER						
ENVIRONMENT						
Climate change mitigation	**IRO-E1-D**	Development of new business models aimed at reducing the carbon tax for potential customers who may be affected.		O	O	▶▶▷
Energy	**IRO-E1-F**	Opportunity to increase SUEZ renewable energy production to meet the demand from customers in the context of transition to a 1,5°C world.			O	▶▶▷
Pollution of water	**IRO-E2-C**	By providing wastewater and waste treatment services, SUEZ actively mitigates pollution of natural, aquatic, and marine environments.	I+		I+	▶▷▷
Pollution of soil	**IRO-E2-D**	The conversion of landfills into "green landfills" (with biogas recovery, leachate treatment and possibly solar panels) has positive effects on the environment and on public health at local level.		I+		▶▷▷
Substances of concern and very high concern	**IRO-E2-F**	The introduction of new regulations targeting the reduction of micropollutants, including PFAS and microplastics, presents a growth opportunity. By aligning with these standards, SUEZ can update its contracts and expand its market presence.			O	▶▶▷
Water	**IRO-E3-B**	SUEZ contributes to reducing the pressure on water resources, through its solutions for reducing losses, recharging groundwater, reusing water, and desalinating sea and brackish water.	I+		I+	▶▷▷
	IRO-E3-C	Deployment of SUEZ solutions in areas where there is no or insufficient supply/coverage (drinking water production, wastewater treatment, reuse, recharge, desalination).		O		▶▶▷
Direct impact drivers of biodiversity loss & impacts on the extent and condition of ecosystems	**IRO-E4-B**	Through its key activities in waste management and wastewater treatment, SUEZ contributes to the protection of the environment and ecosystems (reduction in the extraction of raw materials / protection of biodiversity).		I+		▶▷▷
Impact and dependencies on ecosystem services	**IRO-E4-C**	SUEZ is dependent on ecosystem services to help minimise residual pollution from its discharges. In addition, the key businesses of SUEZ (water and waste) reduce the pressure on ecosystem services caused by pollution.		I+		▶▷▷
Resources inflows, including resource use	**IRO-E5-C**	Regulations promoting a circular economy and reducing raw material usage present a significant opportunity to leverage SUEZ expertise in recovering and regenerating resources.	O	O		▶▶▷

▶▷▷ Short-term ▶▶▷ Medium-term ▶▶▶ Long-term I+ Positive impact I− Negative impact R Risk O Opportunity

Subtopic	Code	IRO	Upstream	Own Operations	Down-Stream	Time Horizon
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER						
ENVIRONMENT						
Resources outflows related to products and services	IRO-E5-D	The possible inclusion of energy-from-waste in the EU European Trading Scheme (ETS) regulation by 2028, which sets a cap on GHG emissions, presents a dual opportunity: 1/ development of upstream recycling to limit and reduce the fossil content of incoming waste and related emissions. 2/ development of future projects to turn residual waste into new resources (waste-to-X facilities, carbon capture use and storage).		O	O	▶▶▷
	IRO-E5-E	Preservation of natural resources on the downstream value chain through activities of prevention, reuse, selective collection, sorting and recycling.		I+	I+	▶▷▷
Waste	IRO-E5-F	Reducing of customers' waste at source (industrial and local authorities) through specific/ targeted actions.	I+	I+		▶▶▷
SOCIAL						
Communities' economic, social and cultural rights	IRO-S3-B	SUEZ provides access to drinking water, sanitation, and waste management services, participating to a better quality of life of local populations.		I+	I+	▶▷▷
Personal safety of consumers and/ or end-users	IRO-S4-A	SUEZ ensures the health & safety of its consumers & end-users by implementing very strict water quality management standards across each Business Unit. SUEZ monitors it centrally to ensure the uniformity in quality standards.		I+	I+	▶▶▶
Social inclusion of consumers and/ or end-users	IRO-S4-C	SUEZ is improving access to water services for all its consumers and end users with various initiatives which are not limited to specific technologies or social and tariff engineering.		I+	I+	▶▶▶
GOVERNANCE						
Political engagement	IRO-G1-C	SUEZ is politically committed to the resilience of water, the promotion of the circular economy and energy recovery, which contribute directly to the ecological transition to promote a sustainable future for its consumers.		I+		▶▷▷

▶▷▷ Short-term ▶▶▷ Medium-term ▶▶▶ Long-term I+ Positive impact I− Negative impact R Risk O Opportunity

Subtopic	Code	IRO	Upstream	Own Operations	Down-Stream	Time Horizon
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE						
ENVIRONMENT						
Climate change adaptation	IRO-E1-A	Inability to deliver SUEZ services in the event of extreme climate hazard resulting in a business interruption.			I−	▶▶▷
	IRO-E1-B	Extreme or chronic climate events resulting in the destruction of assets, damage to goods, business interruption, replacement, and repair costs, etc.		R		▶▶▷
Climate change mitigation	IRO-E1-C	SUEZ activities emit GHG (direct and indirect within its value chain) such as CO2, CH4, and N2O which are emitted into the atmosphere, thereby exacerbating climate change.		I−		▶▶▷
Energy	IRO-E1-E	Volatility of energy prices is a risk in the management of SUEZ financial results.		R	R	▶▷▷
Pollution of water	IRO-E2-B	In the event of heavy rainfall, or where water infrastructures are missing or undersised, wastewater networks can overflow, and this untreated water can be discharged into the environment, with a potential negative impact on nature and local communities.			I−	▶▷▷
Pollution of air	IRO-E2-A	Despite strict monitoring and the use of best available techniques to manage atmospheric discharges from Energy-from-Waste (EfW) facilities, occasional exceedances of thresholds can occur. Public perception of incinerators emissions remains predominantly negative, presenting reputational challenges.		R		▶▶▷
Pollution of soil	IRO-E2-E	The potential for liability from ancient soil pollution on old landfills could harm the Group's reputation.		R		▶▶▷
Water	IRO-E3-A	Water stress leads to changes in water consumption behaviours, generating conflicts of uses and a potential loss of revenue for the Group.		R	R	▶▷▷
Direct impact drivers of biodiversity loss & impacts on the extent and condition of ecosystems	IRO-E4-A	SUEZ activities have negative impacts on different components of ecosystem services and biodiversity: GHG emissions, emissions of non-GHG air pollutants, emissions of toxic pollutants into water and soil, area of freshwater use, volume of water used, area of land use (artificialisation), introduction of invasive species, disturbances (e.g. noise, light)		I−		▶▶▷
Resources inflows, including resource use	IRO-E5-A	Increased costs due to the difficulty in sourcing business-critical materials (chemicals, water, building materials, metals, etc.).	R			▶▷▷
	IRO-E5-B	Changes in regulations that reduce the amount of waste eligible for energy-from-waste or landfill disposal necessitate significant adjustments to the Group's strategy and business model.			R	▶▷▷

▶▷▷ Short-term ▶▶▷ Medium-term ▶▶▶ Long-term I+ Positive impact I− Negative impact R Risk O Opportunity

Subtopic	Code	IRO	Upstream	Own Operations	Down-Stream	Time Horizon
SOCIAL						
Working conditions	IRO-S1-A	An open and transparent social dialogue improves the relationship / trust between management and employees leading to better understanding & collaboration, thus promoting a positive and productive working environment.		I+		▶▷▷
	IRO-S1-B	Major loss event on a site (fire, explosion, extreme climatic event...).		R		▶▷▷
	IRO-S1-C	A work accident linked to SUEZ activity may occur, with serious or fatal consequences for one or more employees (such as the presence of toxic gas or lack of oxygen in water networks, collision of machinery or vehicles with a pedestrian, fall of a load, fall from a height, risk of collapse of a trench, risk of fire or explosion, electrical risk, crushing of limbs in a dangerous machine that is not consigned).	I−	I−		▶▷▷
	IRO-S1-D	SUEZ prioritises the health and safety of its employees by applying Group H&S standards in countries where regulations may be weak.		I+	I+	▶▷▷
	IRO-S1-E	The risk of increased costs due to changes in regulations requiring industrial sites to comply with Health & Safety measures (e.g. increasing the height of site security barriers).		R		▶▶▷
	IRO-S1-F	SUEZ implements a strong HSE and Human Rights policy for its employees (such as "Life Saving Rules", mandatory trainings, Speak Up & Stop, visual campaigns, Ethics Charter, etc.) leading to better protection of employees.		I+		▶▷▷
	IRO-S2-A	SUEZ engages with suppliers to support the implementation of expected standards for health and safety and working conditions.	I+		I+	▶▶▷
Equal treatment and opportunities for all	IRO-S1-G	SUEZ provides training budgets, tools, and monitors the training and career management process, allowing employees to develop new skills in order to better meet the Group's strategic orientations and increase competitiveness.		I+		▶▶▷
	IRO-S1-H	Promoting diversity and inclusion represents a major opportunity for SUEZ, embodying the Group's values and strengthening its appeal, employee engagement, and professional development.		O		▶▷▷
	IRO-S2-B	Due to the large and diverse supplier base, SUEZ faces limitations in gathering data on certain social factors—such as human rights, gender equality, and workforce development—resulting in reduced transparency and limited capacity to prevent or mitigate adverse social impacts across the value chain.	I−			▶▶▷

▶▷▷ Short-term ▶▶▷ Medium-term ▶▶▶ Long-term I+ Positive impact I− Negative impact R Risk O Opportunity

Subtopic	Code	IRO	Upstream	Own Operations	Down-Stream	Time Horizon
SOCIAL						
Equal treatment and opportunities for all	IRO-S2-C	Reputational risk linked to the engagement of temporary agency suppliers for temporary workers on SUEZ sites with less control on their work-related rights.	R		R	▶▶▷
	IRO-S2-D	SUEZ requires its suppliers to share SUEZ values in relation to human rights, health and safety and inclusion and will terminate any contracts that have a breach of ethical principles, especially with regards to child & forced labour.	I+			▶▷▷
Communities' economic, social and cultural rights	IRO-S3-A	SUEZ facilities can generate some nuisances for neighbouring inhabitants (odour, noise, traffic).		I−	I−	▶▷▷
	IRO-S3-C	SUEZ activities are non-relocatable and contribute to local economic development through job creation.		I+		▶▷▷
Personal safety of consumers and/ or end-users	IRO-S4-B	The tightening of regulatory requirements, combined with a shortage of water and a deterioration in its quality, means that treatment costs are rising, with a long-term impact on water prices.			I−	▶▶▶
Social inclusion of consumers and/ or end-users	IRO-S4-D	SUEZ strives for consumer and end-user satisfaction through providing high-quality and reliable services.			I+	▶▶▶
GOVERNANCE						
Corporate culture	IRO-G1-A	A strong corporate culture of ethics and compliance reinforces the sustainability of the Group's financial results.		O		▶▶▷
Protection of whistleblowers	IRO-G1-B	Non-treatment or poor treatment of potential cases of non-compliance reported via the hotline would call into question the credibility of SUEZ system.		R		▶▶▷
Corruption and bribery	IRO-G1-D	SUEZ uses a number of means (e-learning tools, presentations, webinars, etc.) to increase its employees' awareness of corruption issues.		I+		▶▷▷
	IRO-G1-E	SUEZ being implicated in proven acts of active corruption or conflicts of interest with public officials would correspond to a failure to respect its commitments as well as the international and local laws and regulations applicable to the Group. This represents a financial, reputational, and business risk.		R	R	▶▶▷

▶▷▷ Short-term ▶▶▷ Medium-term ▶▶▶ Long-term I+ Positive impact I− Negative impact R Risk O Opportunity

The actions, in response to these IROs, outlined throughout this statement are embedded within SUEZ core operations in waste management and water services, forming an integral part of its ongoing business activities. These initiatives are not isolated measures introduced solely to address specific impacts, risks, or opportunities but rather fundamental components of the Group's operational model. As a result, there are no distinct operational or capital expenditures attributable exclusively to these actions that warrant separate disclosure under the CSRD. The financial resources allocated to these activities are incorporated within the Group's overall operational and capital expenditure frameworks, as reflected in the consolidated financial statements.

1.3.3. Cross-cutting material Group policies

POLICY NAME	KEY CONTENTS	POLICY OWNER	SCOPE OF APPLICATION	ESRS CONCER-NED	THIRD-PARTY STANDARDS OR INITIATIVES	POLICY AVAILAB-ILITY
Sustainable Development Roadmap 2023-2027	24 operational commitments with the aim of stepping up SUEZ efforts regarding the climate, the preservation of nature and social responsibility in the coming years.	Sustainable Development Senior Vice President	All SUEZ entities	E1, E2, E3, E4, E5, S2, S3, S4	• United Nations SDGs **Climate:** **Nature :** **Social :** 	SUEZ website
Health, Safety, & Environmental Risks Policy	SUEZ strives to eliminate all industrial accident that could have an impact on people, environment and assets. ZERO severe or fatal accident is the Group's fundamental goal on Health, Safety and Environment.	Chief Executive Officer	SUEZ employees, temporary workers, contractors, third parties and all those affected by SUEZ activities	E2, E3, S1, S2, S3, S4	• Conventions of the International Labour Organisation (ILO) • The Charter of Fundamental Rights of the European Union •The Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, • The European Directive on corporate sustainability due diligence (CS3D) • The International Finance Corporation's sustainability standards	SUEZ website

POLICY NAME	KEY CONTENTS	POLICY OWNER	SCOPE OF APPLICATION	ESRS CONCER-NED	THIRD-PARTY STANDARDS OR INITIATIVES	POLICY AVAILAB-ILITY
Circular Economy and Resources Preservation Policy	SUEZ places the preservation of resources at the heart ot its activities and adopts rules to reduce its environmental footprint and support its clients in their ecological transition.	Sustainable Development Senior Vice President	Upstream and downstream waste and water value chains	E3, E5	• United Nations SDGs • United Nations Global Compact • OECD principles on water governance • Water Framework Directive • The International Finance Corporation's sustainability standards • ISO norms on circular economy (59004, 59010, 59020)	SUEZ internal website
Human Rights Policy	SUEZ ensures compliance and aims to mitigate human rights impacts by fostering a culture of inclusion and equality while addressing labour and human rights risks, such as forced and child labour, and workplace safety.	Sustainable Development and Legal Departments	All SUEZ activities and its subsidiaries included in its scope of consolidation	E3, S1, S2, S3, S4	• Universal Declaration of Human Rights • Conventions of the International Labour Organisation • Charter of Fundamental Rights of the European Union • OECD Guidelines for Multinational Enterprises • United Nations Guiding Principles on Business and Human Rights • United Nations Convention against Corruption	SUEZ website Supplier contracts
Ethics Charter	SUEZ establishes core ethical principles, providing a shared foundation for daily collective and individual actions and behaviours.	Group General Counsel	All SUEZ employees and entities	S2, S3, G1	• The 10 principles of the UN Global Compact	SUEZ website Supplier contracts
Sustainable Purchasing Charter	SUEZ strives to choose responsible suppliers to preserve resources, reduce GHG emissions, preserve biodiversity, and the development of local communities.	Group Chief Procurement Officer	All SUEZ activities and its supply chain	E3, E4, E5, S2	• International Labour Organisation (ILO) • Fundamental Conventions • The 10 principles of the UN Global Compact • Applicable environmental and social laws and regulations in the countries where suppliers operate.	SUEZ website Supplier contracts

1.3.4. Sustainable Development Roadmap

Following the governance change in 2025 and the appointment of its new CEO, SUEZ has defined and formalised a renewed strategy with a 2030 horizon. Consequently, the 2023-2027 roadmap has been revised to support this new strategy for the 2026-2030 period and validated by the Board of Director on October 2025.

The Sustainable Development Roadmap 2030 builds on the progress made under the previous plan, prioritizes metrics that clearly demonstrate how SUEZ creates value within the ecological and social transition, aligning with both stakeholder expectations and investor requirements.

The roadmap remains organised around three interconnected pillars, each with a clear vision: reducing carbon impact for both SUEZ and its customers under the Climate pillar; transforming water and waste into valuable resources that benefit local communities and industries under the Nature pillar; and fostering a workforce that is engaged, safe, healthy, inclusive, and focused on serving customers and communities under the Social pillar.

All KPIs included in the 2030 Sustainable Development roadmap are presented below:

CLIMAT

Commitment	Indicator	Status within the roadmap	Baseline year	Baseline value	2030 Target
Develop activities contributing to climate change mitigation and resilience	% of revenue from solutions contributing to climate change mitigation and adaptation [1]	New	2024	37%	40%
Reduce our greenhouse gases (GHG) emissions	% of GHG reduction on scopes 1 & 2 [2] reduction	Already part of the 2023-2027 Roadmap	2021	-	-20%[3]
	% of GHG scope 3 reduction	New	2024[4]	-	-15% by 2030 -25% by 2035
Contribute to the low-carbon transition of regions, local authorities and industrial companies	Certified removed and avoided GHG emissions – cumulated number of climate dividends [5]	New	2025	2025 launch of the initiative. First results in 2026	>1 million
Adapt our priority and vulnerable sites to climate change	% of climate priority and vulnerable sites with a defined action plan	Already part of the 2023-2027 Roadmap	2024	7%	100%

[1] All revenue associated with activities defined by the SUEZ Green Financing Framework as contributing to the climate change mitigation and adaptation sustainability objectives.

[2] Scope 2 market-based.

[3] Corresponding – to date – to the weighted average of the targets by activity: -39% for Water activities, -26% for Waste activities (excluding EfW), -2% for Energy-from-Waste activities. This also corresponds to a -17% reduction target on Scope 1 and -38% reduction target on scope 2 market-based.

[4] Previous data not available with the same level of accuracy.

[5] 1 Climate Dividend = 1 tonne of CO_2 equivalent avoided or removed. Climate dividends are untradable, externally verified, extra-financial indicators representing the positive climate impact of a company's solution. They are distributed to shareholders according to equity. They are NOT carbon credits.

NATURE

Commitment	Indicator	Status within the roadmap	Baseline year	Baseline value	2030 Target
Develop activities that help preserve natural environments and support circular economy	% of revenue from Nature-enhancing solutions [1]	New	2024	39%	43%
Support water resilience	Cumulated m^3 of saved fresh water [2]	New	2021	85 millions m^3	1 billion m^3
	% of significant distribution contracts in water-stressed areas incorporating water-preservation commitments	Already part of the 2023-2027 Roadmap	2024	80%	100%
Support reuse and recycling	% of waste transformed into regenerated resources [3]	New	2021	29.6%	33%
Produce local and sustainable energy from non-recyclable waste	Energy production from non-recyclable waste (TWh) [4]	New	2021	6.1 TWh	7.5 TWh
Address pressures on biodiversity	% of our Nature priority sites with implemented Nature Standards [5]	New	2025	First results in 2026	100%

[1] All revenue associated with activities defined by the SUEZ Green Financing Framework as contributing to the following sustainability objectives: sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control.
[2] Volume of natural freshwater use avoided through efficiency measures and solutions at SUEZ sites, and the use of alternative water sources (e.g., water reuse, desalination under several conditions).
[3] Regenerated resources are materials that were previously considered waste by their producers and have been transformed into valuable resources that re-enter the economy, including solid-recovered fuels and refuse-derived fuels (SRF/RDF).
[4] The total energy produced from incinerated and landfilled waste (i.e waste that cannot be practically recovered or recycled).
[5] Nature Standards are a set of best practices for sites managed or operated by SUEZ to protect biodiversity and resources while supporting the circular economy.

SOCIAL

Commitment	Indicator	Status within the roadmap	Baseline year	Baseline value	2030 Target
Respect basic rights throughout our value chain	% of targeted employees who completed ethics and human rights training	New	2025	First publication in 2026	100% targ. population [1]
	% of at-risk suppliers monitored	Already part of the 2023-2027 Roadmap	2024	24%	100%
Make health and safety our top daily priority	Frequency and severity rates		2021	Frequency rate: 6.73 Severity rate: 0.51	Frequency rate: 5.30 Severity rate: 0.39
Encourage collective commitment	Employee Engagement rate (Pulse)		2021	+9 pts vs benchmark	+10 pts
Develop our skills	% of employees trained per year		2021	72.2%	80%
Eliminate gender disparities	% of women in senior management positions [2]		2024	28%	35%
Promote equal opportunities	% of employees with disabilities		2021	2.7%	4%
Contribute to inclusion for all	Number of beneficiaries of SUEZ inclusive entities and employment outreach programmes per year		2021	2,308	5,000

[1] The selection of targeted employees is based on their responsibilities and level of exposure.
[2] Senior management positions refer to the most senior roles within the organization, typically including members of the Executive Committee, senior leadership, and heads of major BUs.

In line with the Group's strategy, the targets from Sustainable Development Roadmap were defined through a review of stakeholder expectations, outlining the most important issues, and close

In line with the Group's strategy, the targets from Sustainable Development Roadmap were defined through a review of stakeholder expectations, outlining the most important issues, and close dialogue with subsidiaries as part of the development of their medium-term plans. The targets were reviewed by the Executive Committee and CSR Committee prior to final approval by the Board. They were then presented before the European Works Council.

These commitments are reviewed on an annual basis by the CSR Committee. The latter also sets targets for the next year, overseeing alignment between the resources allocated and their deployment.

In addition, 20% of SUEZ executives' long-term compensation (LTI) is indexed on the attainment of these targets, with a focus on health and safety, reductions in greenhouse gas emissions, and equal opportunity.

To ensure clarity and transparency for readers of this report, SUEZ will publish, within each ESRS section, performance results linked to the previous 2023-2027 roadmap KPIs while presenting the indicators of the 2030 Sustainable Development Roadmap. In its next Sustainability Statement (2026 exercise), SUEZ will report only on the KPIs related to the 2030 Sustainable Development roadmap.

All KPIs included in the 2023-2027 Sustainable Development roadmap are presented below:

CLIMAT

Commitment	Indicator	Baseline 2021	Objective
CONTRIBUTING TO ENERGY DECARBONISATION			
Make our own electricity consumption more sustainable	Share of sustainable electricity (renewable and recycled) consumption over total Group electricity consumption (%)	Group: 29% Europe: 24%	By 2030 Group: 70% Europe: 100%
Reach European electricity self sufficiency	Share of electricity production (renewable and recycled) over electricity consumption in Europe	1.04	By 2027 > 1
Contribute to the low carbon energy transition of territories: more emissions avoided (thanks to energy production) than emitted (from consumption	Share of GHG avoided from energy production over GHG emitted by energy consumption	1.00	By 2027 > 1

CLIMAT

Commitment	Indicator	Baseline 2021	Objective
DECARBONISING OUR VALUE CHAIN			
Reduce Scope 1 and Scope 2 (market-based) emissions	GHG from Water activities: Scope 1 + Scope 2 (ktonnes of CO2 eq.)	748 (proforma 2025)	By 2030 - 39%
	GHG from Waste activities excluding EfW: Scope 1 + Scope 2 (ktonnes of CO2 eq.)	3,326 (proforma 2025)	By 2030 - 26%
	GHG from EfW activities: Scope 1 + Scope 2 (ktonnes of CO2 eq.)	2,270 (proforma 2025)	By 2030 - 2%[2]
	EfW activities[1]: cumulated investment in carbon capture	0	By 2030, investment of tens of millions € for carbon capture
Reduce Scope 3 emissions	Share of Scope 3 covered by GHG mitigation action plans (%)	2%	By 2030, 50% of Scope 3 covered by an action plan
ADAPTATION			
Adapt our priority and vulnerable sites to climate change	Share of priority and vulnerable sites with a defined action plan	< 5%	By 2027 100%

[1]Energy recovery from non-hazardous waste, hazardous waste and RDF/SRF.

[2]This target will be revised upwards depending on the inclusion of energy recovery in the EU ETS and the definition of a sectoral trajectory.

NATURE

Commitment	Indicator	Baseline 2021	Objective
PRESERVING RESOURCES			
Limit our impact on fresh water	% of commercial proposals concerning water production and distribution with a commitment to preserving water resources	71 % (2023, France Only)	By 2027 100%
	% of distribution contracts in water-stressed areas with a commitment to preserving	100% (2023, France Only)	By 2027 100%
Support recycling and reuse	Waste recovery rate[1] Tonnes recovered	47.7% (2023)	By 2027 ↗

NATURE

Commitment	Indicator	Baseline 2021	Objective
GROWING OUR NATURE REGENERATION CAPACITIES			
Grow natural environments regeneration capacities of SUEZ	Cumulated Turnover generated by solutions identified as regenerating[2]	1 246 K€	By 2027, create and develop existing and new SUEZ business models and solutions to accelerate natural environment regeneration and preservation
ADDRESSING PRESSURE ON BIODIVERSITY			
Roll out biodiversity action plans at all biodiversity priority sites(3) managed by SUEZ	% of biodiversity priority sites[3] where biodiversityaction plans[4] are deployed and implemented	54.4% (2024, KPI revised following new CSRD criterias)	By 2027 100%
	% of commercial proposals in biodiversity priority zones that include an offer towardsbiodiversity preservation[5] [6]	< 5%	By 2027 100%
Prevent the spillage of micropollutants in natural environments	% of commercial proposals for sanitation infrastructure[7] construction in areas at stake[8] with micropollutants removing solutions (prevention, advanced treatments etc.)[9]	-	By 2027 100%
Reach zero phytosanitary products used green spaces on sites managed by SUEZ	% of sites not using phytosanitary products	73%	By 2027 100%
Contribute to reduce the land artificialisation pace	Total Cumulative Renatured Area	14.8 ha (2024)	By 2027 Double
Contain invasive non-native species	% of renaturation and landscaping operations using only local species	69% (2023)	From 2025 100%
Drastically reduce light pollution of sites managed by SUEZ	% of biodiversity priority sites regarding biodiversity where a light reduction policy is deployed[10]	< 5%	By 2027 100%

[1]Including energetical recovery.

[2]We consider at SUEZ that, this KPI concerns only innovative and new solutions developed by SUEZ to regenerate nature that are additional to typical SUEZ sector of activity's solutions that protect, preserve, or develop biodiversity.

[3]SUEZ definition of a priority site regarding biodiversity:
that is in or crosses or is situated along 1) In Europe Natura 2000 areas (birds or habitats) and 2) in the rest of the world IUCN protected areas 4, 5 or 6;or has a surface that is superior to 10 ha;or is an open landfill site.

[4]A biodiversity action plan is specific to each priority site addressing its specific challenges to effectively preserve biodiversity locally. It is generally designed by experts (environmental engineer or specialist, ecologist).

[5]SUEZ considers that an offer regarding biodiversity preservation is composed of a biodiversity diagnosis of a site and a biodiversity action plan.

[6]If and when authorised by call for tenders.

[7]For WWTP whose capacity exceeds 200,000 inhabitants eq.

[8]Some areas contain more micropollutants in wastewater than others. Areas at stake will be defined through the coming legislation (e.g.DERU).

[9]If and when authorised by call for tenders.

[10]Unless prohibited by prefectural decree.

SOCIAL

Commitment	Indicator	Baseline 2021	Objective
ENSURING RESPECT FOR UNIVERSAL RIGHTS			
Respect basic rights throughout our value chain	Number of basic rights infringements	0	From 2023 0
	Number of corruption cases	0	From 2023 0
	% of FTEs[1] covered by a social dialogue mechanism	93.5%	From 2023 > 92%
	% of at-risk suppliers monitored	24% (2024)	By 2027 100%
Make health and safety our top daily priority	Frequency rate	6.73	By 2027 < 5.30
	Severity rate	0.515	By 2027 < 0.39
CONTRIBUTING TO THE SUSTAINABLE DEVELOPMENT OF COMMUNITIES WHEREVER WE OPERATE			
Contribute to local prosperity and inclusion for all	% of FTEs[1] paid at a decent wage (after 2 years of operation, in countries where legal minimum is either too low or non-existent)	97.9% (2023, employees covered by a statutory min. wage)	By 2027 100%
	% of spent with local SMEs [3]	40% (2023, France)	By 2027 20%
	Number of beneficiaries of SUEZ inclusive structures & job inclusion programs	2,308	By 2027 5 000 per year
	Spent in inclusive structures (i.e., employing vulnerable people; work reintegration facilities, ESATs in France)	29 M€	From 2023 45 millions of euros
Promote access to basic services in most critical situations	% of water distribution contracts covered by a solidarity mechanism	60% (2023, France)	From 2023 100% [2]
	% of water distribution contracts "profiled" towards water poverty	54% (2023, France)	By 2027 100%

[1]Full time employee.

[2]When the specifications of the contract allow it.

[3]Small and Medium Entreprises.

Commitment	Indicator	Baseline 2021	Objective
GROWING SKILLS AND FOSTERING EMPLOYEE ENGAGEMENT			
Develop our skills	% of people trained in the workforce per year)	72.2%	From 2023 80%
Promote equal opportunities	% of FTEs in the workforce with disabilities	2.7% (with 2022 acquisition)	By 2027 > 4%
Eliminate gender disparities	% of women in management positions	33.7%(with 2022 acquisition	By 2027 > 40%
	Global gender gap	88.9 France	By 2027 > 85
Encourage collective commitment	Employees shareholding (%)	3% (2023)	By 2029 10%
	Number of hours of voluntary work from SUEZ employees with local associations/ causes	414	By 2027 5 000 hours
	Employee Engagement rate (Pulse)	+9 vs. Benchmark	From 2023 +10 vs. Benchmark

1.4. Basis for preparation

1.4.1. General basis for Sustainability Statement (BP-1)

SUEZ Sustainability Statement is an integral part of the Group management report, as required by Article L. 233-28-4 of the French Commercial Code and is drafted in accordance with the requirements set out in the ESRS and Article 8 of Regulation (EU) 2020/852 for taxonomy information, applicable at the date of preparation of the second Sustainability Statement.

Context

2025 SUEZ Sustainability Statement has been prepared in the context of second year application of the CSRD, characterised by a first set of regulatory simplifications. Despite these amendments, several interpretations of the texts remain. Nevertheless, SUEZ organized reviews and feedback workshops on the first-year exercise, added to benchmarks and comparative analysis of its peers. SUEZ endeavoured to deploy all reasonable efforts to transparently implement the requirements set by ESRS and the European Taxonomy, based on the information and knowledge available at the time it was drawn up.
In this context of second year of CSRD requirements application, certain information required by the ESRS standards are still being phase-in and is not available at year-end 2025 due to regulatory constraints, difficulties due to absence of data or data estimation, or time constraints for implementing a global reporting tool to collect, isolate and process information.

Commitments

The Group is committed to continuously improve its understanding of the ESRS requirements, considering additional recommendations, positions or market interpretations, publication of new guide by EFRAG or European Commission, or implementation of additional standards (particularly sector-specific standards). SUEZ followed the OMNIBUS initiative to closely monitor these legislative developments.
Indeed, the Group's internal control procedures relating to the preparation of sustainability information are progressively strengthened with the experience acquired in the first reporting period. Several lines of work have been selected including the mapping of controls, controls of quantitative and qualitative data and strengthening the governance of controls. The Group also reviewed and updated its impacts, risks and opportunities associated with its activities, through its double materiality assessment.

Scope

SUEZ Sustainability Statement is prepared on a consolidated basis and is based on the same scope as the Group's consolidated Financial Statements, as outlined in notes 3.1 and 18 of the Group's Consolidated Financial Statements. This scope is referred to as the "own operations" perimeter.

Virtually, each legal entity is associated with an extra-financial entity such as all entities including joint ventures, joint operations, equity holdings consolidated in SUEZ financial statement are included. Entities are consolidated at the same proportional level in the 2 statements.

For the sake of clarity:

- Financial control is determined by the method of integration into the Group's financial statements.
- In line with EFRAG guidance, operational control is defined by the ability of the undertaking to direct the operational activities and relationships of the entity, site, operation or asset, regardless of ownership.

Based on its understanding, SUEZ concluded that the Group has operational control over (i) certain third-party assets associated with contracts or (ii) sites that the group does not legally own. This includes assets under:

- O&M contracts
- Concession contracts, where SUEZ operates the asset but does not own it

Nevertheless, SUEZ isolated the share of its scope 1 & 2 emissions link to its contracts of Service Concession Arrangement under IFRS rules. This accounting standard, called IFRIC 12, is applicable when the 3 following cumulative criteria are met:

- The public grantor controls and regulates the services that the operator must provide using the infrastructure, to whom it must provide them, and at what price.
- The grantor controls any significant residual interest in the property through ownership, beneficial entitlement or otherwise, at the end of the concession agreement.

- The service is provided, directly or indirectly, to the public (i.e. not to a limited number of customers).

Within this framework, the operator of those concession contracts does not have full control over asset-related emissions and only partial control over management-related emissions. For this 2nd year, the Group has questioned its approach by evaluating the volume of its contracts processed.

Double materiality assessment

The Group has conducted a double materiality assessment covering both its own operations and the Group's upstream and downstream value chain, detailed further in this Sustainability Statement, notably in ⩾ *section 1.2.2 Interests and views of stakeholders and* in ⩾ *section 1.3. Double materiality assessment* .

1.4.2. Disclosures in relation to specific circumstances (BP-2)

Time horizons

SUEZ adopts the same time horizons as those prescribed by the standards and as defined in chapter 6.4 of ESRS 1. As a reminder:

- short-term: the short-term horizon covers the reference period of this sustainability statement.
- medium-term: the medium-term horizon extends up to five years from the end of the reference period.
- long-term: the long-term horizon goes beyond five years.

Note that the 2023-2027 SD Roadmap had a short-term horizon and has been revised to result in a new 2030 SD Roadmap; this medium-term strategy reaffirms the structuring monitoring indicators.

Value chain estimation, sources of estimation and outcome uncertainty

This Sustainability Statement contains information that cannot be directly measured and must therefore be estimated.
However, most of the indicators result from a direct count from a collection process within the Group, which implies a limited degree of uncertainty and does not include meaningful estimates. The reporting is collected and calculated using a digital tool that ensures a high level of reliability. Methodological details are provided in the following section and refer to the relevant data and ESRS.

To conclude, the main subject of estimation concerns Scope 3 with the consideration of emissions from the value chain (both upstream and downstream), where access to direct data is limited. Wherever those indicators are calculated mainly with monetary emission factors from national databases.

The level of accuracy is as high as possible in those activities sectors, nevertheless SUEZ works on an action plan that allows for continuous improvement:

- deployment of the Internal control protocol, as mentioned in ⩾ *section 1.1.4 Risk management and internal controls over sustainability reporting*
- close collaboration with internal audit to improve collection practices
- design SD IT Data project to automate data collection on medium term
- strengthening data governance within the BU

Change in the preparation or presentation of sustainability information

The scope of this Sustainability Statement for the 2nd year is fully in line with the 2024 Sustainability report, however three main improvements and evolutions can be noted:

Scope 1:
Update to the procedure for reporting diffuse CH4 emissions from Landfills.
Update of the calculation of energy-from-waste emissions based on chimney emissions.

Scope 3:
Updates to monetary factors and hypothesis are presented in ⩾ *section 1.5.2 Standard used, baseline recalculation and pro forma values* along with the history of changes.

Perimeter:
The financial consolidation of certain significant entities has been clarified; note that :

- Victoria's desalination plant has moved from proportional consolidation to fully consolidated.

- Napoli Nord and Cuma moved from Proportional Integration (PI) to Equity Method (EM) as they are "Investments in unconsolidated entities" with an equity < 50%.

- The Group has acquired a significant new entity during the year: Ecosistem, based in Italy, has been integrated in this report pro rata to the months of the year following the purchase.

- A new irrigation activity and dam management has been integrated in Water France's overseas metrics.

- A new multiple lagoon system designed and built to support viticulture sector irrigation needs has been launched in Australia.

- For E&C, data quality has been improved. Projects are classified into 5 categories; the 3 largest ones are now calculated a ratio-based measurement tool. Only the 2 smallest categories are based on the purchase amount.

- The share of emissions relating to concessions contracts accountably handle with the IFRIC 12 accounting standard is presented in this 2nd report on sustainability report.

Reporting errors in prior periods

The Group's continuous improvement approach to data quality has enabled it to detect five substantial errors in the previous period, such as in 2024:

- water-stored: dams for irrigation were forgotten in a part of SUEZ Water France overseas activities.

- reuse water treated from wastewater : on SUEZ Water France activities, this indicator was ten times too high.

- amount of outgoing waste sent to landfill: on a R&R France site, the reported tonnage was half as low as it should have been.

- number of sanctions received from environmental authorities related to environmental matters: this number was corrected from 9 to 2. The explanation for this is given in ⩾ *section 3.2.1. Targets regarding pollution elimination and control.*

- Mercury emissions from a single energy-from-waste facility in 2024 were initially overreported due to a unit error. After correcting this mistake, no sites were found to exceed the E-PRTR threshold for mercury emissions in 2024.

Other errors that might occur have no impact on the magnitude of SUEZ results, nor on those of the operational units.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

This section is not applicable to SUEZ.

Incorporation of information by reference

This section is not applicable to SUEZ.

Use of phase-in provisions

The Group has decided to adopt certain transitional measures in preparing its sustainability statement. These transitional measures are summarised below:

- exemption for this 2nd report on sustainability information from the information required concerning the breakdown of revenues by major sector in the absence of a sector-specific ESRS standard (ESRS 2 – SBM 1)

- exemption for this 2nd report on sustainability information from the disclosure requirements relating to the expected financial impact of climate change, pollution, water and marine resources, biodiversity and ecosystem, and resource use and the circular economy, as defined in the thematic standards (E1-9/E2-6/ E3-5/E4-6/5-6)

- exemption for this 2nd report on sustainability information from the required information on collective bargaining and social dialogue with regard to its employees in non-EEA countries (ESRS S1-8)

1.5. Common metrics methodology regarding ESRS E1 to E5

1.5.1. Metrics Accounting rules

As part of the "operational control" analysis required by the environmental ESRS E1 to E5 that applies to specific data points such as GHG emissions, an entity is considered under SUEZ operational control if "the undertaking has the ability to direct the operational activities and relationships of the entity, site, operation, or asset," regardless of ownership. As mentioned above (see ⩾ *section 1.4.1 General basis for sustainability statement*), SUEZ considers that its operational control perimeter is aligned with its financial control one.
Based on its understanding of the available guidance, SUEZ elected to include in its scopes 1&2 third-party GHG emission of assets associated with contracts or sites it does not own if they are part of a consolidated entity. This includes third-party assets under:

- O&M contracts
- concession contracts, where SUEZ operates the asset but does not own it

For assets under SUEZ operational control:

- metrics are fully included, regardless of SUEZ ownership share.

For assets not under SUEZ operational control:

- metrics are included proportionally to the equity share in the case of Joint Operations.
- metrics are either excluded or accounted for under scope 3 (GHG emissions) in the case of Joint Ventures.
- metrics are not included if the entity is not financially consolidated.

This accounting rules are in line with SUEZ 2024 metrics.

Indeed, some entities (parts of the Asian perimeter and some UK energy-from-waste plants) previously (2023) consolidated into SUEZ energy figures and GHG emissions are no longer included in scopes 1 & 2 nor in energy consumption or production due to their Joint Venture status.

1.5.2. Standard used, baseline recalculation and pro forma values

SUEZ uses the "GHG Protocol" methodologies to account for GHG emissions, ensuring comprehensive and transparent reporting that aligns with global standards. The GHG inventory of SUEZ includes scope 1, 2, and 3 emissions, incorporating direct operational emissions, energy-related emissions, and value chain emissions.
All the gases required by the GHG protocol (Kyoto Protocol) are accounted within this statement and converted into one single unit: tonnes of CO2 equivalent (CO2 eq).

Scope 1 & 2

Due to annual changes in the organisational perimeter – such as mergers, acquisitions, and commercial shifts that result in the addition or loss of sites – some KPIs require baseline updates to accurately reflect these changes. These updates are essential because SUEZ targets are set relative to the 2021 baseline. This is particularity the case for GHG scope 1 & 2 reduction targets. Adjusting the baseline helps account for perimeter changes (e.g., winning or losing significant contracts), ensuring that progress toward targets is not distorted by newly integrated or divested entities. The revised values are referred to as pro forma values.
Values from years prior to 2025 were audited as part of the annual NFPS and CSRD exercises; however, they were not audited as recalculated pro forma values.

Scope 3

In addition to the expanded reporting boundaries due to acquisitions, SUEZ made several improvements to its GHG accounting methodology continuously to ensure more accurate and transparent reporting of its full value chain emissions.
These changes include:

for scope 3 since 2023:

- accounting for emissions from the transformation of sold materials by clients
- inclusion of water produced but not distributed by SUEZ in the scope 3 category for the use of sold products
- reclassification of capital goods following GHG Protocol guidelines

for scope 3 since 2024:

- exclusion as requested by the GHG protocol of the combustion emissions of waste sent to third parties energy-from-waste facilities that deliver their electricity to the countries grid (to avoid double counting emissions already accounted in scope 2, it is the case in France and in the UK)
- accounting for emissions from SUEZ land spread compost and fertilisation materials under the 3.11 Use of sold products category, rather than the 3.5 Waste generated category, to align with the status of these volumes as outflows rather than waste (see *ESRS E5 Resource use and circular economy)*
- integration of E&C products delivered within the reporting year to the client and not operated by SUEZ in the future into the category 3.11 used of sold products category

for scope 3 since 2025:

- updating of the monetary factors with those of ADEME, the French Energy Agency; they have been significantly revised downwards (sometimes between -30% to -40%)
- updating of the hypotheses for the water heating; we can note a relevant impact in India due to the different of the urban and semi-urban energy mix instead of a national average mix including rural areas

As mentioned above, SUEZ voluntarily includes emissions from the "use of water by the consumer" (primarily domestic water heating) to present a more comprehensive scope 3 footprint. However, for comparability with other water utilities, SUEZ primarily focuses on its "operational" scope 3, thereby excluding these emissions. Both approaches are presented in the sustainability statement, but the detailed analysis centres on the operational scope 3. Besides, it is also important to note that in its new SD Roadmap, SUEZ has integrated a quantitative reduction target on scope 3 that covers all scope 3 excluding category 3.10 on which SUEZ impact is very limited. Hence this target covers more than 67% of SUEZ total scope 3 emissions as this is commonly recommended by external frameworks such as SBTi.

1.5.3. Reporting perimeter coverage and materiality threshold

The CSRD Regulation aims to align financial and non-financial reporting scopes. To meet this requirement, every financial entity consolidated in the Group's financial results must collect relevant non-financial data if deemed material. A site is considered material if its activities significantly impact the Group's sustainability performance and revenue or if it is exposed to sustainability-related risks and opportunities.
This rule applies regardless of how long the entity operated during the reporting year.

For ESRS E1 – Climate change

For this sustainability statement, all financial entities within SUEZ BUs and Business Partners (such as support services, innovation, etc.) were assigned a dedicated environmental reporting entity or included within a broader reporting structure. No entities were excluded based on scope parameters (financial consolidation, size, geography, activity...).

For ESRS E2 - Pollution

However, only certain activities were selected for ESRS E2 metric disclosure because they are more likely to generate residual pollution compared to other activities. It is important to note that this pollution is not produced by SUEZ itself but originates from the waste and wastewater entrusted to SUEZ for treatment technologies. These activities include waste energy-from-waste, landfills with biogas recovery, and wastewater treatment plants.

For ESRS E3 – Water and marine resources

SUEZ water activities are characterised by the operation of numerous small sites with limited activity capacities.

To differentiate sites with a significant impact water resources from those with negligible impact due to their small activity scale, a materiality threshold was established; sites are considered "not material" when they fall below the followings capacities:

- for wastewater plants: 10,000 inhabitant equivalents (428 sites exceed this threshold, while 2,289 are below for 2025)
- for water sites: 7,000 m3 per day (205 sites exceed this threshold, while 713 are below for 2025)

Compared to 2024, the number of significant sites considered is more than ten times greater.

For ESRS E4 - Biodiversity and ecosystems

Two types of perimeter exclusions rules and a site-by-site approach were applied for metric disclosures:

Exclusion based on activity type

Some activities were excluded because they were not considered to have a significant negative

impact on biodiversity under normal conditions, except in cases of specific malfunctions or accidents.

- In the waste sector, this includes sorting activities, transfer stations, collection services, and closed landfills (which are covered and no longer receiving any waste).

- In the water sector, this includes drinking water distribution networks and wastewater collection networks.

On the other hand, activities that were specifically considered and selected for their potential negative impact on biodiversity include:

- in the waste sector, energy-from-waste and open landfill operations (both hazardous and non-hazardous)

- in the water sector, drinking water plants and wastewater plants

Exclusion based on size and activity volume: materiality threshold for water activities

In line with the methodology applied in ESRS E3 for Water Activities, its materiality threshold was applied to distinguish sites with a significant impact on biodiversity from the numerous sites with negligible impact due to their small activity scale.

Priority site methodology remains in ESRS E4, see > *section 5.1.2. Material IROs and their interaction with strategy and business model*

Summary of Priority Sites Assessed in 2025 for Water only:

- 428 wastewater plants (out of 2,289), including the largest ones and those historically identified as priority sites

- 205 drinking water plants (out of 713), including the largest ones and those historically identified as priority sites

All other international wastewater plants and drinking water plants were included in this year's assessment.

Site-by site approach

A site-by-site approach using satellite interpretation was also initiated to exclude specific sites located in areas where it is highly challenging for SUEZ to implement biodiversity actions.
In 2025, two sites were excluded because they were situated within a client's chemical platform, surrounded by multiple third party-operated infrastructures, creating a significant separation between these sites and the nearest protected area.
Along with the exclusion rules outlined above, the site-by-site approach will be further refined in the coming years.

1.5.4. Definitions and data used

About ESRS E1 - Climate change

Scope 1 GHG emissions corresponds to SUEZ direct emissions. They were calculated based on the sites actual operational data which includes: the amount of fuels combusted by vehicles or sites, direct emissions from processes (fossil CO2, CH4, N2O, incoming from energy-from-waste, composting, or wastewater treatment plant activities...) and refrigerant leaks. The emission factors used came from several sources including official national databases (Base Carbone, DEFRA...), private databases (Ecoinvent, etc.), scientific and intercompany working group (EPE, ASTEE, etc.) or internal calculation tools developed by SUEZ thanks to its expertise (O2C, CO2pilot).

Scope 2 emissions of SUEZ were calculated using both location-based and market-based methods. Market-based scope 2 is calculated according to the GHG protocol hierarchy, the use of energy certificates and supplier emission factor prioritised; for entities that do not buy green energy SUEZ uses the residual mix of the country provided by the IAB. This approach ensures that all non-renewable energy is accounted for, in compliance with GHG Protocol guidance.

Scope 3 emissions, which represent the upstream and downstream impacts of the operations of SUEZ, are critical for understanding its full carbon footprint. Each category of scope 3 emissions was assessed using primary data and associated specific emission factor when possible and spend-based or average data methods when direct data was unavailable.

Biogenic emissions: biogenic emissions are part of the natural carbon cycle (biomass decomposition or combustion) and are distinct from anthropogenic CO2 emissions, which result from human activities such as burning fossil fuels. This is why by convention they are accounted separately from the gross scope 1, 2 and 3. The main source of biogenic CO2 is the biomass fraction contained in the waste or wastewater treated by SUEZ. Emission factors are derived from the same data bases used than scope 1 & 2 & 3.

Avoided emissions: avoided emission measures the positive impact of a company's activities in reducing emissions for its clients or partners. They are calculated by comparing emissions from a reference scenario (the standard practice, such as using fossil fuels or virgin raw materials) with a solution scenario (the Group's alternative, such as biogas or secondary raw materials). Since 2024, SUEZ calculated its avoided emissions by comparing its solutions to the most common alternative: the use of fossil fuels and virgin materials.

About ESRS E2 Pollution

Water pollutants: The data provided comes from the continuous sites outlet analysis system of the wastewater treatment plants.

Air pollutants: The data comes from either a continuous surveillance system (for instance: Non-Dispersive Infrared Sensors, Fourier Transform Infrared Spectroscopy...) or periodic sampling. Periodic measurements are extrapolated to represent a full year using chimney flow rate measurements.

In a few instances (fewer than 5 occurrences) where the 2025 data for a specific pollutant discharged by a site was unavailable (equipment downtime or site shutdown), the 2025 value was estimated

using the 2024 results.

Pollutant materiality assessment methodology

The E-PRTR list of relevant pollutants to be reported by SUEZ activities has been determined using two filters to determine materiality:

- **Filter 1: Regulatory requirement –** If a pollutant is not mandated by national or local regulations, it is considered non-material. SUEZ prioritizes compliance with legal requirements, and pollutants not asked for by such regulations are often not followed because they are considered not relevant according to the law. In some cases, even if pollutants are regulated nationally, specific sites may be exempt from reporting obligations due to their size.
- **Filter 2: Proportionality proof for exemption –** If a pollutant release is proven to be proportional to the site's main activity metrics (e.g., volume or tonnes treated) and if the site's metrics are at least 20% below the disclosure threshold, then the site can be excluded from reporting.

About ESRS E3 Water and marine resources

Water intakes & discharges measurements
Since they represent key metrics of SUEZ core water activities, the total volumes of water intakes and discharges related to SUEZ water businesses are measured daily at sites using precise flow meters. These volumes are then reported annually by BUs through the Group's environmental reporting system for consolidation.

For other waste-related activities or SUEZ own water consumption (e.g., offices, vehicle cleaning), volumes can be determined either through direct measurement or obtained from suppliers through invoices.

Water intakes per sources and discharges by destination are monitored and reported at corporate level:

- Types of water intake sources include water withdrawn by SUEZ for production or operational processes, water purchased or supplied by a third party, wastewater entering SUEZ-operated collection networks and wastewater treatment plants, and all other water entering SUEZ boundaries (such as water collected in storm basins and rainwater falling on landfills, which will ultimately generate leachate).

- Types of discharge destinations include drinking water leaving SUEZ facilities for distribution through client networks or directly by SUEZ, wastewater discharged after treatment or prepared for reuse, water used in SUEZ processes and sent to third-party treatment, and leachate that is either treated and discharged or sent for external treatment.

Smart meter as measuring tools:

- Flowmeters are used to accurately monitor and control the fluid flowing in a pipe, hose or in the open air in a conduit or open channel. They are installed in line with the pipe

carrying water they measure; they can be mechanical or electrical.

- Water metrics are measured using either precise meters or flow meters and are reported annually by BUs through the Group's environmental reporting system for consolidation.

About ESRS E5 Resource use and circular economy

Measured tonnages:
Since they represent key metrics of SUEZ core waste management activities, the total tonnages of waste entering and leaving SUEZ sites are measured daily using precise tools, such as weighbridges at the gates. These tonnages are then reported annually by BUs through the Group's environmental reporting system for consolidation.

For water businesses, the **primary inflows** are water flows (e.g., raw water, wastewater).However, since these are accounted for in ⩾ *ESRS E3 Water Resources*, they are not included in this chapter.

The second most significant inflow consists of organic and mineral materials present in the water, which are treated during the process. These materials are accounted for based on the amount of sludge produced, measured using precise tools such as volumetric pumps.

The **outflow tonnages** (e.g., composted, digested, and limed sludge) are monitored using weight bridge measurements. Both inflow and outflow tonnages are reported and consolidated annually.

Estimated inflows:

- Chemical tonnages for water businesses are estimated using a spend approach and some internal studies focused on average prices by chemicals.

- Construction materials for both water and waste activities are estimated using a spend approach and some public databases on average prices of materials supplied and installed.

Technical and biological materials
Biological materials refer to material flows derived from biomass. These include plant-based products, biowaste, wastewater sludge, etc. (Packaging biowaste entering for deconditioning is included in this category due to its high organic material content).

Technical materials refer to all other types of waste and materials entering SUEZ for treatment or use that are not primarily composed of biological materials. These include mixed municipal waste (even if they contain biowaste), inert wastes (e.g., metals, cardboard, paper), and other non-organic wastes (e.g., solvents, medical waste, WEEE).

Waste Recovery
The main KPI for SUEZ circularity is the Waste Recovery Rate.
This indicator specifically reflects waste management activities directly carried out by SUEZ and does not include waste that is merely collected or transferred to third parties for treatment.
This indicator is calculated by summing all the waste recovered by SUEZ through the following methods:

- material Recovery: Transformation of waste to obtain secondary raw materials

- material for Energy Recovery: Transformation of waste to produce recovered or alternative fuels
- energy recovery: Energy-from-waste with energy production and usage, or digestion to obtain biogas

The total recovery is then divided by all the waste entering SUEZ facilities for treatment, excluding purely transferred tonnages, regardless of the treatment type (whether recycling or disposal, such as landfilling).

It excludes waste collected and/or transferred by SUEZ to third parties for treatment. However, this indicator is perfectible, as it does not account for the effort SUEZ makes in selecting appropriate treatment streams when sending collected or transferred waste to third parties.

Flows type table

Business	Activity	Quantitative Inflows	Outflow	Waste
Recycling & Recovery	**LANDFILL HW & NHW**	Incoming waste: Municipal, C&I, HW...	Energy (electricity, heat, biomethane) *see E1*	Leachate *see E3*
	EFW HW & NHW	Incoming waste: Municipal, C&I, HW...	Energy (electricity, heat, biomethane) *see E1* IBA recovered Metals (Ferrous, NF & Others)	APCR (REFIOM) IBA sent to landfills
	ORGANICS – COMPOSTING	Bio Waste	Compost Biofertilizers (organic, leachate)	Process refusals
	ORGANICS – AD	Bio Waste	Energy (electricity, heat, biomethane) *see E1* Biofertilizers (organic leachate)	Process refusals
	MRF AND SPECIALISED FLOW	Incoming waste: Municipal, C&I, HW... Incoming waste: pre-sorted	Materials prepared for further recovery: sorted, shredded, prepared, Wood Cardboards, paper Plastics Ferrous and Non Ferrous metals ... Raw secondary materials: Paper Pulp Plastics pellets Metals ready for recycling. SRF/RDF (UK excluded) ...	Process refusals
	WASTE COLLECTION	Nothing needed: no inflow	No product: no outflow	Residual waste
	HAZARDOUS WASTES	Hazardous wastes	Energy (electricity, heat, biomethane) Alternatives wastes Soil remediated. Recovered Solvents	IPCR (REFIOM) Leachates Refusals

Flows type table

Business	Activity	Quantitative Inflows	Outflow	Waste
Water	**DRINKING WATER PRODUCTION**	Raw water purchased or extracted ⩾ *see E3* Mineral and organic content contained into the entering raw water converted in sludge	Water produced ⩾ *see E3* DW sludge material recovered (energy-from-waste or compost or direct land spread)	DW sludge landfilled
	DRINKING WATER DISTRIBUTION	Drinking water put into the supply systems ⩾ *see E3*	Water distributed ⩾ *see E3* Potential network leaks ⩾ *see E3*	
	WASTE WATER COLLECTION	Wastewater collected ⩾ *see E3*	Wastewater delivered to wastewater treatment plant ⩾ *see E3* Potential network leaks ⩾ *see E3*	
	WASTE WATER TREATEMENT	Wastewater entering the WWTP ⩾ *see E3* Mineral and organic content contained into the entering wastewater converted in sludge	Water treated and discharged ⩾ *see E3* Water prepared for reuse ⩾ *see E3* Energy from sludge digestors ⩾ *see E1* WW Sludge or digestate recovered: energy-from-waste with energy recovery, compost or direct land spreading	WW sludge or digestate sent to landfill

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2.Climate change (E1)

Anticipating Climate Risks and Reducing Emissions to Safeguard SUEZ Essential Water and Waste Services

Climate change is a highly material topic for SUEZ, as the Group is both a contributor to greenhouse gas emissions through its water and waste management activities and significantly exposed to climate-related risks. Across these topics, SUEZ is also a solution provider for its clients. These include transition risks linked to regulatory developments, market evolution, and the decarbonisation of operations for SUEZ and its clients, as well as physical risks such as extreme weather events and water scarcity that may affect assets, service continuity, and operational performance. Furthermore, SUEZ actively supports its clients' decarbonisation journeys by providing tailored solutions such as advanced landfill methane capture, low-carbon fuels, renewable energy production, and carbon capture technologies, helping reduce their emissions and accelerate the transition to a low-carbon economy. The key message is that addressing climate change through structured mitigation and adaptation plans is essential to ensuring regulatory alignment, operational resilience, and the long-term sustainability of the Group's activities.

For 2025, SUEZ has advanced several key initiatives to drive its climate mitigation and adaptation goals:

- **Methane capture and management at landfills**, including a flagship project at the Vissershok site in South Africa, to reduce potent methane emissions and convert captured gas into renewable energy.

- **Decarbonisation of energy for SUEZ and its clients**, by increasing renewable energy production such as on-site solar PV installations and expanded biogas production from wastewater and organic waste; by transforming waste sites into solar energy hubs and setting long-term renewable energy supply contracts with major clients.

- **Energy efficiency improvements in energy-from-waste facilities**, exemplified by the modernisation of the AZUR plant in France, enhancing electricity generation while reducing natural gas consumption and water use.

- **Development of low-carbon fuels and carbon capture technologies**, such as the construction of a solid re-covered fuel power plant in France and pilot projects for carbon capture and storage (CCUS) in the UK and France.

- **Climate adaptation measures at priority sites worldwide**, supported by new assessment tools to evaluate exposure to climate hazards, with concrete actions deployed to increase resilience against floods, storms, and droughts.

These initiatives collectively demonstrate SUEZ commitment to reducing its greenhouse gas emissions across scopes 1, 2, and 3, increasing energy self-sufficiency, and preparing its operations and clients for a low-carbon, climate-resilient future in line with its Sustainable Development Roadmap.

CLIMATE CHANGE

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Climate change mitigation	**IRO-E1-D**	Development of new business models aimed at reducing the carbon tax for potential customers who may be affected.	O	Decarbonising SUEZ value chain
Energy	**IRO-E1-F**	Opportunity to increase SUEZ renewable energy production to meet the demand from customers in the context of transition to a 1,5°C world.	O	Contributing to energy decarbonisation
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Climate change adaptation	**IRO-E1-A**	Inability to deliver SUEZ services in the event of extreme climate hazard resulting in a business interruption.	I−	Adapting priority and vulnerable sites to climate change
	IRO-E1-B	Extreme or chronic climate events resulting in the destruction of assets, damage to goods, business interruption, replacement, and repair costs, etc.	R	
Climate change mitigation	**IRO-E1-C**	SUEZ activities emit GHG (direct and indirect within its value chain) such as CO2, CH4, and N2O which are emitted into the atmosphere, thereby exacerbating climate change.	I−	Decarbonising SUEZ value chain
Energy	**IRO-E1-E**	Volatility of energy prices is a risk in the management of SUEZ financial results.	R	Contributing to energy decarbonisation

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Sustainable Development Roadmap

ACTIONS ON MATERIAL IMPACTS

- Driving decarbonisation of SUEZ assets and operations
- Driving decarbonisation of SUEZ customers
- Adapting SUEZ sites to climate change

2.1. Governance

2.1.1. Sustainability-related incentive schemes (E1-GOV-3)

Refer to ⩾ *section 1.1.2. Sustainability-related incentive schemes.*

2.2. Strategy

2.2.1. Resilience of strategy and business model(s) (SBM-3)

Through the double materiality assessment, SUEZ conducted a comprehensive resilience analysis of its strategy and business model in relation to climate change. This assessment encompassed the entire organisation, including global operations and the value chain, both upstream and downstream. The analysis considered:

- SUEZ activities that may be vulnerable to physical risks, such as extreme weather events and water scarcity.
- transition risks linked to regulatory changes, market dynamics, and technological shifts.

The climate resilience analysis was conducted through a rigorous climate scenario assessment, incorporating both transition and physical risk scenarios. To ensure analytical robustness, regulatory compliance, and alignment with CSRD and taxonomy requirements, SUEZ engaged a specialised third party, to assess vulnerabilities in its core activities, while internal expertise from SUEZ Consulting was leveraged to evaluate the exposure of its sites worldwide.

This analysis encompassed all SUEZ activities and geographies, including its value chain, to comprehensively address both physical and transition risks. The assessment was conducted over the short, medium (aligned with financial planning), and long-term, ensuring a forward-looking and adaptive approach to climate resilience. As detailed below, SUEZ used public and recognised scenarios for this analysis, hence uncertainties of these scenarios are publicly available.
The analysis identified material impacts, risks, and opportunities, which are further detailed in ⩾ *Section 1.3.2. Double materiality assessment results.* Overall, the results demonstrate SUEZ ability to adapt its strategy across short-, medium-, and long-term horizons, ensuring continued business viability under both moderate and extreme climate conditions. Besides, policies and actions that are further developed in the report demonstrates the ability of SUEZ to adapt its business model to these IROs.

SUEZ integrated **two major scenario types** into its climate resilience analysis.

Transition risk scenarios

SUEZ used the International Energy Agency (IEA) Net Zero Emissions by 2050 (NZE 2050) scenario, which aligns with global climate goals to limit temperature rise to 1.5°C or lower, projecting impacts across 2030, 2040, and 2050. This analysis assessed key transition risks, including regulatory changes, evolving market demands, and technological advancements – particularly in renewable

energy production and carbon capture, utilisation, and storage (CCUS).

The resilience analysis incorporated key assumptions, including macroeconomic trends, energy consumption forecasts, and technological advancements such as renewable energy integration and CCUS deployment. SUEZ also accounted for population growth, GDP evolution, CO2 pricing, and behavioural shifts expected to impact waste generation and water consumption. Financial implications of both physical and transition risks were assessed to guide strategic decision-making and mitigation efforts.

The IEA NZE 2050 scenario highlighted the importance of renewable energy expansion (biogas, biofuels, and solid bioenergy) and CCUS deployment in managing regulatory and market transition risks. SUEZ identified opportunities to support clients in reducing their environmental footprint through waste management innovations and water efficiency improvements.
The main conclusions of the resilience analysis on transition risks led to the following IROs:

- opportunity to develop new business models aimed at reducing the carbon tax for potential customers who may be affected (IRO-E1-D)

- opportunity to increase SUEZ renewable energy production to meet the demand from customers in the context of transition to a 1,5°C world (IRO-E1-F)

- financial risk for SUEZ linked to the volatility of energy prices (IRO-E1-E)

Physical risk scenarios

To assess exposure to severe physical climate risks, SUEZ utilised Representative Concentration Pathway (RCP) 4.5 and 8.5 scenarios. These models provided insights into medium- and long-term risks across 2030, 2050, and 2070, particularly in geographies where extreme climatic events are projected to intensify.

This assessment evaluated vulnerability to acute risks (e.g., floods, hurricanes, and wildfires) and chronic risks (e.g., rising temperatures, prolonged droughts). SUEZ infrastructure, especially in geographies such as France, the Czech Republic, Asia, and South Africa, was identified as particularly vulnerable to flooding and water scarcity. The financial impact of these risks was quantified, including both the cost of climate-related damages and the cost of adaptation measures across short-, medium-, and long-term timeframes.

While uncertainty remains in data granularity for certain regions and long-term physical risk projections due to scientific limitations in climate models, SUEZ maintains a dynamic resilience approach, enabling continuous adjustments as new data emerges. The main conclusions of the resilience analysis on physical risks led to the following IROs:

- operational risk with potential negative impact on customers in case of inability to deliver SUEZ services in the event of extreme climate events, resulting in a business interruption (IRO-E1-A).

- financial risk of extreme climate events resulting in the destruction of assets, damage to goods, business interruption, replacement, and repair costs, etc. (IRO-E1-B).

2.2.2.Transition plan for climate change mitigation (E1-1)

The Group has developed a strategy and a Sustainable Development Roadmap which outline how SUEZ anticipates the impacts of climate change and the actions it intends to implement for mitigation and adaptation. These documents, published on the SUEZ website, have been formally approved by the Executive Committee and the Board of Directors. In line with the new 2026-2030 strategic plan, SUEZ confirmed its ambition in terms of climate mitigation in a new Sustainable Development Roadmap 2030 which was finalised at the end of 2025 and will be deployed in 2026.
The new Sustainable Development Roadmap 2030 contains a decarbonisation plan for SUEZ scope 1, scope 2 market-based and scope 3 GHG emissions until 2030 that is further detailed below. To complete this approach and be compliant with CSRD transition plan requirements, SUEZ is currently working on a long-term target for its GHG mitigation plan to have a transition plan by the end of 2026.

Water Business

SUEZ aims to reduce its scope 1 and 2 (market-based) greenhouse gas (GHG) emissions by 39% by 2030 compared to 2021 levels.

To achieve this target, SUEZ is implementing several key initiatives and adapting to external factors:

- **mitigation of nitrous oxide (N2O) and methane (CH4)**: a dedicated research and development programme is in place to explore innovative emission reduction solutions.

- **support for client decarbonisation:** SUEZ is developing tailored mitigation solutions to assist its clients in reducing emissions.

- **decarbonisation of the electricity mix**: the Group is increasing its renewable energy consumption, both through on-site generation for self-consumption and through renewable electricity procurement from the market.

- **external factors**: climate scenario analyses suggest a gradual decarbonisation of the electricity mix in the countries where SUEZ operates, further supporting emission reduction efforts.

Waste Business

SUEZ has set ambitious decarbonisation targets for its waste management activities, recognising the inherent challenges faced by this sector. Regarding the differences of waste treatment technologies and its associated impacts on the environment and the level of maturity to mitigate it, SUEZ has decided to set different targets for energy-from-waste and for the rest of its waste activities. Even if there is a dedicated focus in ESRS E5 on circularity and resource preservation, it is important at this point of the report to understand the role SUEZ plays into the value chain of waste management by contributing to preserving the environment. SUEZ places circularity and resource preservation at the heart of its actions across the value chain. The Group's business model is continuously evolving to maximise the value of waste materials by elevating them in the waste hierarchy from energy recovery to recycling, reuse, prevention, and reduction.

Waste activities excluding energy-from-waste:

SUEZ aims to reduce scope 1 and 2 (market-based) GHG emissions by 26% by 2030 compared to 2021 levels, mainly by reducing methane emissions on its landfill activities and by helping new clients to switch to best-in-class landfill management which imposes monitoring and mitigation of methane emissions to its lowest level.

Energy-from-waste activities:

SUEZ aims to reduce scope 1 and 2 (market-based) GHG emissions by 2% by 2030 compared to 2021 levels, thanks to operational efficiency to minimize energy consumption. Part of these GHG emissions (around 1 million tonnes of CO2eq) could be considered as locked-in until 2030, hence the definition of this target. Nevertheless, SUEZ has already identified solutions to mitigate these emissions that come mainly from the fossil content of the waste treated. In this regard, SUEZ is working with customers to decarbonise the waste that they send to EfW facilities by helping them to recycle more materials, particularly plastics and textiles which have high embedded carbon. In addition to this, SUEZ is also investing in CCUS projects, and the first benefits could happen by 2032.

Indeed, the Group plays a critical role in treating non-recyclable waste that contains a high carbon content. Given current technological constraints, this process unavoidably releases CO2 into the atmosphere. While SUEZ ensures full compliance with pollution control regulations, it is also investing in carbon capture, utilisation, and storage (CCUS) technologies to mitigate emissions.

The aim of CCUS technologies is to avoid the emission of CO2 by capturing it before it is released and then storing it (CCS) or using it (CCU).

To sum-up, the Sustainable Development Roadmap includes a decarbonisation plan for SUEZ scope 1 and scope 2 market-based GHG emissions covering 100% of its activities with no exclusions. The plan details quantitative targets to be achieved by 2030 compared to 2021 levels:

- water activities: -39%
- waste (excluding energy-from-waste) activities: -26%
- energy-from-waste activities: -2%

Whilst there isn't a sectoral pathway for the SBTi for the waste management sector, there are the following objectives for the mid-term targets for a baseline year in 2020 or later and a target year in 2030:

- -42% by 2030 to align with a 1.5°C scenario
- -25% by 2030 to align with a well-below 2°C scenario [1]

[1]This comparison was available at the time SUEZ published its trajectory but is no longer maintained by SBTi except for scope 3 targets.

These SBTi targets could be compared with SUEZ current targets to understand which scenario (1.5° and well below 2°) corresponds to SUEZ trajectory.

Scope 3:

In its new Sustainable Development Roadmap, SUEZ committed to reducing its scope 3 emissions by 15% by 2030 and by 25% by 2035, compared to a 2024 baseline. In line with recognised frameworks

such as SBTi, SUEZ scope 3 target covers more than 67% of its total scope 3 emissions, excluding categories where SUEZ has limited influence over emissions outcomes, such as category 3.10: Transformation of Sold Products and category 3.11: Water Heating by the Client. SUEZ has already started to work on its scope 3 by developing specific action plans for the main categories and is now ready to commit to a quantitative reduction target. This target includes the most relevant categories, including purchasing, energy, waste, transport and investments in third parties.

Achieving these GHG reduction targets, which include decarbonising its own activities and facilitating the decarbonisation of its value chain – from suppliers to public and private customers – is a core component of SUEZ strategy, operational activities, and business model.

SUEZ has begun work on its long-term net-zero target by developing a transition plan that is in line with the goal of limiting global warming to 1.5°C, as outlined in the Paris Agreement. SUEZ anticipates that this transition plan will be finalised by the end of 2026. This plan will build upon the targets currently set in the Sustainable Development Roadmap 2030 and will be further refined and expanded to encompass the entire scope of the transition through to 2050. Over a longer-term horizon – 20+ years – and in alignment with potentially evolving regulatory frameworks and guidelines, SUEZ is developing directional scenarios to align its operations with the 2050 EU Net Zero target.

Strategic pivoting and portfolio realignment

Initiatives described above to reach the GHG reduction targets of the Sustainable Development Roadmap, and the ones described in this paragraph demonstrate that SUEZ has already started to adapt its strategy to climate change. The new transition plan will strengthen this approach by focusing on strategic pivoting up to 2050 in order to comply with the goal of limiting global warming to 1.5°C.

Water activities

SUEZ is enhancing its water management operations by adopting advanced technologies to reduce GHG emissions in water and wastewater processes such as N2O reduction in wastewater treatment and in sludge treatment (both composting and energy-from-waste).
The deployment of digital tools aims to minimise energy and chemical consumption, while advanced technologies are being developed to achieve energy self-sufficiency in wastewater treatment facilities.

Beyond municipal water services, SUEZ is reinforcing its presence in the industrial water sector to support the transition plans and climate roadmaps of industrial clients.

Waste activities

Depending on the geography and context in which it operates, SUEZ aims to transition from traditional landfilling practices to sustainable waste management solutions, such as:

- extraction of plastics and other materials from residual waste streams for recycling
- anaerobic digestion of biowaste for energy recovery
- refuse-derived fuel (RDF) to reduce emissions of SUEZ clients using coal or natural gas to produce thermal energy

- production of local electricity and heat from energy-from-waste facilities to contribute to the energy sovereignty of the territory
- production of renewable and low-carbon molecules to support the decarbonisation of the transport and petrochemical industries

Investments in renewable energy – including biogas and bioenergy – along with improved energy efficiency measures, are pivotal to these efforts. This transition requires significant capital investment for the deployment of the necessary infrastructure.

Innovation and R&D investment

The Group's research and development initiatives are critical to driving innovation. With increasing investments in R&D and Innovation each year since 2022, SUEZ is focused on developing and scaling new technologies and solutions that underpin its decarbonisation strategy.

Adaptation measures

Recognising the importance of climate resilience, SUEZ has started to implement adaptation measures for climate-vulnerable sites to mitigate physical risks and minimise impacts on its operations. Ensuring its integration at an operational level, SUEZ has deployed a natural risks standard that outlines the identification, assessment, and management of climate-related threats. This includes exposure to extreme weather events such as storms, floods, seismic activity, and wildfires. Key adaptation measures include:

- flood risk assessments
- the installation of flood-resistant infrastructure or protective barriers
- creation or update of emergency response protocols
- business continuity planning, and collaboration with insurers to secure adequate coverage

These risk management efforts are continuously reviewed and updated to enhance resilience against evolving climate conditions.

As part of its overarching strategy and in full compliance with Commission Delegated Regulation (EU) 2021/2178, SUEZ ensures that its eligible activities make a substantial contribution to at least one environmental objective of the EU taxonomy, such as climate change mitigation. Refer to the Taxonomy chapter in ⩾ *section 13.2.3 Methodology for identifying and calculating indicators in SUEZ Taxonomy report* for more detailed information. Additionally, in its new SD Roadmap 2030, SUEZ is committed to increasing the share of activities contributing to decarbonisation to 40% of revenue compared to 37% in 2024.

It is important to underline that SUEZ activities are included in the EU Paris aligned benchmark.

To ensure that investments are allocated to the most relevant and sustainable activities, SUEZ has implemented a capital allocation framework managed jointly by its Strategy and Finance Departments and deployed across all BUs. Each activity and project undergo a multicriteria assessment, evaluating its contribution to climate transition goals, particularly through infrastructure modernisation,

innovative solution deployment, and CCUS technology development. For each greenfield or brownfield investment, as part of the Investment Committee governance process (INVESTCO) – where the Executive Committee (ExCom) approves or rejects new investments – the Chief Sustainability Officer plays a key role in ensuring that all projects align with SUEZ Climate Roadmap and sustainability strategy.

2.3. Impact, risk and opportunity management

2.3.1. Processes to identify material impacts, risks and opportunities (IRO-1)

Risk identification process and the management thereof are central to SUEZ at all levels. SUEZ process for identifying, assessing, and managing environmental impacts, risks, and opportunities can be found in ⩾ *section 2.2.1. Resilience of strategy and business model* and ⩾ *section 1.3.1. Double materiality assessment process.*
In a nutshell, the Group's business activities directly impact climate change through its GHG emissions generated primarily from water and waste management activities. In terms of risks, SUEZ has identified several climate-related hazards such as floods, heatwaves, and storms, which may disrupt water and waste management services. Using climate scenarios, SUEZ has assessed its exposure and sensitivity to these hazards, particularly at vulnerable sites. SUEZ has also identified transition risks and opportunities associated with the global shift towards a low-carbon economy. The Group assessed the impact of regulatory changes, technological shifts, and market demands for its assets and business activities.

2.3.2. Policies on climate change mitigation and adaptation (E1-2)

As part of its climate policy, SUEZ has adopted the Sustainable Development Roadmap which outlines commitments to both climate change mitigation and adaptation. The new Sustainable Development Roadmap 2030 strengthens SUEZ commitment to addressing climate change by introducing KPIs that highlight progress in reducing greenhouse gas emissions, increasing energy efficiency, and expanding the use of low-carbon and renewable energy sources. The roadmap also reinforces actions to enhance climate resilience across operations, ensuring that services and infrastructures are better prepared for the impacts of a changing climate. These commitments are detailed in Section ⩾ 1.3.4 *Sustainable Development Roadmap.*

2.3.3. Taking action on climate change mitigation and adaptation (E1-3)

SUEZ has implemented a series of significant actions as part of its climate change mitigation and adaptation strategy. These actions align with the Group targets for reducing GHG emissions, increasing energy efficiency, and adapting to climate risks. Below, SUEZ presents the most impactful actions that took place in 2025.

Driving decarbonisation of SUEZ assets and operations

Landfill Methane Capture (IRO-E1-C) / short and medium-term

Methane is a potent greenhouse gas with a global warming potential (GWP) of 27, meaning that one ton of non-fossil methane released into the atmosphere is equivalent to 27 tonnes of CO2 (IPCC Sixth Assessment Report). While methane emissions from SUEZ activities, such as landfills and anaerobic digestion, are biogenic in origin, they contribute to non-biogenic emissions if released untreated. To mitigate this impact, methane must be captured and combusted, converting it into CO2 and significantly reducing its climate effect.

SUEZ has deployed advanced methane capture technologies across its landfill sites to minimise fugitive emissions. Through improved landfill covers and optimised biogas collection systems, methane is captured and either flared or converted into renewable energy. A dedicated governance framework oversees methane emissions, ensuring site-specific action plans are implemented, particularly in South Africa, Morocco, France, and the UK.

South Africa: SUEZ subsidiary EnviroServ operates the Vissershok Waste Management Facility near Cape Town, South Africa. The site started in 1974 and has received c. fifteen million tonnes since inception, mostly municipal and industrial non-hazardous waste. The project is to develop the site as a green landfill that recovers methane. Approximately 12 ha of the site area which has reached recultivation level is currently uncapped and without biogas capture. This project will include the renaturation of 12 ha, the installation of 160 gas extraction wells and two high-temperature flares for the extraction, collection, and destruction of the biogas. Technical studies have been launched, and the reduction are expected by April 2026 with the completion of the methane flaring platform.

The Project will enable EnviroServ to achieve a 22% reduction of its carbon footprint vs the 2021 baseline, while SUEZ will reduce its landfill GHG footprint by 8%.

Another step of this project under investigation is the use of landfill gas for compressed natural gas (CNG) in South Africa thanks to biogas separation and purification. By monetising the environmental benefits of biomethane recovery, the project creates value for customers and off-takers, enabling SUEZ clients to reduce their scope 1 and scope 3 emission by replacing fossil fuels by biomethane and aligning pricing strategies with these sustainability gains.

Low-carbon electricity (IRO-E1-C & IRO-E1-E)/short & medium-term

To decarbonise its energy consumption, SUEZ has implemented a low-carbon electricity strategy across its European operations. The Group sources green electricity through renewable energy certificates (RECs) and power purchase agreements (PPAs), reducing scope 2 market-based emissions. Additionally, self-generation from biogas recovery systems and solar PV decrease electricity purchases, cutting both scope 2 location-based and market-based emissions. This initiative supports SUEZ goal of achieving 100% sustainable electricity consumption by 2030 in Europe.

Beyond Europe, China and Australia contribute significantly to scope 2 reductions through national grid decarbonisation and increased REC adoption. For example, one of SUEZ large water production facilities has secured renewable energy certificates covering 95% of its electricity consumption.

Another example is, one of SUEZ operated site in China, Chongqing water joint venture has implemented a distributed photovoltaic (PV) power generation contract at the Yuelai Water Plant Phase III site. The project has a designed installation capacity of 5.37 MW with an expected annual output of about 5 GWh and annual carbon reduction of about 3,000 tCO2e. Installing solar panels on the horizontal flow sedimentation tanks also helps mitigate the adverse effects of sunlight on algae growth.

The transition to a low-carbon electricity mix resulted in a 36 thousand tonnes CO2eq reduction in 2025 and is projected to cut emissions by 205 thousand tonnes CO2eq by 2030, driven by cleaner national electricity grids and expanded renewable energy sourcing.

Energy efficiency on energy-from-waste (IRO-E1-C & IRO-E1-E) / short and medium-term

SUEZ energy-from-waste plants generate electricity and heat, supplying external clients while also meeting on-site energy needs. To maximize energy output, SUEZ has deployed an energy efficiency action plan aimed at reducing internal consumption and improving production performance. This includes the installation of smart control systems across energy-from-waste plants, enabling real-time energy monitoring and optimisation. These high-frequency data systems identify inefficiencies and enhance energy generation efficiency.

A good example of these actions is the AZUR energy-from-waste plant in France where the AZUR local authority has renewed its trust in SUEZ with a 24-year contract to modernize and operate the Energy Recovery Unit serving Argenteuil, Bezons, Cormeilles-en-Parisis, and La Frette-sur-Seine in France. The facility handles 206,000 tonnes of household waste annually, equal to waste from some 600,000 people, both within AZUR and neighbouring municipalities in Val d'Oise. Renovation works valued at €94 million will improve facility performance: adding a 5 MW turbo-alternator, recovering energy from flue gases, raising electricity production to around 72 GWh/year, reducing electricity use per tonne incinerated, cutting water consumption by 73%, eliminating natural gas use by 12 GWh, and avoiding thousands of tonnes of CO_2 emissions. A new waste collection centre is planned to enhance sorting, reuse and urban integration.

By improving energy-from-waste plants efficiency, SUEZ reduces both energy consumption and emissions. This initiative is expected to achieve cumulative savings of 33 thousand tonnes CO2eq by 2030.

Driving decarbonisation of SUEZ customers

Producing alternative fuels (IRO-E1-D) / medium-term

In France, SUEZ has commenced construction of a 55 MW power plant that uses solid recovered fuel (SRF) as a low-carbon alternative to coal. SRF is derived from non-hazardous waste collected from businesses and households, undergoing sorting to remove recyclables before being shredded and converted into heat. This heat will replace gas and coal in the production of chemicals and agrochemicals, contributing to significant emissions reductions. With an investment of €130 million – supported by ADEME and Région Grand Est – the Novasteam plant marks a key milestone in the decarbonisation of Humens' operations. By eliminating coal usage, the facility is set to cut CO2 emissions by 60% within the project's scope. SUEZ is responsible for the design, construction, and operation of the plant, with full operational capacity expected in the second half of 2026.

SUEZ has implemented its "green landfill" solution across multiple sites in South Africa and continues

to expand this approach to clients not yet equipped, for instance in Tunisia and Morocco. From a climate mitigation perspective, green landfills prioritise maximum biogas capture to minimise methane emissions, achieving capture rates of up to 90%.

Carbon Capture Utilisation and/or Storage (CCUS) (IRO-E1-D) / medium & long-term

SUEZ has a dedicated CCUS team of 15 specialists who actively monitor regulatory and technological developments. The Group is developing innovative, sustainable solutions and forging strategic partnerships across the CCUS value chain to advise clients on optimal carbon reduction strategies and project implementation.

United Kingdom: SUEZ is advancing multiple CO2 capture and storage projects within the East Coast Cluster. The objective is to capture up to 900,000 thousand tonnes of CO2 annually from emissions generated by the Tees Valley energy-from-waste facilities operated by SUEZ at Haverton Hill and Wilton. The captured CO2 will be permanently stored in an aquifer beneath the North Sea.

France (Terres d'Aquitaine): SUEZ has inaugurated a biogenic CO_2 recovery unit at its Terres d'Aquitaine site in Gironde, capturing emissions from biowaste anaerobic digestion with V'COOL® technology. The facility recovers up to 3,500 tonnes of biogenic CO_2 per year, supplying local agriculture, such as Rougeline's cooperative tomato greenhouses, as a sustainable alternative to fossil CO_2. The site also produces over 45 GWh of biomethane annually and reuses 100% of digestate as certified soil amendment, making it a model of circular economy for energy and agriculture in Nouvelle-Aquitaine.

Increasing renewable energy production (IRO-E1-E & IRO-E1-F) / short & medium-term

SUEZ has increased biogas production from wastewater sludge treatment or organic waste treatment to enhance energy self-sufficiency and reduce scope 2 emissions for both its operations and clients. This strategy is being deployed at existing SUEZ plants and integrated into new projects.

In the UK, SUEZ is developing AD facilities to anticipate the separate collections of food waste that will be made from households by municipalities from April 2026.

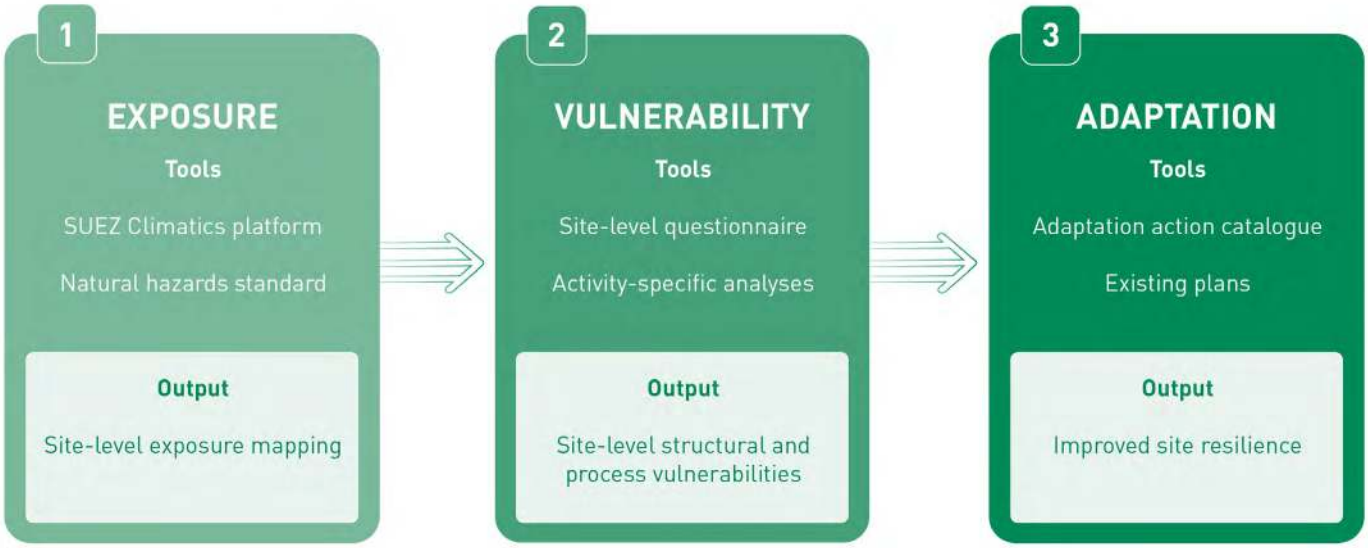
SUEZ and Carcassonne Agglo have inaugurated a new anaerobic digestion unit at the Saint-Jean wastewater treatment plant to support the French region's energy transition. The facility processes 9,000 tonnes of sewage sludge annually to produce 4,500 MWh of biomethane, which is injected into the public natural gas network, reducing CO_2 emissions by about 1,200 tonnes per year. The plant also features rooftop solar panels generating roughly 10,000 kWh per year. Sludge volume is reduced by 30%, minimizing transport and disposal needs, and an Azurair® deodorisation unit treats odours. Built using advanced steel digester and biogas treatment technologies, it reflects SUEZ longstanding expertise and aligns with local sustainability goals.

After just 12 months of construction, SMITDUVM, SUEZ, SIPEnR and the Banque des Territoires inaugurated France's first renewable hydrogen production and distribution station directly connected to an energy-from-waste facility. Located in Créteil, the H2 Créteil station will produce one tonne of hydrogen daily from electricity generated by incinerating household waste from 19 municipalities, with potential to double capacity. Starting in October 2025, it will supply hydrogen to a bus line, waste collection trucks, and private vehicles 24/7. Strategically situated near major road junctions, the station supports mobility within Paris's low-emission zone. The project is expected to prevent around 1,500 tonnes of CO_2 emissions per year.

Transforming waste storage sites into renewable solar power sources and development of PPA (internal + external) (IRO-E1-D) / short & medium-term

As a pioneer in energy production from solid waste and wastewater, SUEZ is repurposing its non-hazardous waste storage sites as hubs for renewable solar power generation. SUEZ has signed several long-term Power Purchase Agreements (PPAs) in France, supplying renewable energy generated from its waste-to-energy plants. These include a 15-year deal with Bouygues Telecom for ~53 GWh/year starting in 2027, a 15-year agreement with Carrefour for ~700 GWh over the term, and an up-to-16-year contract with RATP for ~100 GWh/year beginning in 2026. These partnerships support clients' decarbonisation, ensure price visibility, and leverage SUEZ infrastructure to scale renewable energy supply.

Climate adaptation process



Adapting all SUEZ priority and vulnerable sites to climate change (IRO-E1-A & IRO-E1-B) / medium & long-term

Regarding adapting its sites to the consequences of climate change, a project focused on climate change adaptation is currently underway, led by the Sustainable Development Department and involving the Operations, Environmental & Industrial Risk, and Insurance Departments, along with all BUs. The initial step was to develop a platform - Climatics - to measure the exposure of each site to the 20 climate-related hazards identified by the EU Taxonomy. Climatics covers all sites operated and insured by SUEZ to enable the most exposed sites to prepare an adaptation plan in line with its climate change adaptation target.

The next step was to assess site-level vulnerability to these hazards and to define and implement adaptation plans. In 2025, SUEZ deployed a custom questionnaire designed to evaluate site-level vulnerability. All priority sites are required to complete this questionnaire, to obtain a view of their site's overall climate risk and forming the foundation of their adaptation plans. Additionally, SUEZ has identified vulnerability profiles for each of its core activities to help sites understand the main structural and process vulnerabilities. By integrating these two tools, sites have a strong knowledge

base to formulate their adaptation plans.

Governance has also been strengthened with specific targets assigned to each BU on a yearly basis to ensure the delivery of the expected adaptation plans in line with the Sustainable Development Roadmap 2030.

This process has already enabled 31 priority sites to draw up an adaptation plan and to launch concrete actions with significant results, specifically:

Réunion Island, France: the SUEZ site in Sainte-Suzanne, located on Réunion Island, is directly exposed to cyclonic risk. In response, the site has implemented a comprehensive adaptation framework combining operational protocols, physical infrastructure upgrades, and cross-functional coordination.
From an operational standpoint, procedures for non-hazardous waste storage facilities have been revised to reflect cyclone alert levels. At each stage of alert, structured checklists are activated to verify that all preparatory measures are in place. This process mobilises multiple stakeholders: site operations managers and their teams, agency directors responsible for centralising information, and the Health, Environment and Industrial Risks department, which oversees site readiness ahead of any incoming storm. A dedicated Signal channel ensures real-time communication and continuous information flow from the moment a pre-alert is declared.
In terms of physical resilience, several targeted investments have been made. Key facilities have been elevated to mitigate flood exposure, car parks previously situated in flood-prone areas have been relocated, and drainage ditches designed to handle rainfall events with a 100-year return period have been installed. These ditches have effectively prevented localised erosion and enabled controlled stormwater management. Truck unloading operations are now monitored against data from an on-site weather station, allowing activities to be suspended when wind thresholds are exceeded. Anti-flyaway nets have additionally been deployed to contain waste under high-wind conditions.
As the intensity of cyclonic events continues to increase, the ability to anticipate disruptions — and to provide clear, timely reassurance to employees before operations resume — has become a critical enabler of business continuity. The measures implemented at Sainte-Marie have already demonstrated their effectiveness, supporting uninterrupted service delivery to local communities in the aftermath of cyclones affecting the island.

China: SUEZ developed wetlands areas to help protect from heavy rainfalls. This has also a benefit on biodiversity. For instance, in Qingdao, with 47% more precipitation than last year, the site experienced a total of 11 heavy rainstorms from 2 to 4 hours during which there was no waterlogging. These measures enable the sites to protect themselves and the associated wastewater network.

Additionally, SUEZ offers solutions to help its clients mitigate the effects of climate change by investing in Research & Innovation to continuously design new climate adaptation solutions. For example, these three offerings cover various aspects of SUEZ value chain:

Aria Technologies: SUEZ assists its sites and clients in conducting accurate assessments of their exposure to climate hazards. Aria Technologies, with its team of climate researchers specialising in climate change adaptation and forecasting extreme events such as cold waves, heatwaves, and hurricanes, produces data analyses and predictive maps.

AQUADVANCED® Solutions: SUEZ provides solutions to adapt its plants, particularly in the water sector. The AQUADVANCED® suite enables SUEZ to adapt its infrastructure to significant impacts such

as torrential rains, floods, and water stress. For instance, the AQUADVANCED® Urban Drainage solution allows real-time adaptation of rainwater and wastewater networks during flooding to prevent water and soil pollution and better preserve ecosystems. The Catchment and Waterways Operations System (CWOS), developed using SUEZ AQUADVANCED® Urban Drainage, is provided to Singapore's Public Utilities Board (PUB). This system supports PUB in managing the drainage system and tidal gates, monitoring water quality, optimising reservoir operations, and enhancing responses to flash floods. Initially piloted in the Marina Catchment, the platform received positive feedback from users for its insightful dashboards, intuitive interfaces, and operational advisory features that facilitate informed decision-making. Following the successful pilot and since 2019, SUEZ and PUB have expanded the CWOS to cover additional catchments. In 2024, the contract was renewed for another four years, extending to 2028.

Consulting Expertise: SUEZ offers specialised consulting services for developing territorial adaptation strategies for its clients, both in France and internationally.

Financial resources

Globally, the actions identified above are estimated to cost around a hundred million euros (combined OpEx and CapEx). This estimate is indicative and may be revised depending on the activity portfolio.

Besides, SUEZ has strategically allocated significant capital and operational expenditures to support the implementation of these actions. In 2025, under the two climate objectives (mitigation and adaptation), 44% of the Group's capital expenditures (CapEx) were classified as taxonomy-eligible, with 23% fully aligned. Additionally, 42% of the Group's operating expenditures (OpEx) were classified as taxonomy-eligible under these objectives, with 21% fully aligned. Refer to the taxonomy chapter in ⩾ *sections 13.2.1. and 13.2.2. for more detailed information.*

The initiatives described above are part of a broader portfolio of actions that collectively reduced SUEZ overall emissions by 2% compared to 2024.

2.4. Metrics and targets

Refer to ⩾ section 1.5 Common metrics methodology regarding ESRS E1 to E5

2.4.1. Targets on climate change mitigation and adaptation (E1-4)

Climate change mitigation and adaptation targets

In the Sustainable Development Roadmap 2023-2027, SUEZ has set targets aimed at reducing its greenhouse gas emissions and adapting to the physical and transition risks posed by climate change. These targets are essential to support its climate change mitigation and adaptation policies while addressing material climate-related impacts, risks, and opportunities. The ⩾ *section 1.3.4. Sustainable Development Roadmap* details how SUEZ developed these targets and the associated analysis on which it relies.

This roadmap uses 2021 as the baseline, which serves as a reference point to measure SUEZ progress and is updated annually to ensure comparability with the year of disclosure. The baseline update follows these principles:

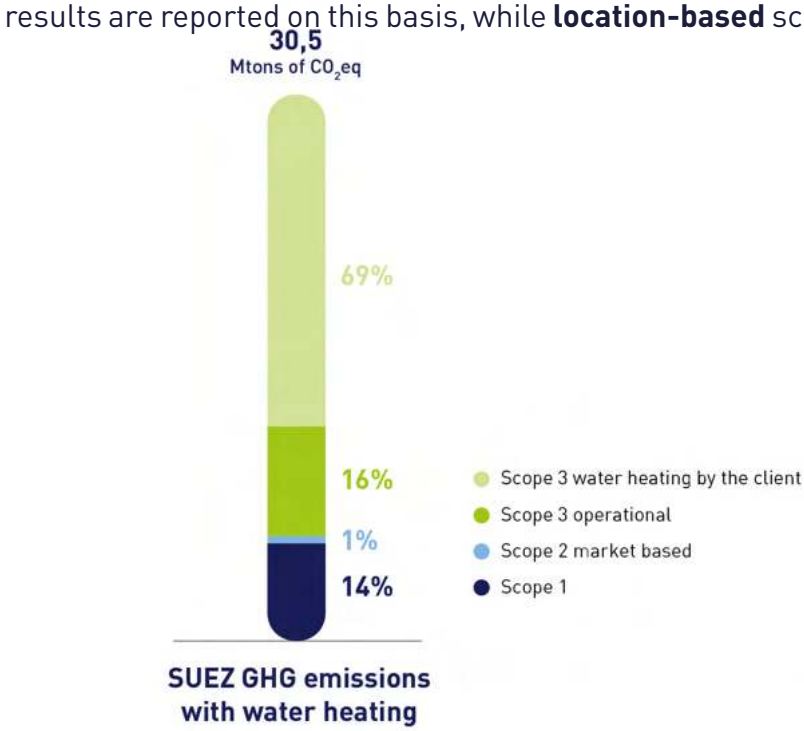
- acquisitions: newly acquired sites or contracts are integrated into the baseline by adding their 2021 GHG emissions or, if unavailable, the latest known data (up to the disclosure year)

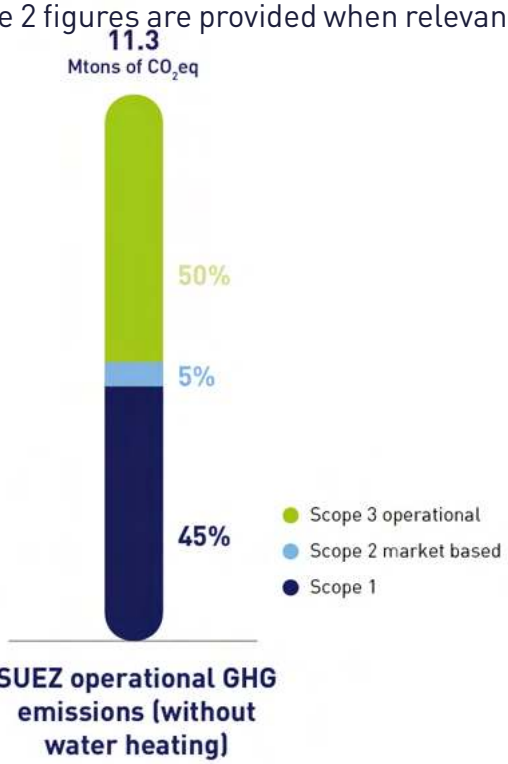
- divestments or contract losses: the baseline is adjusted by removing the corresponding GHG emissions of divested perimeters or lost contracts

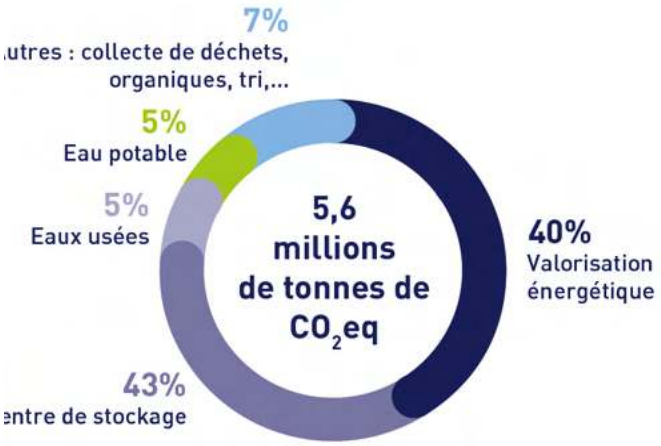
- data availability: adjustments are only applied when detailed emissions data is available at the perimeter level

Before explaining SUEZ targets, this section presents the Group GHG emissions profile, introducing 2025 results. SUEZ voluntarily includes emissions from "use of water by the consumer" (primarily domestic water heating) to present a more comprehensive scope 3 footprint. However, for comparability with other water utilities, SUEZ primarily focuses on its "operational" scope 3, excluding these emissions. Both approaches are presented, but the detailed analysis centres on the operational scope 3.

Similarly, as SUEZ reduction targets are set based on a **market-based** scope 2 approach, detailed results are reported on this basis, while **location-based** scope 2 figures are provided when relevant.







2025 SCOPES 1&2 MARKET-BASED EMISSIONS GENERATED BY SUEZ – VIEW BY BUSINESS DIVISION (kt CO2eq)

	2024 as published	2024 (proforma 2025)	2025	% Evolution N vs N-1
Water	635	680	654	-3,8%
Scope 1	177	159	163	2,4%
Scope 2 market-based	458	521	491	-5,7%
Waste - excluding EFW	1,776	2,753	2,712	-1,5%
Scope 1	1,754	2,716	2,680	-1,3%
Scope 2 market-based	23	37	32	-13,2%
Waste - EFW	1,698	2,309	2,261	-2,1%
Scope 1	1,694	2,306	2,259	-2,0%
Scope 2 market-based	3	3	2	-29,5%
TOTAL SUEZ	**4,109**	**5,742**	**5,627**	**-2,0%**
Scope 1	3,625	5,181	5,101	-1,5%
Scope 2 market-based	484	561	525	-6,4%

SUEZ has set quantitative targets to reduce its GHG emissions for all its activities and geographies with no exclusion. The evolution between 2024 values published in last year report and the 2024 proforma 2025 values is mainly due to the integration of Tunis landfills which represents nearly 1M tonnes CO2eq for the "Waste activity excluding energy-from-waste". The other significant effect is the new methodology for calculating GHG emissions of the "Energy-from-waste" activities which is now using real measurements instead of average emission factors. New contracts won in 2025 in India explain the increase of the Water activity emissions between 2024 published last year and 2024 proforma 2025 value.

GHG: decarbonising SUEZ value chain

		Target		Baseline		Results			
Key Commitments & Objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024** as published	**2024** proforma 2025	**2025**	**Policy**
Reducing GHG scope 1 & 2 (market-based) emissions (IRO-E1-C, IRO- E1-4)	Water activities: GHG scope 1 + scope 2 – ktonnes of CO2eq [1]	(2030)	-39%	2021	749 (proforma 2025)	635	680	654 (-12.6%)	SD Roadmap
	Waste (excl. EfW activities): GHG scope 1 + scope 2 – ktonnes of CO2eq [1]	(2030)	-26%	2021	3,326 (proforma 2025)	1,776	2,753	2,712 (-18.5%)	SD Roadmap
	EfWaste activities: GHG scope 1 + scope 2 – ktonnes of CO2eq [1]	(2030)	-2%	2021	2,270 (proforma 2025)	1,698	2,309	2,261 (-0.4%)	SD Roadmap
	EfW activities: cumulated investment in carbon capture	(2030)	Tens of millions investment for carbon capture	2023	€1.4 million	€5.5 million	N.A.	€7.8 million	SD Roadmap
Reduce SUEZ scope 3 emissions (IRO-E1-C, IRO- E1-4)	Share of scope 3 covered by GHG mitigation action plans	(2030)	50%	2021	2%	21%	N.A.	30%	SD Roadmap

[1]The baseline for these SD Roadmap indicators had to be adjusted to align with the implementation of the new CSRD operational control accounting rules. 2021 "Pro forma 2025" values are reported here.

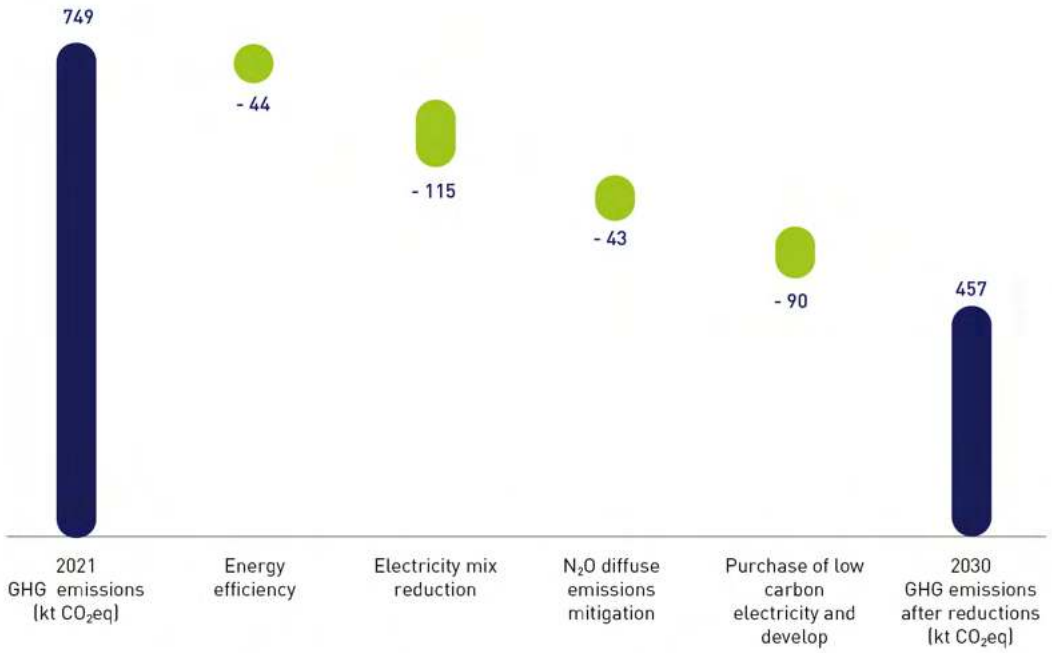
2025 results demonstrate the good results of SUEZ decarbonisation trajectory which is due to the actions in terms of energy decarbonisation for the water activity (as detailed in ⩾ *section 2.3.3.Taking action on climate change mitigation and adaptation*), the methane capture continuous improvements of France and UK landfills and the specific work initiated in South Africa to increase the biogas capture networks and associated solutions to convert it into energy. For energy-from-waste activities, the Group is continuing its efforts to improve the energy efficiency of its plants. Globally, the actions identified above are estimated to cost around a hundred million euros.

Water activities

SUEZ details its targets for reducing GHG emissions regarding its water activities in ⩾ *section 2.2.2.* Transition plan for climate mitigation. The main levers identified are increasing operational efficiency, utilising renewable energy sources, and investing in technologies that enhance energy efficiency across its water treatment plants.

Water activities (Scope 1&2 Market-based)	Base year 2021 (pro forma 2025)	2030 target	Up to 2050 target
GHG emissions (ktCO2eq)	749	457	In progress
Energy efficiency	-	-44	
Electricity mix reduction	-	-115	
N2O diffuse emissions mitigation	-	-43	
Purchase of low carbon electricity and development of PPA	-	-90	
GHG emissions after reductions (ktCO2eq)	-	457	

Water activities - GHG Trajectory - ktonnes CO2eq

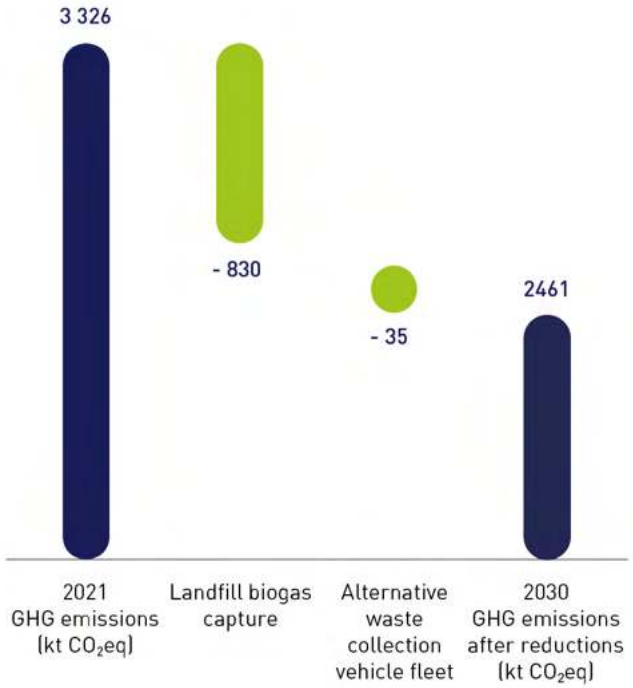


Waste (excluding energy-from-waste) activities

SUEZ details its targets for reducing GHG emissions regarding its waste (excluding energy-from-waste) activities in ⩾ *section 2.2.2. Transition plan for climate mitigation*. The main levers identified are enhanced biogas recovery at landfill sites, fleet electrification, and improving energy efficiency at waste processing facilities.

Water activities (Scope 1&2 Market-based)	Base year 2021 (pro forma 2025)	2030 target	Up to 2050 target
GHG emissions (ktCO2eq)	3,326	2,461	In progress
Landfill biogas capture	-	-830	
Alternative waste collection vehicle fleet	-	-35	
GHG emissions after reductions (ktCO2eq)	-	2,461	

Waste excluding energy-from-waste activities - GHG Trajectory - ktonnes CO2eq

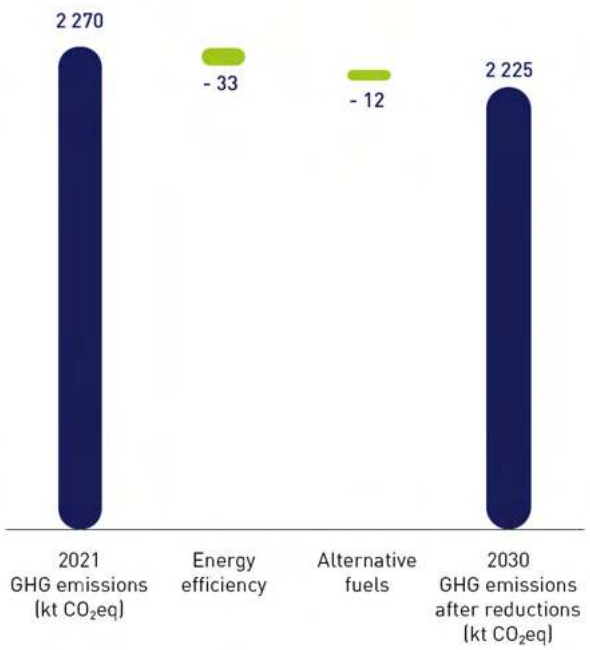


Energy-from-Waste activities

SUEZ is enhancing operational efficiency, transitioning burner start-up fuels to renewable alternatives, and improving the environmental performance of energy-from-waste operations through innovation. Since 2023, SUEZ has already invested 8M€ in its R&D programmes dedicated to carbon capture and sequestration. Reducing greenhouse gas emissions remains the top priority of SUEZ, and it will be a key contribution to achieve the carbon neutrality targets established in the Paris Agreement. The IPCC estimates that achieving that objective will require, in addition to emission reduction targets, the sequestration of 2 billion tonnes of CO2 per year by 2030, rising to 10 billion tonnes annually by 2050.

Water activities (Scope 1&2 Market-based)	Base year 2021 (pro forma 2025)	2030 target	Up to 2050 target
GHG emissions (ktCO2eq)	2,270	2,225	In progress
Energy efficiency	-	-33	
Alternative fuels	-	-12	
GHG emissions after reductions (ktCO2eq)	-	2,225	

Energy-from-Waste activities - GHG Trajectory - ktonnes CO2eq



Scope 3:
On Scope 3, SUEZ has set a target to identify action plan for more than 50% of its scope 3.
As mentioned in section 2.2.2, in its new Sustainable Development Roadmap, SUEZ is committing to reduce its scope 3 by 15% by 2030 and by 25% by 2035.

Energy: contributing to energy decarbonisation

Energy remains a key focus due to geopolitical dynamics, sovereignty considerations, and climate imperatives. Understanding SUEZ role in energy decarbonisation requires an overview of the Group's energy consumption and production.

SUEZ operates as a net energy producer, generating more energy than it consumes. The table below details these figures by activity. While both water and waste activities require energy, the waste sector contributes the most to SUEZ energy production, primarily through energy recovery from waste.

Geography	Energy consumption (in GWh)		Energy production (in GWh)	
	2024	**2025**	**2024**	**2025**
Waste	2,410	2,340	6,016	6,537
Water	2,416	2,563	362	307
TOTAL SUEZ	**4,826**	**4,903**	**6,378**	**6,844**

In terms of geography, most of SUEZ production is in Europe which is the same for its consumption and even in this geography the Group produces more than it consumes.

Since last year, the energy consumption is decreasing across the Waste activities, demonstrating the results of the energy efficiency continuous improvements. Despite also a continuous improvement of the energy efficiency across SUEZ Water plants, the increase in the Water activities is mainly due to the acquisitions of new contracts in India and Italy but also the restart of the Victoria Melbourne desalination plant (due to the lack of freshwater availability in the region) which represents an increase of 200 GWh.

Geography	Energy consumption (in GWh)		Energy production (in GWh)	
	2024	2025	2024	2025
Europe	3,837	3,769	6,149	6,669
Rest of the world	989	1,134	229	174
TOTAL SUEZ	**4,826**	**4,903**	**6,378**	**6,844**

As an energy producer, SUEZ actively contributes to both energy decarbonisation and the energy self-sufficiency of the regions in which it operates.

		Target		Baseline		Results		
Key Commitments & Objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	**Policy**
Make SUEZ own electricity consumption more sustainable (IRO-E1-C, IRO- E1-5)	Share of sustainable electricity consumption over total electricity consumption (%)	(2030)	Group: 70% Europe: 100%	2021	Group: 29% Europe: 24%	Group: 35% Europe: 32%	Group: 39% Europe: 35%	SD Roadmap
Maintain European electricity self sufficiency (IRO-E1-6, IRO- E1-5)	Share of electricity production (from waste or renewables) (MWh) over electricity consumption (MWh) in Europe	(2027)	>1	2021	1.04	1.13	1.09	SD Roadmap
Contribute to the low carbon energy transition in communities (IRO-E1-6, IRO- E1-3)	Share of GHG avoided from energy production over GHG emitted by energy consumption	(2027)	>1	2021	1.00	1.28	1.40	SD Roadmap

SUEZ maintained its effort to increase renewable electricity consumption in 2025 with 39% of its electricity consumption coming from renewable sources.
In Europe, the Group also maintains its target to produce more electricity than it produces thanks to a local production of electricity coming from both water and waste assets such as methanisation plants and energy-from-waste facilities.
Thanks to these assets but also to innovation deployments, the Group demonstrated its contribution to the low-carbon energy transition with an increase up to 1.4 of the "Share of GHG avoided from energy production over GHG emitted by energy consumption". For instance by providing alternative fuels solutions to its clients as illustrated in ⩾ *section 2.3.3. Taking action on* climate change mitigation and adaptation » with the Novasteam plant that will produce energy from solid recovered fuel (SRF) as a low-carbon alternative to coal.

Adapting priority and vulnerable sites to climate change

SUEZ faces increasing physical climate risks — such as heatwaves, flooding, droughts and storms — that can disrupt operations, compromise asset integrity and environmental performance, and affect employees and communities. Adapting priority and vulnerable sites is essential to maintain service continuity, protect people and the environment, and mitigate financial and insurance exposures. The following table summarises the Group's progress in its objective to adapt priority and vulnerable sites.

		Target		Baseline		Results		
Key Commitments & Objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	**Policy**
Adapt priority and vulnerable sites to climate change (IRO-E1-A, IRO- E1-2)	Share of priority and vulnerable sites with a defined action plan	(2027)	100	2021	<5%	7%	10%	SD Roadmap

SUEZ continues to implement climate adaptation plans at its priority and vulnerable sites in order to address identified physical climate risks and strengthen the resilience of its operations. These plans are based on site-level climate risk assessments and define targeted adaptation measures aimed at reducing the potential impacts of climate-related hazards such as droughts, floods and extreme weather events on critical infrastructure and service continuity. In line with its SD Roadmap 2023 - 2027, SUEZ is progressively increasing the share of priority and vulnerable sites covered by a defined adaptation action plan, reaching 10% in 2025, with the objective of covering 100% of these sites by 2027. This approach contributes to safeguarding essential water and waste services and enhancing the long-term resilience of SUEZ operations and the communities it serves.

2.4.2. Energy consumption and production (E1-5)

TABLE PRESENTING ENERGY CONSUMPTION AND MIX IN GWH (AR34)

Energy consumptions related to own operations	2023 (as published)	2024 (as published)	2025	% N/N-1
TOTAL ENERGY CONSUMPTION	**4,899**	**4,826**	**4,903**	**+0.1%**
Total Fossil Energy consumption	**N.D**	**2,251**	**2,079**	**-8%**
Fuel consumption from coal and coal products	N.D	0	0	-
Fuel consumption from crude oil and petroleum products	N.D	1,144	974	-15%
Fuel consumption from natural gas	N.D	220	180	-18%
Fuel consumption from other fossil sources	N.D	208	226	+9%
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	N.D	679	699	+3%
% of consumption from fossil fuels	N.D	47%	42%	
Total Renewable Energy consumption	**1,245**	**1,357**	**1,601**	**+18%**
Fuel consumption from renewable sources	N.D	851	866	+2%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	N.D	480	711	+48%
Consumption of self-generated non-fuel renewable energy	N.D	27	25	-9%
% of consumption from renewable energy sources	N.D	28%	33%	
Total Nuclear Energy consumption	**N.D**	**1,218**	**1,223**	**+0.4%**
TOTAL ENERGY PRODUCTION	**6,166**	**6,378**	**6,844**	**+7%**
Total Non-Renewable Energy production	**2,064**	**2,317**	**2,522**	**+9%**
Energy-from-waste (heat and electricity, fossil fraction: 50%)	2,064	2,317	2,522	+9%
% of fossil fuel production	33%	36%	37%	
Total Renewable Energy production	**4,102**	**4,061**	**4,321**	**+6%**
Biogas from landfill, WWTP and organic digestors (converted into electricity, heat or injected)	1,919	1,684	1,741	+3%
Energy-from-waste (heat and electricity, renewable part from biomass: 50%)	2,064	2,317	2,522	+9%
Other renewables (solar, turbine, geothermal...)	119	60	58	-3%
% of renewable energy production	67%	64%	63%	

In addition to this table:

- 100% of SUEZ revenue is considered to originate from High Climate Impact Sectors (HCIS). The energy intensity for SUEZ in 2025 is 515 MWh per million euros of revenue.

- 56% of the contractual energy certificates purchased in 2025 and considered in scope 2 GHG emissions reporting are bundled and 44% unbundled.

As mentioned above, this table clearly illustrates the results of SUEZ actions to decrease its dependency to fossil fuels, to increase its renewable energy production and to increase its energy production.

2.4.3. Gross scopes 1, 2, 3 and Total GHG emissions (E1-6)

TABLE PRESENTING TOTAL GHG EMISSIONS DISAGGREGATED BY SCOPES 1 AND 2 AND SIGNIFICANT SCOPE 3 IN kt CO2eq (AR 48)

GHG emissions (ktonnes of CO2eq)	Retrospective					Target	
	Base year 2021 (pro forma 2025)	2024 As published	2024 (proforma 2025 and scope 3 update)	2025	% N/N-1	2030	Annual % target/ Base year
Gross scope 1	5,700	**3,625**	**5,181**	**5,101**	-1.5%	**-**[1]	-
Percentage of scope 1 emissions form regulated emissions trading schemes (in %)	N.D	**8%**	**-**	**5,7%**	-	-	-
Gross location-based scope 2	1,064	**513**	**519**	**661**	+27%	-	-
Gross market-based scope 2	644	**484**	**561**	**525**	-6%	- [1]	-
Gross scope 3 WITH water Heating	N.D	**21,925**	**30,341**	**30,499**	+0.5%	-	-
Gross scope 3 WITHOUT water Heating	N.D	**6,033**	**5,596**	**5,635**	+0.7%	-	-
3.1 Purchased goods and services	N.D	**1,179**	**941**	**958**	+2%	-	-
3.2 Capital goods	N.D	**275**	**118**	**133**	+13%	-	-
3.3 Fuel and Energy related activities (not includes in scope 1 and 2)	N.D	**239**	**232**	**249**	+7%	-	-
3.4 Upstream transportation and distribution	N.D	**273**	**102**	**94**	-8%	-	-
3.5 Waste generated in operations	N.D	**1,071**	**1,029**	**942**	-8%	-	-
3.6 Business travel	N.D	**13**	**9.3**	**9.6**	+3%	-	-
3.7 Employee commuting	N.D	**43**	**51**	**51**	0%	-	-
3.8 Upstream leased assets	N.D	**N/A to SUEZ**	**N/A to SUEZ**	**N/A to SUEZ**	-	-	-

GHG emissions (ktonnes of CO2eq)	Retrospective					Target	
	Base year (2021) pro forma 2025	2024 As published	2024 (pro forma 2025 and scope 3 update)	2025	% N/N-1	2030	Annual % target/ Base year
3.9 Downstream transportation	N.D	37	34	41	+21%	-	-
3.10 Processing of sold products	N.D	1,540	1,807	1,836	+2%	-	-
3.11 Use of sold Product – Water heating by the client	N.D	15,893	24,746	24,863	+0.5%	-	-
3.11 Use of sold Products – Alternative Fuels	N.D	184	180	174	-3%	-	-
3.11 Use of sold products – Organic fertilizers	N.D	172	142	154	+8%	-	-
3.12 End of life of sold products	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	-	-	-
3.13 Downstream leased assets	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	-	-	-
3.14 Franchises	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	N/A to SUEZ	-	-	-
3.15 Investments and capit.detentions	N.D	1,008	949	992	+5%	-	-
TOTAL GHG Location-based (WITHOUT WATER HEATING)	N.D	10,171	11,296	11,397	+0.9%	-	-
TOTAL GHG Market-based (WITHOUT WATER HEATING)	N.D	10,142	11,338	11,261	-0.7%	-	-

[1]SUEZ has set targets per activity for its scopes 1&2 but not divided by scope 1&2.

8% of SUEZ scope 1 emissions were subject to ETS regulations. This percentage is attributable to the recently acquired Biosteam co-energy-from-waste facility in Le Havre, which falls under the EU-ETS framework, and two landfills in South Africa which are under the South African Carbon Tax. SUEZ Scope 1 and Scope 2 (market-based) emissions decreased, in line with the results presented in the SD Roadmap regarding greenhouse gas (GHG) emissions. However, Scope 2 location-based emissions increased due to the restart of the Victoria (Melbourne) desalination plant, which was required because of reduced freshwater availability in the region. This restart resulted in an additional 167 ktCO_2eq. As the plant purchases 100% renewable electricity, this increase does not affect Scope 2 market-based emissions.

Regarding Scope 3 emissions, overall levels remained broadly stable, with a slight increase compared to the previous year. Nevertheless, SUEZ remains on track to meet its commitment to cover 50% of its Scope 3 emissions with mitigation action plans. As of 2025, 30% of Scope 3 emissions are already covered by such plans, with their impacts expected to materialize progressively in the coming years. In its updated SD Roadmap, SUEZ has therefore committed to reducing Scope 3 emissions

(excluding category 3.10) by 15% by 2030 and by 25% by 2035 compared with the 2024 baseline.

Emissions related to concession contracts

As outlined in ESRS 2 Basis of preparation, SUEZ applies the interpretation IFRIC 12 on its concession contracts ; this interpretation states that the infrastructure is not accounted for as tangible fixed assets of the concessionaire. Consequently, the Group considers that investments for the benefit of the climate (or biodiversity) are linked to its client validation.

Nevertheless, SUEZ applies the GHG Protocol rules that consider SUEZ has the operational control over these infrastructures and consequently includes related emissions as part of its scope 1&2.

As market practices are heterogeneous on this subject and for comparability reason,SUEZ presents the share of its scope 1 & 2 emissions related to the IFRIC 12 contracts is presented in the following table.

TABLE PRESENTING GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS – FINANCIAL AND OPERATIONAL CONTROL (kt CO2eq) – (E1-6 PARAGRAPH 50)

	Financial control and operational control		O/W Emissions incoming from IFRIC12 contracts		O/W Emissions incoming from Joint Ventures	
	2024 as published	2025	2024 as published	2025	2024 as published	2025
Gross scope 1	3,625	5,101	N.D	1,320	0	0
Gross scope 2 Location-Based	513	661	N.D	N.D	0	0
Gross scope 2 Market-Based	484	525	N.D	162	0	0
Gross Scope 3 used for SD Roadmap	N.D	3,799	N.D	N.D	N.D	902
Gross scope 3 without water heating	6,032	5,635	N.D	N.D	659	902
Gross scope 3 with water heating	21,925	30,499	N.D	N.D	3,110	4,520

The financial consolidation perimeter of SUEZ is identical to that of the operational control one.

TABLE PRESENTING GROSS SCOPES 1, 2 market-based, 3 (WITH WATER HEATING) ACCORDING TO THE GHG PROTOCOL FORMAT (kt CO2eq) – (E1-6 PARAGRAPH 50)

GHG protocol #	**CO2** (in kt CO2eq)		**CH4 biogenic** (in kt CO2eq)		**N2O** (in kt CO2eq)		**Other (including HFC, SF6...)** (in kt CO2eq)		**Total** (in kt CO2eq)	
	2024	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**	**2024**	**2025**
1-1	1,711*	2,283	0	0	7*	6	0	0	1,718*	2,289
1-2	267*	220	0	0	0	0	0	0	267*	220
1-3	0	0	5*	6	141*	137	0	0	147*	143
1-4	0	0	1,489*	2,446	0	0	4*	4	1,493*	2,449
2-1 Market B	484*	525	0	0	0	0	0	0	484*	525
2-2	0	0.2	0	0	0	0	0	0	0	0.2
3-1	941	958	0	0	0	0	0	0	941	958
3-2	118	133	0	0	0	0	0	0	118	133
3-3	232	249	0	0	0	0	0	0	232	249
3-4	102	94	0	0	0	0	0	0	102	94
3-5	959	885	61	50	9	8	0	0	1,029	942
3-6	9	10	0	0	0	0	0	0	9	10
3-7	51	51	0	0	0	0	0	0	51	51
3-8	0	0	0	0	0	0	0	0	0	0
3-9	34	41	0	0	0	0	0	0	34	41
3-10	1,807	1,836	0	0	0	0	0	0	1,807	1,836
3-11	24,991	25,116	0	0	77	75	0	0	25,068	25,191
3-12	0	0	0	0	0	0	0	0	0	0
3-13	0	0	0	0	0	0	0	0	0	0
3-14	0	0	0	0	0	0	0	0	0	0
3-15	949	992	0	0	0	0	0	0	949	992

* values as published (not proforma)

TABLE PRESENTING GHG INTENSITY PER NET REVENUE (AR 54)

GHG intensity per net revenue	**2024**	**2025**	**%N/N-1**
Total GHG emissions sc 1 & 2 (location-based) per net revenue (in tCO2eq/€M)	**450**	**605**	+34%
Total GHG emissions sc 1 & 2 (market-based) per net revenue (in tCO2eq/€M)	**447**	**591**	+32%

SUEZ GHG emissions intensity, calculated as total GHG emissions per million euros of revenue, increased by 32% in 2025 compared to the previous year due to the integration of Tunis landfills which represent nearly 1 million tonnes of CO2eq GHG scope 1 emissions and only 6M€ of revenue.

PERCENTAGE OF GHG SCOPE 3 CALCULATED USING PRIMARY DATA (AR 46 G)

Metric	2024	2025
% of GHG scope 3 calculated using primary data	**65%**	**78%**

This result demonstrates SUEZ continuous efforts to improve its scope 3 calculation. This is the result of the dedicated action plans launched to mitigate the Group's scope 3 emissions.

BIOGENIC EMISSIONS (AR 43 C, AR 45 E, AR 46 J)

Metric	**Waste 2025** (in ktonnes CO2eq)	**Water 2025** (in ktonnes CO2eq)	**Total 2025** (in ktonnes CO2eq)
Biogenic emissions of CO2 from the combustion or biodegradation of biomass not included in scope 1 GHG emissions	3,741	1,610	5,351
Biogenic emissions of CO2 from combustion or biodegradation of biomass not included in scope 2 GHG emissions	12	31	44
Biogenic emissions of CO2 from combustion or biodegradation of biomass that occur in value chain not included in scope 3 GHG emissions	547	0	546
TOTAL	**4,300**	**1,642**	**5,942**

In parallel to fossil emissions, SUEZ monitors its scope 1 biogenic emissions. As a reminder, biogenic emissions are part of the natural carbon cycle (biomass decomposition or combustion) and are distinct from anthropogenic CO2 emissions, which result from human activities such as burning fossil fuels. This is why by convention they are accounted separately. These types of emissions are presented here for pedagogic purposes and to provide order of magnitudes. The main source of biogenic CO2 is the biomass fraction contained in the waste that is incinerated within SUEZ own facilities. This biomass, when energetically recovered, serves as a source of renewable energy for final consumers. The second source of biogenic carbon arises from pollution reduction processes within water treatment systems operated, often attributed to microbiological activity. This function is essential for purifying water before its return to the environment or reuse. Other sources include various activities such as waste degradation in landfills; secondary activities related to wastewater treatment.

2.4.4. Carbon credits (E1-7)

As part of its current strategy, SUEZ is focusing on reducing its own greenhouse gas emissions and does not plan to use carbon credits to offset its emissions.

However, SUEZ intends to develop carbon credit projects to support its clients in implementing emission reduction or removal initiatives that would benefit from the revenue generated by carbon credits and would not have been realised otherwise. This includes, for example, biogas capture projects at landfill sites in Africa aimed at reducing methane emissions, changes in agricultural practices in France through the use of compost to reduce chemical fertiliser use.

2.4.5. Internal carbon pricing (E1-8)

In 2025, SUEZ continued to use an internal carbon pricing mechanism to drive low-carbon investments and integrate climate-related risks into its decision-making processes. The primary approach used was a shadow pricing model, which is embedded in capital expenditure, operations, R&D, and strategic planning. SUEZ adopted the IPCC's recommended carbon price of €127 per ton of CO2. The carbon pricing mechanism varies by business sector, reflecting each sector's exposure to carbon tax, and is used to assess potential risks related to current and future carbon taxes. SUEZ also evaluates the carbon cost per activity to forecast medium- and long-term profitability, guiding strategic decisions and investment choices for specific activities and assets.

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3. Pollution (E2)

Preventing, reducing, and controlling pollution across air, water, and soil through SUEZ essential water and waste services

ESRS E2 on Pollution is essential to SUEZ because preventing, reducing, and controlling pollution is at the core of its environmental mission and operational responsibilities. This standard provides a structured framework to explain how the Group controls emissions, discharges, and releases to air, water, and soil arising from its activities, while ensuring compliance with regulatory requirements and protecting human health and the environment. It highlights SUEZ approach to pollution prevention, risk management, and continuous improvement across its operations and value chain. The key message of this chapter is that effective pollution management is a fundamental condition for trust, operational excellence, and the long-term sustainability of SUEZ activities.

For 2025, SUEZ has advanced several key initiatives to strengthen its pollution prevention and control performance across its activities:

- **Reduction of pollutant emissions at landfill and energy-from-waste facilities**, through continuous optimisation of treatment processes to limit releases to air, water, and soil and robust operational controls.
- **Protection of natural environments through improvements to water management and treatment infrastructure**, including the Haliotis 2 project which uses an innovative solution for management of storm basins and related networks to reduce the risk of untreated water discharges to the environment.
- **Proposal of innovative solutions to address emerging pollutants**, including technologies and service offerings for removal of microplastics, PFAS, and other substances of concern, supporting clients in meeting evolving regulatory and environmental requirements.
- **Monitoring and compliance management**, based on regular measurement and tracking of pollutant levels, established control procedures, and alignment with applicable environmental standards and discharge requirements.

These initiatives collectively demonstrate SUEZ commitment to preventing pollution at source, controlling operational risks, protecting ecosystems and human health, and maintaining a high level of environmental compliance across its operations and client services.

POLLUTION

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Pollution of water	IRO-E2-C	By providing wastewater and waste treatment services, SUEZ actively mitigates pollution of natural, aquatic, and marine environments.	I+	Include thermal treatment to remove micropollutants in 100% of commercial proposals for wastewater infrastructure construction
Pollution of soil	IRO-E2-D	The conversion of landfills into "green landfills" (with biogas recovery, leachate treatment and possibly solar panels) has positive effects on the environment and on public health at local level.	I+	
Substances of concern and very high concern	IRO-E2-F	The introduction of new regulations targeting the reduction of micropollutants, including PFAS and microplastics, presents a growth opportunity. By aligning with these standards, SUEZ can update its contracts and expand its market presence.	O	
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Pollution of air	IRO-E2-A	Despite strict monitoring and the use of best available techniques to manage atmospheric discharges from Energy-from-Waste (EfW) facilities, occasional exceedances of thresholds can occur. Public perception of energy-from-waste emissions remains predominantly negative, presenting reputational challenges.	R	
Pollution of water	IRO-E2-B	In the event of heavy rainfall, or where water infrastructures are missing or undersised, wastewater networks can overflow, and this untreated water can be discharged into the environment, with a potential negative impact on nature and local communities.	I−	Contribute to reducing the land artificialisation pace
Pollution of soil	IRO-E2-E	The potential for liability from ancient soil pollution on old landfills could harm the Group's reputation.	R	

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Sustainable Development Roadmap
- Health, Safety & Environmental Risks Policy
- Sustainable Purchasing Charter

ACTIONS ON MATERIAL IMPACTS

- Pollution avoidance
- Pollution reduction
- Pollution control

Global overview

According to the sustainability reporting standards, this chapter aims to understand:

- the impact of SUEZ activities on pollution – specifically in relation to air, water, and soil – by identifying material positive and negative actual or potential impacts.

- the actions implemented by SUEZ to prevent or mitigate actual or potential negative impacts, as well as the outcomes of these measures in managing associated risks and opportunities.

- SUEZ strategic and business model adaptation in response to the transition towards a sustainable economy, ensuring alignment with pollution prevention, control, and elimination objectives.

This section describes the nature, type and extent of SUEZ material risks and opportunities related to pollution impacts and dependencies, as well as the preventive, control and mitigation measures implemented to address them. It also outlines how SUEZ ensures compliance with applicable regulatory requirements and actively manages these factors to support a sustainable and responsible approach to pollution reduction.

Through its activities, SUEZ actively addresses multiple forms of pollution, ensuring both environmental protection and public health preservation:

- avoid pollution of **drinking water**: this is the **Drinking Water Production** process, delivered through the construction and operation of drinking water treatment plants (DWTP). This includes managing water resources and implementing protective measures against accidental pollution. Without these processes, contamination of drinking water could pose severe public health risks, as remains the case in certain developing regions.

- avoid pollution by **wastewater within cities**: this is the **Wastewater Collection** process, delivered though the building and operation of sewer networks often integrating stormwater management solutions to mitigate pollution risks in cities. This process is essential in preventing the contamination of untreated drinking water sources (such as wells) and the spread of waterborne diseases.

- avoid pollution of **rivers, lakes, and seas**: this is the **Wastewater Treatment** process. SUEZ eliminates pollutants before discharge into natural water bodies. Traditionally, this includes removing organic matter (measured by Biochemical Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) to prevent oxygen depletion (anoxia). Advanced treatment processes now also target nutrients like nitrogen and phosphorus, and in some cases, microorganism disinfection – especially in touristic regions or for water reuse applications. Future challenges include tackling emerging pollutants such as pesticides and microplastics.

- avoid urban pollution by **solid wastes within cities**: this is the **Solid Waste Collection** process. SUEZ ensures that cities remain free from unmanaged waste, which can otherwise attract pests, spread disease, and create serious public health hazards, particularly in developing countries.

- avoid **nature pollution through solid and liquid waste** elimination: this is the **Recycling**

and Recovery process.

As a champion in environmental services, SUEZ upholds the highest standards in pollution risk management, ensuring that its own depollution activities do not create unintended environmental impacts. The Group prioritises service continuity and accident prevention, implementing rigorous safety protocols to mitigate any incidental pollution risks associated with its operations.

Furthermore, innovation remains a core pillar of SUEZ strategy. Through its expertise centres, such as the CIRSEE in the western Paris region, SUEZ proactively anticipates regulatory requirements by developing future-oriented solutions that exceed the current standards imposed by laws and regulations. This approach aims to achieve superior levels of performance and safety.

Surpassing these requirements involves the implementation of innovative technologies that enhance environmental, social, and operational outcomes. SUEZ investment in research and development for advanced pollution treatment technologies not only addresses specific needs in sensitive environments but also positions the Group to offer market-leading solutions with improved environmental performance. For instance, the mastery of membrane filtration – originally developed for industrial applications – has now been successfully adapted for municipal water treatment processes, exemplifying how innovation drives both efficiency and sustainability.

The Group's long-standing commitment to R&D has demonstrated that technological advancements are key to addressing ever-emerging pollution challenges. In this context, SUEZ actively researches and develops solutions for tackling emerging pollutants, including:

- micropollutants
- microplastics
- PFAS (per- and polyfluoroalkyl substances)
- POPs (persistent organic pollutants)

By continuously adapting its technologies and expertise, SUEZ remains at the forefront of protecting both people and the environment from the harmful effects of pollution, while reinforcing its position as a trusted partner for sustainable environmental solutions worldwide.

3.1. Impact, risk and opportunity management

3.1.1. Processes to identify impacts, risks and opportunities (IRO-1)

SUEZ global approach regarding pollution

SUEZ is deeply committed to identifying, managing, and mitigating pollution-related risks and impacts across its global operations and value chain. Operating in over 40 countries and managing

thousands of facilities – including water treatment plants, pumping stations, and waste management sites – SUEZ has implemented a rigorous pollution control framework to ensure compliance, efficiency, and sustainability in its day-to-day operations.

Stakeholder engagement, compliance, and reporting

As an operator of permitted environmental protection installations, SUEZ actively engages with its clients, local authorities, regulatory bodies, and local communities to align its operations with environmental and societal expectations. The Group maintains transparency by collaborating with stakeholders on key concerns such as:

- odour management
- pollution risk mitigation
- recommendations from insurance risk prevention engineers
- regulatory requirements and compliance standards

In its depollution activities, SUEZ ensures strict adherence to environmental regulations. Compliance with standards across various regulated parameters is periodically reported to clients and regulatory authorities in accordance with permit conditions and legal frameworks. Additionally, to maintain a comprehensive overview of its environmental performance, SUEZ conducts annual internal assessments, consolidating insights from global surveys and reports, including:

- **Drinking Water Quality Report** (DWQR) – evaluates the quality of drinking water produced and distributed under SUEZ contracts.
- **Wastewater Quality Report** (WWQR) – assesses the performance of wastewater treatment contracts in ensuring compliance with water quality standards.
- **Air Quality Report** (AQR) – monitors and reports atmospheric emissions from energy-from-waste (EfW) facilities.

Through proactive stakeholder engagement, strict regulatory compliance, and transparent performance reporting, SUEZ continues to strengthen its pollution management framework, ensuring that its operations contribute positively to environmental protection and sustainability worldwide.

Environmental and Industrial Risk management (EIR)

To prevent and mitigate the accidental pollution risks, SUEZ employs a structured Environmental and Industrial Risk (EIR) process. This framework assesses the level of environmental and industrial risk control in relation to SUEZ operational guidelines, ensuring that potential hazards are identified, managed, and minimised across all activities.

Organisation: each BU appoints an environmental and industrial risk officer (EIRO) responsible for overseeing risk management at site level and ensuring alignment with SUEZ safety and environmental protocols.

Incident reporting & Analysis: accident reports include various incident categories, all of which are reported to the HSE department, and to the SUEZ HSE department for severe ones.

HIPO incidents (high potential gravity incidents) and severe accidents receive particular attention.

Pollution-related accidents – such as fires at waste management sites or major chlorine leaks at water treatment facilities – are analysed by EIROs and discussed annually with the SUEZ HSE department.

Environmental risk indicators, such as notifications of non-compliance from regulatory authorities and any resulting sanctions (fines) are reported by BUs and consolidated at HQ level to track performance and drive improvements.

The IRM database & risk management software: the Industrial Risk Management (IRM) system, covering around 5,000 sites, is designed to screen facilities and business activities for industrial and environmental risks related to pollution.
Three key phases make up the IRM process:

1. Assessment Preparation:

- Selection of relevant sites through consultations between BUs and corporate teams
- Launch of a self-assessment campaign, with automated surveys based on declared site activities

2. Self-Assessment & Risk Evaluation:

- Site managers complete risk assessment questionnaires
- Based on responses, automated recommendations are generated

3. Action Planning & Continuous Monitoring:

- Mitigation plans are developed in collaboration with site management, prioritising the most critical recommendations
- Regular progress reviews and updates – at least annually – are conducted using the IRM application
- IRM ratings are calculated based on questionnaire responses, complemented by insights from insurance reports

Through this comprehensive EIR framework, SUEZ ensures proactive risk management, enabling the early detection, reporting, and mitigation of pollution-related industrial risks while fostering continuous improvement in environmental and safety performance.

3.1.2. Policies regarding pollution elimination and control (E2-1)

As a leader in environmental services, pollution control is a core mission for SUEZ, and responsibility

for this critical activity is embedded at all levels of management, from the CEO to field managers. This ensures a top-down commitment and an operational focus on environmental protection across all BUs. To reinforce the importance of environmental protection, SUEZ has developed and implemented key statements and policies, which reflect the interests of stakeholders and outline the Group's strategic direction in sustainability. These policies, developed through collaborative working groups and endorsed by the CEO, include:

- SUEZ Sustainable Development Roadmap
- SUEZ Health, Safety & Environmental Risks Policy

By institutionalising these commitments, SUEZ ensures that pollution control is not only a regulatory obligation but a strategic priority, aligned with stakeholder expectations and global sustainability goals.

Sustainable Development Roadmap

SUEZ has embedded pollution prevention and control into its operational strategy as a core component of both its Sustainable Development Roadmaps. The new Sustainable Development Roadmap 2030 reinforces SUEZ commitment to preventing pollution and reducing environmental impacts across its operations. For further details on this policy, refer to *⩾ section 1.3.4. Sustainable Development Roadmap.*

Health, Safety & Environmental Risks Policy

Health, Safety & Environment Risks Policy is built around the Group's overarching goal of "Zero Severe or Fatal Accident" across all operations. It establishes a clear framework for pollution prevention and environmental risk management, reinforced by SUEZ HSE Standards. To translate these commitments into actionable practices, SUEZ has developed a structured set of operational guides, including:

- HSE Manual
- HSE Management Rules
- HSE Standards
- HSE Practical Guides

At the BU level, SUEZ has implemented Environmental and Quality Management Systems, which are generally compliant with ISO 9000 and ISO 14000 norms. These systems include specific procedures tailored to different environmental activities, ensuring compliance with local regulations and best practices. SUEZ policies, guides, and operational procedures address both mitigating negative environmental impacts and preventing pollution-related incidents. If incidents do occur, control measures are in place to limit their impact on people and the environment.

Key aspects of SUEZ pollution control and risk mitigation strategy include:

- Strict adherence to HSE Standards to prevent air, water, and soil pollution.

- Life-saving rules and emergency action plans to reduce risks and ensure swift response.
- Continuous feedback and knowledge-sharing to improve best practices and strengthen environmental safety.

This comprehensive approach ensures that pollution prevention, control, and emergency preparedness are embedded at every level of SUEZ operations, reinforcing the Group's commitment to sustainability and environmental protection.

SUEZ operates in strict compliance with European and international regulations, ensuring that all water and waste management services meet the highest environmental and quality standards. Regulatory requirements are applied in accordance with each country's legal framework, guaranteeing adherence to national and regional policies.

Entities are tasked with:

- ensuring a regulatory watch.
- checking compliance with applicable requirements.
- implementing action plans when a non-compliance is identified, or a new requirement needs it.

Certain key regulatory texts include, but are not limited to:

- the French Environmental Code including ICPE Regulation (French regulation for Environmental Protection dedicated to installation classified according to specific hazardous products or activities levels) and IOTA Regulation (French regulatio dedicated to facilities, structures, works and activities classified for their impact on water bodies, aquatic and marine environments)
- the European Industrial Emission Directive (IED)
- the European Drinking Water Directive
- the European Urban Wastewater Directive

Environmental and Industrial Risks Operating Rules

SUEZ has developed internal Environmental and Industrial Risks Operating Rules to establish proactive pollution prevention and control measures across all its facilities and operations. These rules focus on risk assessment, pollution source identification, strict monitoring to ensure compliance with stringent legal thresholds for air and water quality, spill containment systems and periodic groundwater inspections when needed to prevent contamination.

The framework consists of 12 operational rules, each supported by practical guides that outline specific risk management practices. Examples of these sub-guides include:

- "Secondary Containment for Polluting Substances" – ensuring safe storage of hazardous materials.

- "Managing Emergency Situations" – establishing response protocols for pollution incidents.

- "Risk Control Measures" – implementing best practices for pollution prevention.

- "Fire Prevention and Protection" – mitigating risks of fire-related pollution events.

SUEZ is currently standardising these guidelines to align with its HSE management framework, ensuring a uniform approach to environmental risk management across all operations. To manage incidents and minimize negative impacts, SUEZ has implemented emergency procedures that include:

- automated alert systems for rapid incident detection

- containment measures to prevent the spread of pollutants

- coordination with local authorities to ensure an effective response

- comprehensive training programmes to equip staff with the necessary skills to handle emergencies

- real-time monitoring to detect anomalies and take immediate corrective action

Sustainable Purchasing Charter

SUEZ integrates sustainability into its procurement processes through its Sustainable Purchasing Charter, ensuring a responsible, resource-efficient, and resilient supply chain. The Group actively collaborates with suppliers to limit environmental impact by promoting sustainable sourcing, pollution prevention, and responsible chemical management. For more details, refer to ⩾ *section 6.1.1. Policies regarding resource use and circular economy.*

At the local level, SUEZ takes targeted measures to limit, prevent, and substitute harmful substances in its operations. Procurement practices are designed:

- to avoid products with known pollutant properties.

- to enforce strict supplier requirements to ensure compliance with local regulations and contractual quality standards regarding substances of concern.

Hazardous substances are characterised using material safety data sheets (MSDS), subject to rigorous controls to assess environmental and health risks. The Group also applies strict engineering standards for safe storage and transportation, including the use of double-walled tanks or secondary containment systems, to prevent leaks and accidental releases.
Through this comprehensive procurement and risk management framework, SUEZ reinforces its commitment to sustainability while minimizing environmental risks, ensuring compliance with regulations without requiring a group-wide pollutant-specific policy.

3.1.3. Taking action on pollution elimination and control (E2-3)

As outlined in the introduction, all SUEZ activities are fundamentally linked to pollution elimination

and control. These efforts are prioritised as follows:

1. To avoid pollution through the prevention of pollution at the source.

2. To reduce pollution by minimising the emission of pollutants.

3. To control pollution by managing the impacts of regular activities and incidents.

The following section highlights recent actions related to the material IROs identified. These examples illustrate the Group's ongoing initiatives in addressing pollution prevention, reduction, and control.

Air pollution control

Compliance with atmospheric emissions limits (IRO-E2-A) / short-term

Emission levels are consistently monitored at site level using advanced technologies and are controlled based on permits, with regular third-party audits (including internal audits, ISO 14001 audits, and inspections by authorities). SUEZ facility improvement programmes prioritise compliance with both local, national, European regulations, and internal standards. For example, for Energy-from-Waste (EfW) plants in France, the implementation of the revised BREF incineration (Best Available Technique reference document) has facilitated continuous monitoring of mercury levels in each line, improved NOx treatment in certain plants, reduced daily Emission Limit Values (ELVs) under normal operating conditions, enhanced management of emissions during non-normal operating conditions (OTNOC), and enabled the measurements of new pollutants.

Vissershok, South Africa (IRO-E2-D) / short & medium-term

In operation since 1974, this non-hazardous municipal and industrial landfill has received close to 15 million tonnes of waste. SUEZ (EnviroServ) is advancing a "green landfill" upgrade focused on methane capture, based on measured recovery potential. Approximately 12 hectares that have reached final elevation are currently uncapped and without biogas capture; field measurements in 2023 estimate fugitive emissions at around 200,000 tCO2e per year. The project includes progressive rehabilitation and final capping of the 12 ha, installation of about 160 gas extraction wells, and two enclosed high-temperature flares to enable extraction, collection and destruction of landfill gas. In 2023, Vissershok was the largest single source of GHG emissions (CO2e) within EnviroServ, accounting for roughly 30% of its operational footprint, and represented about 13% of SUEZ landfill-related emissions. Once implemented, the project is expected to reduce EnviroServ's carbon footprint by approximately 22% versus the 2023 baseline and lower SUEZ landfill GHG footprint by about 8%, advancing the Group's Green Landfill strategy and supporting best-practice waste management in the Western Cape.

Water pollution control

Infrastructure upgrades for extreme rainfall events (IRO-E2-B) / medium & long-term

To prevent untreated water discharge during extreme rainfall events, SUEZ invests in infrastructure upgrades and proactive risk management. Self-monitoring devices and rainy weather spill indicator have been developed to enhance detection and response. Recognising the impacts of soil

artificialisation – such as reduced rainwater infiltration and pollution from runoff (e.g., hydrocarbons washed from roads) – SUEZ promotes local water infiltration. By implementing solutions that restore natural water cycles, SUEZ reduces contamination risks to both soil and water, enhancing resilience in urban and industrial landscapes.

Optimise Wastewater Management (IRO-E2-C) / short-term

SUEZ AQUADVANCED® range of digital solutions optimises water, wastewater and stormwater network management. By integrating weather data, sensor information, and AI-driven analytics, the hyper vision platform anticipates and prevents flooding risks, ensuring high-quality discharge, and reducing pollution from overflows. Real-time monitoring and 72-hour weather forecasts improve decision-making, minimise service disruptions, and reduce environmental impact by reducing spills into the natural environment by up to 70%. This advanced system supports public health and environmental protection through precise, data-driven network management.

Haliotis 2 - Nice, France (IRO-E2-C) / medium-term

This "all-in-one" plant will treat wastewater to preserve the Mediterranean Sea, reuse treated wastewater and produce new resources. Haliotis 2 water treatment performance will exceed current health standards, eliminating nearly 90% of microplastics. In addition, the plant will optimally treat and recover sewage sludge and recycle sand from wastewater and sewer networks cleaning products to use it in construction and public works. Indeed, sand is the second most exploited resource in the world after water. Thanks to dynamic network management based on artificial intelligence, rainfall events and their consequences will be better managed. During rainy weather, it will smooth out the flows treated in the plant and optimise the filling of the Ferber and Arson basins. This will limit the risk of spills and better preserve bathing water quality.

Eaux Blanches, France (IRO-E2-C) / medium-term

SUEZ and its partners inaugurated the Eaux Blanches wastewater treatment plant in Sète, France, with a treatment capacity of 165,000 population equivalent (expandable to 190,000 population equivalent). The facility treats 6.5 million m^3 annually, removing over 90% of pollutants through ultrafiltration, while reusing treated water and producing biogas from sludge. Biomethane is injected into the grid, and steam is recovered from a nearby waste-to-energy plant thereby enabling the drying of sewage sludge. The project also supports agriculture with composting and fosters regional economy through local SME involvement.

Soil pollution control

Regulatory compliance (IRO-E2-E) / short-term

Through its solid waste management activities, SUEZ contributes to soil pollution prevention and control by ensuring regular monitoring, adherence to standards, and comprehensive waste management strategies. Measures include enhanced waste acceptance protocols to prevent unauthorised or high-risk materials from entering landfill facilities, soil impermeabilisation where waste is stored, and rehabilitation and post-closure monitoring of landfill sites to ensure long-term environmental protection.

Multiple sites - South Africa and Uganda (IRO-E2-D)/short-term

SUEZ continues to assess and implement improvements at its waste management sites to prevent soil and groundwater contamination, focusing on both reducing leachate generation and enhancing treatment performance. At Holfontein, Shongweni and Vissershok, engineered capping and stormwater separation measures have been implemented to prevent rainwater infiltration and contact with waste, thereby reducing the risk of soil and water pollution and lowering leachate volumes. On the treatment side, a new leachate treatment plant (LTP) is planned for Vissershok; an additional LTP has been installed at Nyamasoga to increase capacity; and permeate quality has been improved through process upgrades, including pre-treatment by coagulation and flocculation at Shongweni and the installation of higher-performance reverse osmosis (RO) membranes at Aloes. These actions are designed to prevent contamination at source and strengthen control of residual emissions, supporting compliance with applicable permit conditions.

3.2. Metrics and targets

Refer to ⩾ *section 1.5 Common metrics methodology regarding ESRS E1 to E5.*

3.2.1. Targets regarding pollution elimination and control (E2-3)

The following table indicates SUEZ targets related to the material IROS selected. Certain targets are focused on regulatory topics (non-compliance notifications or sanctions) whilst other targets are focused on the follow-up of «Severe Accidents» with environmental criteria as defined by the Group.

SUEZ has established all these targets in line with its Sustainable Development Roadmap and HSE policy, illustrating in particular the commitment to "Zero Severe or Fatal Accident", compliance to regulation, pollution prevention and environmental risk management.

		Target		Baseline		Results		Policy
Key Commitments & Objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	
Zero Severe Accident in relation to air pollution	Number of severe accidents	2026	0	2021	0	0	0	HSE Policy
Zero Severe Accident in relation to water pollution	Number of severe accidents	2026	0	2021	0	0	0	HSE Policy
Zero Severe Accident in relation to soil pollution	Number of severe accidents	2026	0	2021	0	0	0	HSE Policy
Include thermal treatment to remove micropollutants in 100% of commercial proposals for wastewater infrastructure construction (IRO-E2-F)	% of proposals with such commitments/ total number of WWTP proposals	2027	100%	Waiting for the definition of areas, to be defined by an incoming wastewater EU Regulation		50%	50%	SD Roadmap

		Target		Baseline		Results		Policy
		Year	Value	Year	Value	2024	2025	
Notifications on non-compliance with regulation (IIRO-E2-A, IRO-E2-B, IRO-E2-C, IRO-E2-E) – linked to regulation	Compliance issues notified by the environmental authorities related to environmental topics (documentation, technical risk control measure, storage or environmental criteria overpassed...)	2026	70	2023	69	77*	101	HSE Policy
Sanctions for non-compliance with regulation (IRO-E2-A, IRO-E2-B, IRO-E2-C, IRO-E2-E) – linked to regulation	Number of sanctions received from environmental authorities related to environmental matters (documentation, pollution...)	2026	10	2023	14	9*	6	HSE Policy

*The 2024 values concerning «Notifications on non-compliance with regulation» and «Sanctions for non-compliance with regulation» were incorrectly reported (respectively 78 instead of 77 and 2 instead of 9) due to classification errors of non-conformities and data entry errors in a Group reporting tool.

The increase in notifications for non-compliance and sanctions in 2025 is primarily linked to a higher number of inspections performed by regulatory authorities during the year and, to a lesser extent, to strengthened internal reporting practices that improved the identification and reporting of such cases.

More information on the methodology for the establishment of targets related to the SD Roadmap can be found in ⩾ *section 1.3.4. Sustainable Development Roadmap.*

3.2.2. Pollution of air, water, and soil (E2-4)

SUEZ acknowledges that while its operations have a net positive impact on public health and the environment, they also contribute to residual pollution emissions. This chapter provides insights into the residual emissions generated by depollution facilities operated by SUEZ, including microplastics. In line with European sustainability reporting standards, these emissions are referenced against the pollutants listed in Annex II of Regulation (EC) no. 166/2006 (European Pollutant Release and Transfer Register – E-PRTR Regulation) concerning emissions to air, water, and soil. Greenhouse gas (GHG) emissions are addressed separately in accordance with ESRS E1 Climate Change.

Synthesis of the E-PRTR material pollutant for SUEZ

This report presents the list of residual pollutants that exceeds the E-PRTR threshold according to the site size by business activity.

Pollution of water

The Group's wastewater business aims to reduce the pollutants present in collected wastewater to the regulated level for the receiving bodies.

The usual parameter used for wastewater treatment control is biological oxygen demand (BOD). The respect of threshold on BOD, measuring degradable organic matters, is fixed by authorities according to the nature and sensitivity of the receiving body (river, lake, sea...). Other parameters

include COD (chemical organic demand), measuring total organic matters, and SS (suspended solids). Wastewater treatment also includes targets on nitrogen (under different forms) and phosphorous. Nitrogen and phosphorus, if in exceedance, create eutrophication of water bodies.
More recently, the standards for wastewater treatment have included parameters on microbiology and micropollutants and will include eventually in the future standards on microplastics and PFAS.

Each wastewater treatment plant is designed in line with its specific, applicable regulation, determined by authorities according to the specificity of the receiving body.

It must be noted that Regulation (EC) no. 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register "E-PRTR Regulation") does not cover Urban Wastewater treatment activities (covered by other directives) and therefore the reference to Annex II E-PTR thresholds for these activities required by European sustainability reporting standards should be considered as indicative only.

Regarding these thresholds, three parameters are "relevant" to wastewater treatment plant activities:

- total organic carbon (TOC) (total C or COD/3): the threshold indicated in E-PRTR is 50,000 kg/year of Total Organic Carbon, equivalent to 150,000 kg/year of COD. For a wastewater treatment compliant with a 125 mg/l outlet standard (usual), this threshold corresponds to a 22,000-population equivalent (PE) capacity.

- total nitrogen: the threshold indicated in E-PRTR is 50,000 kg/year of Total Nitrogen. For a wastewater treatment compliant with a 15 mg/l outlet standard (usual), this threshold corresponds to a 60,000-population equivalent (PE) capacity.

- total phosphorus: the threshold indicated in E-PRTR is 5,000 kg/year of Total Phosphorus. For a wastewater treatment compliant with a 10 mg/l outlet standard (usual), this threshold corresponds to a 46,000-population equivalent (PE) capacity.

Regarding solid waste treatment activities, the facilities have no or low wastewater releases. On landfills, a leachate treatment is managed according to local regulation. Therefore, no facility exceeds the E-PRTR water thresholds.

Pollution of air

SUEZ waste management operations may release the following pollutants into the air during energy-from-waste activities:

- carbon monoxide (CO)
- sulfur oxides (Sox)
- nitrogen oxides (NOx)
- particulate matters
- ammonia (NH_3)
- total organic carbon (COT)
- hydrogen chloride (HCl)
- Fluorine
- mercury (Hg)
- Cadmium (Cd)
- Zinc (Zn)

- Dioxins and furans (PCDD/PCFD)

SUEZ monitors these emissions to ensure compliance with environmental standards.Regarding water treatment activities, no pollutant in exceedance of E-PRTR air threshold are released by the water and wastewater facilities operated by SUEZ.

Pollution of soil

No pollutant in exceedance of E-PRTR threshold is released to soil by any of the Group's activities.

Emissions data

The metrics methodology regarding resource use and circular economy can be found in ESRS 2 *⩾ section 1.5. Common metrics methodology regarding ESRS E1, E2, E3, and E5* and *⩾ section 1.5.7 Pollutant materiality assessment methodology (E2).*

The following table presents the material pollutants emitted from the operations in line with the European Sustainability Reporting Standards and sites which were determined to be exceeding the E-PRTR air thresholds. Data are collected following the Group annual reporting process throughout the entire operational perimeter.

Division	Type of facility	Parameter	Receiving environment	E-PRTR Threshold in kg/year	Number of sites exceeding threshold		Emissions in tonnes	
					2024	2025	2024	2025
Water treatment activities	Wastewater Treatment	Total organic carbon (TOC) (as total C or COD/3)	Water	50,000	60	66	54,225	38,064
		Total nitrogen	Water	50,000	35	41	23,548	17,163
		Total phosphorus	Water	5,000	48	56	2,734	2,883
Solid waste treatment activities	Energy-from-Waste	Nitrogen oxides (NOx/NO2)	Air	100,000	6	8	1,243	1,685
		Mercury and compounds (as Hg)	Air	10	1*	0	0.260**	0
		Chlorine and inorganic compounds (as HCl)	Air	10,000	0	1	0	11,8
		Cadmium and compounds (as Cd)	Air	10	3	3	0.053	0.035
		Zinc and compounds (as Zn)	Air	200	5	6	2.09	2.78
		Ammonia (NH3)	Air	10,000	0	1	0	11.07
		PCDD + PCDF (dioxins + furans) (as Teq)	Air	0.00010	1	1	3.13×10^{-7}	2.45×10^{-7}
	Landfills	Sulfur Oxides (SOx/SO2)	Air	150,000	0	4	0	710

* : corrected value : 0 (reporting mistake by the site)
** : corrected value : 0 (reporting mistake by the site)

In 2025, SOx emissions from landfill operations exceeded the reporting threshold compared with the previous year. In waste management operations, particularly Energy-from-Waste facilities, pollutant levels are influenced by the composition of the waste treated as well as by operational parameters such as furnace temperature and the quantity of chemicals used for flue gas treatment. In wastewater treatment activities, variability is generally more limited but may still be influenced by external factors, such as the volume of rainfall managed by local treatment facilities.

3.2.3. Emerging pollutants: microplastics, substances of concern, substances of very high concern, and PFAS (E2-5)

Microplastics

Microplastics are defined as plastic particles smaller than 5 mm, present in various environmental compartments such as soils, waters, air, biota, placenta, and human blood. They are categorised as either primary – intentionally added – or secondary, resulting from the fragmentation or abrasion of larger plastic items. The presence of toxic substances within these particles has raised significant environmental and health concerns.
Regulatory frameworks are under development to address these issues, with the European Commission targeting a 30% reduction in microplastic release by 2030. Proposed regulations aim to restrict both intentional and unintentional microplastics, covering areas including drinking water, sewage sludge, and the release of industrial plastic pellets into the environment.

The future regulatory impact on SUEZ activities remains uncertain; however, such measures are globally regarded as opportunities in the context of increasingly stringent environmental standards. Currently, limited data on microplastics in sewage sludge, plastic recycling processes, landfills, and runoff water presents challenges in responding to institutional inquiries. Additionally, the contribution of environmental contamination from these sources is not well studied. Furthermore, the complexity of analytical methods for identifying microplastics poses significant challenges. Addressing these gaps is vital for understanding and mitigating the impact of microplastics within SUEZ activities and ensuring alignment with forthcoming regulations.

In response, SUEZ is advancing research through its dedicated Research and Development centres, focusing on refining analytical methods to extract and analyse microplastics from different environmental matrices. By engaging closely with scientific experts, SUEZ will continue to monitor and comply with future regulatory objectives aimed at reducing microplastic pollution.

Projects like the new Haliotis 2 wastewater treatment plant in Nice (France) will exceed current health standards by eliminating nearly 90% of microplastics. This illustrates the capacity of SUEZ to work on the challenge of microplastics, improving the level of treatment and quality of waters.

SOCs and SVHC

Substances of concern (SOCs) are chemicals known or suspected to have adverse effects on human health – particularly carcinogenic or mutagenic effects – or the environment, especially those classified as persistent, bio accumulative, and toxic (PBT). These chemicals are found in a wide range of products, including plastic materials, paints, fire extinguishers, and laboratory reagents.

Given that SUEZ activities encompass the management of wastewater and solid waste, including hazardous waste, efforts to reduce or eliminate SOCs are integral to its operations. In this domain, SUEZ complies with all relevant regulations pertaining to these substances.

Substances of very high concern (SVHC) are defined under the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) legislation, and are included in the Candidate List of substances of very high concern for Authorisation, as published in accordance with Article 59(10) of the REACH Regulation.

SUEZ is not a producer of any substances included in this Candidate List.

Given that SUEZ operations encompass the management of wastewater and solid waste, including hazardous waste, all activities inherently incorporate measures to reduce or eliminate substances of concern (SOCs).

PFAS

Among substances of concern, per- and polyfluoroalkyl substances (PFAS) comprise a large class of synthetic chemicals widely used across society. Due to their resistance to degradation, PFAS are increasingly detected in the environment, often far from their original point of release. Several PFAS are included on the REACH Candidate List of substances of very high concern (SVHC).

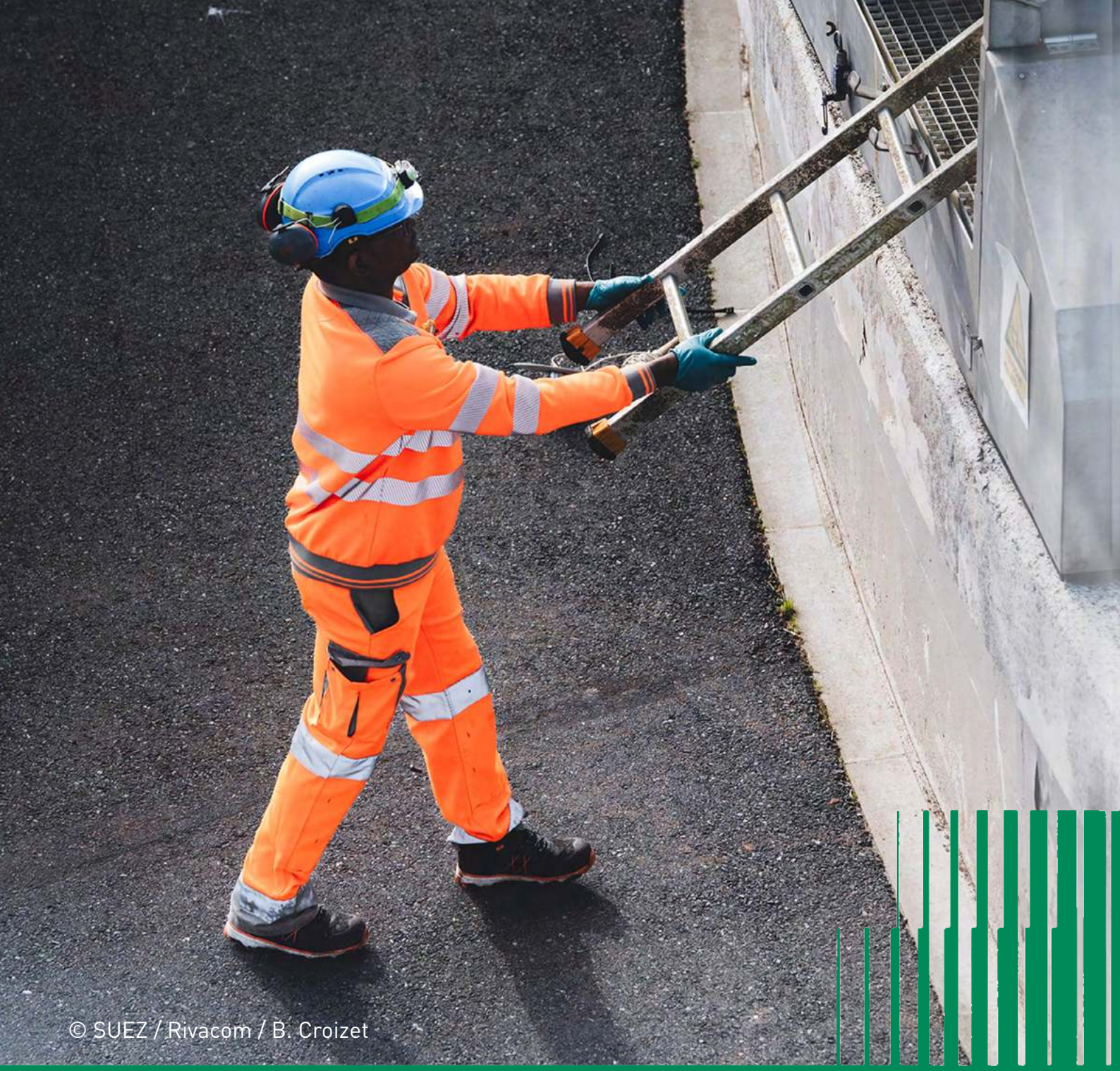
In France, current regulations mandate the identification and reporting of PFAS presence. The order dated 31 October 2024 (NOR: TECP2429403A) is designed to enhance the monitoring of atmospheric emissions from facilities carrying out thermal waste treatment. Under this order, operators are required to measure the presence of 49 specific PFAS substances and hydrogen fluoride (HF) in their atmospheric discharges, thereby improving understanding of the thermal destruction of these compounds and their environmental impact.

Although no specific thresholds for PFAS emissions have yet been published, SUEZ remains proactive in PFAS research. The Group's priority has been the development of an analytical methodology to detect and quantify a significant number of PFAS in water. This method currently detects 65 molecules – exceeding the 20 targeted by European regulations for drinking water – and is applicable to drinking water, water resources, and wastewater. The current challenge is to detect and quantify PFAS levels in sewage sludge, leachate, energy-from-waste fumes, and other industrial discharges in order to develop appropriate treatment solutions in response to potential regulatory changes.

In addition, SUEZ is advancing new analytical techniques, including bioassays, to assess PFAS content and their holistic impacts. These bioassays may eventually complement existing molecule-by-molecule analyses, despite the increasing complexity associated with continuous improvements in detection technologies.

SUEZ is also addressing concerns over the presence of PFAS in firefighting additives used at certain facilities. For some of these substances, a ban has been decided but is yet to come into force. SUEZ is actively collaborating with suppliers to substitute the affected additives depending on their generation (different categories of PFAS with different toxicities and regulated end life dates) for new "PFAS free" additives.

SUEZ is conducting PFAS analyses (IRO-E2-F) across numerous sites to assess regulatory impacts and ensure preparedness for future regulatory requirements. In 2025, SUEZ and the Syndicat Mixte d'Eau Potable Rhône-Sud deployed a patented continuous activated carbon treatment system to remove PFAS at the Ternay water plant, which serves around 170,000 people in southern Lyon. The new solution converts the standard activated carbon filters into six downflow reactors with continuous carbon renewal, seamlessly integrating into the existing plant without interruption. After lab tests and a pilot phase beginning in 2022, full rollout is expected in 2026. This innovation, deployed for the first time in France to treat PFAS, ensures long-term water quality compliance with regulations, while keeping investment costs lower by re-using existing infrastructure.



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4. Water and marine resources (E3)

suez

Strengthening water efficiency and resource preservation across the water cycle

ESRS E3 on Water is fundamental to SUEZ because water lies at the very heart of its activities, purpose, and value creation model. The standard provides a structured framework to explain how SUEZ protects and manages water resources across the entire cycle—from abstraction and treatment to reuse and return to the environment—while addressing growing challenges linked to water scarcity, quality, and climate change. It highlights the Group's role in securing access to safe water, improving water efficiency, and strengthening the resilience of territories and essential services. The key message of this chapter is that sustainable water management is both a core responsibility and a strategic priority for SUEZ, underpinning environmental performance, social value, and long-term business resilience.

For 2025, SUEZ has advanced several key initiatives to promote water efficiency and preserve resources across its activities and client partnerships:

- **Engagement in research and advocacy on sustainable water governance**, including the renewal of SUEZ membership in the OECD Water Governance Initiative, contributing to reflections on the evolution of the economic and governance models of water services.
- **Implementation of performance-based contracts with water withdrawal reduction targets**, supporting clients and territories in managing demand and limiting pressure on local water resources.
- **Deployment of AI and advanced digital technologies, including smart metering and monitoring tools**, to improve the tracking of water consumption, reduce leakages, and adapt water and wastewater treatment operations to actual conditions.
- **Development of water reuse and desalination capacities**, providing complementary supply solutions to diversify the water mix and help reduce pressure on conventional resources in water-stressed areas.
- **Support for aquifer recharge and the natural water cycle**, through projects that contribute to water recovery and the replenishment of groundwater resources.
- **Development of modular and decentralised treatment solutions**, enabling access to water and wastewater services in isolated territories or emergency contexts.

These initiatives illustrate SUEZ approach to improving water use efficiency, diversifying supply solutions, and supporting the long-term resilience of water resources and services.

WATER

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Water	IRO-E3-B	SUEZ contributes to reducing pressure on water resources, through its solutions for reducing losses, recharging groundwater, reusing water, and desalinating sea and brackishh water.	I+	Limit the Group's impact on fresh water
	IRO-E3-C	Deployment of SUEZ solutions in areas where there is no or insufficient supply/coverage (drinking water production, wastewater treatment, reuse, recharge, desalination).	O	
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Water	IRO-E3-A	Water stress leads to changes in water consumption behaviours, generating conflicts of uses and a potential loss of revenue for the Group.	R	Limit the Group's impact on fresh water

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Sustainable Development Roadmap
- Circular Economy and Resources Preservation Policy
- Human Rights Policy
- Sustainable Purchasing Charter

ACTIONS ON MATERIAL IMPACTS

- New business models to promote water preservation
- Reduce the use of water through efficiency measures
- Reclaim and reuse water
- Provide services in all contexts

Water is critical to SUEZ operations and managing its use and preservation is integral to mitigating risks and seizing opportunities in a changing climate. Approximately 10 percent of the global population lives in countries with high and critical water stress levels (UNICEF) hence the need for proactive measures. This section focuses on the way SUEZ manages water resources from on quantitative point of view, in terms of responsible consumption and savings. Other aspects of water and wastewater management can be found in:

- ESRS E2 - Pollution which describes the way SUEZ prevents water pollution and treats wastewater.

- ESRS E4 - Biodiversity and ecosystems where SUEZ presents its policies and actions related to preservation and regeneration of ecosystems, including aquatic and marine.

- ESRS S3 - Affected communities and ESRS S4 – Consumers and end-users which provide details on SUEZ approach to water quality and access to water for all.

4.1. Impact, risk, and opportunity management

Regarding IROs related to water, SUEZ conducted a location-specific risk analysis, using Water Risk Atlas (WRI Aqueduct). SUEZ assessed over 1,600 facilities (representing 80% of SUEZ total water withdrawals and 80% of discharges), including water treatment, wastewater treatment, and waste treatment sites, with significant water consumption. Among these, 419 are in high or extremely high-water stress risk areas, as documented on Aqueduct.

In its supply chain, SUEZ screens in priority suppliers with significant water dependencies located in high-risk areas, like "water for sale" suppliers (for water stress risk) and chemicals producers (for untreated connected wastewater and unimproved sanitation risks). The basin-scale approach adopted by SUEZ ensures that risks are analysed in a geographic context, particularly in regions where the Group has critical current and future value chain activities. These assessments are informed by stakeholder dialogue especially within basin organisations where SUEZ plays an active role (water agencies in France).

Further information on the methodology for identifying impacts, risks and opportunities is detailed in ⩾ *section 1.3.1. Double materiality assessment process*.

4.1.1. Policies regarding water resources (E3-1)

SUEZ addresses water-related challenges through impact assessment studies, stakeholder engagement, and innovation in resource management.

The downstream value chain of SUEZ primarily consists of local authorities, who are essentially the customers. Consequently, the water-related objectives of SUEZ differ from contract to contract, depending on the specific requirements of local authorities.

At a global level, SUEZ addresses the material IROs related to water through a set of policies that apply to its own operations as well as upstream and downstream value chains.

Sustainable Development Roadmap – focus on water

In its 2023-2027 Sustainable Development Roadmap, SUEZ has committed to systematically propose water saving programmes to its clients (IRO-E3-B), and to incorporate preservation commitments in all significant contracts in water-stressed areas (IRO-E3-C). The new Sustainable Development Roadmap 2030 reinforces SUEZ commitment to protecting water resources and aquatic environments. It introduces targets and commitments which highlight the Group's role in sustainable water management, including improved recovery, treatment, and reuse of water.

For further detail on the Sustainable Development Roadmap refer to ⩾ *section 1.3.4. Sustainable Development Roadmap.*

Circular Economy and Resources Preservation Policy

The Policy emphasises efficient use of water resources and alternative sourcing through reuse and recovery solutions (IRO-E3-B). Sites with significant consumption in a water stress zone, must have a consumption reduction plan including opportunities for water reuse and implementation of digital solutions (IRO-E3-C).

Further detail on the policy is presented in ⩾ *section 1.3.3. Cross-cutting material Group policies.*

Human Rights Policy

SUEZ commits to map water insecurity risks in water distribution contracts, particularly in vulnerable regions (IRO-E3-B, IRO-E3-C).

For further detail on the Human Rights Policy, refer to ⩾ *section 1.3.3. Cross-cutting material Group policies.*

Sustainable Purchasing Charter

The policy supports commitments across climate, nature, and social dimensions. In line with its commitment to limiting impact on fresh water, SUEZ prioritises suppliers who reduce their environmental footprint and address the risk of water stress (IRO-E3-B).

For more detail on the Sustainable Purchasing Charter, see ⩾ *section 1.3.3. Cross-cutting material Group policies.*

4.1.2.Taking action on water resource challenges (E3-2)

SUEZ addresses global water resource challenges through innovative solutions, advanced technologies, and strategic partnerships. Recognising the increasing pressure on water resources and the critical need for sustainable management, the Group is focused on mitigating risks associated with water scarcity, pollution, and climate change. Its efforts prioritise both the conservation and regeneration of water ecosystems while promoting the efficient and equitable use of resources. By embedding circular economy principles and leveraging digital tools, SUEZ aims to enhance water

distribution efficiency, enable water reuse, and protect aquatic biodiversity.

New business models to promote water preservation

Implement Performance Contracts (IRO-E3-A & IRO-E3-C) / medium-term

From 2022, the Bassin de Brive urban area, in partnership with SUEZ, aims to reduce water withdrawals by 21% as part of a seven-year public service delegation contract covering 37 municipalities for drinking water and 48 for sanitation. This goal is set in a sound economic and contractual model that links part of the service operator's revenue to the annual reduction in volume. This «performance contract» was the first of its kind in France. SUEZ is deploying digital tools for the detection and repair of leaks and has set up a local control centre in Brive dedicated to the territory, which analyses network data to optimise operations and facilitate decision-making. All residents have been equipped with smart meters, enabling them to better manage their consumption. Awareness campaigns and digital tools also encourage citizens to take action and promote sustainable water use behaviour.

Advocate for more new business models and sustainable water management (IRO-E3-A & IRO-E3-C) / short-term

On the occasion of the 2025 edition of the Salon des Maires et des Collectivités Locales (France's Exhibition dedicated to local public authorities), SUEZ and the Fondation Jean Jaurès publish a report entitled "Water, a common good under pressure – Rethinking its financing to secure its future" to alert public authorities and society to the urgent need to reform the financing of water and sanitation services in France.
This publication echoes the work led by SUEZ with the Giverny Circle, and alongside BNP Paribas: six strategic proposals for sustainable water management were presented at the Giverny 2025 Forum, around a new approach to financing, raising awareness, and adapting to climate challenges.

In 2025, SUEZ has also renewed its membership to the OECD Water Governance Initiative (WGI) for its next program of work, until 2027. SUEZ is a founding member of this multi-stakeholder network of 100+ experts, policymakers and practitioners from public, private, and civil society sectors gathering twice a year in a Policy Forum. Organisations are invited to participate by an official letter form the OECD, with no membership fees. This international forum that provides a consultation mechanism and stakeholder platform to address water governance issues, where mutual learning and experience-sharing can take place and where useful water governance practices can be identified and scaled up. SUEZ refers to the 12 OECD principles for good water governance in its Human Rights, Circular Economy and Resources Preservation and Health, Safety and Environmental risks policies.

Reduce the use of water through efficiency measures

Fight against leaks in water networks (IRO-E3-B) / medium-term

Globally, 30% of produced drinking water is lost in distribution networks (according to the World Bank). Digital solutions, particularly Artificial Intelligence, are leveraged to better detect leaks, repair them more quickly, and even anticipate them by acting before network breaks occur.

Macao, China: SUEZ digital solutions have helped reduce the drinking water network leakage rate

from 10,6% to 7,7% in less than a decade : the network saves 2 million m³ of water annually.

India: SUEZ helps municipalities in ensuring 24/7 water availability while reducing water losses (from 52% in 2016 to 12% in 2025 in the Cossipore district of Kolkata) and increasing water network's efficiency (from 33% in 2013 to 66% in 2025 in New Delhi's Malviya Nagar Project Area).

Tashkent, Uzbekistan: from 2023, SUEZ executes a 7-year, €142 million project aims to reduce water losses by 12%, improve water quality, and ensure 24/7 water access for 3 million residents. SUEZ installed 650,000 smart meters, and enhanced customer service through a new mobile app that also helps customers with reducing their consumption.

Massively deploy smart metering and associated services (IRO-E3-A & IRO-E3-B) / medium-term

ON'connectTM: In Europe, SUEZ has implemented the ON'connectTM metering technology across many countries like Malta (over 310,000 smart meters cover 96% of the archipelago by 2029) and cities like Le Mans (120,000 meters), Mulhouse (22,000 meters) or Cannes (26,000 meters) in France. The ON'connectTM range of solutions allows customers to save up to 16% through reductions in users' consumption, the detection of leaks on the premises of consumers and businesses, and improvements in network performance.

Maidenhead, UK: SUEZ has opened a new Smart Operations Centre in Maidenhead which collects and analyses real-time data from millions of smart water meters to detect leaks, abnormal consumption, and network performance issues at an early stage. It also enables remote maintenance of transmitters, receivers, and telecom systems, while providing utilities with clear dashboards of their assets. By reducing water losses, optimising resources, and cutting operational costs, the centre improves sustainability and customer service, reinforcing SUEZ role as a leader in digital water management.

Reclaim and reuse water

Maximising Treated Wastewater Reuse (IRO-E3-A & IRO-E3-B) / short, medium & long-term

SUEZ has implemented water recycling projects to reuse of treated wastewater, preserve natural water resources, and ensure the sustainability of water-dependent activities. These projects substitute treated wastewater for potable water in applications such as agricultural irrigation, green space watering, industrial processes, and aquifer recharge, reducing pressure on conventional water supplies. Advanced technologies, including sand filtration reverse osmosis, and ultraviolet disinfection, are employed to ensure safety and adapt water quality to specific uses, with complementary technologies used for applications requiring drinking-water standards. Hereafter are the most important examples:

Shanghai Chemical Industry Park (SCIP), China, is one of the largest chemical parks in the world, home to major chemical giants like Sinopec, BASF, Covestro. SUEZ provides water and waste treatment services for the park. The Group reuses treated wastewater to produce demineralised water through tertiary treatment and membrane technology, saving 2,800,000 m³ of water resources annually.

REUSE & REUT, France: SUEZ allows watering the Cap d'Agde golf course with treated wastewater (REUSE), saving 200,000 m3 of drinking water during the summer. Since August 2024, Nantes Métropole and SUEZ have also been testing the REUT skid at the Tougas wastewater treatment plant in Saint-Herblain. This solution uses a three-stage process – sand filtration, UV disinfection, and chlorination – to produce water that meets standards for non-potable use. Of the 105,000 m^3 of water treated and discharged into the environment each day, 240 m^3 (i.e. roughly equivalent to one person's water consumption over six years in a major city) are recovered and reprocessed by the REUT skid. This reclaimed water is currently used on-site for the plant's internal needs, such as cleaning the facilities and supporting industrial processes.

SUEZ & National Office of Sanitation of Tunisia (ONAS) partnership: from 2024, this 10-year partnership focuses on the operation and maintenance of 14 wastewater treatment plants with a combined capacity of 39 million m^3 per year, serving approximately 960,000 residents. The partnership improves wastewater treatment efficiency to reclaim water for agricultural reuse, reducing the demand on freshwater resources, and protecting aquatic ecosystems from pollution. Future plans under this partnership include upgrading plant infrastructure and integrating innovative treatment solutions to further enhance water quality and reuse capabilities. The initiative supports Tunisia's national objectives for sustainable water management while contributing to economic and environmental resilience.

Recharging groundwater (IRO-E3-A & IRO-E3-B) / short-term

Aquifer Storage and Recovery (ASR): water is injected into the groundwater and the water stock so that it can be recovered from a single facility. This technology offers the advantages of a smaller land footprint and low maintenance, since water flows in and out of the borehole, reducing clogging. This technology is implemented in Hyères as part of the Aqua Renova program, to better manage groundwater withdrawals on the island and restore the alluvial aquifer of Bas-Gapeau. This project, along with the modernisation of the distribution network, has enabled the city to regain 88% water self-sufficiency.

Adelaide, Australia: SUEZ and SA Water have formed the Production & Treatment Alliance, a collaborative partnership to deliver safe and reliable water and wastewater services to SA Water's customers in metropolitan Adelaide. Treated wastewater from Adelaide's Bolivar, Christies Beach and Aldinga treatment plants is stored in an aquifer during times of lower recycled water demand. This allows increased availability of recycled water for domestic irrigation during drier periods, as well as providing backup supply if recycled water treatment is interrupted. The recovered water also supports agricultural customers in both the northern and southern regions of Adelaide by reducing their reliance on groundwater and surface water resources that are used for drinking water.

Desalinating brackish and seawater (IRO-E3-A & IRO-E3-B) / short, medium & long-term

To address growing drinking water demand, particularly in water stressed regions, SUEZ develops and constructs desalination plants that use advanced membrane technologies to convert seawater and brackish water into potable water. Desalination complements conventional resources by diversifying supply portfolios, reducing dependence on surface and groundwater, and helping manage shortage risks associated with climate change and over abstraction.

Shangdong, China: SUEZ delivered the first phase of China's largest industrial membrane-based seawater desalination plant for Wanhua Chemical at Penglai Industrial Park in Shandong. Now

producing 100,000 m³ of water per day, the facility will reach 300,000 m³/day once all three phases are completed. Built in just 14 months, it uses advanced reverse osmosis membranes, achieves over 15% cost savings compared to conventional technologies, and is China's first fully automated desalination plant. Saving more than 36 million m³ of freshwater each year, the project strengthens Shandong's water resilience and contributes to China's national water security strategy, while highlighting Sino-French cooperation in sustainable water solutions.

Metro Iloilo, Philippines: SUEZ, in partnership with JEMCO and Metro Pacific Water, is constructing a seawater desalination facility in Metro Iloilo that is planned to be the largest of its kind in the Philippines. Scheduled for completion in 2027, the plant is designed to produce approximately 66,500 m³ of potable water per day. Around 97% of output is expected to be allocated to residential customers, serving an estimated 50,000 households and enhancing the reliability of the local water supply.

Amman and Aqaba, Jordan: SUEZ, in partnership with Meridiam, has been awarded a 30-year concession to design, build, and operate the world's second-largest seawater reverse-osmosis desalination plant in Jordan. With a planned capacity of approximately 851,000 m³ per day, the facility is expected to supply potable water to around 3 million people in Amman and Aqaba—covering an estimated 40% of Jordan's total demand—and strengthen national water security in a highly water stressed context.

Provide services in all contexts

Compact water treatment plants and UCDs (IRO-E3-A & IRO-E3-C) / short-term

Decentralised Compact Units (UCDs®) are compact, modular, and decentralised water treatment plants that can be deployed much more quickly than a traditional drinking water production plant, providing access to water to meet urgent needs. In 2025, SUEZ has implemented 278 UCDs around the world. The solution addresses global problems such as rapid expansion of urban and peri-urban centres, often isolated. It allows securing drinking water supply or wastewater treatment for hospitals, living or military bases. SUEZ offers different packages, depending on local needs. Smart Village Initiative is a comprehensive solution combining water, energy, and sanitation services to promote socio-economic development in rural and peri-urban areas. Energy self-sufficiency via solar power, biogas production from organic waste, and integration of additional socio-economic services like remote education and medicine. UCD® solutions are implemented globally, with notable projects in regions such as Africa, Southeast Asia, and the Pacific Islands. The stakeholders such as local authorities, rural communities, industrial clients, and international donors participate actively in the design, funding, and implementation phases. The projects presented hereafter illustrate the most significant developments planned or underway in 2025:

Edinet, Moldova: SUEZ started construction of its first Compact Water Treatment Unit in Moldova, in the city of Edinet, to provide safe drinking water for more than 25,000 people in Edinet and the nearby town of Cupcini. The plant will treat 5,184 m³ of water per day and will be complemented by a new raw water pumping system on the Prut River, the renovation of an existing storage tank, electrical upgrades, and the rehabilitation of three intermediate pumping stations. Supported by the European Union, the Austrian Development Agency and the Moldovan government, this project is a major step forward in strengthening water access in rural Moldova.

Atunoa, French Polynesia: SUEZ started the construction of the first UCD® drinking water treatment

plant in Atuona, making Hiva Oa on track to become the first of the Marquesas Islands, French Polynesia, to provide safe water to its residents. Further details on policies and actions to improve access to water and sanitation services can be found in ESRS S3 - Affected communities and ESRS S4 - Consumers and end-users.

4.2. Metrics & targets

Refer to ⩾ *section 1.5. Common metrics methodology regarding ESRS E1 to E5.*

4.2.1. Targets regarding water resources (E3-3)

		Target	Baseline		Results		
Key Commitments & Objectives	**Metric**	**2027**	**Year**	**Value**	**2024**	**2025**	**Policy**
Limit the impact on fresh water (IRO-E3-A, IRO-E3-B)	Percentage of commercial proposals concerning water production and distribution with a commitment to preserving water resources	100%	2023	71% (France*)	50% (Group)	89% (Group)	SD Roadmap
Implement a water savings programme for 100% of our water distribution contracts in water stress areas (IRO-E3-C)**	Percentage of distribution contracts in water-stressed areas with a commitment to preserving water resources	100%	2023	100% (France)	80% (Group)	100% (Group)	SD Roadmap

**This KPI was introduced in 2023. First consolidation was only possible in France before being enlarged to the whole Group in 2024.*
*** 5 contracts considered material (e.g. revenue > 10M€/year)*

More information on the methodology for the establishment of targets related to the SD Roadmap can be found in ⩾ *section 1.3.4 Sustainable Development Roadmap.*

As a service provider to local authorities, who form the core of the downstream value chain, SUEZ operates within a framework where every contract is tailored to the diverse needs, priorities, and contexts of each region. Typically, the water network yield is at the heart of drinking water distribution contracts, reflecting the specific performance of local water systems. But the global average of this indicator tells little about the actual performance of SUEZ over time.

Meanwhile, SUEZ remains steadfast in its commitment to sustainability by systematically proposing water efficiency measures and innovative solutions to its customers. These measures are designed to enhance resource efficiency and are integrated into contracts wherever possible, aligning local needs with global sustainability goals. Two targets in the Sustainable Development Roadmap 2023-2027 are designed to address the risk of water stress and the changes it carries in water consumption behaviours (IRO-E3-A):

- Limiting the impact of SUEZ on fresh water is measured by the percentage of commercial proposals concerning water production and distribution with a commitment to preserving water resources (IRO-E3-B).

- By 2027, SUEZ will also implement a water savings programme for 100% of its water

distribution contracts in water stress areas, as documented in Aqueduct, water-stress risk filter (IRO-E3-C).

4.2.2. Water withdrawal, discharges and consumption (E3-4)

SUEZ actively measures the effectiveness of its policies and actions on water-related IROs using quantitative metrics. This approach reflects the ambition to innovate, develop the offerings, and propose solutions that reduce pressure on water resources while delivering water in areas with insufficient or no supply. Progress is continuously evaluated using quantitative indicators:

		Results	
SUEZ own Water Metrics	**Units**	**2024**	**2025**
Technical efficiency of drinking water distribution networks	%	79%	81%
Drinking water production through desalination plants	Mm^3	46.3	97.0

Water withdrawals

Withdrawals include all water entering SUEZ boundaries, encompassing:

- raw or drinkable water that SUEZ withdraws, receives, or purchases for production purposes
- water entering drinking SUEZ-operated water distribution networks
- wastewater entering SUEZ-operated collection networks and wastewater treatment plants
- rainwater captured through leachates or storm basins

Metrics	**Unit**	**2024**	**2025**
Water withdrawals	Mm^3	5,841	6,016
% of water withdrawn in regions under water stress	%	39%	38%

Water discharges

Discharges include all water leaving SUEZ boundaries, encompassing:

- water, whether used or unused, that is transferred to a third party (whether sold or not)
- water released through a designated discharge point (point source discharge)
- water dispersed over land in an undefined manner (non-point source discharge), including leaks from drinking water and wastewater networks.

Metrics	Unit	2024	2025
Water Discharges	Mm^3	5,837	6,012

Water consumption

Water consumption is the result of the difference between water entries and discharges. They are calculated using a simple formula:

Water Consumption = Water Intakes – Water Discharges

A positive consumption value indicates that a portion of the water does not leave SUEZ boundaries in liquid form because it has either been lost (e.g., through evaporation or chemical transformation) or incorporated into a product.

Some of SUEZ core business activities are considered to have zero consumption, as SUEZ only facilitates water transfers without destroying or incorporating water into a product. Indeed, for these activities all water entering SUEZ facilities is ultimately returned in liquid form either to a client or the environment.

Activities with no water consumption are:

- **Drinking Water Production Activities**: All water entering the operational boundaries of SUEZ, i.e., water abstracted delivered or purchased, is accounted for and subsequently exits either as sales to clients or by entering the distribution network of SUEZ. As a drinking water provider, SUEZ does not consume water as per the CSRD definition. In the waterproduction process, leaks and evaporation are negligible. There is no unaccounted-for water consumption within the system. The process involves own operations, upstream and downstream value chain.

- **Drinking Water Distribution Activities**: All water entering the SUEZ supply system is fully accounted for, exiting either as consumption by final users or through leaks classified as discharges (as this water returns to the environment). There is no unaccounted-for water consumption within the system, ensuring transparency and effective resource management across the value chain, including own operations, upstream suppliers, and downstream users.

- **Wastewater Collection Activities**: All wastewater entering SUEZ collection system, i.e. municipal or industrial wastewater and rainwater, is fully accounted for and exits either by reaching a wastewater treatment plant or through leaks and potential network overflows, both classified as discharges (as this water returns to the environment). There is no unaccounted-for water consumption within the system.

- **Wastewater Treatment Activities**: All wastewater entering SUEZ operational boundaries is fully accounted for and exits either as defined discharges points or as water reused by the client. As a wastewater treatment operator, SUEZ does not consume water according to the CSRD definition.

Activities with a positive water consumption are:

• **All waste activities**: Waste treatment activities produce significant water consumption (i.e. positive difference between the water volume entering and discharged the by the facility). Within SUEZ businesses, consumption is mainly from energy-from-waste and other waste treatment facilities. Indeed, cooling energy-from-waste unit's fumes consumes significant water volumes.

• **Other SUEZ needs**: SUEZ own water consumption refers to the water retained for internal use and not discharged. This includes water used for office operations and industrial processes. The analysis covers all SUEZ operations, including office facilities and industrial activitie such as water storage, cleaning, and chemical dilution.

DETAILED TABLE OF WATER CONSUMPTION FOR SUEZ PER ACTIVITIES AND USAGE (IN MM3)

	For Water business purposes (water sold or treated for the client)			For SUEZ own processes (chemical dilution, leachates, storm basins...) and offices			TOTAL		
	Total withdrawn	**Total discharged**	**Total consumed**	**Total withdrawn**	**Total discharged**	**Total consumed**	**Total withdrawn**	**Total discharged**	**Total consumed**
Water Business – Drinking water production and distribution	3,718	3,718	0	1.4	1.4	0.03	3,720	3,720	0.03
Water Business - Wastewater collection and treatment	2,171	2,171	0	2.4	2.4	0.00	2,174	2,174	0.00
Waste Business	N/A	N/A	N/A	123	118	4.58	123	118	4.58
TOTAL	5,889	5,889	0	127	122	4.61	6,016	6,012	4.62

In 2025, SUEZ water consumption was 4,618,828 m3.

Water consumptions in areas of water risks

For SUEZ, sites under water risks are the ones tagged "High" or "Extremely High" on the "Global Risk indicator" in WRI Aqueduct Tool which is calculated through a weighting of the following risks:

Type of risk	Risk name
PHYSICAL RISK: QUANTITY	Water Stress
	Water Depletion
	Interannual variability
	Seasonal Variability
	Ground water table
	decline
	Riverine Flood Risk
	Coastal flood risk
	Drought Risk

PHYSICAL RISK: QUALITY	Untreated connected Wastewater
	Coastal Eutrophication Potential
PHYSICAL RISK: REGULATORY AND REPUTATIONNAL	Unimproved/No drinking water
	Unimproved/No sanitation
	Peak ReRisk Country ESG Index

To identify sites under water risk, a survey was conducted across more than 1,600 SUEZ facilities, focusing on those with significant treatment capacity (representing 80% of total withdrawals and 80% of discharges). This approach helps avoid reporting on sites that are instrumental to the system but not "primary" in withdrawing or discharging water. Approximately 500 additional facilities have been analysed compared to 2024. A total of 180 sites were identified in a water risk area, primarily located in Australia, India, southern France, Italy, Morocco and Tunisia

In 2025, a total of 52,178 m3 of water was consumed in areas at water risk (1% of total water consumption). The increase in the number of sites analyzed in 2025 explains the rise in the number of exposed sites as well as the volumes of water consumed in water-stressed areas. The lowering of the materiality threshold now includes the BioSynErgy biomass steam production plant in Le Havre and the energy-from-waste plant in Toulouse within the scope.

Water consumption in areas of high-water stress

For SUEZ, sites under water high-water stress are the ones tagged "High" or "Extremely High" under the "Water Stress indicator" in WRI Aqueduct Tool. Among the surveyed sites – which are the same as those assessed for water risks – 419 were identified as operating in water-stressed area. They are also located in the same geographies reported in the water risk section. This identification for sites located in water stress areas is based on the baseline water stress (BWS) metric from the Aqueduct Water Risk Atlas, which categorises watersheds by stress level: 1 (low water stress) to 5 (extremely high-water stress, with BWS > 80%). Sites in water-stressed areas received a label of "High" [(4)] or "Extremely High" [(5)].
In 2025, a total 813,646 m3 of water was consumed in areas of high-water stress (18% of total water consumption)

Water intensity ratio

SUEZ does not consider that the water intensity ratio being total water consumption in its own operations in m3 per million EUR net revenue is material as each plant is designed differently and often not by SUEZ and therefore an average water intensity ratio would not be representative information.

Water stored

The water storage managed by SUEZ is primarily designed to address emergency situations and ensure service continuity during crises, such as droughts or infrastructure disruptions. Under this metrics fall also leachates, storm and wastewater stored before treatment, and water prepared for reuse.

Metrics	Unit	2024	2025
Water storage	Mm^3	6.94*	9.68

*Corrected value for 2024 is 8.54 as dams for irrigation were forgotten in a part of SUEZ Water France overseas activities.

Water Yield of Distribution networks

The technical efficiency of drinking water distribution networks is the key indicator measuring performance of water distribution activities. It is at the heart of commercial contracts and associated with penalties when targets are not reached. It is disclosed for each water distribution contract as part of reporting duties to clients. SUEZ also consolidates this indicator at group level:

Metrics	Unit	2024	2025
Technical efficiency of drinking water distribution networks	%	79%	81%

Water reused

The SUEZ REUSE metric applies to its clients, not the entity itself. Volumes of recycled/reused water are monitored using either precise meters or flow meters at wastewater treatment facilities where reclaim systems are installed. Such volumes are then reported annually by business units to the Performance Department through the Group environmental reporting system for consolidation.

		Results	
Metrics	**Unit**	**2024**	**2025**
Water prepared and reused BY SUEZ	Mm^3	0	0
Water prepared for reuse for SUEZ Clients	Mm^3	72.4*	54.9

*Corrected value for is 67.7 as mistakes when reporting volumes of water prepared for reuse in France in 2024 have been detected.

In 2025, a total of 54.9 Mm3 of wastewater was prepared for reuse, mainly in Australia, Egypt, and France (which corresponds to 2.6% of total wastewater treated).

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5. Biodiversity and ecosystems (E4)

Reducing pressures on nature and enhancing ecosystem resilience through SUEZ water and waste services

ESRS E4 on Biodiversity and Ecosystems is important to SUEZ because the Group's activities are closely linked to land use, natural environments, and the preservation of living ecosystems. This standard provides a framework to explain how SUEZ identifies, avoids, reduces, and manages its impacts on biodiversity throughout the lifecycle of its projects and operations, particularly in sensitive or regulated areas. It highlights the integration of biodiversity considerations into project design, operations, and site management, as well as actions to contribute to ecosystem restoration where relevant. The key message of this chapter is that protecting biodiversity is an integral part of responsible environmental management for SUEZ, supporting regulatory compliance, territorial acceptability, and the sustainability of its activities over the long term.

For 2025, SUEZ has advanced several key initiatives to strengthen biodiversity protection and ecosystem restoration across its activities and client services:

- **Deployment of the Nature Standards for Sites and Construction Sites**, establishing a common framework to protect biodiversity, preserve natural resources, and integrate circular economy principles into site management and project execution, while avoiding and reducing impacts on ecosystems.

- **Development of nature-based and ecological engineering solutions**, tailored to local contexts, to preserve and regenerate natural environments in connection with water, waste, and land management activities, including eco-design approaches that enhance the ecological performance of infrastructure.

- **Biodiversity monitoring, assessment, and restoration actions**, delivered for both SUEZ operations and clients, drawing on specialised expertise in biomonitoring, land-use planning, and environmental engineering to support evidence-based management and the rehabilitation of degraded ecosystems.

These initiatives collectively demonstrate SUEZ commitment to integrating biodiversity into operational and project decision-making, reducing pressures on ecosystems, and actively contributing to nature restoration.

BIODIVERSITY AND ECOSYSTEMS

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Direct impact drivers of biodiversity loss & Impacts on the state of species	IRO-E4-B	Through its key activities in waste management and wastewater treatment, SUEZ contributes to the protection of the environment and ecosystems (reduction in the extraction of raw materials/protection of biodiversity).	I+	Roll out Nature action plans at all priority sites managed by SUEZ (= sensitive areas and/or > 10 Ha)
Impacts and dependencies on ecosystem services	IRO-E4-C	SUEZ is dependent on ecosystem services to help minimise residual pollution from its discharges. In addition, the key businesses of SUEZ (water and waste) reduce the pressure on ecosystem services caused by pollution.	I+	Prevent the development: a) of microplastics b) of micropollutants in natural environments Reach zero phytosanitary products used on sites managed by SUEZ
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Direct impact drivers of biodiversity loss & Impacts on the state of species	IRO-E4-A	SUEZ activities have negative impacts on different components of ecosystem services and biodiversity: GHG emissions, emissions of non-GHG air pollutants, emissions of toxic pollutants into water and soil, area of freshwater use, volume of water used, area of land use (artificialisation), introduction of invasive species, disturbances (e.g. noise, light)	I−	Contribute to reduce the land artificialisation pace Contain invasive non-native species Drastically reduce light pollution of installations

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Sustainable Development Roadmap

ACTIONS ON MATERIAL IMPACTS

- Nature Standards
- Elimination of phytosanitary products
- Deployment of action plans on material sites
- Helping SUEZ clients to preserve nature & biodiversity
- A key partnership

At SUEZ, the Group maintains a unique and purposeful relationship with nature—one that fundamentally distinguishes the group from many other companies: by their very essence, the Group's water and waste management activities help to preserve nature. SUEZ activities are also heavily dependent on the services provided by nature. This interdependence reinforces SUEZ commitment to preserving and restoring natural resources as a central part of its mission.

The collection and treatment of wastewater and waste are essential services. Without them, the degradation of natural environments by human activities accelerates. And this is a point that sets SUEZ apart from many other businesses: by developing these activities, SUEZ helps to preserve nature.

SUEZ commitment also consists in designing and deploying for customers innovative nature-based solutions or solutions that help to restore nature. To do this, the Group draws on expertise in biodiversity monitoring and assessment, including infrastructure eco-design, ecological engineering, environmental restoration and biomonitoring.

5.1. Strategy

5.1.1. Consideration of biodiversity and ecosystems in strategy and business model (E4-1)

Strategy

According to the World Economic Forum, nearly two-thirds of the global population depends on sanitation systems that expose them to waterborne diseases. Modern water and sanitation services require the reliable provision of safe drinking water and modern toilet and plumbing facilities for residential, commercial, and industrial buildings. Without these services, water networks risk contamination, leading to substantial environmental and public health costs. Furthermore, the United Nations Environment Programme (UNEP) projects that global waste production will double by 2050, with over 70% of waste currently ending up in landfills or being openly dumped. Ineffective waste management not only results in severe environmental damage – such as soil contamination, water pollution, and biodiversity loss – but also poses significant health risks in urban areas, where waste accumulation contributes to the proliferation of disease vectors and deteriorates air quality.

As a key operator in the water and waste sectors, SUEZ recognises that access to clean water and other essential services is fundamentally linked to the health and resilience of natural ecosystems. Ecosystem services – the benefits nature provides, such as water purification, biodiversity support, and resource balance – are vital to economic activities. This interdependence reinforces SUEZ commitment to preserving and restoring natural resources as a core element of its mission. Aligned with applicable regulations, SUEZ actively minimises its impact on biodiversity and compensates for unavoidable effects. Its water and waste management operations contribute directly to nature conservation by:

- **Mitigating Pollution**: treating 2.7 billion m³ of wastewater in 2025 through its entire value chain to address water and land pollution (2.1 billion m³ according to CSRD accounting rules).

- **Protecting Water Resources**: implementing wastewater reuse and leakage control solutions.

- **Reducing Resource Depletion:** producing 2.67million tonnes of secondary raw materials from waste in 2025 across its entire value chain (2.63 according to CSRD accounting rules).

- **Enhancing Soil Health**: generating 541,000 tonnes of standardise compost in 2025 to enrich agricultural soils (same order of magnitude according to CSRD accounting rules).

These efforts underscore SUEZ role in integrating ecosystem health with sustainable business practices

Business model

Protecting the environment is in the Group's DNA. The Group actively manages the ecological impact of its operations to ensure that its activities not only minimise harm but also contribute to the restoration of natural ecosystems. For further details on SUEZ business model and value chain, refer to the ⩾ *section 1.4.2 Material impacts, risks and opportunities and their interaction with strategy and business model.*

SUEZ strategy and business model recognises the critical role of biodiversity and ecosystems in ensuring global sustainability and enhancing the resilience of its operations. Although the Group's activities exert minimal direct adverse impacts on biodiversity, SUEZ actively capitalises on opportunities to contribute to the objectives set out in the Kunming-Montreal Global Biodiversity Framework. The Group's approach prioritises measures that exceed regulatory requirements by mitigating the impacts of climate change and reducing pollution. In addition, SUEZ addresses other key drivers of biodiversity loss, as identified in the 2019 Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES) report, including invasive alien species, changes in land and sea use, and the direct exploitation of species.

- SUEZ aligns with **Target 6 of the Global Biodiversity Framework**, which calls for the elimination, minimisation, reduction, and mitigation of the impacts of invasive alien species on biodiversity and ecosystem services. In pursuit of this objective, the Group proactively addresses invasive alien species by deploying a range of solutions and tools aimed at their eradication on sites operated or owned by SUEZ. For example, specific guidance and explanatory signage have been introduced in France to facilitate the extraction and destruction of invasive alien species.

- SUEZ aligns with **Target 7 of the Global Biodiversity Framework**, which seeks to reduce pollution risks and negative impacts from all sources by 2030 to levels that are not harmful to biodiversity or ecosystem functions and services. This target encompasses reducing excess nutrients lost to the environment by at least 50 per cent through more efficient nutrient cycling and use, halving the overall risk from pesticides and highly hazardous chemicals via integrated pest management, and preventing, reducing, and ultimately eliminating plastic pollution. Through the "zero-phyto" programme, SUEZ eliminates chemical pesticides and fertilisers by replacing them with biocontrol methods and organic fertilisers, while also implementing advanced nature-based solutions such as Zones Libellule (Dragonfly Zones) to mitigate residual pollution from industrial treatment processes. In addition, SUEZ integrates micropollutant removal technologies within its wastewater treatment plants to safeguard aquatic ecosystems from chemical pollutants.

- SUEZ supports **Target 8 of the Global Biodiversity Framework**, which aims to minimise the impact of climate change and ocean acidification on biodiversity and enhance resilience

through mitigation, adaptation, and disaster risk reduction measures, including nature-based and ecosystem-based approaches. The Group is advancing carbon neutrality through the modernisation of assets and increased utilisation of sustainable electricity. In addition, the production of renewable energy-from-waste contributes to a reduced reliance on fossil fuels. SUEZ also delivers several solutions aligned with this target, such as Sea@advanced, Cystore, Refish, and initiatives in mangrove restoration.

- SUEZ aligns with **Target 11 of the Global Biodiversity Framework**, which calls for restoring, maintaining, and enhancing nature's contributions to people by safeguarding ecosystem functions and services – such as air, water, and climate regulation, soil health, pollination, and the reduction of disease risk – while protecting communities from natural hazards and disasters through nature-based and ecosystem-based approaches. To support this target, SUEZ promotes water efficiency through comprehensive programmes that reduce water consumption and regulate freshwater resources, thereby preserving critical ecosystem services. In addition, tailored water savings initiatives contribute to enhanced ecosystem resilience and disaster risk reduction. Furthermore, SUEZ has developed an innovative solution to extract phosphorus from wastewater via struvite recovery, converting it into a valuable fertiliser.

- In support of **Target 14 of the Global Biodiversity Framework** – which calls for the full integration of biodiversity and its multiple values into policies, regulations, planning and development processes across all levels of government and sectors – SUEZ embeds biodiversity considerations within its core policy framework, the Sustainable Development Roadmap 2023-2027. The Group is committed to deploying Nature Action Plans at material sites and incorporating biodiversity preservation measures into commercial proposals. Further measures include addressing microplastics and micropollutants in wastewater treatment and prioritising native species in renaturation projects. In doing so, SUEZ aligns its operations with biodiversity goals and ensures that both public and private sector activities, as well as fiscal and financial flows, progressively reflect the principles outlined in the framework.

While no standalone biodiversity transition plan is currently required, the ongoing activities of SUEZ demonstrate significant alignment with biodiversity and ecosystem goals.

Alignment of the SUEZ Nature strategy with the biodiversity references frameworks

1.Reference frameworks

The Global Biodiversity Framework | **IBPES : 5 pressures on biodiversity**

- Climate Change
- Invasive species
- Pollution
- Land and use change
- Nature resource use and exploitation

2.Analysis

Conserve

1. Biodiversity-inclusive **spatial** planning, **«near-0 loss»**
2. Effectively **restore 30%** of degraded nature
3. Effectively **conserve 30%** of lands ans seas
4. Halt human-induced **extinctions**

Avoid

5. Stop unsustainable **use, harvest, trade** of species
6. Reduce **alien species** spread by at least 50%
7. Reduce **pollution** risks, impacts by at least 50%
8. Reduce **climate change** impacts

Safe

9. Sustainably **manage and use** wild species
10. Sustainable **agri/aquaculture, fisheries, forestry**
11. Restore and enhance **nature's goods**, services
12. Increase area, quality of **urban** green/blue spaces
13. Fair sharing of benefits from **genetic resources**

Act

14. **Mainstream** biodiversity into all policy, practice
15. **Businesses** to monitor, disclose nature impacts
16. Sustainable **consumption**, increase finance
23 17. Strengthen **capacity, participation, IPLC, women**
18. Phase out 'perverse' **subsidies**, increase **finance**

3. Suez nature commitments

Adressing the 5 pressures responsible for biodiversity decline [1]

LAND ARTIFICIALISATION

Double
The number of **renaturation and landscaping** operations by 2027

OVEREXPLOITATION OF RESOURCES

100%
of commercial proposals concerning water production and distribution with a **commitment to preserve water resources** by 2027

100%
of distribution contracts in water stressed areas with a **commitment to preserving water resources**

CLIMATE CHANGE

* See Climate commitments

POLLUTION

By 2027, **ZERO**
use of phytosanitary product on green spaces

Targeting **100%**
of sanitation infrastructure construction with solutions of treatment of micropolluants [2] by 2027

INVASIVE SPECIES

From 2025, **100%**
of renaturation and landscaping operations using only local species

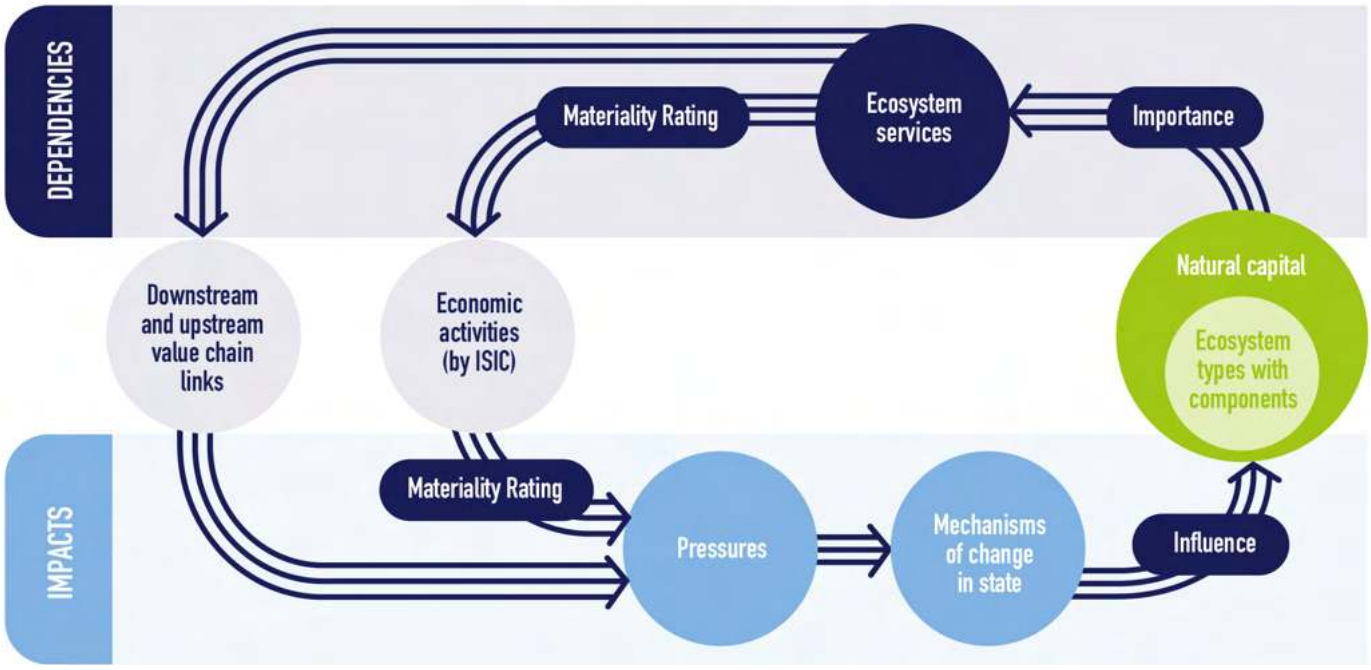
[1] According to IPBES
[2] For WWTP whose capacity exceeds 200,000 population equivalent. In areas at stake that will be defined through the coming legislation (e.g.DERU).
If and when authorized by call for tenders

Understanding SUEZ dependencies and impacts on biodiversity and ecosystems

As part of the assessment of the resilience of SUEZ business model and strategy in relation to biodiversity – encompassing physical, transition, and systemic risks – an evaluation has been conducted to analyse the dependencies of activities on ecosystem services and assess biodiversity impacts using the "Exploring Natural Capital Opportunities, Risks and Exposure" (ENCORE) methodology.

ENCORE sets out how the economy – sectors, subsectors, and activities – depends and impacts on nature. The ENCORE knowledge base provides the foundation for this analysis, structured around two interrelated pathways: one focused on dependencies and the other on impacts.
This comprehensive evaluation enables SUEZ to better understand the interconnections between business operations and biodiversity, supporting the integration of nature-related considerations into strategic decision-making.

The structure of the knowledge base iteration is summarised in the following figure.



Source : Explanatory note on the updates ENCORE knowledge base outlining business dependencies ans impacts on nature, June 2024.

The methodology focuses solely on direct impacts and dependencies, making the analysis particularly relevant at the site level.

SUEZ has established a structured and well-founded process to identify and assess material impacts, risks, dependencies, and opportunities related to biodiversity and ecosystems.

To effectively analyse dependencies, a comprehensive assessment of the ecosystem services upon which SUEZ activities rely is required. This approach ensures a detailed understanding of how business operations interact with natural systems, supporting the integration of biodiversity considerations into strategic planning and risk management.

The following table lists ecosystem services according to the Common International Classification of Ecosystem Services (CICES) classification. These ecosystem services are considered in the ENCORE methodology.

Dependencies and impact of SUEZ activities

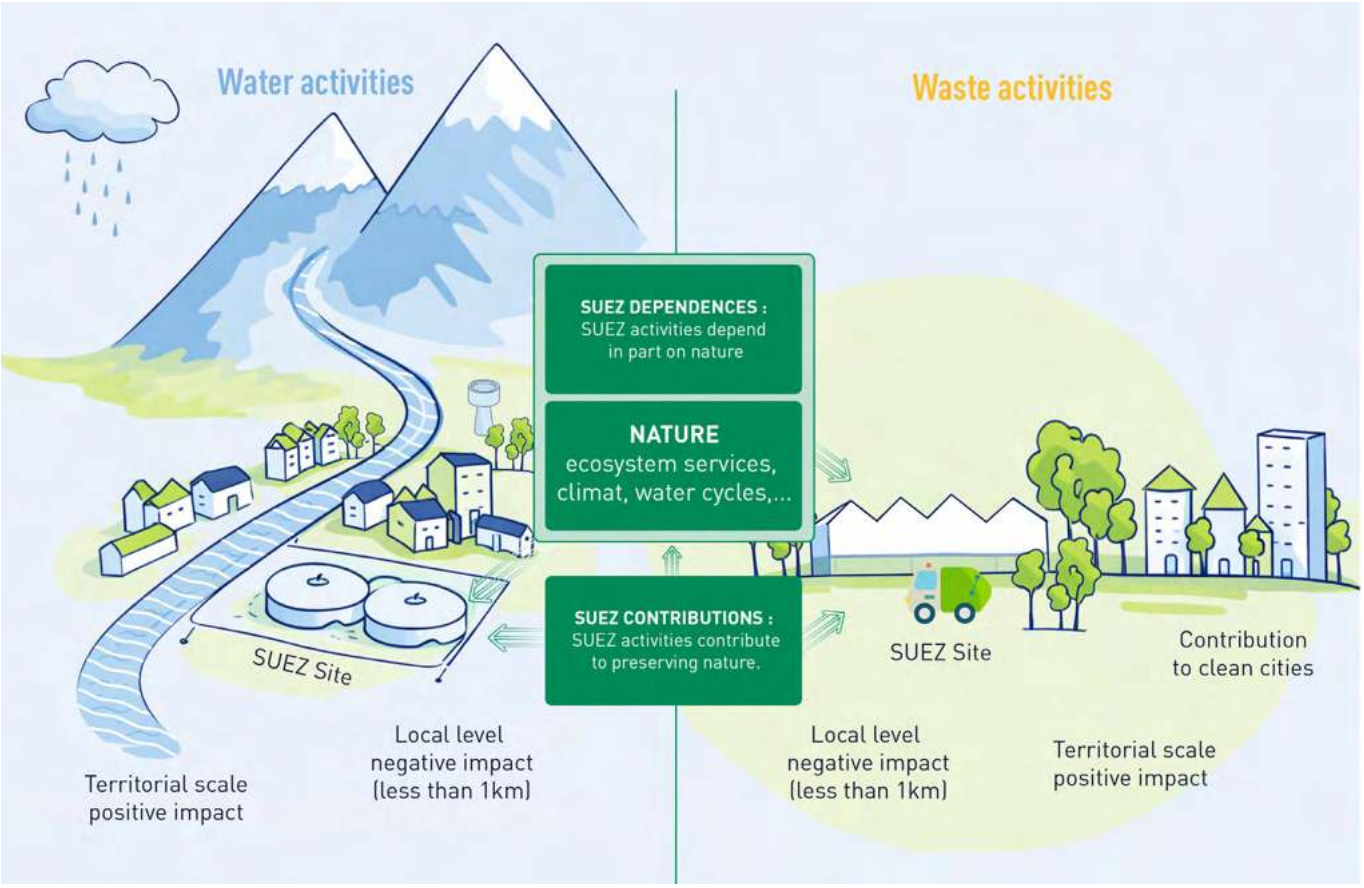


Table lists ecosystem services according to the CICES classification:

Provisioning services	Regulation services	Cultural services
Fresh Water	Pollination	Recreation and community activities (tourism, outdoor activities and sports, hunting, fishing)
Food product	Climate regulation	Education
Raw materials (wood, fibres)	Air quality regulation	Aesthetic value
Biomass fuel	Water regulation	Heritage value
Medicinal resources	Regulation of erosion	Traditional, spiritual or religious value
Genetic resources	Regulation of disease and pests	
	Regulation of natural disasters	

Source: The proposal for a Common International Classification of Ecosystem Services (CICES).

According to the above table and the ENCORE tool, SUEZ activities are dependent on water supply services, specifically the availability of freshwater. SUEZ activities are also heavily dependent on services provided by nature, such as regulating the water cycle, ensuring the proper functioning of micro-organisms and regulating the climate.

In particular, water collection, treatment, and supply activities rely on ecosystem-provided water supply services to ensure adequate water availability in both quantity and quality. Additionally, waste management activities require access to sufficient water supply services to support operational processes, including plant maintenance and treatment procedures.

This interdependence between SUEZ and nature reinforces the Group's commitment to preserving and restoring natural resources as a central part of its mission.

Lastly, SUEZ composting activities, specifically organic waste, can be linked to the supply of biomass.

According to the ENCORE tool, SUEZ activities also depend on various regulatory ecosystem services, including climate regulation, air quality regulation, and water regulation.

- Activities reliant on freshwater availability are inherently dependent on precipitation regulation services. For instance, water collection, treatment, and supply activities rely on ecosystem-driven rainfall pattern regulation to secure a stable water supply.

- Additionally, SUEZ operations may be dependent on water regulation services. While certain processes benefit from natural water purification services, all SUEZ activities are subject to discharge thresholds, and operational processes are not directly reliant on ecosystem-based water purification. For example, sewerage activities depend on ecosystem-provided water flow regulation, which mitigates peak water flows that could otherwise lead to flooding and damage to sewer systems and treatment facilities. Effective water flow regulation also ensures sufficient water supply during dry periods, which is essential for operational continuity, cleaning, and maintenance activities.

As a conclusion, SUEZ business model is not directly dependent on biodiversity per se, but rather on specific ecosystem services that underpin certain operational activities. Conversely, some of SUEZ activities do exert measurable impacts on biodiversity.

According to the ENCORE methodology, the potentials impact of SUEZ activities are as follows:

- emissions of GHG
- emissions of non-GHG air pollutants
- generation and release of solid waste
- emissions of toxic pollutants to water and soil
- area of freshwater use
- volume of water use
- area of land use
- area of seabed use
- introduction of invasive species
- disturbances (e.g. noise, light)

The first six impacts identified are addressed in other ESRS.

Here before is a general overview, organised by activity, of SUEZ impacts, potential negative effects, and dependencies. All SUEZ activities may generate disturbances – such as noise, light, and odour pollution – arising from waste and water activities. These disturbances have the potential to disrupt or adversely affect species populations, albeit at varying intensities.

For the Water industry, the ENCORE setting is as follows:

Business	Activity	Ecosystem services dependency	Other potential "negative" impact on ecosystems services identified	Material or non-material impacts, and justification	Negative impact and integrated in the assessment
Referential		**ENCORE**	**ENCORE/SUEZ experts**	**SUEZ experts**	
Water	Drinking water plants (including drinking water catchment)	**Water supply, rainfall pattern regulation services, water purification services, solid waste remediation** According to ENCORE, water supply is stated to be at a medium level of materiality rating for the "water collection, treatment and supply" sector. However, SUEZ considers its business model to be highly dependent on this service.	Impact area of freshwater use if the water extraction level exceeds a sustainable threshold (location dependent), and area of land use. Drinking water production plant can impact the geomorphology and hydrology of rivers, lakes and wells which can cause a negative impact on ecosystems.	Any potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. These activities are governed by prefectorial decrees, with thresholds to be respected and analyses to be carried out. *They are considered material if they meet the criteria detailed in ⩾ section 5.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)*. Small sites are considered non-material because their impacts on biodiversity is negligible. Nevertheless, SUEZ implements generic actions such as the zero phytosanitary policy.	YES
Water	Drinking water networks and distribution infrastructures	**Water supply**	No	Drinking water networks are considered to have no impact on ecosystems and biodiversity. They are not material.	Excluded
Water	Waste water networks	**Water supply**	Accidental discharges of wastewater into the terrestrial environment can result in ecosystem damage, spread of odours, and can directly harm organisms and the environment.	Networks are not considered material sites because maintained and operated in good conditions by SUEZ. ⩾ *See section 4.1.2. Taking action on water resource challenges* for examples of technologies used to monitor and improve network efficiency.	Excluded

Business	Activity	Ecosystem services dependency	Other potential "negative" impact on ecosystems services identified	Material or non-material impacts, and justification	Negative impact and integrated in the assessment
Referential		**ENCORE**	**ENCORE/SUEZ experts**	**SUEZ experts**	
Water	Waste water plants	**Water flow regulation services, water purification services, solid waste remediation, storm mitigation services**	• Emissions of toxic pollutants to water and soil, disturbances (e.g. noise, light), emissions of GHG, introduction of invasive species. • Accidental discharges of wastewater into the terrestrial environment can result in ecosystem damage, spread of odours, and can directly harm organisms and the environment. • Wastewater treatment plant can impact the geomorphology and hydrology of rivers, lakes and wells which can cause a negative impact on ecosystems.	Any potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. These activities are governed by prefectorial decrees, with thresholds to be respected and analyses to be carried out. They are considered material if they are located in a significant site close to a biodiversity-sensitive area. Small sites are considered non-material because their impacts on biodiversity is negligible. Nevertheless, SUEZ implements generic actions such as the zero phytosanitary policy.	YES

For the Waste industry, the ENCORE setting is as follows:

Business	Activity	Ecosystem services dependency	Other potential "negative" impact on ecosystems services identified	Material or non-material impacts, and justification	Negative impact and integrated in the assessment
Referential		**ENCORE**	**ENCORE/SUEZ experts**	**SUEZ experts**	
Waste	Energy-from-waste (HW & NHW)	**No**	Energy-from-waste can cause disturbances (e.g. noise, light); emissions of GHG; emissions of toxic pollutants.	These potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. These activities are governed by prefectorial decrees, with thresholds to be respected and analyses to be carried out. They are considered material if they occur on a site close to a biodiversity-sensitive area.	YES

Business	Activity	Ecosystem services dependency	Other potential "negative" impact on ecosystems services identified	Material or non-material impacts, and justification	Negative impact and integrated in the assessment
Referential		**ENCORE**	**ENCORE/SUEZ experts**	**SUEZ experts**	
Waste	Landfill Open (HW & NHW)	**No**	Disturbances (e.g. noise, light); Pollutant release: already mentioned in E1 (Emissions of GHG), E2 (Emissions of toxic pollutants to water and soil). Potential impact on local species: scavengers and pest proliferation.	These activities are governed by prefectorial decrees, with thresholds to be respected and analyses to be carried out. These potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. Also, the available impact studies indicate that these potential negative impacts are limited and confined to the site boundaries. According to SUEZ criteria, these sites are considered material, especially as soils sealed during operation are subsequently rehabilitated to promote biodiversity. Landfill surfaces can have a positive impact on biodiversity.	YES
Waste	Landfill Closed (HW & NHW)	**No**	These sites are no longer in operation and are monitored in accordance with current regulations.	These sites have no significant impact on biodiversity and ecosystems.	Excluded
Waste	Transfer, sorting, Recycling centre	**No**	Disturbances (e.g. noise, light), emissions of GHG.	Due to their configuration and predominantly urban location, these sites are not considered material. Also, environmental impact studies indicate the absence of negative impact. Nonetheless, SUEZ implements standard measures to support biodiversity.	Excluded
Waste	Organic (AD, compost, MBT, etc.)	**No: According to ENCORE, the ecosystemic service of biomass provisioning is non-material for SUEZ activities.**	Soil acidification could occur if the pH level of the compost is too low but it's among parameters data are checked before land spread (compensated with lime utilisation).	Due to their configuration and activity, Organic activities are considered not material. Nonetheless, SUEZ implements standard measures to support biodiversity.	Excluded
Waste	Other hazardous waste	**No**	Pollutant release: already mentioned in E2.	These potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. They are considered material if they occur on a site close to a biodiversity-sensitive area.	YES
Trans-verse	Offices	**No**	No		Excluded

For SUEZ Engineering and Construction activities, the ENCORE setting was as follows:

Business	Activity	Ecosystem services dependency	Other potential "negative" impact on ecosystems services identified	Material or non-material impacts, and justification	Negative impact and integrated in the assessment
Referential		**ENCORE**	**ENCORE/SUEZ experts**	**SUEZ experts**	
E&C	Construction of treatment facilities	Rainfall pattern regulation services and soil and sediment retention services	• Disturbances (e.g. noise and light), emissions of GHG, emissions of toxic pollutants to water and soil. • Construction can result in the clearing and degradation of habitats, leading to loss of biodiversity and natural capital on the construction sites and surrounding areas. • Construction may lead to flooding as hard surfaces reduce the land's capacity to absorb rainwater. The use of vehicles and heavy machinery can cause soil compaction, which can impede root growth.	These potential impacts are controlled and monitored, through on-site analyses, in compliance with regulations. They are considered material if they occur on a significant site close to a biodiversity-sensitive area. The impact being proportional to the size of the site.	YES

In order to determine the potential impacts of SUEZ sites, an area of influence of 1 km has been defined. 1 km corresponds to the area studied for biodiversity impact assessments. For the 5 sites larger than 1 km², a 2 km buffer was applied.

The selection of this buffer zone is based on impact assessment studies, which consider both an immediate impact zone (300 meters) around the site and a broader study area that analyses the local context. SUEZ expertise in impact assessments indicates that a one-kilometre perimeter is an appropriate threshold.

SUEZ activities are inherently connected to biodiversity, ecosystems, and ecosystem services, either through dependence or impact. Consequently, SUEZ incorporates these factors into its strategy and business model. However, this approach must be tailored to the specific local context, as each site affects the environment differently depending on its activity and location.

Resilience assessment

Following the DMA, SUEZ has not identified any biodiversity and ecosystems-related risks or opportunities which could have a financial impact on the Group. As a result, the sustainability of SUEZ activities is not at risk, and operational resilience is assured.

5.1.2. Material IROs and their interaction with strategy and business model (SBM-3)

Under the CSRD, material sites are defined as those located "in or near biodiversity-sensitive areas"

where operations exert a negative impact. The objective was to concentrate the Group's efforts on sites where actions could yield the most significant benefits. The criteria and methodology utilised in this analysis are detailed below.
The Group's relevant sites for which activities with potential negative impacts are detailed in > *section 5.1.1. Consideration of biodiversity and ecosystems in strategy and business model.*

In a first instance, priority sites for SUEZ are those for which any of the following criteria are met:

- has a surface that is superior to 10 ha
- is an open landfill site
- is deemed to be situated in a biodiversity-sensitive area if it is one that is in, or crosses, or is situated adjacent to one of the following (as indicated in the CSRD):

  i. Europe Natura 2000 areas (pertaining to birds or habitats),
  ii.IUCN protected areas outside of Europe,
  iii . UNESCO World Heritage sites,
  iv. Key Biodiversity Areas (as defined by the World Database of KBA, in accordance with BirdLife International).

Changes to thresholds for the list of biodiversity priority sites
Compared with the previous year, the method used to select biodiversity priority sites has been updated to better target facilities with the most significant potential impacts, while maintaining an operational list consistent with SUEZ capacity to take action.

Threshold adjustments

For SUEZ, the thresholds used to characterise physical sites lowered compared to last year, from **100 000 PE** and **100,000 m³/day** to **100 000 PE** and **30,000 m³/day**, as the capacity criterion is a direct proxy for the potential intensity of a site's impact.

The thresholds of **10,000 PE** and **7,000 m³/day** announced in the previous sustainability report cannot be achieved because they are unrealistic; relying on such low limits would result in an excessive number of small priority sites, whose limited surface area offers few opportunities to effectively improve biodiversity conditions, and ultimately dilutes efforts that should be focused on more relevant, larger sites.

The E3 and E4 thresholds differ in their purpose and approach. The E3 threshold functions as a maximisation coverage tool: it aims to include the largest possible number of sites while excluding very small "microsites" (e.g., pumping station), which are often not well-mapped. Using this method, the goal is to cover the maximum range of water intakes and discharges from SUEZ facilities—targeting approximately 80% coverage of intakes and discharges by 2025. In contrast, the E4 threshold serves as a discrimination tool: its purpose is to filter and prioritize sites, focusing attention only on the most relevant ones.

This change is based on feedback and internal expertise, which show that sites sensitive areas below these thresholds generally present a reduced potential impact on biodiversity. Indeed, a review of the SUEZ portfolio shows that sites below these thresholds typically have smaller footprints and more modest infrastructure (less fragmentation, less direct land take/

artificialisation), and that the presence of ecological sensitivity factors (priority habitats, protected species, etc.) is statistically lower on these sites, below the thresholds described above. Conversely, sites above these thresholds are more likely to concentrate impacts (larger discharge and/or abstraction volumes, larger footprints, etc.).This approach is underpinned by a voluntary inclusion rule, described below, which makes it possible to include sites below the thresholds where a local ecological issue (proximity to a protected area, sensitive habitats) justifies doing so.

Incorporation of exclusion criteria and ensuring continuity

To establish a list of priority sites that is more representative of the issues at stake, **two exclusion criteria** may be applied, with justification:

- **Site context:** a site may be excluded if it presents a low potential for impact and falls into one of the following categories:
    - small in area and very "compact", less than 5 ha (in particular with less than 3 ha of green space)
    - highly artificialised (no natural areas)
    - located in an industrial zone

- **Remaining contract term:** a site may also be excluded where the remaining contract duration is less than 3 years (the minimum timeframe needed to deploy effective impact-reduction actions).

A dedicated review is carried out to identify the sites concerned and to document the decisions.

Finally, in order to preserve continuity with initiatives already underway, a **voluntary inclusion rule** allows certain sites below the thresholds described above to be retained or added. A site may therefore be kept on or added to the list where it presents a particular fauna flora interest—for example, if it is located in the immediate vicinity of an eligible protected area—even if its capacities are below the new thresholds.

This analysis of exclusions and additions is being carried out in stages and may be subject to review next year.The number of sites disclosed this year represents an initial step. As the analysis of the diversity more deeper and specific characteristics of SUEZ sites is conducted, this list may evolve in the future to better focus on those where SUEZ can deliver the greatest added value for biodiversity.

The result of this analysis has led to SUEZ identifying 394 sites near biodiversity sensitive areas of which 104 sites are considered as having a negative impact on biodiversity.

Indicator	Unit	2024	2025
Number of material sites located in or near biodiversity sensitive areas	Site number	342	394
Number of material sites located in or near biodiversity sensitive areas with a negative impact on biodiversity	Site number	68	104
Total surface of sites located in or near biodiversity sensitive areas with a negative impact on biodiversity	ha	977	1,553

5.2.Impact, risk and opportunity management

5.2.1. Processes to identify and assess material impacts, risks, dependencies and opportunities (IRO-1)

The description of the DMA is presented in ⩾ *section 1.3.1. Double materiality assessment process.*

The process for identifying and assessing SUEZ actual and potential impacts on biodiversity and ecosystems was also informed by a study conducted in collaboration with an external consultant in 2022.

- This study aimed to evaluate both the positive contributions of SUEZ to nature and the environmental externalities associated with its operations, including impacts on air, soil, water, and biodiversity.

- Key dimensions examined included water stress and pollution, soil degradation, plastic pollution, and raw material scarcity. - The analysis integrated insights from the 2021 IPCC and IPBES reports, emphasising the interconnections between climate, biodiversity, and quality of life.

- It was aligned with national and international environmental regulations and considered stakeholder expectations for measurable positive contributions to nature. Additionally, a review of competitor benchmarks was conducted, reflecting the increasing industry focus on biodiversity protection.

As an outcome, the study established specific biodiversity targets and KPIs and provided tools for monitoring and managing performance effectively.

5.2.2. Policies regarding biodiversity and ecosystems (E4-2)

Sustainable Development Roadmap – Nature pillar

The policy provides details of how SUEZ prevents, mitigate, and remediates all three actual impacts identified and presented in the previous section. In the Sustainable Development Roadmap, to reduce the impact of its activities, SUEZ "addresses the five drivers of biodiversity loss as identified by the Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES) through commitments":

- Climate Change: by reducing GHG emissions, improving renewable energy use, and adapting vulnerable sites to climate change.

- Land-use Change: by reducing land artificialisation by promoting more compact solutions and promoting renaturation.

- Invasive Alien Species and Direct Exploitation: by systematically using local species in renaturation and landscaping operations to prevent the spread of invasive alien species.

- Pollution: by reducing micropollutants in all commercial proposals for sanitation infrastructure construction located in sensitive areas and waste management measures.

- Overexploitation of resources: by preserving water resources.

These commitments to biodiversity are operational, specific, achievable, and measurable.

The impacts on the state of species are addressed by the commitment to implement biodiversity action plans at 100% of material sites managed by SUEZ. Commitments to doubling restored land annually and reducing land degradation directly address ecosystem extent and condition. Dependencies on ecosystems are minimised through measures supporting recycling and reuse, while physical and transition risks are mitigated through decarbonisation and circular economy initiatives. Furthermore, the Group limits its impact on fresh water with a commitment to preserving water resources, particularly in stressed areas. These commitments are presented in the section Targets. The Sustainable Development Roadmap also considers the disturbances that sites can cause by drastically reducing light pollution of sites managed by SUEZ and reach zero phytosanitary products used on green spaces on sites managed by SUEZ.

The new Sustainable Development Roadmap 2030 strengthens SUEZ commitment to preserving biodiversity and supporting healthy ecosystems. It introduces targets and commitments that highlight the Group's actions to reduce pressures on natural habitats, enhance ecosystem restoration, and improve the ecological quality of the areas where it operates. The roadmap also reinforces efforts to manage sites and resources responsibly, contributing to the protection and regeneration of terrestrial and aquatic ecosystems. For more detail on the Sustainable Development Roadmap refer to *≥ section 1.3.4. Sustainable Development Roadmap.*

5.2.3. Taking action on biodiversity and ecosystems (E4-3)

Actions and resources related to climate change, the main driver for biodiversity loss, have been reported in ESRS E1Climate Change.

The details of actions contributing to the positive impacts on biodiversity SUEZ has implemented are presented below. These actions are aligned with the time horizon of the Sustainable Development Roadmap.

Nature Standards (IRO-E4-A & IRO-E4-C) / medium-term

SUEZ developed and launched in May 2025, the Nature Standard for Sites and the Nature Standard for Construction Sites.

By setting out a clear operational framework, the Nature Standards play an active part in the deployment of the Nature pillar of the Sustainable Development Roadmap, and in the development of a shared internal culture on nature conservation. They also respond to the growing expectations and demands of customers, partners, employees, and rating agencies in terms of environment protection. Finally, they represent a lever for differentiation that can be leveraged in responses to calls for tender.

The objective of the Nature Standards is to define a common rule to protect biodiversity and resources and promote the circular economy at all SUEZ priority sites and worksites. This major initiative will ensure that all SUEZ sites, whether under construction or in operation, adopt best practices in terms of biodiversity conservation, water management, and the circular economy.

These Standards have been drawn up at Group level, with the help of the BUs, E&C, and Consulting. They are based on internal feedback and on initiatives that have already been successfully implemented. They are accompanied by practical worksheets aimed at clarifying the implementation of certain principles.

This standard is mandatory for all the Group's priority sites in terms of biodiversity, belonging to the SUEZ Group or managed on behalf of its customers. The implementation of the Standard considers the local context and is adapted to local regulatory requirements. These Standards are optional for other sites.

As indicated in ⩾ *section 1.3.4. Sustainable Development Roadmap,* these Nature Standards are becoming a KPI in the new Sustainable Development Roadmap 2030. The objective is to have **implemented the Nature Standards across 100% of Nature priority sites (and construction sites) by 2030.**

These standards include the following items:

- Both standards require that operations consider the sensitive periods of species to avoid disrupting their life cycles. Endemic flora is prioritised for renaturation and landscaping, supporting local species and reducing global extinction risks.

- The standards address social consequences by raising awareness among workers and stakeholders to protect local biodiversity.

- The standards specify that if the worksite is in biodiversity sensitive area, a biodiversity action plan must be designed and implemented (IRO-E4-B).

- Regarding the impacts on ecosystems, the standards introduce measures to protect preserved natural areas and manage green spaces ecologically.

- Direct interventions like the installation of retention basins, stormwater escape routes, and careful management of soil and excavated materials prevent degradation and desertification.

- Both standards reduce dependencies on ecosystems by promoting circular economy principles (e.g., recycling, reusing materials locally).

- Both standards encourage preservation of water resources and the environment (e.g. water consumption is monitored (meters, invoices) and reduced to the strict minimum).

- The standards also consider the disturbances that sites can cause. They encourage limiting noise and light pollution by adopting dedicated measures.

In this context, a process to reduce light pollution has been initiated on the priority sites. A light pollution analysis grid has been created. It begins with a map of the lighting installations on

site, followed by technical data on the lighting units in use. Finally, it helps to determine the actions to be taken as a priority. Governance is managed through designated points of contact at sites responsible for implementation and monitoring, supported by regular audits and updates shared with customers and partners. An initial benchmark assessment is carried out collectively beforehand between SUEZ and any partners and/or service providers. The following assessments are scheduled every year. This assessment is then followed by an action plan for non-compliant principles. It is updated at each evaluation. Each entity's Sustainable Development referent keeps an annual record of the number of priority sites where the Standard has been implemented.

Elimination of phytosanitary products (IRO-E4-A & IRO-E4-C) / medium-term

Since its Sustainable Development Roadmap 2023-2027, SUEZ launched various "zero-phyto" initiatives to eliminate chemical pesticides and fertilizers, aligning with the mitigation hierarchy by focusing on avoidance, minimisation, and restoration. The initiatives include replacing chemical treatments with natural solutions such as compost, organic fertilizers, and biocontrol methods using beneficial organisms like ladybugs. Restoration actions include transitioning ornamental lawns into wildflower meadows and prioritising the use of native plants.

To prevent harmful effects on local flora and fauna, SUEZ is reinforcing the adoption of a "zero-phytosanitary" policy across all operations. While most of the sites have already achieved compliance with this standard, the objective of SUEZ is to provide concrete tools and guidance to further support teams in maintaining and strengthening this practice. For example, Suez R&R France has published a guide on this subject.

This action is integrated in the SUEZ Nature Standards described above and mentioned in the Sustainable Development Roadmap 2030.

Deployment of action plans on material sites

Biodiversity action plans (IRO-E4-A) / medium-term

Since its sustainable roadmap 2023-2027, the Group continues to implement biodiversity action plans at its priority sites for biodiversity. In 2025, the Group implemented a total of **68 biodiversity action plans across priority sites**. A biodiversity action plan is specific to each material site addressing its specific challenges to effectively preserve biodiversity locally. It is generally designed by experts (environmental engineer or specialist, ecologist). It consists of a set of actions designed to preserve the biodiversity present at a facility and/or encourage its development. At the very least, it is based on an initial diagnosis of biodiversity on the site, including flora and fauna.

- For example, for sites of more than 10 ha including natural environments, the use of the ecological quality index (EQI) is recommended. This index was developed by the French National Museum of Natural History and SUEZ in 2008. More than 80 ecological studies have been carried out by the French National Museum of Natural History at SUEZ sites. Following the initial diagnosis, potential actions to preserve and/or develop biodiversity are identified. Once the actions have been validated by internal stakeholders, they are described in a formalised action plan with actions localised and described over time. The action plan must be monitored over time and evaluated at the end of the planned duration. Expected outcomes include the preservation and development of local biodiversity, contributing to the Group's Nature commitments. The action plans are designed to be adaptive, allowing adjustments based on new data and stakeholder feedback. SUEZ does not use offsets as part

of its action plans or objectives. In order to identify the main biodiversity issues emerging from a priority site, SUEZ is working closely with a start-up that has developed a tool to conduct remote biodiversity diagnosis, based on data from different sources (national inventories and databases and satellite imagery when available).

For example:

- SUEZ has added its first Biodiversity Net Gain (BNG) habitat bank at the restored Burnhills landfill in Gateshead to the UK Government's biodiversity gain register[1]. Managed by SUEZ for over 20 years, the site exceeds the 30-year BNG requirement with at least 60 years of post-closure care. In 2025, SUEZ carried out 505 biodiversity actions and feasibility studies across its UK estate. With 350+ UK sites, SUEZ aims to enhance grassland and scrubland habitats while supporting sustainable local development.

- SUEZ India is conducting biodiversity audits at three priority sites in Delhi (Sonia Vihar) and Bengaluru (Cubbon Park & Lalbagh). This initiative, the first of its kind at SUEZ sites in India, aims to establish baseline benchmarks for local flora and fauna, while documenting conservation measures undertaken to protect indigenous species. The audits are being conducted under the guidance of biodiversity experts and local NGOs with specialised expertise in nature-based solutions.

This action is integrated in the SUEZ Nature Standards described above and mentioned in the Sustainable Development Roadmap 2030. It is therefore aligned with the same time horizon.

Reduction of soil artificialisation rate (IRO-E4-A & IRO-E4-C) / medium-term

Soil artificialisation refers to the process by which natural or agricultural land is transformed into urbanised or industrialised areas. This process alters the natural functions of the soil, impacting its ability to support biodiversity, regulate water cycles, and provide ecosystem services. Since its Sustainable Development Roadmap 2023-2027, as part of its commitment to reducing soil artificialisation, SUEZ integrates landscaping and renaturation techniques into its projects. For instance, restored sites are transformed into natural habitats, with native vegetation reintroduced to support local ecosystems. These initiatives not only enhance ecological balance but also contribute to community well-being by providing green spaces for recreation and education. SUEZ in the UK secured planning approval to restore Clockhouse Quarry in Capel, Surrey. The project will transform the former clay quarry into a biodiverse landscape, creating new wetlands and habitats for protected species like the great crested newt. Using local inert soils, SUEZ will form a sustainable landform. Preparatory works began in 2025, with full infilling expected in 2026 — a major boost for Surrey's countryside and wildlife.

Combatting the spread of invasive species (IRO-E4-A & IRO-E4-B) / medium-term

For several years, SUEZ has deployed numerous solutions and tools on sites operated or owned by the Group to combat the spread of invasive species. In 2024, SUEZ introduced an Invasive Species Guide to address the risks they pose to biodiversity. The guide outlines their impacts, identification methods, and practical management solutions, emphasising the importance of containment to prevent their spread. Avoidance is prioritised by recommending on-site disposal of invasive plant material when feasible, under controlled conditions such as using tarped or paved areas and managing plants before seed production. This action is integrated in the SUEZ Nature Standards described above and mentioned in the sustainable development roadmap 2025-2030. It is therefore aligned with the same time horizon SUEZ has undertaken an initiative for landscaping

and renaturation of its sites in India to enhance green cover. Among all sites, the Okhla site in Delhi has shown exemplary progress, with planting around 5000 native trees across 93000 sqm of the plant green area. This initiative supports local biodiversity conservation and contributes to microclimate improvement.

At the same time, SUEZ is proposing an offer to combat the invasive species of SUEZ, includes collection, logistical planning, treatment in specialised recovery centres, and practical resources such as kits and instructional materials to support effective mitigation efforts.

Helping SUEZ clients to preserve nature & biodiversity

Technical solutions to preserve nature (IRO-E4-A) / medium-term

With its Sustainable Development Roadmap 2030, SUEZ continue to develop technical solutions that help preserve and regenerate natural environments, tailored to each area. SUEZ can count on the unique know-how of LYRE and Consulting experts as well as BU experts in land-use planning - but also on innovative collaborations. SUEZ offer its customers solutions for biodiversity monitoring and assessment, as well as eco-design of infrastructure, ecological engineering, biomonitoring, and ecosystem restoration. SUEZ eco-design services for infrastructure can, for example, help to limit land artificialisation by adapting the design of structures to make them more compact, or develop biodiversity by integrating ecological functions, for example through the installation of artificial habitats.

- The Zone Libellule (Zone de «LIberté Biologique Et de LUtte contre les polLuants Emergents»), designed and developed by SUEZ, consists of a series of water basins, each equipped with different species of local plants. It complements conventional wastewater treatment plants by relying on nature's ability to purify and provides a development zone for flora and fauna. At the SCIP in China, a 50-hectare Zone Libellule has been set up to complete the treatment of the park's highly saline wastewater and improve the quality of the water returned to the natural environment.

- Cystore® solution encourages the development of cystoseira algae in artificial rock basins, providing a refuge for numerous species. It has been deployed in Toulon, Monaco, Marseille, and Antibes.

- SUEZ E&C teams have developed a range of compact solutions covering the entire water and sewage sludge treatment value chain, and expertise in proposing the best combination of technologies within an infrastructure to reduce its footprint.

- SUEZ offers biomonitoring systems to assess the quality of natural environments. For example, in the Ile-de-France region, SUEZ has launched a research project (2023-2025) with the SIAAP to develop a solution for acoustic monitoring of the Seine's biodiversity to assess water quality.

- SUEZ creates sustainable solutions that tackle climate and biodiversity issues together, recognising their interdependence. For the Communauté d'Agglomération du Centre de la Martinique, SUEZ designed an experimental solution based on mangroves to sustainably reduce the vulnerability of the Etang Z'Abricots marina to climate change. In Hyères, to combat seawater infiltration and protect the area's water resources, SUEZ has set up a system to replenish the water table.

[1] developers can seek to purchase these units and support habitat creation.

The solutions described above are implemented as needed in the Group's individual projects.

Ecological engineering (IRO-E4-B) / short-term

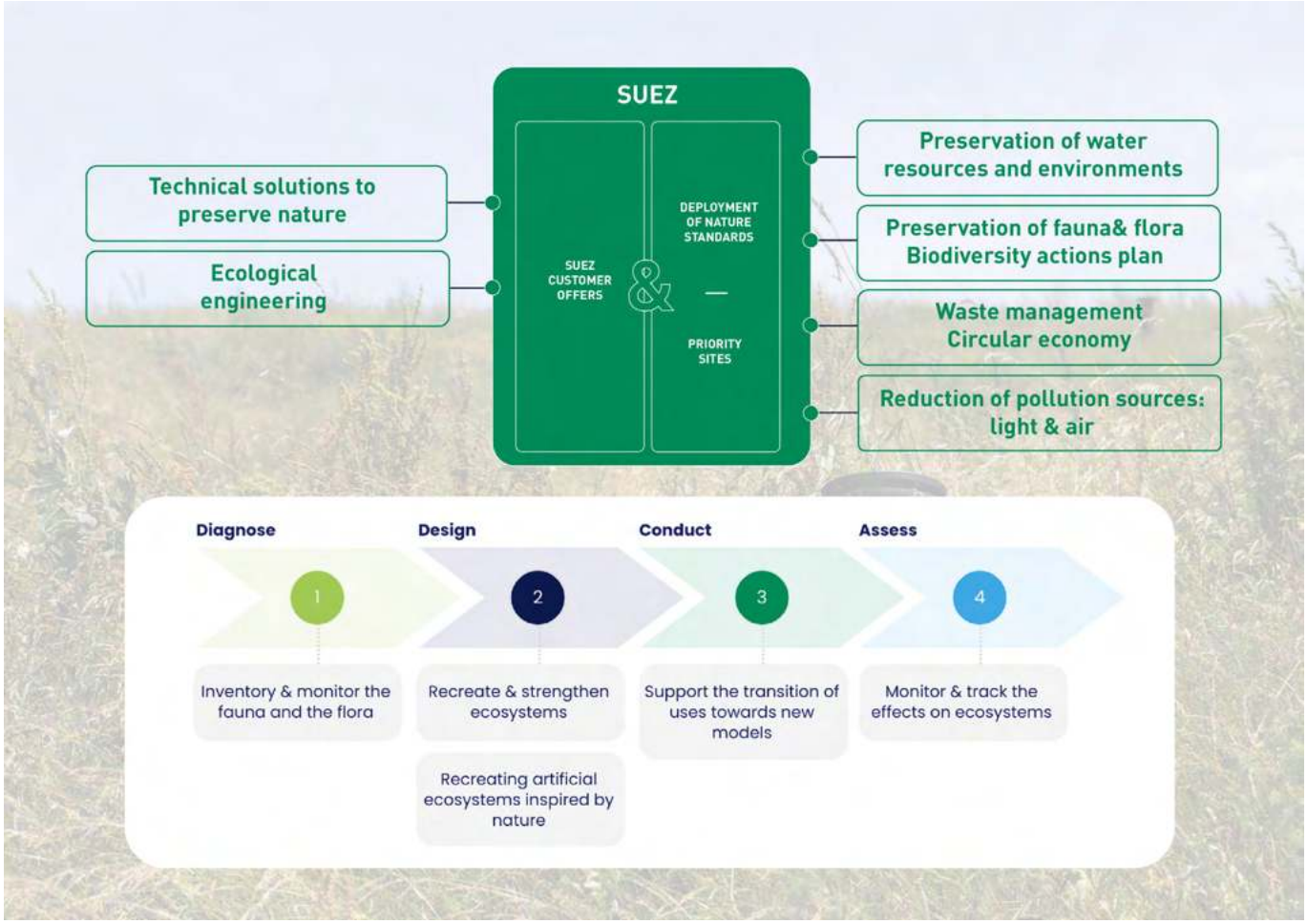
SUEZ expertise in ecological engineering and nature-based solutions enables the Group to restore ecosystems, for example to limit the risk of flooding from rivers. To help protect 60,000 residents of the town of Arles (France) against flooding from the Rhône, SUEZ has carried out work to reinforce an adjacent watercourse that acts as a second-tier protective dyke, by developing it in such a way as to encourage the development of biodiversity and urban integration.

SUEZ also promotes nature-based solutions in urban planning to address the growing challenges of urban territories while minimising soil artificialisation. By integrating biodiversity into urban projects, such as eco-districts, the focus is on improving citizens' quality of life and health, preserving ban biodiversity, and enabling adaptation to climate change impacts like floods, heatwaves, and pollution. SUEZ solutions include ecological restoration of riverbeds and banks through terracing, bank stabilisation, and planting native species. These actions are carried out for SUEZ customers depending on the projects. Complementary solutions involve implementing compensation operations, such as creating spawning grounds, wet meadows, and other natural habitats following the mitigation hierarchy (avoid, reduce, compensate). The biodiversity action plans required by the Sustainable Development roadmap do not include offsets.

A Key Partnership (IRO-E4-A & IRO-E4-B) / long-term

As part of its Sustainable Development Roadmap (2023-2027 and 2030), SUEZ has made ambitious commitments to preserving natural resources and biodiversity. In this context, in 2025, SUEZ and the League for the Protection of Birds (LPO France) are strengthening their collaboration with a three-year national partnership. The partnership with the League for the Protection of Birds (LPO France) will aim to accelerate this action, drawing on the association's expertise, territorial network and knowledge of local biodiversity to support SUEZ teams in implementing their biodiversity action plans.

SUEZ actions for nature



5.3 Metrics and targets

5.3.1. Targets regarding biodiversity and ecosystems (E4-4)

Refer to *⩾ section 1.5 Common metrics methodology regarding ESRS E1 to E5.*

In addition to the targets set out in its Sustainable Development Roadmap, SUEZ has made other external commitments to promote biodiversity. See section *⩾ 5.1.1. Consideration of biodiversity and ecosystems in strategy and business model* to see how the Group aligns with various objectives of the Kunming-Montreal Global Biodiversity Framework.

		Target		Baseline		Results		Connected policy
Key Commitments *Mitigation hierarchy*	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	
Roll out Nature action plans at 100% of material sites managed by SUEZ *Minimisation*	% of material sites where biodiversity action plans are deployed and implemented	2027	100%	2024	Evolution of the priority site definition due to CSRD and baseline reset to 2024 (1)	54.4%	44.2%	SD roadmap

		Target		Baseline		Results		Connected policy
Key Commitments *Mitigation hierarchy*	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	
Systematically propose an offer regarding biodiversity preservation when the site is in a biodiversity sensitive area *Minimisation*	% of commercial proposals (in biodiversity sensitive area) that include an offer towards biodiversity preservation and biomonitoring	2027	100%	2021	<5%	94%	94%	SD roadmap
Making biodiversity protection and preservation a requirement contributing to projects approval *Minimisation*	% of Group and BU projects reviewed by the management assessed on biodiversity criteria.	2027	70%	2024	-	-	80%	Act4nature
Contribute to reduce the land artificialisation pace *Minimisation*	Total Cumulative Renatured Area (ha)	2027	Increase	2024	Evolution of the KPI & Baseline reset to 2024 [2]	14.8 ha	44.1 ha	SD roadmap
Contain invasive non-native species *Restoration*	% of renaturation and landscaping operations using local species	2025	100%	2023	69%	98%	91%	SD roadmap
Implement a phytosanitary-free policy on 100% sites operated by and owned by SUEZ with approval by the customer *Minimisation*	% of sites not using phytosanitary products	2027	100%	2021	73.1%	75.2%	75.4%	SD roadmap
Prevent the spillage of micropollutants in natural environments *Minimisation/Avoidance*	% of commercial proposals for sanitation infrastructure construction in areas at stake with micropollutants removing solutions (prevention, advanced treatments etc.)	2027	100%	2024	First year of publication	50%	50%	SD roadmap
Create and develop existing and new SUEZ business models and solutions to accelerate natural environment regeneration and preservation *Restoration/Rehabilitation*	Turnover generated by solutions identified as regenerating	2027	Create and develop existing and new SUEZ business model and solutions to accelerate natural environment regeneration and preservation	2021	1,246 K€	1,119 K€	1,001 k€	SD roadmap

		Target		Baseline		Results		Connected policy
Key Commitments *Mitigation hierarchy*	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	
Engaging SUEZ employees on biodiversity preservation. Engaging SUEZ employees on biodiversity preservation	% of employees trained through job-specific training on biodiversity	2027	100%	2024	<5%	<5%	<5%	Act4nature
	% of awareness Tools (such as the Environment Fresk) deployment among SUEZ employees	2027	100%	2024	6%	6%	6%	Act4nature
Engaging SUEZ value chain on biodiversity preservation	Number of partnerships established to raise awareness on ecosystems and resources preservation among SUEZ value chain	2027	3	2024	1	1	2	Act4nature
Drastically reduce light pollution of sites managed by SUEZ	% of biodiversity priority sites where there is a light reduction policy deployed	2027	100%	2021	< 5%	< 5%	27%	SD Roadmap

[1]Baseline Reset for this KPI: The baseline has been reset to 2024 due to significant changes in definition and scope related to CSRD. These changes include the introduction of priority zone types, the concept of negatively affecting these zones, and the establishment of a materiality threshold. As previous years are not comparable, this necessitated the baseline reset.

[2]Evolution of this KPI in 2024: It is more relevant to track the cumulative renatured areas rather than the number of operations per year. The cumulative values provide a clearer picture of continuous efforts, independent of annual fluctuations. Additionally, switching to surface area as a metric provides a more accurate measure of positive impact than simply counting the number of operations.Act4nature international, launched in 2018 by the French Association of Companies for the Environment (EpE), is an initiative aimed at strengthening corporate action in favour of biodiversity through pragmatic commitments backed by senior management.

The commitments of the Act4nature approach are supported and endorsed by the management of SUEZ. The reporting for companies involved in Act4nature takes place in two-year cycles. During each campaign, companies must account for the commitments that have reached their deadlines within that period. Companies are responsible for collecting and tracking information related to the implementation of their commitments. To this end, internal SUEZ meetings are organised on a quarterly basis. SUEZ commitments for biodiversity have been validated by the Act4nature International steering committee, which includes environmental NGOs and scientific partners. This recognition underscores the strength of these commitments, the rigor of their monitoring, and more broadly the ambition of the objectives outlined in SUEZ roadmap.

The individual results of companies, detailing the progress of their commitments, are published on the Act4nature website. In addition to these individual reports, act4nature compiles an overall assessment based on all the collected data. This overall report analyses emerging trends in the types of commitments made by participating companies and provides a general overview of the implementation of biodiversity commitments. Each company thus has the opportunity to track not only its own progress but also to contribute to a collective vision of corporate advancements in biodiversity through their act4nature commitments.

Details of how these targets are to be monitored and reviewed are given in the CSRD and Sustainable Development Roadmap reporting protocols. See ⩾ *section 1.3.4 Sustainable Development Roadmap* for further information on the methodology and definition of these targets. These targets are not

based on ecological thresholds.

5.3.2. Material sites with negative impact on biodiversity (E4-5)

SUEZ has its own definition for material biodiversity sites that complements the criteria imposed by the CSRD, incorporating specific criteria related to its activities.

Indicator	Unit	2024	2025
SUEZ DEFINITION – Number of material sites located in or near biodiversity sensitive areas with a negative impact on biodiversity (CSRD criteria + SUEZ criteria as defined in chapter 5.1.2)	Site number	160	154
Number of material sites according to SUEZ definition with a Biodiversity Action Plan	Site number	87	68
% of SUEZ priority site "Biodiversity Action Plan" coverage	%	54.4%	44.2%

6. Resource use and circular economy (E5)

suez

Driving the circular economy and recovering resources through SUEZ water and waste solutions

ESRS E5 on Resource Use and Circular Economy is central to SUEZ as a key player of the transition towards more sustainable and resilient economic models. The standard provides a framework to explain how the Group acts to preserve natural resources by promoting waste reduction and developing circular solutions that give second life to materials through reuse, recycling, and recovery. It highlights SUEZ contribution to reducing pressure on virgin resources, securing critical materials, and supporting clients and territories in strengthening their sovereignty as well as meeting their circular economy ambitions. The key message of this chapter is that efficient resource use and circularity are core strategic levers for SUEZ, driving environmental benefits, economic value creation, and long-term competitiveness.

For 2025, SUEZ has advanced several key initiatives to strengthen resource efficiency and accelerate the transition to a circular economy across its activities and client partnerships:

- **Implementation of performance-based contracts with waste diversion and recycling targets,** supporting clients and territories in reducing landfill disposal and increasing material recovery in line with circular economy objectives.
- **Deployment of AI and advanced technologies across facilities**, including energy-from-waste plants and sorting centres, to optimise sorting performance, enhance material recovery rates, and maximise the value extracted from waste streams.
- **Validation of the Group's Circular Economy and Resource Preservation Policy,** establishing a structured framework to reduce SUEZ environmental footprint while supporting clients and partners in improving resource efficiency and advancing their ecological transition.
- **Commissioning of the Group's first CO_2 recovery plant in Terre d'Aquitaine (France)**, enabling the valorisation of 3,500 tonnes of biogenic CO_2 per year as a new resource integrated into a local circular loop.

These initiatives collectively demonstrate SUEZ commitment to reducing reliance on virgin resources, scaling up material and energy recovery, and embedding circular economy principles into its operations and service offerings.

RESOURCE USE AND CIRCULAR ECONOMY

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Resource inflows, including resources use	IRO-E5-C	Regulations promoting a circular economy and reducing raw material usage present a significant opportunity to leverage the Group's expertise in waste and resource management.	O	Support reuse and recycling
	IRO-E5-F	Reducing of customers' waste at source (industrial and local authorities) through performance-based contracts.	I+	
Resource outflows related to products and services	IRO-E5-D	The possible inclusion of energy-from-waste in the EU European Trading Scheme (ETS) Regulation by 2028, which sets a cap on GHG emissions, presents a dual opportunity: 1/development of upstream recycling to limit and reduce the fossil content of incoming waste and related emissions. 2/development of future projects to turn residual waste into new resources (waste-to-X facilities [1], carbon capture use and storage).	O	Support reuse and recycling
	IRO-E5-E	Preservation of natural resources on the downstream value chain through activities of prevention, reuse selective collection, sorting and recycling.	I+	
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Waste	IRO-E5-A	Increased costs due to the difficulty in sourcing business-critical raw materials (chemicals, water, building materials, metals, etc.).	R	Support reuse and recycling
Resource inflows, including resources use	IRO-E5-B	Changes in regulations that reduce the amount of waste eligible for energy-from-waste or landfill disposal necessitate significant adjustments to the Group's strategy and business model.	R	Support reuse and recycling

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Circular Economy and Resources Preservation Policy
- Sustainable Development Roadmap
- Sustainable Purchasing Charter

ACTIONS ON MATERIAL IMPACTS

- New business models to promote prevention and waste reduction
- Optimisation of sorting and recycling techniques to enhance material recovery
- Developing new business around energy-from-waste

[1]Waste-to-X refers to an alternative waste flow treatment that produces a variety of products (methanol, ethanol, biofuel...) that can contribute to the circular economy.

As a key player in waste and water management, SUEZ places circularity and resource preservation at the heart of its actions across the value chain. The Group's business model is continuously evolving to maximise the value of waste materials by elevating them in the waste hierarchy from energy recovery to recycling, reuse, prevention, and reduction. While the circularity model is more commonly associated with materials, it also applies to optimising water use and developing alternative resources in a context of increased scarcity.

6.1. Impact, risk, and opportunity management

For over a century, SUEZ has delivered innovative waste and water management solutions to local authorities and industries, ensuring safety, resource preservation, and environmental protection through the most advanced available techniques. Today, as a leading actor in these sectors, SUEZ plays a pivotal role in advancing the circular economy, prioritising waste prevention, reduction, reuse, and recovery.

The Group's business model continuously evolves to maximise the value of waste materials by shifting them up the waste hierarchy – from landfill minimisation and energy recovery to recycling, reuse, and prevention.

In **2025, through its entire value chain, 14.1 million people benefited from the Group's municipal waste collection** services[1], and 8.2 million tonnes of recovered materials[2] were produced (including secondary raw materials, materials prepared for energy recovery, materials used as organic fertilizers, ...).

The Group's activities follow the waste hierarchy as a guiding principle, with its value proposition across the full waste management cycle aligned with the waste pyramid:

1. Manage Waste: SUEZ provides clients with advice on waste production, supports the segregated collection and transport of waste, and ensures it is prepared for reuse or recycling. The appropriate waste management scheme is dictated by regulatory requirements and the nature of the waste itself. As an operator, SUEZ adapts its activities to apply these regulatory guidelines within the relevant regions, bringing its expertise and advanced technologies to treat waste.

2. Recycle and Recover Waste: SUEZ recycles specific waste streams and transforms waste into new resources, both material and energy.

3. Reduce Environmental Impact of Waste: SUEZ promotes responsible waste management behaviours and encourages the transition to a circular economy.

Prevention and reuse are positioned at the top of the waste hierarchy, as extending the life cycle of products helps reduce the depletion of natural resources, mitigate GHG emissions, and limit the biodiversity impact associated with the extraction and processing of virgin materials. The shift from landfill disposal to energy and material recovery is already underway in developed regions and is accelerating globally. SUEZ adapts its strategy to match the evolving demands of different markets while providing tailored solutions to clients across diverse geographies, each with varying

[1] identical order of magnitude for CSRD accounting rules) [2] 7.2 according to CSRD accounting rules.

levels of maturity regarding circular economy principles.

To optimise waste recovery, the Group operates several types of facilities, including:

- voluntary waste drop-off centres/waste collection centres
- reuse facilities
- sorting and recycling centres
- alternative fuel production facilities such as SRF, wood and refuse-derived fuel (RDF) production units
- dismantling and disassembly facilities: waste electrical and electronic equipment, cables, end-of-life vehicles, batteries, bulky waste, furniture, etc.
- facilities for reprocessing specific recyclable materials already sorted for conversion into secondary raw materials
- hazardous waste treatment facilities and associated services

Each site processes incoming materials with a view to recycling them and promoting circular economy models.

In addition to mechanical recycling techniques, biological solutions also present opportunities for recovery:

- composting platforms: household waste, urban or industrial sludge, green waste, livestock sludge, grease, etc.
- bio-deconditioning and mechanical-biological treatment units
- anaerobic digestion plants

Lastly, energy-from-waste plants and landfills complete the cycle for waste for non-recyclable waste, generating recovered and/or renewable energy and optimizing by-products, such as incinerator bottom ash (IBA) which can be repurposed for roads construction.

6.1.1. Policies regarding resource use and circular economy (E5-1)

Circular Economy and Resources Preservation Policy

The policy prioritises advancing waste management up the hierarchy – emphasising prevention, reuse, and recycling over energy-from-waste and landfill – in alignment with evolving regulatory frameworks (IRO-E5-B). The objective of the policy is not only to reduce the Group's environmental footprint (IRO-E5-E) but also to support its clients, partners and suppliers in their ecological transition. It also reinforces resilience of the value chain thanks to optimization of resources consumption and related costs (IRO-E5-A).

A set of rules have been defined to *(i)* closely monitor resources consumption, *(ii)* identify levers of optimization or reduction, *(iii)* engage stakeholders to adopt circular actions. Key actions will be implemented to cover the different topics addressed in the policy (water and energy management, procurements principles, waste management, maintenance, repair and construction works, stakeholder awareness).

While the circular economy is primarily associated with materials and waste management, it is also relevant to water activities. As a consequence, the policy applies to all BUs of the Group, but also to the entire value chain (partners, clients and suppliers).

For further detail on the Circular Economy and Resource Preservation Policy, refer to ⩾ *section 1.3.3. Cross-cutting material Group policies.*

Sustainable Development Roadmap – focus on Circular Economy

The roadmap addresses several circular economy-related material impacts, risks, and opportunities by committing to short and medium-term objectives. Regarding waste management activities, one of SUEZ commitments is to support recycling and reuse through improved sorting efficiency which SUEZ measures in tonnes recovered and by waste recovery rate (material and energy recovery) (IRO-E5-E). Regarding resource use, SUEZ promotes a sustainable approach by limiting its impact on fresh water (IRO-E5-E), improving resource efficiency (IRO-E5-C and IRO-E5-D), and making its own electricity consumption more sustainable.

The new Sustainable Development Roadmap 2030 enhances circular economy and resources preservation by introducing targets and commitments that underline SUEZ key role on circularity, through its activities contributing to produce:

- secondary raw materials re-entering a new cycle (industrial ones for metals, plastics, papers, etc. or biological ones for compost, sludge, etc.)
- local and sustainable energy.

These new targets will be monitored starting in 2026 and as a consequence, will be disclosed in the 2026 sustainability statement. For further detail on the Sustainable Development Roadmap refer to ⩾ *section 1.3.4. Sustainable Development Roadmap.*

Sustainable Purchasing Charter

SUEZ has adopted the Sustainable Purchasing Charter, to support the implementation of the Sustainable Development Roadmap across the value chain. The charter is designed to achieve four objectives on climate change mitigation, responsible governance, social and territorial commitment and biodiversity preservation. Regarding this issue, the charter will promote suppliers who contribute to the management of recycling and reuse (waste and water) to preserve resources. The policy also addresses the risk of rising costs associated with the challenges of sourcing critical raw materials for business operations (IRO-E5-A).

For further detail on the Sustainable Purchasing Charter, refer to ⩾ *section 1.3.3. Cross-cutting material Group policies.*

6.1.2. Taking action on resource use and circular economy (E5-2)

The growing scarcity of raw materials underscores the need for resource recovery and optimisation. This trend is evident across all countries where SUEZ operates, as regulations increasingly support the transition to a circular economy. Since 2022, European states have been implementing regulatory measures aligned with the European Commission's Circular Economy Package, emphasizing waste reduction, reuse, and recycling.

SUEZ outlines its 2025 actions to achieve circular objectives:

New business models to promote prevention and waste reduction

Implementation of Performance Contracts (IRO-E5-F) / medium-term

SUEZ has introduced performance-based contracts focused on waste prevention and reduction in partnership with local authorities in France and in the UK.

In France, this new contract model extends beyond waste collection, integrating ambitious prevention and recycling objectives. These contracts set clear performance targets, aiming to reduce waste sent for energy recovery and enhance sorting at source through innovative prevention and awareness-raising initiatives. Following Montauban, the first pilot city, Limoges, La Rochelle, Nîmes, Nevers for instance have also adopted this new approach.

Several actions are implemented, depending on the local context, such as:

- awareness-raising campaigns to help citizens sort their waste. The «Mon Service Déchets» app, which makes it easier to access information on waste management and offers tips on how to sort and recycle.
- support for the creation of a recycling centre to encourage donation and reuse
- collection and recovery of biowaste
- removal of illegally dumped waste

SUEZ considers a performance contract as any contract with a local authority that has a target for either waste reduction and/or increasing re-use, recycling, recovery volumes and/or a landfill

diversion target, impacting the remuneration of the operator.

In the UK, SUEZ has been implementing similar performance-based contracts with local authorities for several years, integrating specific targets for recycling and landfill diversion to accelerate the transition to a circular economy.

Over the last two years, waste diversion, recycling rates are increasing across the operations.

SUEZ and Greater Manchester to reduce, reuse, and recycle waste (IRO-E5-B) / short-term

SUEZ is the contractor for Greater Manchester's waste and resources management services to treat 1.03 million tonnes of municipal waste from over 1 million households across nine boroughs with a combined contract value of over £1 billion. The two contracts include the operation of:

- 41 facilities over 24 sites including
- 4 mechanical treatment and rail head reception facilities
- 20 household waste recycling centres
- 8 transfer loading stations
- a materials recovery facility
- the Bolton thermal recovery facility
- creation of a Renew Hub

The Renew Hub supports a network of Renew shops, with all sales proceeds directed to community initiatives. As part of this commitment, SUEZ donates £100,000 annually from shop sales to the Greater Manchester Mayor's Charity, which focuses on reducing homelessness, and £220,000 per year to the Renew Community Fund. The Renew Community Fund provides financial support to third sector and community organisations for local projects aimed at reducing waste and increasing recycling and reuse.

The Hub also features dedicated workstreams for functionality and safety checking small electrical appliances, restoring and upcycling furniture, and bicycle repair and maintenance. The Renew Hub offers workshops, apprenticeships, and volunteer training, equipping individuals with essential skills for the green economy. To date, the initiative has created more than 20 green jobs, with further expansion planned to enhance social value.

As part of its contract, SUEZ has committed to delivering 54 social value initiatives while improving recycling rates. Through operational interventions, the recycling rate has increased from 44% in 2019/20 to 62% in 2024/25, against a target of 60%. Additionally, over 99% of Greater Manchester's municipal waste is now diverted from landfill, exceeding the contract target of 98%.

Optimisation of sorting and recycling techniques to enhance material recovery

Resource Optimisation and performance (IRO-E5-A) / short-term

SUEZ converts waste into secondary raw materials such as metals, plastics, glass, and paper, reducing dependence on virgin resources. The Group also collaborates with industries to accelerate the transition to circular business models and support decarbonisation efforts through strategic partnerships. For example, the RecyCâbles initiative, a joint venture with Nexans, has positioned

SUEZ as one of the European leader in cable recycling, processing 30,000 tonnes of cables annually, providing copper and aluminium for smelters, refiners, and cable manufacturers.

In 2025, SUEZ has also pursued its partnership with Renault group in The Future Is NEUTRAL to advance the circular economy in the automotive sector. By leveraging its expertise, SUEZ is helping the industry reduce its reliance on virgin raw materials while strengthening sovereignty over strategic resources. Key initiatives include deploying advanced sorting and recycling technologies.

SUEZ also provides solutions for organic waste recovery, which play a critical role in the circular economy by diverting waste from landfill while generating local green energy through anaerobic digestion. Additionally, compost and biofertilizers produced from organic waste serve as sustainable alternatives to synthetic fertilizers, improving soil health, its water retention capacity and preserving water resources.

SUEZ expertise in waste collection is also essential for resource preservation, as effective recycling begins with better sorting at the source. To promote this, the Group develops incentive-based systems that encourage responsible behaviour for proper waste separation.

For example, in the UK, the flexible plastic fund (FPF) FlexCollect project was launched in May 2022 to identify the most effective methods for collecting and recycling flexible plastic packaging. Over three years, curb side collection trials were conducted across 10 waste collection authorities with over 400 tonnes of flexible plastic packaging collected from 160,000 households. Final results indicate strong household participation and high material quality, with 90% of collected flexible plastic deemed recyclable.

Supporting reuse and recycling (IRO-E5-E, IRO-E5-C) / short & medium-term

SUEZ drives reuse initiatives through client contracts and partnerships, advancing waste up the hierarchy while making second-hand items more accessible to local communities. In the UK, this includes the Renew Hub in Greater Manchester as aforementioned and the establishment of reuse shops at household waste recycling centres in collaboration with local authorities, such as Cornwall Council. Additionally, SUEZ supports entrepreneurship programmes, such as Les Boucles in France, to help small businesses develop circular economy solutions, with a particular focus on reuse.

To enhance waste sorting and recycling, SUEZ leverages artificial intelligence as a key tool for optimising waste management. By partnering with startups and developing in-house solutions, SUEZ helps customers improve waste flow traceability and gain deeper insights into their waste streams. These innovations aim to maximise the performance of SUEZ core activities, enhance service quality, and expand its portfolio of advanced waste management solutions.

For example, for sorting centres, SUEZ has developed QUALIWASTE ®, an AI-powered solution that detects undesirable and recoverable materials, continuously analyses and calculates the mass purity of outgoing material flows in real time before baling and dispatch, ensuring not only higher recycling quality but also traceability and operational performance. It also provides a better understanding of waste producers practices, so that dedicated actions can then be implemented to support them in improving their sorting practices.

SUEZ is also active on the Waste from Electrical and Electronic Equipment (WEEE) treatment value chain, providing end-to-end solutions for sorting and recovering it to provide European industries with high-quality recycled raw materials, enabling a proper treatment as well as the traceability

of the process. The Group also operates a facility in France, dedicated to WEEE recycling and recovery, for each waste stream:

- large cooling household appliances (refrigerators, freezers)
- mixed small appliances (toasters, microwaves, hair dryers...)
- small office equipment (keyboards, cables, computers...)
- small and large professional equipment (motors, cables, electrical cabinets, sensors, inverter modules...).

Mainly made up of ferrous and non-ferrous metals and various plastics, WEEE are depolluted (removal of refrigerant fluids and hazardous components) and dismantled by stream (plastics, ferrous metals, and non-ferrous metals) to become secondary raw materials. 25,000 tonnes of WEEE are thus recovered each year, with a recycling rate over 90% – greater than the regulatory requirements.

High-performance sorting centre (IRO-E5-C) / short-term

SUEZ new high-performance sorting centre in Épinal demonstrates its commitment to advancing the circular economy through cutting-edge waste management and recycling solutions. By re-processing a broader range of household plastic packaging (previously sorted), the centre increases recycling rates and facilitates the reintegration of secondary raw materials into production cycles. Designed with circular economy principles at its core, it utilises advanced sorting technologies to maximise material reuse, repurposing, and recycling – reducing reliance on virgin raw materials. The facility has the capacity to recycle 25,000 tonnes of plastics annually, including coloured PET (e.g., oil bottles), opaque PET (e.g., certain milk bottles), PET trays (e.g., for pastries, fruits, and vegetables), and polystyrene (e.g., yogurt pots and trays).

Developing new business around energy-from-waste

Scaling Carbon Capture (IRO-E5-D) / long-term

SUEZ is innovating to integrate CCUS into circular economy practices, transforming CO2 into valuable resources and closing material loops. By leveraging CCUS, SUEZ enhances industrial resource efficiency and reduces reliance on critical raw materials. The Group is actively exploring solutions to convert captured CO2 into high-value products, supporting the transition to a low-carbon economy. Key applications under assessment include decarbonising transport through the production of alternative low-carbon fuels (eFuels) and developing innovative uses such as chemical conversion and mineralisation.

In the UK, SUEZ is advancing multiple large-scale CO2 capture and storage projects within the East Coast Cluster. The objective is to capture up to 900,000 thousand tonnes of CO2 annually from emissions generated by the Tees Valley energy-from-waste facilities operated by SUEZ at Haverton Hill and Wilton. The captured CO2 will be permanently stored in an aquifer beneath the North Sea. SUEZ has already completed preliminary front end engineering and design at each site and plans to submit a funding request to the UK government under the Industrial Carbon Capture Track-1 Expansion project.

In France, at the Terres d'Aquitaine anaerobic digestion site in the south-west, SUEZ has partnered with Prodeval to capture and purify CO2 from biogas for local reuse in greenhouses to enhance crop yields. The facility, supported by the local authority (Région Nouvelle-Aquitaine), which has financed 40% of the project, has started operations in Q2 2025. Once fully operational, it will capture and reutilise up to 3,900 tonnes of biogenic CO2 per year for agricultural uses to enhance the photosynthesis of greenhouse-grown tomato plants.

6.2. Metrics and targets

Refer to ⩾ *section 1.5 Common metrics methodology regarding ESRS E1 to E5*.

6.2.1. Targets regarding resource use and circular economy (E5-3)

		Target		Baseline		Results		
Key Commitments & Objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	**Policy**
Improve SUEZ sorting efficiency (IRO-E5-E, IRO-E5-D, IRO-E5-C) *Recycling Recovery*	Waste recovery rate (including energy recovery)	2027	↗	2023	48% [1]	49%	52.6%	SD roadmap
	Tonnes recovered (ktonnes)			2023	11,577 ktonnes	11,795 ktonnes	12,480 ktonnes	SD roadmap
Improve SUEZ sorting efficiency (IRO-E5-E, IRO-E5-D, IRO-E5-C) *Recycling Recovery*	Energy-from-Waste activities: cumulated investment in carbon capture	2027	Tens of millions €	2023	€1.4 million	€5.5 million	€7.8 million	SD roadmap
Reduction of natural resources depletion (IRO-E5-E) *Recycling Recovery*	Secondary raw materials production	2027	↗	2023	2.65 million tonnes	2.46 million tonnes	2.63 million tonnes	Circular Economy & Resrouce Preservation
Business model transformation (IRO-E5-F) *Prevention Reuse Recycling*	Number of performance contracts	2027	↗	2023	59	73	73	Circular Economy & Resrouce

[1] The baseline for this KPI had to be restated in 2023 due to the CSRD's evolutions:
- the calculation scope of this KPI (financial control under ESRS E5 instead of operational control);
- the classification of "waste" and "outflows" for SUEZ, which impacted the flows included in the calculation.

These targets refer either to the ones of the 2023-2027 Sustainable Development Roadmap (refer to ESRS 2 ⩾ *section 1.3.4. Sustainable Development Roadmap* for more details on the way they were defined and how they are revised), or to targets related to the Circular Economy and Resource Preservation Policy. They were defined after internal consultations with key experts on circularity.

The metrics methodology regarding resource use and circular economy can be found in ESRS 2 *⩾ section 1.5. Common metrics methodology regarding ESRS E1, E2, E3, and E5* and *⩾ section 1.5.10 Waste Business Recycling Recovery.*

Most KPIs related to the circular economy and resource use increased compared with 2024, in line with the targets set by SUEZ.

The increase in recovered tonnes and secondary raw materials is mainly attributable to higher activity in the recycling of specialised waste streams, particularly metals, as well as to an increase in recovered materials from hazardous waste treatment. The improvement in the waste recovery rate reflects both the aforementioned rise in recovered tonnes and an increase in the energy recovery rate, particularly in France. The increase in investments in carbon capture technologies reflects the progress achieved across several projects during the year, including the commissioning of the Terre d'Aquitaine project and the advancement of various research and development initiatives.

The number of performance contracts is the same as in 2024: 2 contracts ended during the year in the UK, versus 2 won (1 in France and 1 in the UK). It is important to underline that despite this flat evolution, there is a positive trend for this type of contract. An increasing number of local authorities are launching tenders with performance objectives related to waste reduction and/or improvements in recycling and recovery. As a result, the increased target by 2027 should be achieved.

Sustainable purchasing

SUEZ is guided by a qualitative commitment outlined in its Sustainable Purchasing Charter: "Respecting the environment and contributing to the conservation of resources and biodiversity." To address procurement-related risks, SUEZ BUs have launched initiatives aimed at enhancing the resilience and sustainability of their supply chains, particularly in response to the rising costs and challenges of sourcing raw materials such as chemicals, water, building materials, and metals (IRO-E5-A). These initiatives involve detailed supplier mapping to identify risks associated with the sourcing of critical raw materials, enabling a comprehensive understanding of supply chain vulnerabilities and opportunities for improvement. For instance, in hazardous waste stabilisation, SUEZ is actively developing new processes to reduce reliance on cement, thus decreasing dependency on raw materials.

Although no measurable target has been set, these actions lay the foundation for future Group-wide targets. Progress is tracked through the integration of sustainability considerations into procurement decisions, with qualitative evaluations aligned with the principles of resource conservation and biodiversity preservation. SUEZ will continue building on these foundational steps to define measurable, outcome-oriented targets.

Improve sorting efficiency

SUEZ recognises the need for measurable, outcome-driven targets to assess progress on identified risks and opportunities. Although specific targets have not yet been defined, the Group actively monitors sorting efficiency through key metrics such as waste recovery rates and tonnes of material recovered.

Performance contracts

SUEZ has not yet established specific targets for reducing customers' waste at source through performance contracts (IRO-E5-G). This is primarily due to external factors beyond the Group's control, such as client demand for performance-based tenders. While SUEZ expects the adoption of such contracts to grow over time, it is not currently relevant to set quantitative targets for those contacts.

Even if there is no global objective at the Group level, each contract includes defined performance objectives.

Exploring new business models and enhancing recycling

SUEZ has not set a specific, measurable, time-bound target for addressing regulatory changes that reduce the volume of waste eligible for energy-from-waste or landfill disposal, which could require significant adjustments to its strategy and business model (IRO-E5-2). Nevertheless, progress is tracked through related indicators, including the waste recovery rate, total tonnes recovered, and secondary raw materials produced.

Although SUEZ targets are primarily voluntary, they align with regulatory frameworks and sectoral objectives. The Group complies with key legislative requirements such as the Taxonomy Regulation for sustainable economic activities, Directive 2000/76/EC on energy-from-waste, and the E-PRTR Regulation (166/2006) for waste management and emissions. While EU and national regulations set recycling rate targets that shape operations, SUEZ frequently exceeds compliance requirements. For example, its non-hazardous waste sorting and recycling activities convert more than 50% of collected waste into secondary raw materials, surpassing Taxonomy thresholds.

6.2.2.Resource inflows (E5-4)

The metrics methodology regarding resource use and circular economy can be found in ESRS 2 ⩾ *section 1.5. Common metrics methodology regarding environment pilar (E1 to E5)* and ⩾ *section 1.5.10 Waste Business Recycling Recovery.*

For SUEZ, inflows are defined as materials, products, and assets essential to the Group activities. They can be defined as:

for all SUEZ activities:

- Purchases: Chemicals, equipment, vehicles

for Recycling & Recovery activities:

- waste from third parties or other SUEZ sites entering SUEZ sites for treatment (i.e. purely collected waste are excluded)
- sludge produced by third parties or other SUEZ water sites incoming to SUEZ waste sites for treatment

for water activities:

- incoming mineral and organic materials, diluted and contained in raw water and wastewater

All inflows are classified in two categories:

- technical material: Incoming waste not sorted and/or not organic, chemicals, equipment, plants, vehicles.

- biological material: Incoming organic flows like Wastewater Treatment sludge, paper and cupboard sorted, composts, biowaste & green waste sorted, wood sorted, or waste sent to anaerobic digestion.

Not all these inflows are considered material for SUEZ. Chemical products used in processes are considered "non-material" for waste management activities, as they account for less than 1% of total site inflows (with waste entering for treatment representing the vast majority). In contrast, for water activities, chemicals are considered "material" and are included in metric calculations, as they represent approximately 34% of total water business inflows.

SUEZ waste business also relies on incoming products (consumables...), vehicles, buildings, plants, equipment's but they are considered "nonmaterial" due to their negligible volume compared to treated waste tonnages. However, they are critical for waste activities as businesses can't be operated without those equipments.

SUEZ water business also relies on infrastructure investments such as desalination plants, advanced digital tools (e.g., smart sensors), and operational equipment to enhance network efficiency and water resource management. These inputs, while critical, are minor compared to the volumes of water and wastewater sludge processe

Indicator	Unit (ktonnes)	2024	2025
Overall total weight of products and technical and biological materials used during the reporting period		30,871	28,467
Water – Technical material – Chemicals		225	236
Water – Biological materials – DW & WWT Sludge produced		522	452
Waste – Technical material – Tonnages treated: Non purely biological wastes (includes mixed wastes)		27,636	25,030
Waste – Biological material – Tonnages treated: Biological wastes		2,487	2,749
Biological materials (and biofuels used for non-energy purposes) used to manufacture the undertaking's products and services (including packaging) that are sustainably sourced	%	0 [1]	0

[1]This indicator tracks biologically sustainable sources that are covered by a certification scheme. For SUEZ, some waste inflows may be certified under such schemes (e.g., RED II biomass certification), but these certifications are not disclosed for 2024.

6.2.3. Resource outflows and wastes (E5-5)

Outflows

For SUEZ, outflows are defined as products and valuable materials:

- which leave SUEZ boundaries.
- which have a positive monetary value for SUEZ (sold materials) or transferred to thir parties within a contractual agreement for recovery purposes: soil fertilisation, material recoveries, facility feedstock...
- for which a market or demand exists for such a substance or object.
- which are considered as assets for SUEZ.

Are considered as outflows:

- outgoing materials prepared for further recovery (sorted, shredded, unpackaged...): plastic bales, shredded iron.
- outgoing secondary raw materials (material that can enter directly industrial processes): plastic pellets, paper fibres...
- outgoing SRF and RDF (in the UK perimeter: RDF are not sold to a client, but instead endure a gate-fee at the entrance of energy-from-waste facilities, they are considered waste).
- outgoing compost, digestate and sludge for direct land spreading.
- outgoing IBA recovered by a third party or internally (will leave the facility after the recovery).

Energy produced by SUEZ (electricity, heat, biogas, biomethane) are not considered an outflow because they are already accounted in ⩾ *section 2.4.2. Energy consumption and production (E1-5).*

Water produced, distributed, collected, or treated are already covered in ⩾ *section 4.2.2. Water withdrawal, discharges and consumption (E3-4).*

Constructed plants (Design, Engineering and Construction...) are outflows but they are not accounted for individually.

Durability and reparability are not applicable to the products of SUEZ, given their nature as non-conventional products (e.g., water, SRF, sludge, compost). SUEZ does not use recycled components, the rates of recyclable content in products and products packaging are not applicable to SUEZ.

Outflows indicators (in thousand tonnes)

Indicator	Inclusion	2024	2025
Secondary raw materials	Materials (paper, plastics, metals...) that can be used in an industrial process as a replacement for virgin materials	2,462	2,634
Material prepared for further recovery (excl. Energy recovery)	Materials (paper, plastics, metals...) that have been processed by SUEZ (sorted, shredded, conditioned...) but still need further recovery before being considered secondary raw materials	1,620	1,715
Compost and organic fertilizers	Compost and materials prepared for direct land spreading, including wastewater sludge	1,559	1,529
Other material recovery (IBA, soils, solvents...)	Metals recovered from IBA, remediated soils, and regenerated solvents	903	903
Material for energy or alternative Fuels	Solid Recovery Fuels and Refuse-Derived Fuels	608	593
TOTAL OUTFLOWS		**7,152**	**7,374**

Waste

For SUEZ, waste is defined as substances or objects generated during operations, processes, or in office activities that hold no monetary value or possess a negative value. These items are considered burdens and liabilities, requiring SUEZ to pay for their external recovery or disposal.

The composition of waste generated by SUEZ consists of:

- **Refusal Waste (Incoming Waste entrusted to SUEZ for treatment)**: materials rejected during waste treatment processes, either sent for recovery or disposal. These types of flows are not considered outflows for SUEZ, as they are process by-products. Composition: Terminal process waste, including cardboard, metal shards, and biological waste

- **Hazardous and Non-Hazardous Sludges, IBA, and Other Terminal Hazardous Waste (HW)**: those waste are sent to landfills or energy-from-waste units based on regulatory and environmental considerations. These types of flows are not considered outflows for SUEZ, as they must be directed to elimination streams. Composition: Heterogeneous mixture of mineral and organic materials

- **Day-to-Day Operational Waste**: waste generated from daily operations, sent to recovery or disposal streams. Composition: Broken machine parts, consumable packaging, soiled textiles, cables, etc.

- **Office Waste**: non-operational waste generated in offices, sent to recovery or disposal streams. Composition: Biowaste, paper, cardboard, office supplies, etc.

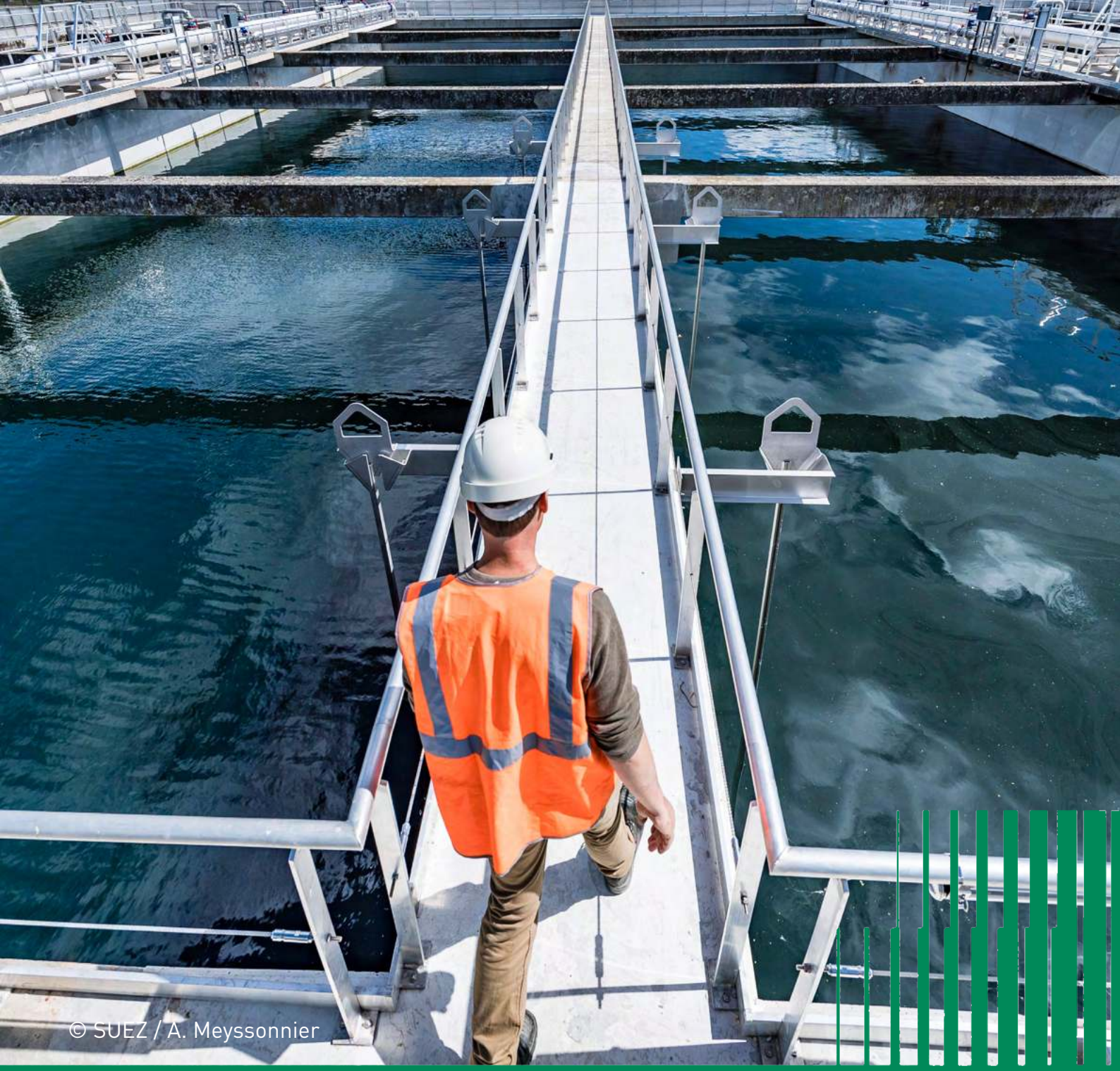
SUEZ own waste indicators (in thousand tonnes)

Indicator	2024 as published			2025		
	Total waste	Hazardous waste	Non-hazardous waste	Total waste	Hazardous waste	Non-hazardous waste
TOTAL WASTE GENERATED	2 318*	238	2,079	3,026	328	2,698
Total waste diverted from disposal	31	7	24	93	25	67
Preparation for reuse	11	2	9	46	0.8	45
Preparation for recycling	12	4	8	12.5	3.5	9
Preparation for other recovery operations	8	2	6	34	21	13
Total waste directed to disposal	2,287	231	2,055	2,933	303	2,631
Energy-from-waste	821	37	784	992	80	912
Landfill	1,413	153	1,260	1,912	212	1,700
Other disposal operations	51	41	11	28	10	18
Non-recycled waste	2,305	234	2,071	3,014	324	2,689
Percentage of non-recycled waste	99%	98%	100%	99.6%[1]	98.9%	99.7%

[1]All flows that are by-products of SUEZ processes and have recovery potential (e.g., IBA, non-hazardous wastewater, and drinking water sludges) and can be used to manufacture valuable products (composts, recovered metals...) are considered as "resources." As such, they are accounted for in the outflows metrics in accordance with CSRD definitions rather than classified as "waste."

The "% of non-recycled" KPI is naturally high, as it primarily consists of terminal waste that is difficult to recover and, by extension, challenging to recycle. A more relevant KPI for assessing SUEZ contribution to circularity in the waste business is the SUEZ Recovery Rate, which is presented in the first tab of the Targets and Metrics chapter of this ESRS.

* The corrected 2024 value of total waste produced is 3,019 thousand tonnes, due to an issue in consolidating certain residues from sorting centers, particularly in the Île-de-France region.



7. Application of the European Green Taxonomy

SUEZ

7.1.Context and consistency

7.1.1. Regulatory context

European Regulation 2020/852 of 18 June 2020, on the establishment of a framework to encourage sustainable investment, known as the "European Green Taxonomy" establishes a classification system for economic activities considered environmentally sustainable. That shared European Union frame of reference identifies economic activities that contribute to the European objective of carbon neutrality, i.e. "the Green Deal", and establishes a basis for comparison between companies. Ultimately, the aim of the European Green Taxonomy is to steer investment by public and private players towards activities that contribute to the transition to a more sustainable economy.

To that end, the regulation sets out six environmental objectives:

- climate change mitigation
- climate change adaptation
- sustainable use and protection of water and marine resources
- transition to a circular economy
- pollution prevention and control
- protection and restoration of biodiversity and ecosystems

The regulation, through its Delegated Acts, establishes scientific, ambitious, and transparent criteria for assessing an activity's contribution to one of the six objectives. These Delegated Acts are regularly updated to expand the scope of activities covered and refine technical screening criteria.

Two main concepts are identified to that end:

Eligibility

An eligible activity is one listed in the Delegated Acts as contributing to at least one of the six environmental objectives and for which technical criteria have been defined. To date, those are the "priority" activities with the greatest potential for contributing to environmental objectives. However, the Delegated Acts will be progressively updated and reinforced, with the aim of integrating more and more activities and strengthening the requirements.
In 2023, new eligible activities have been introduced by the amendments to the Climate Delegated Regulation (EU) 2023/2485 and the Taxonomy's Environmental Delegated Regulation (EU) 2023/2486 adopted by the EU Commission in November 2023.

As such, an activity eligible under the "climate mitigation" or "climate change adaptation" objectives in force is an activity listed in at one of the following Delegated Regulations :

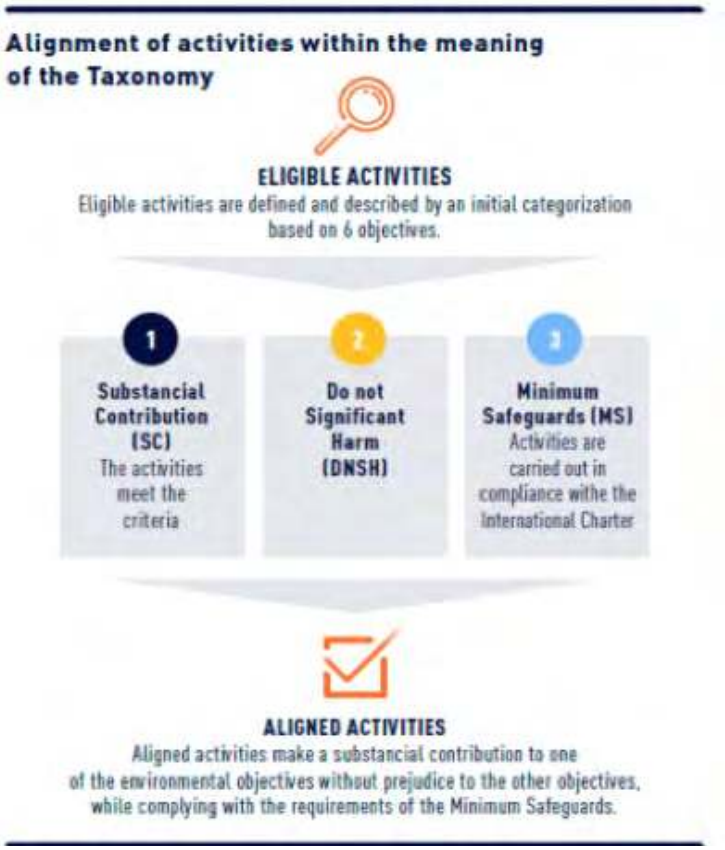
- Annexes I and II of the Taxonomy's Climate Delegated Regulation (EU) 2021/2139
- Annexes I and II of the Taxonomy's Amended Climate Delegated Regulation (EU) 2022/1214
- Annexes I and II of the Taxonomy's Amended Climate Delegated Regulation (EU) 2023/2485

An activity eligible under the "sustainable use and protection of water and marine resources", "transition to a circular economy", "pollution prevention and control" or "protection and restoration of biodiversity and ecosystems" objectives in force is an activity listed in Annexes I, II, III and IV of

the Taxonomy's Environmental Delegated Regulation (EU) 2023/2486.

Alignment

An aligned activity is an eligible activity that makes a substantial contribution to an environmental objective according to the technical criteria set out for each environmental objective, that does not cause significant harm to other environmental objectives, and that complies with the minimum safeguards criteria.



Under Delegated Regulation (EU) 2021/2178 of 6 July 2021, stipulating details on the content and presentation of information to be published by companies as well as the method to be followed to comply with that information obligation, companies are required to publish the share of their turnover, capital expenditure, and operating expenditure associated with their eligible and aligned activities.

Delegated Regulation (EU) 2026/73 introduced amendments to this disclosure framework, notably simplifying reporting templates and allowing the application of materiality thresholds for certain Taxonomy-relevant activities.

In 2026, for the financial year 2025, the regulatory obligation to publish information applies to the eligibility and alignment of activites under the six objectives listed in both Climate and Environmental Delegated Regulations

7.1.2. Link with SUEZ Sustainable Development strategy

In January 2023, SUEZ published its Sustainable Development Roadmap 2023-2027. This roadmap outlines ambitious goals for the six Climate and Environmental objectives of the EU Taxonomy. The Taxonomy will serve as a crucial steering tool for SUEZ non-financial performance.

Eligibility with the Taxonomy is systematically incorporated into project evaluations when they are submitted for approval by the Investment Committee for any project related to a new investment or a new or existing contract in addition to environmental and social risks assessment.

7.2.Results of eligibility and alignment of SUEZ activities with the European Taxonomy

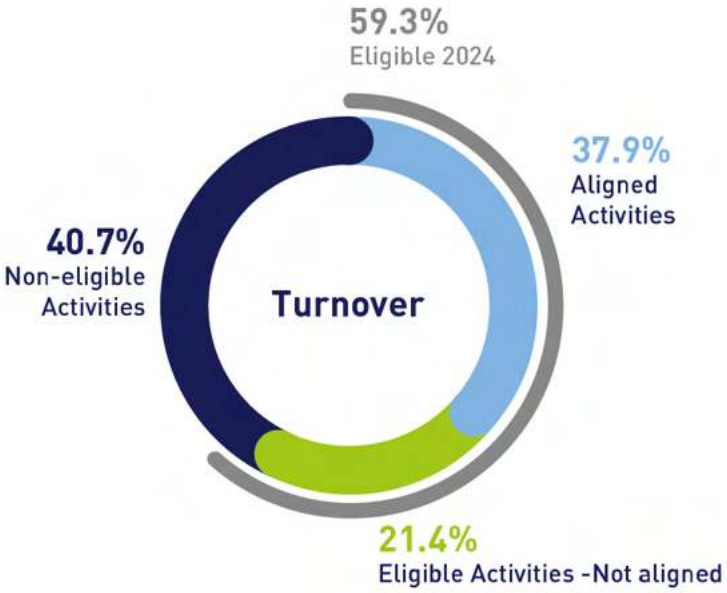
Following the Delegated Act published in July 2025, the Group discloses below its regulatory Taxonomy Table 1 in accordance with EU Taxonomy reporting requirements. This table presents the share of the Group's economic activities that are Taxonomy-eligible and Taxonomy-aligned, based on the applicable technical screening criteria, DNSH requirements, and minimum safeguards.

Financial Year (N)	2025									
KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Breakdown by environmental objectives of Taxonomy alignes activities					
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity
	M€	%	M€	%	%	%	%	%	%	%
Turnover	9,520	59.3%	3,604	37.9%	8.8%	0.0%	2.7%	24.7%	1,7%	0.0%
CapEx	820	47.9%	240	29.3%	7.9%	0.0%	5.0%	15.1%	1,2%	0.0%
OpEx	952	48.6%	257	27.0%	9.3%	0.0%	2.6%	13.5%	1,7%	0.0%

	Share of activity inhabitants	Share of activity transitional	Activities not evaluated are considered insignificant.	Activities aligned with the taxonomy during the previous fiscal year (N-1)	Share of activities aligned with the taxonomy during the previous financial year (N-1)
	%	%	%	M€	%
CA	0%	0%	0%	3,420	37.2%
CapEx	0%	0%	0%	226	29.1%
OpEx	0%	0%	0%	214	22.1%

7.2.1. Turnover indicators

Summary of 2025 EU Taxonomy results (Turnover)



Turnover KPI summary	Turnover – €M	Turnover – %
A.1 Sustainable activities (aligned)	3,604	37.9%
A.2 Eligible non-sustainable activities (not aligned)	2,046	21.4%
Total (A.1 + A.2)	**5,650**	**59.3%**
B. Taxonomy-non-eligible activities	3,871	40.7%
TOTAL (A+B)	**9,520**	**100%**

In 2025:

- **59.3%** of the revenue is eligible.
- **37.9%** of the revenue is aligned.

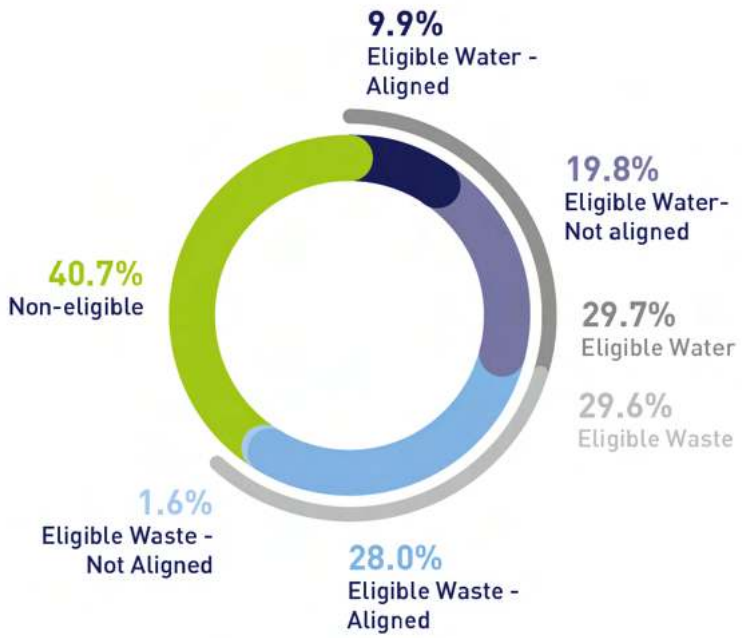
That eligible revenue primarily corresponds to the following activities:

- **municipal water supply**
  - production and distribution of drinking water
  - wastewater collection and treatment
- **waste management**
  - selective waste collection
  - sorting and recycling
  - biowaste: anaerobic digestion and composting

- landfill biogas recovery
- collection and transport of hazardous waste
- treatment of hazardous waste

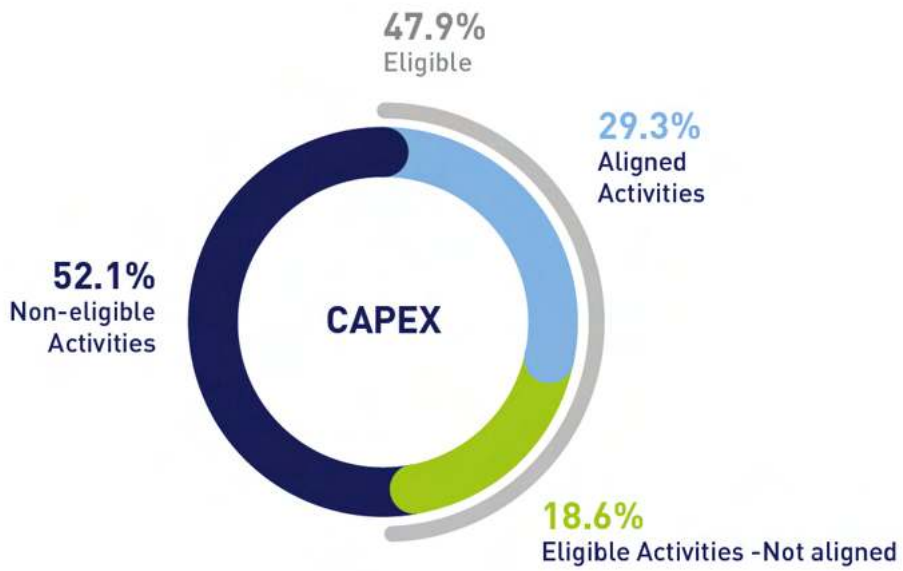
Similarly, SUEZ has conducted this alignment reporting exercise with complete transparency and in strict adherence to the criteria outlined in the regulation. A conservative approach was adopted whenever arbitration was required on the interpretation of Susbtancial Contribution (SC) or Do No Significant Harm (DNSH) criteria. *Details of these interpretations are provided in the methodological note* (see *⩾ section 13.2 Methodological aspects of the EU Taxonomy reporting).* The Group may revisit these arbitrations in future reports, considering any future additions made by the commission or joint interpretations by the industry.

Revenue breakdown by activity - Eligibility by activity



7.2.2. CapEx indicators

Summary of 2025 EU Taxonomy results (CapEx)



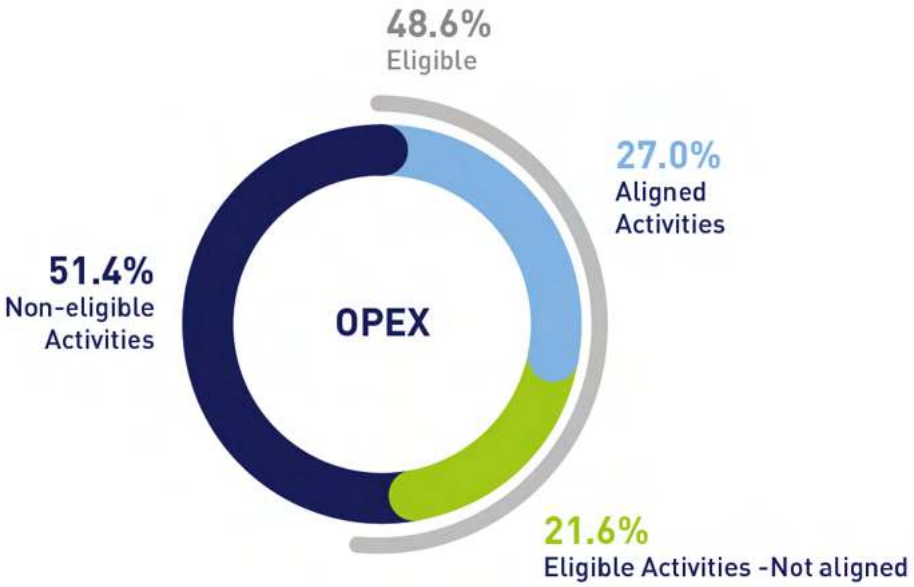
CapEx KPI summary	CapEx – €M	CapEx – %
A.1 Sustainable activities (aligned)	240	29.3%
A.2 Eligible non-sustainable activities (not aligned)	152	18.6%
Total (A.1 + A.2)	**392**	**47.9%**
B. Taxonomy-non-eligible activities	428	52.1%
TOTAL (A+B)	**820**	**100%**

In 2025:

- **47.9%** of CapEx are eligible under the six objectives.
- **29.3%** of CapEx are aligned under the six objectives.

7.2.3. OpEx indicators

Summary of 2025 EU Taxonomy results (OpEx)



OpEx KPI summary	OpEx – €M	OpEx – %
A.1 Sustainable activities (aligned)	257	27.0%
A.2 Eligible non-sustainable activities (not aligned)	206	21.6%
Total (A.1 + A.2)	**463**	**48.6%**
B. Taxonomy-non-eligible activities	489	51.4%
TOTAL (A+B)	**952**	**100%**

In 2025:

- **48.6%** of OpEx are eligible under the six objectives.
- **27.0%** of OpEx are aligned with the six objectives.

7.2.4. Variations compared to the previous year

SUEZ EU taxonomy eligibility declines from 61.6% in 2024 to 59.3% in 2025. This reduction is mainly driven by changes in business activities, particularly within the Waste France BU, where sorting activity has decreased, alongside an increase in revenue from non-eligible activities such as the construction of EfW facilities. Additionally, electricity revenue from SUEZ EfW facilities has declined due to a drop in electricity prices. These shifts in the activity mix and revenue streams are the primary drivers behind the lower taxonomy eligibility rate.
However, the alignment with EU taxonomy criteria increases slightly, from 37.2% in 2024 to 37.9% in 2025, indicating that a larger proportion of the eligible activities are aligned with the EU taxonomy requirements.
Regarding the scope, on April 30, 2025, SUEZ finalised the acquisition of Gruppo Ecosistem and now holds 85% of the company, a reference player in industrial waste management in Italy. Founded in 1988, Gruppo Ecosistem and its 400 staff provides hazardous and non-hazardous waste treatment solutions to its industrial clients located in southern Italy. 64% of its revenue is eligible including physico-chemical treatment of solid or pasty waste, soil depollution and other hazardous waste treatment activities.

7.3. Outlook and sustainable financing

The EU Taxonomy is a cornerstone of the EU's sustainable finance framework and an important market transparency tool. It will also be a key tool for guiding SUEZ strategic choices. For the financial year 2025, the analysis of eligibility and alignment with the European Taxonomy highlighted areas for improvement in future Taxonomy reporting exercises and provided strategic insights for the Group regarding its contribution to the environmental transition.

As a result, SUEZ has started and will continue to implement over the next few years:

- raising awareness among internal stakeholders about the challenges of the Taxonomy
- aligning with federations to share interpretations of regulations among players in the same sector, and to best reflect the spirit of the Taxonomy regulations

In addition and as a reflection of changes in SUEZ and the sustainable finance market since the Group's inaugural Framework in 2022, SUEZ hasW published in August 2025 its updated Green Financing Framework, aligned with the 2021 Green Bond Principles, which benefited from Moody's Second Party Opinion. SUEZ 2025 updated Framework is built on its strategic plan, sustainability strategy, and the work done on identifying SUEZ activities aligned with the EU Taxonomy. Under the Green Bond Framework, Eligible Green Projects may either be (i) projects aligned with the Taxonomy Regulation or (ii) projects meeting internal eligibility criteria developed by the Issuer based on market practices and demonstrating environmental benefits, which are not aligned with the Taxonomy Regulation but are in line with SUEZ purpose and innovation strategy such as biochar, Waste to X, and Carbon Capture, Utilisation, and Storage.

After issuing five Green Bonds in 2022, totalling €4.3 billion, SUEZ, rated Baa2 by Moody's, issued

two more Green Bonds in 2023, amounting to €1.193 billion. The Green Bond report for these new issuances was published in 2024. Reflecting its ambition to become the trusted partner for circular solutions in water and waste, SUEZ reaffirms its commitment to sustainable financing with 94% of its financial debt being green.

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8. Own workforce (S1)

Empowering people and ensuring fair and safe working conditions across SUEZ workforce

Managing SUEZ Own Workforce is fundamental to SUEZ because the engagement, skills, health, and well-being of its employees are critical to delivering safe, reliable, and high-quality water and waste services worldwide. With 41,292 employees across 40 countries, workforce-related impacts such as health & safety, skills development, and diversity are central to SUEZ ability to achieve its Sustainable Development roadmap. The key message of this chapter is that these topics directly influence employee engagement, risk mitigation, and long-term competitiveness.

For 2025, SUEZ has continued to deploy several key initiatives to strengthen social performance and workforce resilience:

Health and Safety as a top priority

- **Pursue the objective of zero severe or fatal accident:** in 2025, SUEZ recorded 13 severe accidents, almost half the number recorded in 2024 (25), and analyzed 1,933 high-potential events to strengthen prevention measures.

- **Maintain a strong focus on reducing the frequency rate,** currently at 6.06, with a target below 5.30 by 2027.

- **Reinforce safety culture across the Group**, through enhanced awareness campaigns such as Speak Up & Stop and Mental Health initiatives.

Development of skills and employability

- **In 2025, 83.5% of employees received a training**, exceeding the Group's annual target of training at least 80% of the workforce.

- **Each trained employee benefited from an average of 15.6 hours of training**, with a particular focus on digital skills and the ecological transition.

Promotion of diversity, equity, inclusion and well-being

- **Implement a collective agreement on Quality of Life, Working Conditions and Professional Equity**, signed in 2025, reinforcing the Group's commitment to employee well-being.

- **Promote flagship initiatives** such as the Wo&Men network (with 1,000 members), Women's Journey, and Evolve programs to support inclusion and career development.

These initiatives collectively demonstrate SUEZ commitment to respecting and developing its workforce, enhancing employee engagement and safety, and ensuring that social performance fully supports the Group's long-term strategy, operational excellence, and sustainable development ambitions.

Own workforce

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Working conditions, equal treatment and opportunities for all	IRO-S1-A	An open and transparent social dialogue improves the relationship/trust between management and employees leading to better understanding & collaboration, thus promoting a positive and productive working environment.	I+	Respect basic rights throughout our value chain
	IRO-S1-D	Positive social impact on employees' health and safety through the enforcement of Group-wide H&S standards in countries where regulations may be weak.	I+	Make Health & Safety our top priority each and every day
	IRO-S1-F	SUEZ implements a strong HSE and Human Rights policy for its employees (such as "Life Saving Rules", mandatory trainings, Speak Up & Stop, visual campaigns, Ethics Charter, etc.) leading to better protection of employees.	I+	Respect basic rights throughout our value chain. Make Health & Safety our top priority each and every day
	IRO-S1-G	SUEZ provides training budgets, tools and monitors training and career management processes, allowing employees to develop new skills in order to better meet the Group's strategic orientations and increase competitiveness.	I+	Develop our skills
	IRO-S1-C	A work accident linked to SUEZ activity may occur, with serious or fatal consequences for one or more employees (such as the presence of toxic gas or lack of oxygen in water networks, collision of machinery or vehicles with a pedestrian, fall of a load, fall from a height, risk of collapse of a trench, risk of fire or explosion, electrical risk, crushing of limbs in a dangerous machine that is not consigned).	I−	Make Health & Safety our top priority each and every day
	IRO-S1-H	Promoting diversity and inclusion represents a major opportunity for SUEZ, embodying the company's values and strengthening its appeal, employee engagement, and professional development.	O	Eliminate gender disparities
	IRO-S1-E	The risk of increased costs due to changes in regulations requiring industrial sites to comply with Health & Safety measures (such as increasing the height of site safety barriers).	R	Make Health & Safety our top priority each and every day
	IRO-S1-B	Major loss event on a site (fire, explosion, extreme climatic event...).	R	

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Performance Review Process
- People Review Process
- Development Reviews Process
- Health, Safety & Environmental Risks Policy
- Human Rights Policy
- Inclusion & Diversity Policy

ACTIONS ON MATERIAL IMPACTS

- Regulatory training and "Health and Safety Leadership" programme for managers
- Safety prevention talks and awareness campaigns
- Action plans dedicated to HSE risks topics
- Action plans to implement resulting from People and Development reviews, such as training, mentoring, tutoring, coaching, career interviews with HR, 360° reviews and building of new training programmes to meet needs
- Use of Succession Plans resulting from People Reviews: a means to build career paths and to retain employees by offering employees the right job at the right time
- Diversity and inclusion policy reinforced by a zero-tolerance approach to harassment and sexual violence, ensuring a safe, respectful, and equitable workplace for all

8.1. Strategy

8.1.1. Interests and views of stakeholders (ESRS 2 SBM-2)

SUEZ workforce strategy is embedded in the targets outlined in the Sustainable Development roadmap and detailed in > *section 1.2.2 Interests and views of stakeholders.* These targets primarily focus on:

- ensuring the Group's commitment to maintaining high-quality social dialogue with its stakeholders;
- ensuring the development and necessary training of its workforce;
- promoting the development of women in management positions;
- safeguarding all employees;
- driving diversity and inclusion initiatives.

To achieve these objectives, SUEZ strategy is supported by various policies described in > *section 8.2.1 Policies regarding SUEZ workforce* of this Sustainability Statement.

8.1.2. Material impacts and risks and their interaction with strategy and business model (ESRS 2 SBM-3)

The Group's workforce includes various types of employees and non-employees, who are subject to material impacts.

Amongst its own employees:

- 90.9% are employed on permanent contracts;
- 6.2% on fixed term contracts, of which 1.1% on integration contracts (specific employment contracts aimed at facilitating professional reintegration);
- 2.9% on work experience contracts.

Amongst its non-employees, the Group employs an average full-time employment of 3,343 temporary workers, 279 work placement employees and 351 independent workers.

The Group pursues its various activities with the contribution of a wide range of expertise among its technical and managerial staff. In order to ensure skills correspond to the Group's needs, SUEZ aims to maintain the key skills required for its current activities (such as sales forces for the industrial sector, major project managers or mega-data experts) as well as to anticipate and develop those linked to its transformation into new activities.

Addressing risks: child labour, or forced or compulsory labour

Key concerns related to SUEZ workforce involve health and safety risks, discrimination, human rights

violations, as well as the risks of child labour, forced labour, and human trafficking. According to SUEZ risk assessment as part of its Duty of Vigilance approach, the majority of forced or compulsory labour risks are associated with subcontractors and suppliers operating within the upstream value chain, with a lesser extent involving on-site subcontractors. More specifically, these risks are primarily concentrated in waste management and construction activities. A more detailed analysis of these issues is provided in ⩾ *section 10.2.3 Policies regarding communities* presenting SUEZ Vigilance Plan.

Enhancing workforce well-being and safety

SUEZ actively works to eliminate major risks for the safety and well-being of its employees, non-employees, clients and contractors through:

- ongoing monitoring and compliance with safety regulations;
- targeted health and safety measures to mitigate major risks;
- deployment of mental health support for the well-being of the employees.

In 2025:

- SUEZ launched a world-wide well-being campaign through the Health Week in order to empower people to find the good support for their mental health when required.

- The "Speak Up and Stop" campaign has been reinforced for a second year, empowering employees and non-employees to challenge unsafe conditions and prevent workplace accidents.

- SUEZ received a national award at the "Better Living at Work" (MVE) Trophies for its **"Ma santé en 1er"** (my health 1st) initiative, recognizing its strong commitment to employee health and well-being. Through this program, SUEZ offers comprehensive physical, mental, and social support services, including teleconsultation, psychological assistance, and post-trauma interventions. This initiative, supported by a nationwide awareness campaign, reflects the Group's proactive approach to well-being and prevention, aligned with its ESG objectives.

Creating positive workforce impacts

Beyond risk management, SUEZ implements initiatives (such as those stated in the paragraph below) that benefit employees, non-employees, contractors, and partners. These efforts contribute to sustainable, positive impacts across all regions where SUEZ operates.

Developing Diverse Talent Pools

SUEZ anticipates future skill needs and fosters innovation by building diverse talent pipelines. Examples include partnerships with "Elles Bougent" in France and Morocco, Women's Day and "Evolve" programs in India, and recruitment through specialised channels such as AGEFIPH and disability forums. More detailed information regarding Diversity and Inclusion can be found in ⩾ *section 8.2.1. Policies regarding SUEZ workforce.*

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8.2. Impact, risk and opportunity management

8.2.1. Policies regarding SUEZ workforce (S1-1)

SUEZ has developed several key policies and processes related to its workforce to manage material impacts throughout its activities. Policies focus on preventing discrimination and harassment, ensuring safe working conditions, and promoting diversity and inclusion:

- **The Health, Safety & Environmental Risks Policy**, which focuses on mitigating major risks through comprehensive health and safety measures and a sustained commitment to these efforts. Updates to this policy are triggered by several factors, such as new H&S challenges or identified risks, causes of incidents, SUEZ H&S strategy or main changes to the Group management team (IRO-S1-C, S1-D, S1-E & S1-F).

- **The Annual HR Life Cycle**, which includes several key processes such as Performance & Development Reviews and People Reviews, to support the development and career progression of employees. These processes help identify skill development needs, organize appropriate training and create career plans (IRO-S1-G).

- **The Group Human Rights Policy**, which ensures compliance and aims to mitigate human rights impacts by fostering a culture of inclusion and equality. It also addresses labour and human rights risks, and workplace safety while ensuring the protection of its employees. This policy involves an ongoing commitment. The Human Rights Policy may be revised in response to major regulatory changes and is generally updated every four years to align with SUEZ evolving environment (IRO-S1-F). Additionally, the Group disposes of an Ethics Charter which is further detailed under *section 12.1.2 Business conduct policies and corporate culture.*

- **The social dialogue**: while the Group does not have a written social dialogue policy, social dialogue is deeply embedded within the organisation. It is carried out by the Human Resources function, employee representatives, and trade unions. Numerous concrete examples of social dialogue initiatives are provided in the report (IRO-S1-A)

- **The Inclusion and Diversity Policy:** SUEZ strives to ensure that teams reflect the richness of the communities served, making diversity and inclusion a priority in line with the Group's values.

The above policies and processes are an integral part to the broader Sustainable Development Roadmap, reflecting the commitment of SUEZ to managing workforce-related impacts and promoting sustainable development. Additional details are provided in *the section 1.3.4 Sustainable Development Roadmap.*

Health, Safety & Environmental Risks Policy

The HSE Policy of SUEZ addresses key health, safety, industrial and environmental risks, prioritising

the safety of employees, non-employees, contractors, and local communities.
This policy provides continuous evaluation to meet the policy's objective of achieving "zero severe or fatal accident". Employees are encouraged to report any violations to this policy through the SUEZ Ethics & Compliance network. Further details can be found in ⩾ *section 12.1.2 Business conduct policies and corporate culture* of the present Sustainability Statement.

This policy is founded on three pillars:

- **Commitment and involvement of every employee**: ensuring the safety of all employees.

- **A fair culture:** promoting a positive approach to HSE matters and creating a climate of trust, facilitating better feedback from the field and improved responses to potential hazards.

- **Strong mitigation of the major risks:** implementing mandatory standards, 10 Life Saving Rules and specific action plans to mitigate major risks.

To ensure wide adoption of these policies, particularly by its workforce, SUEZ relies on its Communication Department to disseminate information via various channels – posters, flyers, videos, webinars, etc. An annual HSE webinar for coordinators and supervisors provides an opportunity to communicate key objectives, events and available resources.

General details on the policy are provided in ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Career Development processes

As part of the HR Lifecycle, SUEZ allocates training budgets, tools, and closely monitors training and career development processes, allowing employees to acquire new skills. This approach, overseen by the Senior Vice-President of Talent, is underpinned by two key pillars, which are discussed in the following sections.

1. Performance & Development Review Processes

Employee development is a key driver of motivation and engagement within the Group, ensuring that employees at all levels of the organisation:

- **Receive feedback and guidance** on their performance and areas for improvement. Employee performance is assessed annually during the Performance Review Process. This provides an opportunity for meaningful dialogue between managers and team members, allowing them to reflect on past achievements, evaluate performance levels and set objectives for the year ahead.

- **Evaluate their career path** to develop a realistic and motivating career development plan. Usually performed during the annual Development Review, this process allows managers to have in-depth discussions with each team member. Employees can express their ambition for career growth within the Group, highlight their strengths and challenge their professional development project with their manager.

These processes encompass three key stages, offering employees the opportunity to express themselves:

1. **Self-Review step**: employees reflect on their experiences over the past year, assessing their performance, development needs, and future aspirations.

2. **Manager Review step**: a structured discussion between employees and their managers covering the topics addressed in the review. Managers appraise and provide constructive comments for the employees in their teams.

3. **Final Validation**: employees have the opportunity to provide a final comment before the review is finalised.

2. People Review Process

The People Review Process follows a bottom-up approach and is coordinated across the Group. It offers the opportunity for managers and HR teams to discuss employee potential, share insights and enhance team staffing decisions. SUEZ implements People Reviews across both operational and functional lines for its executive staff. The People Review Process serves multiple purposes by:

- **ensuring organisational continuity** by anticipating workforce needs and planning for key position successions;

- **addressing the aspirations of key talents** and expanding their development opportunities;

- **building an international, diverse and cohesive Group** by prioritising internal talents.

People Reviews offer a broader perspective on employee performance and potential, starting at the local level and expanding to a global organisational view. By analysing employees' performance and potential, managers and HR teams adopt a long-term approach to SUEZ human capital in relation to the Group's short, medium, and long-term business challenges.

Key outcomes of People Reviews:

- **developing personalised growth plans** that support employees during their current roles while preparing them for future positions, assisting those facing difficulties and training them for critical future skills. Recommended development actions for managers include: training & e-learning, mentoring/tutoring and coaching, career interviews with HR, site visits, internal and external exposure (e.g., conferences, client interactions, Group projects), enlarging the scope of responsibilities (such as leading a project, taking on a cross-functional mission), short-term assignments in different BUs or countries, participation in professional networks, knowledge transfer assignments, international exposure, 360° feedback assessments (available in SUEZ HRIS since October 2025) ...

- **defining succession plans for leadership continuity** – Participants in People Reviews are encouraged to think creatively and identify potential successors both internallys within the Group and externally. While succession planning secures the organisation, it also plays a key role in shaping development plans and career paths for future leaders;

- **establishing collective action plans** to address challenges across various organisational levels;

- **identifying and tracking Talents and Experts** for enhanced visibility, development, retention and promotion opportunities: employees are categorised into three talent groups: Global Talents / BU Talents / Emerging Talents;

    - a development center for emerging Talents is already in place, and one for BU Talents is under development. The center applies specific training programmes, digital coaching, 360° assessments, and is working on a mentoring programme.

    - experts are classified as Lead Experts, Key Experts and Experts, and benefit from dedicated training focused on soft skills, including language learning.

The processes described above are aligned with SUEZ overall ambition in setting a framework to ensure talent development and succession planning. They are validated by the Senior Vice-President of Talent to ensure alignment with SUEZ strategic goals and commitment to building a strong, sustainable workforce.

Inclusion and Diversity Policy

This Group Policy aims to strengthen the diversity within SUEZ and promote an inclusive environment within the company.

To ensure SUEZ teams reflect the richness of served communities, SUEZ makes inclusion and diversity a priority in line with the Group's values. This priority is an essential dimension of the Group's commitment to a sustainable environment.

This policy is sponsored by the entire Top Management and the HR department, supported by an Inclusion & Diversity expertise pole within the Group HR/Talent Group team.

The SUEZ Inclusion & Diversity Policy is built on three fundamental pillars:

1. **Ensuring inclusive processes**
The challenge is to act on the very structure of the company's HR and managerial operations to sustainably integrate the principles of equity, transparency, and neutrality. The objective is to make inclusion a standard way of operating. Each process recruitment, training, performance evaluation, career management, compensation — is thus designed to structurally reduce unconscious biases. This dimension is also a constant concern which is addressed through social dialogue. This approach equips managers with inclusive processes, thereby embedding concrete measures into managerial practices as well as inclusive behaviors.

2. **Developing diverse talent pools**
This involves creating conditions that encourage people from all backgrounds to access our professions and development paths in order to uphold SUEZ values and ensure efforts are reflected concretely in the diversity of SUEZ teams.

3. **Fostering an inclusive culture**
For management's commitment to Inclusion and Diversity to have a lasting impact and become rooted in daily behaviors, it must become a lived and shared value by all, expressed in the way the company interacts, collaborates, manages, and organises work.

The actions deployed pursue a long-term objective: to develop and strengthen an inclusive culture based on respect for each individual's uniqueness, in line with the four pillars of the Leadership Model: building the future, turning challenges into opportunities, going further together, and revealing the talent in everyone.

Human Rights Policy

SUEZ is committed to promoting diversity, inclusion and equal opportunities. Its anti-discrimination policies explicitly cover various grounds, including ethnicity, colour, gender, sexual orientation, gender identity, disability, age, religion, and social origin. The policy supports positive action for vulnerable groups, such as migrant workers and individuals with disabilities, through tailored programme and structured procedures to prevent and address discrimination while promoting inclusion. These measures are implemented via training, audits, and employee feedback mechanisms to ensure long-term impact and compliance with european regulations and national laws.

SUEZ proactive approach also extends to health, safety and working conditions. The Group has comprehensive frameworks in place to minimise workplace accidents and safeguard employee well-being. Regular audits, performance monitoring, and managerial training reinforce this commitment, ensuring compliance and operational excellence while protecting the rights and dignity of all workforce members.

General details on the policy are provided in > *section 1.3.3 Cross-cutting material Group policies.*

8.2.2. General processes for workforce engagement (S1-2)

Workforce engagement and integration in decision-making

At SUEZ, the perspectives of its workforce are essential in shaping decisions and activities, ensuring the effective management of both actual and potential impacts. Through a comprehensive strategy, SUEZ integrates employee feedback throughout its project lifecycle, utilising diverse engagement methods, including surveys, training sessions, panel discussions and consultations. For instance, during the development of its Sustainable Development Roadmap, employee representatives participated in dedicated ESG training sessions, live webcasts, and local steering committee meetings.

The Group's annual survey (Pulse), which engaged over 40,000 employees revealed strong interest in social and environmental issues, significantly influencing SUEZ strategic priorities. Employees play an active role in project management, ensuring their insights guide risk management strategies. This approach reinforces their involvement in shaping organisational initiatives.

Inclusive recruitment practices, targeted training managers, and programs to support gender equality and disability inclusion are integral to SUEZ workforce strategy. These initiatives, detailed in the Inclusion & Diversity section, contribute to improving working conditions and developing diverse talent pools, ensuring equal opportunities for all employees.

SUEZ promotes an inclusive culture through initiatives such as Wo&Men networks, mentoring programs, and awareness campaigns on diversity and inclusion. These efforts strengthen employee engagement and foster a sense of belonging across all levels of the organisation. For more details, refer to the Inclusion & Diversity section, which highlights actions to include inclusion in managerial practices and employee interactions.

General details regarding Diversity and Inclusion are provided in > *section 8.2.1 Policies regarding SUEZ workforce.*

Training, reporting mechanisms, and governance practices continue to evolve, ensuring alignment with sustainability and regulatory requirements. This ongoing commitment ensures that workforce concerns are addressed promptly and effectively, fostering a workplace culture centred on transparency, inclusivity, and well-being.

Responsible Governance through Employee Shareholding: Go SUEZ 2025

In July 2025, SUEZ launched its second employee shareholding plan as an unlisted company, **"Go SUEZ 2025"**, designed and structured by its main shareholders (Meridiam, GIP, Caisse des Dépôts). This initiative reflects the Group's commitment to strengthening employee involvment and aligning workforce interests with long-term corporate performance and sustainability.

The plan was deployed across 10 countries and attracted over 15,000 participants, representing a 39% global participation rate amongst eligible employees. In France, the participation rate exceeded 43%, while in India it reached 90%, demonstrating strong employee buy-in. As a result, employee shareholding increased to represent 4.4% of the Group's capital.

This initative effectively supports the Group's financial strength while fostering a culture of shared commitment on an international scale. It complements existing workforce engagement mechanisms and supports SUEZ ambition to foster a responsible and participatory corporate environment.

Social dialogue (IRO-S1-A)

Social dialogue is a cornerstone of SUEZ workforce engagement approach, reaching a broad segment of employees through structured mechanisms. In 2024, 94.3% of full-time employees across the Group were covered by social dialogue systems, with coverage increasing to 95% in 2025. Regular consultations, employee panels in various regions and internal working groups with employee representatives ensure inclusivity and diversity in decision-making.

Although the Group does not have a formal written policy on social dialogue, its culture is actively promoted by HR actions, employee representatives and trade unions. Several concrete examples of this approach are presented below.

Social dialogue enhances mutual understanding of issues, expectations and concerns among employees, their representatives and management. It not only helps address and resolve social issues but also contributes to internal cohesion and the overall performance of the organisation.

For years, SUEZ has promoted dynamic social dialogue at three levels: Europe, France and local (by legal entity). These three levels ensure effective and constructive social dialogue and that legal and local particularities are accounted for.

In 2025, social dialogue within SUEZ was marked by:

- at **Group level** in France: Signing a collective agreement on Quality of Life, Working Conditions and Professional Equality aimed at establishing quality guarantees for all Group employees in France, strengthening equality of treatment and fostering a sense of

belonging to the same Group;

- **at the local level** for example:
  - In Italy, an agreement about a training financed by public founds;
  - In China, two local agreements regarding laws and regulations in relation with labour protection;
  - In France, several agreements relating to mandatory annual negotiations and agreements relating to profit sharing.

Social dialogue is also illustrated by ongoing exchanges between management and employee representatives on various topics, including strategic decisions, economic and financial conditions, social policy and business line projects. These discussions occur at three levels:

- **at European level**: The European Works Council, which is informed and consulted on Group-wide issues;
- **in France**: The Group France Committee, which is kept informed about the Group's activities, financial status, employment trends and economic prospects;
- **at local level**: Local representative bodies in several countries, such as social and economic committees in France and the Work Council in the UK. These bodies meet regularly and receive updates on the Group's operations and may also be consulted on specific projects

Structured engagement activities

SUEZ is committed to maintaining continuous, direct dialogue with its workforce through various structured initiatives. These include:

- **surveys**: generally conducted annually to assess employee satisfaction and gather valuable feedback for workplace improvements;
- **meetings**: communication is maintained through quarterly management reviews, monthly team meetings, Department briefings and biannual steering committees. Technical committees meet six to eight times per year to address project-specific issues;
- **reviews**: annual performance and development reviews, along with regular updates on the Sustainable Development Roadmap ensure alignment and dialogue across all BUs;
- **additional engagements**: SUEZ also engages with its workforce through external consultations, live webcasts, and frequent local meetings, ensuring that strategic decisions take employee insights into account.

By combining these efforts, SUEZ reinforces its commitment to workforce engagement and the ongoing development of employee skills.

Leadership roles in workforce engagement

Key leadership roles ensure that workforce engagement is embedded in the organisation's processes. At the Group level, the Director of Human Resources and the Director of Health and Safety, collaborate with the Director of Social Relations to facilitate dialogue, monitor social issues, and engage internal stakeholders, including the European Works Council.

Managers across the organisation play a vital role in fostering workforce engagement. While all employees are expected to align with the behaviours outlined in the Leadership Model (described herebefore), managers are expected to exemplify these behaviours in their day-to-day work, especially in interactions with their teams.

The foundation of the SUEZ Leadership Model's core values and behaviours serve as a guide for collective success. It is designed to be a behavioural framework for all managers and, regardless of function, country or activity. The model is structured around four key pillars:

1. **shape the future**: encourages employees to envision a realistic future for SUEZ, placing customers at the heart of actions and promoting ecological transition and innovation;

2. **make it happen**: focuses on execution and results, fostering a culture of accountability and achievement;

3. **collaborate to elevate**: emphasises the power of teamwork and collaboration as the catalyst for extraordinary results;

4. **unleash the talent of our people**: highlights the importance of empowering and developing people.

Interaction at the local level is also essential for ensuring health and safety at the workplace. Specific roles, such as Health and Safety Officers and Plant Managers, ensure localised engagement and risks management. In most entities, the Plant Manager and Directors of Technical Management oversee employee consultations and technical validations in their respective units.

Human rights and ethical commitments

Respecting the human rights of workers is a core principle at SUEZ. As signatories of the United Nations Global Compact since June 2023, SUEZ fully commits to its ten principles, including the protection of human rights and labour standards. The Group ensures global consistency by adhering to international frameworks, such as the International Labour Organisation (ILO) Conventions, the OECD Guidelines for Multinational Enterprises and the European Directive on corporate sustainability due diligence.

Measuring effectiveness and continuous improvement

The effectiveness of workforce engagement is assessed through various mechanisms:

- **annual surveys**: SUEZ measures employee satisfaction through surveys on an annual basis. The latest survey, for example, achieved a 71% participation rate, with an engagement score 9 points higher than the benchmark average. Action plans, based on feedback from these surveys, are developed at both Group and local levels to address identified areas for

improvement;

- **key performance indicators (KPIs)**: the Group tracks key performance indicators, such as the percentage of average FTE employees covered by social dialogue systems and the rate of trained employees. These metrics help monitor progress and inform adjustments to engage strategies;

- **health and safety initiatives**: SUEZ focuses on reducing accidents and improving workplace conditions. Audits and feedback systems assess the effectiveness of health and safety initiatives, ensuring continuous improvement in workplace safety.

Governance of resource allocation is overseen by the CSR Committee, which is composed of Board members. This Committee regularly reviews and evaluates policies to ensure that adequate resources are allocated to specific initiatives aimed at workforce engagement.

8.2.3. Remediation and reporting channels to raise concerns (S1-3)

SUEZ adopts a comprehensive and structured approach to addressing complaints, providing remedies and ensuring the well-being of its workforce. This commitment is upheld through robust reporting mechanisms, systematic processes and continuous improvement initiatives.

Incident reporting and remedial actions

SUEZ has implemented a range of measures to manage and address significant negative material impacts on its workforce (IRO-S1-C). These include:

- incident reporting from all entities;

- analysis of the incidents, especially incidents which are or could have been severe or fatal;

- sharing of Flash reports for severe and fatal accidents as well as high potential incidents;

- corrective action plans to prevent recurrence;

- proactive training: regular training programmes aimed at mitigating future risks;

- CSR Committee reviews: evaluating alignment between resources and sustainability targets.

For severe cases, incidents are thoroughly analysed, considering technical, human and organisational factors.

The results of these processes are shared transparently across the organisation, fostering a trust-driven reporting culture. In 2025 alone SUEZ analysed over 1,933 high-severity potential events, highlighting the maturity of the safety culture. Specific policies, such as the Health, Safety & Environmental Risks Policies, ensure incidents are promptly documented and communicated. These efforts are supported by continuous training sessions, such as the dissemination of the Ethics Charter, which guides employees on ethical practices and reporting concerns.

Channels for reporting and raising concerns

SUEZ provides multiple confidential channels for employees to raise concerns or grievances, including:

- **Synergie tool**: used by French entities for reporting incidents. Almost all entities have such a tool available for their scope (IRO-S1-B);

- **structured feedback sessions**: conducted during performance reviews, as well as held directly with line managers or the Human Resources team.

Other mechanisms include:

- **Ethics and Compliance networks and alert systems**: described in ⩾ *section 12.1.2 Business conduct policies and corporate culture;*

- **European Works Council and Executive Committee meetings**: platforms for engaging in open discussions with senior management;

- **Legal Department mechanisms**: dedicated grievance-handling processes for health, safety and environmental issues.

These channels ensure confidentiality, protection against retaliation and timely follow-up.

Awareness campaigns, training sessions and workshops further reinforce employee trust in these mechanisms.

Ensuring a safe and respectful work environment is a priority for SUEZ. Measures to prevent harassment and sexism, including harmonised investigation procedures and awareness campaigns, are complemented by listening units and psychological support services. These actions are described in the Inclusion & Diversity section, reinforcing the Group's commitment to psychological safety and ethical conduct. General details on Diversity and Inclusion are provided in ⩾ *section 8.2.1.Policies regarding SUEZ workforce*

SUEZ has established a **Harassment Investigation process**, currently implemented in France and the UK and which will be extended to all European countries. This process, while adapted to each country, maintains consistent procedural guarantees, ensuring equal rights for all European employees. Key principles include:

1. a preliminary interview to be held before the investigation (except in particular cases);

   . investigations are led by the HR team (except in specific cases);
   . investigations are to be conducted with discretion, confidentiality, neutrality, and impartiality.

2. harassment cases are only formally recognised upon completion of the investigation.

Monitoring and ensuring effectiveness

SUEZ continuously monitors workforce concerns through tools like the Synergie system, employee surveys, systematic exchanges with BUs, and independent audits conducted by a global network of around a hundred Human Resource managers. These audits verify data during quarterly reporting campaigns and ensure that insights are turned into actionable plans at various organisational levels. Local HR managers are responsible for overseeing the implementation of these plans.

To ensure reporting mechanisms remain effective, SUEZ relies on the existing remediation schemes, as described in the section named «Incident reporting and remedial actions». The results of these processes are shared transparently across the organisation, fostering a trust-driven reporting culture.

Employee awareness and trust in concern-raising mechanisms

SUEZ is committed to ensuring that employees are aware of and trust the mechanisms in place for raising concerns or needs. This is achieved through structured communication, training and transparent policies.

Engagement initiatives include:

- **forums for employee's representation**: SUEZ actively involves employee representatives through discussions at the European Works Council, Executive Committee and Board of Directors' CSR Committee;

- **the development and execution of the Sustainable Development Roadmap**: this roadmap is communicated to employees through live webcasts and follow-up sessions at Business Unit steering committees, ensuring clear and accessible communication across SUEZ;

- **dedicated ESG training programmes**: these programmes strengthen employee representatives' understanding of key sustainability topics;

- **pulse surveys**: these surveys offer valuable insights into employee satisfaction and engagement. The participation rate has increased from 63% in 2023 to 71% in the latest survey, while the engagement rate has grown from 66% to 67%. Furthermore, employee engagement in social and environmental issues has increased from 73% in 2023 to 74%.

Key policies, including the Ethics Charter and Health, Safety & Environmental Risks Policy are available both online and on-site, ensuring all employees can easily access them. These policies emphasise transparency and promote a Fair Culture approach, encouraging employees to report unsafe conditions or ethical breaches without fear of retaliation. Dedicated reporting channels include:

- dedicated Ethics & Compliance Email addresses for reporting issues;

- access to the internal Ethics & Compliance network, line managers or the HR network;

- training sessions and development programmes to enhance understanding of these mechanisms by employees;

- regular audits are conducted to evaluate the effectiveness of these processes and feedback channels are continuously refined to maintain employee trust and participation.

Anti-retaliation policies and protections

The Practical Guide to Ethics and the Group Policy on Whistleblowing and Processing of alerts explicitly prohibits retaliation, ensuring confidentiality and protecting employees from negative consequences when reporting issues. This is reinforced by a whistleblowing system, managed by the Ethics and Compliance Department, that provides a safe avenue for raising concerns about ethics and compliance. *See section 12.1.2 Business conduct policies and corporate culture for further detail.*

8.2.4 Taking action on SUEZ workforce (S1-4)

SUEZ has established a comprehensive framework to prevent and mitigate significant negative material impacts on its workforce, focusing on health, safety, professional development and promoting diversity and inclusion as core values across all levels of the organisation.

Creating a Proactive Safety Culture (IRO-S1-C & S1-F)

Internal initiatives such as Safety Week, Industrial & Environmental Risk Prevention Week and Health Week, alongside awareness campaigns like "Speak Up and Stop" and the reinforcement of Life-Saving Rules, foster a proactive safety culture.

Toolbox Talks prevention sessions (a short safety meeting or discussion held in a workplace) enable to anchor this proactive and sharing culture. These allow for open dialogue among workers to raise safety issues, share experiences, and reinforce safety efforts to prevent accidents or injuries. It is also an important occasion for people to take commitments to change behaviours.

Continuous sharing of lessons learned from accidents and best practices further reinforce this approach. In addition, regulatory training such as the "Health and Safety Leadership" programme for managers, is regularly conducted to enhance leadership capabilities, specifically for Health & Safety topics.

These efforts enable SUEZ to further protect its employees and subcontractors across its value chain. By upholding high internal standards, SUEZ proactively anticipates regulatory changes, minimising compliance costs while ensuring the protection of its operations and workforce.

As part of its ongoing commitment to strengthening a culture of safety and risk prevention, SUEZ has implemented **Management Safety Visits**. Conducted on-site by senior managers (ExCom and ExCom N-1), these visits foster dialogue between leadership and frontline teams. They provide an opportunity to identify best practices, proactively address potential risks, and implement targeted improvement actions. In 2025, a total of 4,018 MSV were conducted by senior management of all entities within SUEZ. The number of MSV is monitored quarterly, with targets set for each BU by the Group's Health,Safety & Environmental risks Department to ensure a structured and ongoing commitment. Relevant metrics can be found in *section 8.3.6 Health and Safety metrics.*

In 2025, the **inspections on site** were strengthened for all entities of the group. The aim is to ensure the implementation of standards and Life-Saving Rules and to ensure the good deployment of the Safety culture within SUEZ. More than 2593 inspection were conducted throughout the year 2025.

To address actual material impacts, SUEZ has implemented targeted actions supported by robust governance mechanisms. For Health & Safety topics, the HSE Department oversees remedial action plans, which are reviewed by the steering committee and the CSR Committee. In 2025, over 1,933 high-severity potential events and 13 severe accidents were reported and analysed, ensuring appropriate responses to severe incidents. For mental health concerns, employees in France have access to a dedicated hotline to address issues such as harassment or discrimination.

To ensure a safe and respectful workplace, SUEZ has harmonised investigation procedures, launched campaigns such as "No to Sexism" and #StOpE, and established listening units and psychological support services. General details on Diversity and Inclusion are provided in *⩾ section 8.2.1. Policies regarding SUEZ workforce.*

Upskilling and Career Development for All (IRO-S1-G & S1-D)

SUEZ invests in numerous initiatives aimed at delivering positive impacts for employees. These include structured career development programmes, such as coaching, while annual Development Reviews help identify training needs in line with employees' career aspirations and organisational goals.

Today, over 35,000 employees (86% of SUEZ workforce) are deployed in the HRIS tool, giving them access to a rich training catalogue. This catalogue offers a wide range of on-the-shelf digital trainings modules, which can be accessed and launched directly by employees or assigned by their manager or HR manager. In addition, compliance trainings are regularly assigned to all Group employees, covering key subjects, such as Cybersecurity, Ethics and GDPR. An onboarding training course is also provided to new employees, allowing them to discover the Group's activities and organisation and making them aware of compliance subjects.

Developing digital skills is a key priority for SUEZ, in response to the transformation and industrialisation of its processes and activities, as well as the emergence of new markets (impacting all SUEZ professions in all activities). The Group is committed to assisting employees in adapting to digitalisation through specific training programmes tailored to evolving job requirements and skills.

SUEZ also places significant emphasis on Health & Safety, with ongoing training programmes addressing emerging regulatory changes and fostering a Safety Culture. Psychological well-being is also supported through stress management workshops and other initiatives to enhance resilience and mental health.

In 2025, 83.5% of SUEZ employees benefited from training, exceeding the target set by the Group's roadmap, which aims for a minimum rate of 80% each year.

Employee engagement is further encouraged through internal surveys and volunteering opportunities, formalised under the Solidarity Commitment Charter. This initiative allows employees to contribute to societal causes, strengthening their sense of belonging.

Promoting diversity and inclusion (IRO-S1-H)

The actions described hereafter, deployed as part of the Group's Diversity & Inclusion roadmap and various agreements, pursue a long-term goal: to develop and strengthen an inclusive culture based on respect for each individual's uniqueness, aligned with the Leadership Model.

In 2024/2025, two collective agreements were signed in this area:

1. In 2024, a European Health & Safety agreement to make working conditions safer and protect employees' health, addressing issues such as domestic violence and harassment.

2. In July 2025, in France, a collective agreement on Quality of Life, Working Conditions, and Professional Equity, ensuring respect for fundamental principles of equal opportunity.

To ensure inclusive processes:

- **Review job posting language** to encourage female applications and ensure that, whenever possible, shortlists include female profiles.

- **Deploy a dedicated training program for the entire HR function** to guarantee inclusive recruitment practices. To date, 91% of recruting employees have been trained, and this program will be extended to a large number of managers, who play a key role in recruitment processes.

- **Work on pay transparency** in line with the European Pay Transparency Directive: a committee bringing together Compensation & Benefits, Recruitment, and Payroll teams is working on implementing this tool at SUEZ.

- **Implement prevention and support measures for employees who are victims of violence**, whether from third parties at the workplace (e.g., assault in the street or on our sites) or domestic violence.

Develop diverse talent pools:

- **Expand recruitment channels** (job fairs, forums, dedicated job sites) to reach underrepresented groups (disability, gender, social origin, sexual orientation, etc.): job boards such as AGEFIPH, France Travail Handicap, and women-focused forums.

- **Sign a partnership with the association Elles Bougent in France and Morocco** to encourage female students to pursue technical careers. SUEZ mentors commit to meeting high school and university students to share their academic and professional journeys: site visits, forum participation, and testimonials at their institutions. Our mentors also take part in the Innovatech challenge, dedicated to creating innovative technological projects in teams.

- **Continuously strengthen partnerships with schools** specializing in the Group's fields.

- **Support employees with disabilities:** SUEZ continues key initiatives to assist disabled employees through a network of disability coordinators, communication campaigns, and training.

- **Support women's career progression** through tailored development programs.

In 2024, 40 SUEZ women participated in the Women's Journey program, designed to strengthen their leadership potential and support their career growth within the Group. This six-months

program, developed in partnership with Renault Group, continued to expand in 2025 through three successive cohorts:

- two international English-speaking cohorts jointly delivered with Renault Group:
    - the first from September 2024 to April 2025;
    - the second launched in September 2025 and running until April 2026;

- one French-speaking SUEZ-only cohort from March to November 2025.

In India, a similar initiative, Evolve – A Development Journey for Women, was launched to support female employees in their professional development.

To foster an inclusive Culture:

- **Develop internal gender-diversity networks, a key priority for the Group**: in various countries, employee networks—mixed or single-gender—have been created to raise awareness and engage employees on these topics.

    - **in France:** The Wo&Men network now has nearly 1,000 members and offers three key programs:

        - Networking opportunities for members

        - Wo&Mentorat: a mentoring program to support professional development

        - Alignées: a coaching program to help women and men balance personal and professional spirations. Additionally, conferences featuring inspiring speakers, forum theatre sessions, collaborative workshops, and other events are regularly organised by the network.

    - in the UK, India, Asia, Morocco, and South Africa, other networks exist and continue to grow to promote gender diversity.

- **Deploy the Inclusive Manager Toolkit**: address inclusion holistically through practical field-based exchanges. Activities include film quizzes, inclusion walks, and humorous illustrations to help managers lead sessions with their teams.

- **Provide all employees with an e-learning program on Inclusion and Diversity**, including a self-assessment questionnaire and modules on different types of discrimination.

- **Work to launch a public speaking contest for work experience contracts on gender equality**, aiming to raise awareness among young recruits in a fun and engaging way.

- **Promote external actions**: active contribution to I&D organisations (AFMD, Autre Cercle, Inclusion Manifesto, #StOpE initiative) and regular communication through podcasts, webinars, and campaigns.

- **Organize events on key dates:**

- **March 8 (International Women's Day)**: diffusion of a one-page document on SUEZ initiatives, accompanied by inspirational conferences;
- **Pride Month**: webinar on unconscious bias and stereotypes;
- **European Disability Employment Week**: awareness campaigns on disability recognition and promotion of initiatives supporting job retention for employees with disabilities.

- **Link gender diversity to ecological transition**: in March 2024, a webinar explored the connection between gender diversity and ecological transition. Hundreds of SUEZ employees participated, demonstrating strong engagement on this topic.

- **Communicate on social media about key figures and achievements in inclusion and diversity:** gender equality, disability, social integration, etc.

Tracking and assessing the effectiveness of actions (IRO-S1-B & S1-C)

SUEZ closely monitors and reports on workplace incidents, including severe and non-severe accidents, high-potential near-misses, fire outbreaks, lost days, work-related illness and deaths. For significant incidents, severe accidents and deaths, reports are produced, corrective action plans are reviewed, and communication flashes are shared within the Group.

In addition, metrics from Health & Safety training programmes are reported annually. The use of local technological tools enhances global reporting capabilities enabling the Group to monitor and analyse environmental and operational risks more effectively.

By integrating these mechanisms, SUEZ ensures that workforce-related initiatives are continuously refined and aligned with strategic priorities, reinforcing its commitment to employee well-being and organisational excellence.

Focus on Gender Equality

Gender equality is factored into long-term variable compensation for senior executives. Indicators such as the percentage of women in management, in the OpCom (Operational Commitee) and in the GSMC (Group Senior Management Community), and in technical roles are monitored annually.

A specific action plan on gender equality has been implemented, based on several levers such as recruitment, promoting women internally, improving working conditions, and fostering an inclusive culture.

In addition, SUEZ is integrating the monitoring of pay equity indicators into its Diversity and Inclusion framework. The assessment of remuneration gaps in France, particularly gender pay gaps, will be incorporated in the near future, with progress to be tracked and disclosed as part of our evolving sustainability reporting.

SUEZ Diversity and Inclusion policy for gender equality includes actions such as:

- Improving working conditions to facilitate the feminisation of operational roles (e.g., women-specific PPE, installation of changing rooms).

- Supporting parenthood (including maternity leave in salary policy, promoting paternity and parental leave without gender-based discrimination, maintaining pay during maternity

leave and a part of paternity leave).

- Promoting career transitions and professional development in roles where one gender is under-represented.

SUEZ also monitors the percentage of women in expert and talent positions to assess progress in gender diversity.

Focus on Combating Sexism and Sexual Harassment – Zero Tolerance

SUEZ maintains a firm stance against harassment and everyday sexism, with two main levers:

- Implementation of a harassment investigation procedure in each European company of the Group with the same principles and procedural guarantees;

- Continuing awareness campaigns to keep collective attention on these crucial issues, including "No to Sexism" posters;

- Establishing a listening and psychological support unit for employees in France and their dependents facing personal or professional difficulties;

SUEZ has been a signatory of the #StOpE initiative against sexism since 2019, which aims to promote and share best practices to combat everyday sexism in the workplace.

Inclusion and diversity are major drivers of SUEZ HR and managerial strategy. In In the latest PULSE survey, the Group's commitments delivered tangible results: 73% of employees expressed positive feedback on diversity within the company. Additionally, the latest Management Survey revealed a score of 4.41/5 on managers' attention to this topic, demonstrating the concrete impact of deployed actions.

Actions to mitigate significant risks and monitor effectiveness (IRO-S1-E & S1-B)

To mitigate significant risks arising from impacts and dependencies on the workforce, SUEZ has implemented a robust framework of standards, self-evaluations, and compliance measures. At the core of this framework are the **HSE Standards**, which provide comprehensive methodologies for protecting workers and installations against various major risks. These standards ensure that the mandatory protection and prevention actions are consistently applied across all sites and operations, minimising exposure to potential hazards.

In 2025, all HSE standards have been finalised (revision or creation), they cover the main risks within SUEZ activities: PPEs, Confined spaces, Lock Out Tag Out equipment, Traffic on site, Work on public areas, High risk machines and tools, Road risks, Excavation works outside plants, Gas risks, Lifting operation, Fall from height, Infectious disease outbreaks, Extreme weather risks, Chemical risks, Biological risks, Lone worker, Noise and vibrations, Fire risks, Explosion risks, Pollution risks, Natural risks and Fit to work (topics related to health and trainings).

To assess and manage industrial and environmental risks, the Group uses the **IRM self-evaluation tool**. This tool enables entities to systematically evaluate their risk management performance, identify gaps and develop targeted action plans. These evaluations are tailored to address both organisational and local needs, ensuring alignment with site-specific challenges and regulatory

requirements.

Furthermore, SUEZ implements **regulatory compliance action plans** at both BU and sub-BU levels, to meet regulatory standards, and ensuring adherence to evolving legislation. Progress is monitored through periodic reviews, allowing corrective actions to be implemented to control these risks.

Effectiveness is tracked through a combination of self-assessments, regular internal audits and monitoring of key indicators:

- **Regular internal audits** carried out by the BUs and by head office over a 3-year cycle in all entities. A team of two experienced auditors, including at least one from the head office team, performs an on-site audit over five days: the first day with management and cross-functional staff, three days of on-site operational audit, one day for closing. Each audit is the subject of a report that is distributed to the Group's and entities' Executive Committee.

- **Self-assessment** of the 200 requirements for controlling industrial and environmental risks. This self-assessment is carried out using the Group's IRM tool, which is shared between the HSE and the Insurance Departments.

- **The monitoring of proactive and reactive indicators** to track the proper deployment of managerial practices, as well as the events that occur in the entities.

This approach ensures that measures remain relevant and effective in addressing workforce-related risks, safeguarding both the organisation and its employees. For instance, chemical risks are closely monitored, as new regulations often require costly adaptations, such as the substitution of hazardous substances or investment in advanced safety equipment to ensure compliance and safety.

Management of major loss events and risk mitigation (IRO-S1-B)

Major loss events, such as severe injuries, fires, explosions, collapse of structure and pollution, etc. represent significant risks to human life, the environment, operation or organisational assets. In the event of an incident, SUEZ follows a clear protocol, and teams are trained to respond effectively. Incident reporting and management procedure of SUEZ outlines the steps for reporting, analysis, and following up on incidents, based on their type and severity.

For example, HiPo Incidents refer to dangerous situations or near misses that could potentially lead to severe accidents:

1. These incidents must be reported within 24 hours if rated at levels 4 or 5;

2. A flash alert should be shared within three weeks;

3. The analysis involving all relevant stakeholders, including victims, supervisors and witnesses, to identify the root causes is done as soon as possible;

4. A quarterly report is then prepared, with structured follow-up actions aimed at ensuring continuous improvement;

5. For more severe accidents, an immediate investigation is initiated, and a preliminary

report and a flash alert are submitted within three weeks. A comprehensive report is then generated following further investigation.

8.3. Metrics and targets

8.3.1. Targets regarding SUEZ workforce (S1-5)

		Target		Baseline		Results			
Key Commitments and objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2023**	**2024**	**2025**	**Policy**
Develop our skills (IRO-S1-G)	Percentage of people trained in the workforce per year [1]	2027	80%	2021	72.2% (corrected values)	77.4%	79.5%	83.5%	SD Roadmap
Enforce basic rights among our value chain (IRO-S1-A)	Percentage of FTEs covered by a social dialogue mechanism [2]	2027*	>92%	2021	93.5% (corrected values)	94.1%	94.3%	95%	SD Roadmap
Make Health & Safety our top priority each and every day (IRO-S1-F)	Frequency rate [3]	2027	<5.30	2021	6.73	5.97	5.58	6.06	SD Roadmap
	Severity rate [4]	2027	<0.39	2021	0.51	0.46	0.46	0.46	SD Roadmap
	Severe accident [5]	/	0	2024	25	/	25	13	
Eliminate gender disparities Promote equal opportunities (IRO-S1-H)	Percentage of employees with disabilities [6]	2027	4%	2021	2.7%	2.7%	2.6%	2.7%	SD Roadmap
	Percentage of women in Management positions [7]	2027	40%	2021	33.7%	34.5%	34.5%	34.8%	SD Roadmap
	Percentage of women in Top Management (Group Senior Management Community) [8]	2030	28% in 2025 32% in 2027 36% in 2030	2024	28.4%		28.4%	27.5%	SD Roadmap

*Note that even though this target was reached as from 2021, continued efforts are in place in order to maintain or increase this level of coverage, despite the different scope effects that the Group is undertaking.

(1) % of people trained in the workforce per year = [Number of employees trained within the year]/[Number of average employees]
Number of employees who took part in at least one training course during the year (either face-to face or digital training).
Employees scope includes SUEZ employees with permanent contracts + fixed term contract and employees with work experience contracts. These exclude non employees (such as interns, independent workers, temporary workers from a temporary agency).

(2) % of average FTEs covered by a social dialogue mechanism = [Average number of FTEs covered by a social dialogue mechanism] / [Average number of FTEs] Average FTEs include SUEZ employees with permanent contracts, fixed-term contracts and work experience contracts. These exclude non-employees (interns, independent workers, temporary workers).
Social Dialogue Mechanism = Includes all types of negotiation, consultation or simply exchange of information between or among representatives of governments, employers, their organisations and workers' representatives, on issues of common interest relating to economic and social policy. It can exist as a tripartite process, with the government as an official party to the dialogue or it may consist of bipartite relations only between workers' representatives and management.

(3) Frequency rate = (Number of occupational accidents with lost time + number of fatal occupational accidents)/Total Hours Worked] x 1,000,000
Frequency rate = Number of occupational accidents entailing the loss of at least one day and number of fatal occupational accidents occurring during the considered period multiplied by one million, divided by the number of hours worked in the considered period.
This indicator is tracked for:

- Group staff;
- temporary staff working according to the instructions of a Group subsidiary;
- contractors.

Work related accident = Any accident that suddenly happens due to or on the occasion of work, resulting in bodily lesions, psychological trauma or illness. Only work related accidents resulting in the inability to work for at least 1 day are counted. Accidents during travel for professional reasons are work related accidents. Accidents between home and the workplace are not counted as work accidents.

Hours worked = The total hours actually worked by the persons belonging to the active headcount during the period in question, including overtime and any hours spent performing custodial duties. Hours of training are not counted. Leave must not be counted.
Employees scope includes SUEZ employees with permanent contracts + fixed term contracts, employees with work experience contracts, independant workers, and subcontractors.

(4) Severity rate = [Total Days Lost/Total Hours Worked] x 1,000
Severity rate = Number of lost days as a result of an occupational accident (including relapses of accident) multiplied by one thousand, divided by the number of hours worked of the considered period. The number of lost days counts the number of days lost in the year N, consecutive to occupational accidents that occurred during previous years to the considered year and lost days in the year following occupational accidents that occurred in the considered period.

Days lost = the number of calendar days lost due to occupational accidents involving staff that occurred in the considered year, with the exception of the day on which the occupational accident took place.
Employees scope includes SUEZ employees with permanent contracts + fixed term contracts, employees with work experience contracts, independant workers, and subcontractors.

(5) Severe accidents = Any attributable work-related accidents (employee, contractors, temporary or third party) when the consequences are:
- permanent disability or injury (e.g., amputation of a limb or finger, at whatever joint) regardless of the length of the hospitalisation
- permanent or irreversible physical or psychological disability and disease / ill health conditions (related to an accident)
- hospitalisation for more than 24hrs as result of Bone fracture, temporary loss of faculties (sensory, organ function, paralysis, etc....)

(6) Percentage of employees with disabilities = [Number of declared disabled employees (end of period)] / [Total personnel at end of period]
Number of declared disabled employees = these are employees who, due to a physical or mental disability, encounter obstacles in their professional activities, which may or may not result in the need to adapt their workplace and/or working conditions. In countries where there is a status for workers with disabilities, the number of employees recognised are those as having such status. In countries where there is no status for workers with disabilities, the principle is that of self-declaration.
Employees scope includes SUEZ employees with permanent contracts + fixed term contract and employees with work experience contracts. These exclude non employees (such as interns, independent workers, temporary workers from a temporary agency).

(7) Percentage of women in Management positions = [Total personnel at end of period: women managers] / [Total personnel at end of period: managers]
Managers = all employees belonging to company management and all those responsible for a department, an operating site, etc. or who supervise a team of managers and/or non-managers are regarded as managers. All employees with advanced technical or managerial experience (engineers, administrative experts, researchers, etc.) are also regarded as managers.
Employees scope includes SUEZ employees with permanent contracts + fixed term contract and employees with work experience contracts. These exclude non employees (such as interns, independent workers, temporary workers from a temporary agency).

(8) Percentage of women in Top Management (GSMC = Group Senior Management Community) = [Total personnel at end of period: women in GSMC] / [Total personnel at end of period: GSMC]
Top Management of SUEZ comprises the members of the Group Senior Management Community (GSMC), which includes both the Executive Committee (ExCom) and the Operational Committee (OpCom). The role of the OpCom is to serve the company's stakeholders by coordinating efforts toward this goal. Together with the Senior Managers, they define the strategy, promote cooperation, embody the corporate spirit, and create the operational conditions necessary for the deployment of the strategy and the generation of synergies.

To note that the risk of increased costs due to regulatory changes requiring industrial sites to comply with Health & Safety measures (such as increasing the height of site safety barriers) is not associated with a specific KPI. If such a change were to occur, SUEZ would assess the related costs at that time. However, if no such changes take place, there is no need for an indicator to track this risk.

Targets are set through a meticulous process, detailed in » *section 1.3.4 Sustainable Development Roadmap.*

8.3.2. Characteristics of SUEZ employees (S1-6)

Procedure/methodology for collecting and consolidating social data

Scope

Are considered as SUEZ employees, those who belong to companies that the Group controls from a financial (IFRS normative) point of view. These companies are fully consolidated regardless of

the percentage of share capital held. The HR scope of these controlled companies is aligned with that of the financial scope with the exception of companies with less than four employees (for which reporting is not mandatory) and companies not yet sufficiently mature following an acquisition.

Tools and methods

Social reporting is based on:

- **A network of some 115 contacts around the world** who collect and monitor their own entities' indicators during each quarterly HR reporting campaign who, each quarter inform our 230 reporting packages into the Group's HR tool. This network is managed through quarterly teams meetings. These meetings provide an opportunity for top down communication, for clarifying indicator definition, sharing best practices and reviewing major points of concern. A collaborative space is also available to all correspondents.

- **The "User Guide",** which consolidates all definitions and procedures comprising the Group's common reference system, i.e. some 50 primary indicators with various collection criteria (age, gender, etc.) producing approximately 250 social indicators. This guide is available in French and English. It is distributed to all the contributors.

- **An e-learning module on HR reporting** is available to contributors. This module allows new users to teach themselves how to navigate within the tool and acquire the social indicators requested (definitions, examples and hints). This training helps existing users to deepen their knowledge of the subject matter.

Control Checks

Internal control of this data is ensured via the following measures:

1. **automatic checks:** the data entry packages include several automatic checks, that enable SUEZ local contacts to ensure the accuracy and consistency of the information entered. Comments can also be included within the reporting packages to explain significant variations or specific situations;

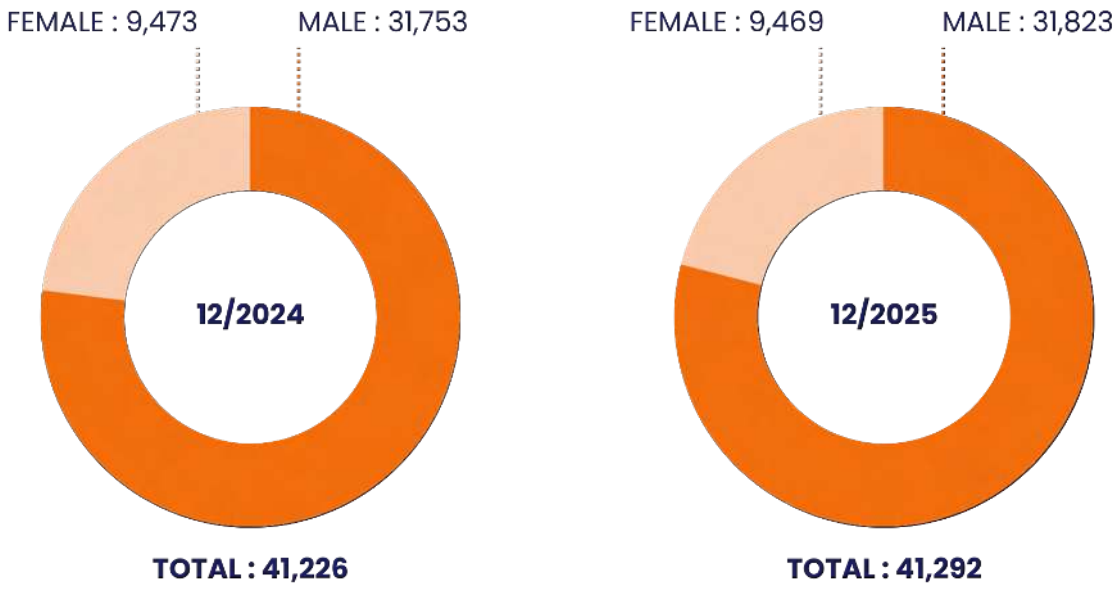
2. **subsidiary-level controls:** the main subsidiaries perform consistency checks on the data of their respective entities;

3. **central-levels controls:** the central team conducts further consistency checks (such as monitoring evolutions, ensuring explanations for significant variations are obtained and making sure corrections are performed when necessary).

Workforce overview

At the end of 2025, SUEZ own workforce totals 41,292 employees, of which 31,823 are male and 9,469 are female. The following tables provide a breakdown of employees by gender, country and contract type, based on the end of period headcount.

Employee headcount by gender (at end of reporting period)



Excluded from the chart: : other + not reported (non-material for SUEZ)

Employee headcount in countries with >50 employees representing at least 10% of total number of employees (end of reporting period)

Country	12/2024	12/2025
France	24,937	24,911
United Kingdom	6,899	7,157

Employee headcount by type of contract and gender & disclosure of number of full and part time employees (end of reporting period and average)

	Female 12/2024	Male 12/2024	Total 12/2024	Female 12/2025	Male 12/2025	Total 12/2025
Number of employees (end of period)	9,473	31,753	41,226	9,469	31,823	41,292
Average number of employees	9,378	31,165	40,544	9,397	31,584	40,981
Number of permanent employees (end of period)	8,380	28,399	36,779	8,504	29,043	37,547
Number of fixed term employees (end of period)	642	2,602	3,244	545	2,009	2,554
Number of work experience contracts (end of period)	452	752	1,204	420	771	1,191
Number of full-time employees (end of period)	8,720	31,288	40,008	8,711	31,238	39,949
Number of part-time employees (end of period)	753	465	1,218	758	585	1,343

Excluded from the table:

- other + not reported (not material for SUEZ);
- number of non-guaranteed hours employees (head count/FTE) => not material for SUEZ (0.1% of the workforce).

End of period/average headcount by contract type, full-time and part-time employees, broken down by region

	France (mainland and overseas)	Europe (excl. France)	North America	South America	Africa / Middle East	Asia / Oceania	Total
Number of employees	24,911	9,823	138	65	3,715	2,640	41,292
Average number of employees	24,639	9,556	132	65	3,895	2,694	40,981
Number of permanent employees	23,102	9,312	138	65	2,734	2,196	37,547
Number of fixed term employees	752	413	0	0	945	444	2,554
Number of work experience contracts	1,057	98	0	0	36	0	1,191
Number of full-time employees	24,042	9,375	134	65	3,714	2,619	39,949
Number of part-time employees	869	448	4	0	1	21	1,343

Excluded from the table: number of non-guaranteed hours employees (head count/FTE) => not material for SUEZ (0.1% of the workforce).

Employee departures and turnover rate

	12/2024	12/2025
Resignation	2,023	2,083
Dismissal	1,079	1,254
Retirement	532	491
Death in service (related and not related to SUEZ activity)	6*	2
Turnover rate**	9.0%	9.3%

*Corrected value due to a change of definition. In 2024, the death in service not related to SUEZ activities were excluded (previous value was 0)
**Turnover rate calculation: (resignations + dismissals + retirements + death in service)/average headcount of the period.
In 2024, departure reasons are disclosed only for permanent employees.
In 2025, fixed-term employees are also included, although information for this group is limited to a sample of SUEZ entities representing 41% of the average headcount. The average headcount used for turnover calculations includes both permanent and fixed-term employees.

8.3.3. Diversity Metrics (S1-9)

Age distribution of permanent employees* (end of reporting period)

	12/2024	12/2025
Under 30 years old	3,846	4,048
Between 30 and 49 years old	19,228	19,378
50 years old and more	13,705	14,121

*The data presented in the table show the breakdown by age category for permanent employees only. 9,1% of the total headcount (FTC and work experience contracts) are excluded from the data in 2025.
The age categories used are: under 30 years old, between 30 and 49 years old, and 50 years and over, which differs from the norm that requires the age groups to be under 30, 30 to 50, and over.

Gender distribution of employees at top management level (end of period)

	Female 12/2024	Male 12/2024	Total 12/2024	% of Female 12/2024	Female 12/2025	Male 12/2025	Total 12/2025	% of Female 12/2025
Gender distribution in TOP Management* (end of period)	69	174	243	28.4%	66	174	240	27.5%

*Top Management of SUEZ comprises the members of the Group Senior Management Community (GSMC), which includes both the Executive Committee (Excom) and the Operational Committee (OpCom). The role of the OpCom is to serve the company's stakeholders by coordinating efforts toward this goal. Together with the Senior Managers, they define the strategy, promote cooperation, embody the corporate spirit, and create the operational conditions necessary for the deployment of the strategy and the generation of synergies.

8.3.4. Employees with disabilities (S1-12)

Percentage of employees with disabilities in own workforce by gender (end of reporting period)

	% Female 12/2024	% Male 12/2024	% Total 12/2024	% Female 12/2025	% Male 12/2025	% Total 12/2025
% of employees with disabilities in own workforce*	0.7%	1.8%	2.6%	0.8%	1.9%	2.7%

*The definition of «employees with disabilities» applied by the company is based on the legal definitions in force in each country where it operates, which leads to variations due to national legislation and local criteria for recognizing disability status. Data collection is based on:

- in countries where an official status for workers with disabilities exists, the number of employees recognized under this status is taken into account;
- in countries where no official status is defined, data collection relies on self-declaration by the employees concerned.

Consequently, variations in the number or proportion of employees identified as persons with disabilities may partly reflect differences between local legal definitions, recognition procedures, and disclosure practices. SUEZ continuously strives to harmonize data collection methodologies and promote inclusion initiatives across all its entities, regardless of local regulatory differences.

The Inclusion & Diversity section details SUEZ commitment to integrating employees with disabilities through dedicated training, communication initiatives, and negotiated agreements. These actions ensure accessibility and equal opportunities, aligning with the Group's broader diversity objectives and compliance with local regulations. General details on Diversity and Inclusion are provided in *section 8.2.1. Policies regarding SUEZ workforce.*

8.3.5. Characteristics of SUEZ non-employees (S1-7)

Concerning non-employees, SUEZ is disclosing the number of FTE temporary workers, Interns and independant workers, as these categories reflect relevant aspects of the workforce structure of SUEZ.

Average FTE of Non-Employees at SUEZ

	12/2024	12/2025
Temporary workers (average FTE)	3,332	3,343
Interns (average FTE)	135	279
Independent workers (average FTE)	394	351

8.3.6. Collective bargaining coverage and social dialogue (S1-8)

As mentioned in *section 8.2.2 "General processes for workforce engagement"*, 95% of SUEZ FTE employees are covered by a social dialogue system in 2025.

The table below presents information on workplace representation within the European Economic Area (EEA). It includes data from countries where SUEZ employs more than 50 people and where these employees represent over 10% of the Group's total workforce. This threshold ensures the analysis is concentrated on countries with a significant employee presence. Within the EU, only France falls into these criteria, representing 60.3% of the workforce. 100% of them have benefited from workplace representation.

Employees covered by an representative institutions	Collective Bargaining	Social dialogue
Coverage Rate		Workplace representation (EEA only) (for countries with >50 employees representing >10% total employees)
0 – 19%		
20 – 39%		
40 – 59%		
60 – 79%		
80 – 100%	France (91.8%)	France (100%)

As explained in *section 8.2.2 "General processes for workforce engagement"*, SUEZ has a European Works Council. This Council represents all employees working for SUEZ companies in Europe. In addition to this representation, social dialogue also exists at different levels *(see 8.2.2 General processes for workforce engagement).*

Furthermore, almost all employees in France (over 20,000 employees) are covered by collective agreements. On an international level, SUEZ also implements measures to report and monitor this information.

8.3.7. Training and competency development metrics (S1-13)

As part of its commitment to upskilling its workforce, SUEZ prioritises providing employees with the necessary training to support their continuous professional development. As detailed in *sections 8.2.1 Policies regarding SUEZ workforce* and *8.2.2 General processes for workforce engagement,* these outline the relevant policies, actions, and initiatives used to identify training needs.

Amongst the metrics followed, the following can be outlined:

Performance and career development

	% Female 12/2024	% Male 12/2024	% Total 12/2024	% Female 12/2025	% Male 12/2025	% Total 12/2025
Percentage of employees that participated in regular performance and career development reviews*	80%	57%	63%	78%	55%	60%

*Divided by the average personnel.

Training hours per employee and by gender

	Female 12/2024	Male 12/2024	Total 12/2024	Female 12/2025	Male 12/2025	Total 12/2025
Average number of training hours* per employee (end of period)	13.6	15.0	14.7	13.7	16.0	15.5
Average number of training hours* per average employee	13.7	15.3	15.0	13.8	16.1	15.6
Average number of training hours* per employee trained	15.9	19.8	18.8	15.0	19.9	18.7

*Includes all types of training (Instructor Lead training & Digital training).

8.3.8. Health and safety metrics (S1-14)

SUEZ places the Health and Safety of its employees at the forefront, with strong policies and actions, as described in *sections 8.2.1 Policies regarding SUEZ workforce.* These policies and actions can be monitored through the following indicators, alongside the targets detailed in *section 8.3.1 Targets regarding SUEZ workforce.*

Category	Description	2025 reported value
Workforce covered by health and safety management system	Percentage of the workforce covered by health and safety management systems based on legal requirements and/or recognised standards or guidelines.	100%
Work-related fatalities (own workforce)	Total number of fatalities in the workforce as a result of work-related injuries and work-related ill health.	0
Work-related fatalities (Joint-Ventures)	Number of fatalities in non-consolidated entity workforce as a result of work-related injuries and work-related ill health.	1
Work-related fatalities (non-employees)	Number of fatalities among non-employees working on the undertaking's sites due to work-related injuries and ill health.	0
Recordable work-related accidents with lost days (own workforce)	Total number of recordable work-related accidents (with lost days) in the undertaking's workforce.	404
Recordable work-related accidents with and without lost days and fatalities (own workforce)	Total number of recordable work-related accidents (with and without lost days) in the undertaking's workforce.	864
Recordable work-related accidents with lost days (non-employees)	Total number of recordable work-related accidents – non-SUEZ employees.	52
Frequency Rate (own workforce)	Rate of recordable work-related accidents (with lost days) relative to the worked hours of people in its own workforce	6.06
Frequency Rate (including accidents without lost days)	Rate of recordable work-related accidents (with lost days and without lost days) relative to the worked hours of people in its own workforce	12.94
Recordable work-related ill health (own workforce)	Number of cases of recordable work-related ill health among employees.	61
Days lost (own workforce)	Total number of calendar days lost due to occupational accidents involving staff that occurred in the considered year, with the exception of the day on which the occupational accident took place. Are excluded lost days related to fatalities and occupational diseases.	30,967
Severity Rate	Rate of Lost days due to recordable work-related accidents relative to the worked hours of people in its own workforce	0.46

Managerial Safety Visits (MSV) results

Number of MSV realised	Target 2024	2024	Target 2025	2025
Excom	1,048	1,118	798	821
Excom N-1	2,935	4,614	2,989	3,197
Total	**3,983**	**5,732**	**3,787**	**4,018**

8.3.9. Incidents, complaints and severe human rights impacts (S1-17)

Category	Description	2025 reported value
Number of incidents of discrimination	Total number of reported incidents of discrimination, including harassment.	14
Number of complaints filed through internal channels	Total number of complaints filed by people in the workforce through internal mechanisms to raise concerns.	3
Number of complaints filed to OECD National Contact Points	Number of complaints filed to National Contact Points for OECD Multinational Enterprises.	0
Fines, penalties, and compensation (discrimination)	Total amount of fines, penalties, and compensation for damages resulting from incidents of discrimination and harassment.	48,100€
Number of severe human rights issues/ incidents	Total number of severe human rights issues and incidents connected to the undertaking's workforce.	0
Number of severe human rights issues violating UN/OECD guidelines	Number of severe human rights issues and incidents involving non-respect of UN Guiding Principles and OECD Guidelines.	0
Fines, penalties, and compensation (severe human rights issues)	Total amount of fines, penalties, and compensation for severe human rights issues and incidents.	0
Number of cases where remedies were secured	Number of severe human rights cases where the undertaking played a role in securing remedies for those affected.	0

The HR Directors of the different Group entities were asked to report all incidents of discrimination, including cases of harassment. This feedback enabled the consolidation results to provide a comprehensive global overview.

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9. Workers in the value chain (S2)

Promoting responsible labor practices and human rights across SUEZ value chain

ESRS S2 on Workers in the Value Chain is essential to SUEZ because the Group's performance and credibility de-pend not only on its own operations, but also on the social and human rights practices of its suppliers, contractors, and business partners. This standard provides a framework to explain how SUEZ identifies, prevents, and mitigates risks related to labor conditions, health and safety, and human rights across its value chain. It highlights SUEZ commitment to responsible sourcing, ethical business conduct, and the promotion of decent working conditions throughout its ecosystems.

For 2025, SUEZ has strengthened several key initiatives to enhance social responsibility across its value chain:

- **Deployment of a Group-wide supplier onboarding and compliance tool**, supporting suppliers' enrolment processes and securing the verification of legal and regulatory documentation, including business registration, social security compliance, and foreign workforce declarations.

- **Identification of high-risk suppliers at Group level**, covering approximately 1,000 suppliers, and launch of a targeted ESG assessment campaign to better assess social, human rights, and governance risks across the value chain.

- **Preparation for the scale-up of ESG supplier assessments and audits**, through the consultation of spe-cialised solution providers, with the objective of industrializing and harmonizing assessment and audit processes at Group level.

- **Initiation of the Group's Sustainable Procurement Roadmap**, defining strategic priorities, governance, and action plans to integrate ESG considerations more systematically into procurement practices.

These initiatives collectively demonstrate SUEZ commitment to promoting decent work, protecting human rights, and building a responsible and resilient value chain, fully aligned with international standards and the Group's sus-tainable development and ethical governance objectives.

Workers in the value chain

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Working conditions, equal treatment and opportunities for all, and other work-related rights in the value chain	IRO-S2-A	SUEZ engages with suppliers to support the implementation of expected standards for health and safety and working conditions.	I+	Enforce basic rights among our value chain
	IRO-S2-D	SUEZ requires its suppliers to share SUEZ values in relation to human rights, health and safety and inclusion and will terminate any contracts that have a breach of ethical principles, especially with regards to child & forced labour.	I+	
	IRO-S2-B	Due to the large and diverse supplier base, SUEZ faces limitations in gathering data on certain social factors—such as human rights, gender equality, and workforce development—resulting in reduced transparency and limited capacity to prevent or mitigate adverse social impacts across the value chain.	I−	
	IRO-S2-C	Reputational risk linked to the engagement of temporary agency suppliers for temporary workers on SUEZ sites with less control over their work-related rights.	R	

I+ Positive impact I− Negative impact R Risk O Opportunity

Key takeaways from ESRS S2 "Workers in the value chain"

MATERIAL POLICIES

- Sustainable Purchasing Charter
- Human Rights Policy
- Ethics Charter
- HSE Policy
- Sustainable Development Roadmap

ACTIONS ON MATERIAL IMPACTS

- Implementing a Group-wide Duty of Care approach across the entire value chain
- Rolling out the Sustainable Purchasing Charter across all BUs
- Assessing high-risk suppliers and applying the SUEZ qualification and monitoring process for both suppliers and subcontractors
- Introducing a Group-wide Supplier Code of Conduct to ensure ethical standards across the supply chain

9.1. Strategy

9.1.1. Interests and views of stakeholders (SBM-2)

As an international Group, SUEZ is committed to understanding the impacts it may have on all workers across its value chain, including those working with suppliers and subcontractors, both upstream and downstream. In addressing potential or existing negative impacts, SUEZ strives to minimise these through its Sustainable Purchasing Charter and other corporate policies outlined in > *section 8.2.1 Policies regarding value chain workers,* with a focus on improving working conditions, preventing discrimination, and ensuring respect for fundamental rights. Further details on this topic are available in > *section 1.2.2 Interests and views of stakeholders of this Sustainability Statement.*

9.1.2. Material impacts and risks and their interaction with strategy and business model (SBM-3)

At SUEZ, various categories of workers within the value chain are exposed to material impacts due to the nature of their tasks and working environments, whether through direct operations or the broader value chain. As outlined in its Vigilance Plan, SUEZ value chain workers include on-site partners and subcontractors, as well as other partners, and suppliers.

Key risks and impacts on workers in the value chain

Key concerns involve health and safety risks, human rights violations (illegal, forced or child labour, harassment and discrimination, or working conditions) related to their work.

The sectors most exposed to health, safety, and environmental risks include:

- chemicals and treatment products;
- construction;
- transportation of sludges.

Meanwhile, the following sectors are particularly prone to human rights-related risks:

- temporary employment agencies and recruitment services;
- industrial maintenance and services;
- transport and logistics;
- construction.

Efforts to address risks related to human rights across its value chain

No severe human rights issues and incidents connected to value chain workers were reported in 2025. SUEZ actively addresses the risks associated with child labour, forced labour, and human trafficking within its value chain. The Group has performed a global risk assessment of potential negative impacts, which is shared with stakeholders to raise awareness of emerging risks and regularly updated. While specific high-risk regions related to child or forced labour are not explicitly disclosed in public documentation, SUEZ is assessing and monitoring duty of care-related risks for each BU, across its entire value chain based Moody's regional risk mapping. Risk hotspots are located in Africa and Asia.

In order to prevent those risks, SUEZ started in 2025 to work with a French legal data provider on suppliers' legal documents' verifications as described in ⩾ *section 9.2.4.Taking action regarding value chain workers* . The Vigilance Plan, aligned with the laws of France, the UK, and Australia, reinforces the commitment of SUEZ to upholding human rights throughout its value chain.
The Group due diligence processes, which include both preliminary and extensive assessments before entering contracts, are key to identifying potential risks to value chain workers, particularly those who are vulnerable or marginalised.

Material negative and positive impacts for value chain workers

In 2025, SUEZ did not identify any material negative impact on value chain workers via the Group's ethical reporting channels. In addition, no incidents of non-compliance with fundamental principles were reported within the value chain.

To prevent potential impacts, SUEZ relies on existing policies regarding workers in the value chain as described in ⩾ *section 9.2.1. Policies regarding value chain workers,* and employs ongoing monitoring, compliance with safety regulations, and specific health and safety actions, focusing on preventing major risks.

In parallel, SUEZ value chain also encompasses initiatives designed to create positive impacts for value chain workers. These initiatives include the implementation of responsible procurement practices and the monitoring of suppliers at-risk.

Programs aimed at improving safety, promoting of gender equality, and ensuring sustainable water management also enhance working conditions and efficiency for suppliers and workers. Specific roles, such as waste collection drivers, water treatment plant operators, renewable energy technicians, and recycling facility workers, directly benefit from these measures.

Material risks in the supply chain

As part of its vigilance approach, SUEZ conducts a **supplier risk assessment** that focuses on human rights, health and safety, and environmental factors to identify high-risk suppliers. The supplier risk assessment is an exercise that is separate from the DMA, although it contributes to mitigating risks and negative impacts. The supplier risk assessment is based on several criteria:

- The **four classified categories building the global risk mapping** are identified as Low, Medium, High and Very High.

- For each category, **ESG risk** is evaluated in terms of gravity and likelihood (1/3 Environment, 1/3 Human Rights, 1/3 Health & Safety).

- The definition of **aggravating factors are country** (based on an ESG risk score, which is updated annually by the Risk Watch Initiative), **size and commercial relation weight** (yearly spend) in order to be accurate on commercial risk priorities. This aims to identify and address dependencies and potential impacts, ensuring that SUEZ value chain workers are protected from risks such as human rights violations, including discrimination and forced labour, as well as corruption.

- **High-risk procurement categories:** Facility Management, Industrial Maintenance and Services, Building & Infrastructure, Temporary Worker, Chemicals & Treatment Productucts, Network Subcontracting, Transport & Logistics

Significant efforts are also made to promote equality, diversity, and inclusion, fostering a more engaged and skilled workforce.

9.2. Impact, risk and opportunity management

9.2.1. Policies regarding value chain workers (S2-1)

SUEZ has implemented a range of comprehensive policies and initiatives to manage material impacts, risks, and opportunities related to value chain workers. These include also labour and human rights certifications such as ISO 45001 for the waste-to-energy plants in France.

Sustainable Purchasing Charter

SUEZ has introduced a Sustainable Purchasing Charter which outlines the Group's commitments to supporting the Sustainable Development Roadmap (IRO-S2-A & S2-D). As part of its social commitment the Charter outlines SUEZ dedication to respecting human rights, ensuring the health and safety of employees and subcontractors, and prioritising suppliers who share these values. The Charter also aims to contribute to the economic and human development of the territories in which they operate through increased support for SMEs and inclusive structures.

Suppliers are expected to comply with international and local legislation, including the United Nations International Labour Organisation (ILO) standards. SUEZ reserves the right to terminate contracts in cases where these principles are not upheld.

A general description of the policy and adherence to international legislation is provided in ⩾ *section 1.3.3 Cross-cutting material Group policies.*

In the UK, SUEZ has developed a Supplier Code of Conduct, which outlines the minimum standards expected from suppliers regarding HSE, human rights, inclusion and diversity, environmental protection, ethics and security. The Group plans to review and extend this Code across the entire Group in the medium term.

Human Rights Policy

SUEZ Human Rights Policy describes its commitment to upholding human rights, based on international frameworks (IRO-S2-A & S2-D), explicitly prohibiting child and forced labour (IRO-S2-D). The policy includes detailed measures to ensure ethical and responsible practices. SUEZ is committed to promoting human rights and duty-of-care, which is validated by independent third-party audits. It specifically addresses issues such as human trafficking, forced labour, compulsory labour, and child labour.

A general description of the policy and international frameworks is provided in ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Health, Safety & Environmental Risks Policy

The Health, Safety & Environmental Risks Policy of SUEZ covers key areas such as workplace accidents, physical and mental health, environmental risks, compliance with HSE standards, and continuous improvement measures (IRO-S2-A & S2-D). The policy outlines a global framework involving all stakeholders, including value chain workers, with the following objectives:

- fostering a proactive safety culture both internally and throughout the SUEZ value chain;
- achieving the goal of "zero severe or fatal accident" related to SUEZ activities.

Key certifications such as ISO 45001 *(⩾ see above)* are part of this commitment. For more information, refer to ⩾ *section 7.2.1 Policies regarding SUEZ workforce* and to ⩾ *section 1.3.3 Cross-cutting material Group policies* for a general description of the HSE Policy.

Ethics Charter

SUEZ attributes great importance to supporting its partners and has a firm stance against all forms of corruption. The Group ensures that employees responsible for upholding ethical principles are not subject to discrimination. All subcontractors and partners must make SUEZ ethical and compliance principles and values an integral part of the way they carry out their work. In that respect, SUEZ has a zero-tolerance policy on corruption.

For more details on the corporate Ethics Charter, refer to ⩾ *section 12.1.2 Business conduct policies and corporate culture of the Sustainability Statement.*

The CSR clause requires all service providers to comply with SUEZ Ethics Charter and related policies on human rights, health, safety, and the environment. Non-compliance with these policies is treated as serious contractual breach and may lead to the suspension of contract execution.

Sustainable Development Roadmap

The Sustainable Development Roadmap 2023-2027 focuses on:

- reinforcing basic rights within SUEZ value chain;
- promoting local wealth and inclusion and fostering collective engagement.

The roadmap sets measurable targets for the percentage of spend with local SMEs and the amount of spend directed towards inclusive structures.

The new Sustainable Development Roadmap 2030 continues to address workers in the value chain with the aim to monitor 100% of suppliers at risk. For further detail on the Sustainable Development Roadmap refer to ⩾ *section 1.3.4. Sustainable Development Roadmap* of the present Sustainability Statement.

9.2.2. General processes for value chain workers' engagement (S2-2)

Engagement with value-chain workers

SUEZ engages with suppliers and stakeholders to ensure compliance with working condition standards, as outlined in its Sustainable Purchasing Charter and other related policies (IRO-S2-A). Key elements of this approach include:

- **annual assessments**: Qualitative and quantitative questionnaires, conducted during supplier onboarding, tendering, and ongoing supplier management process for strategic suppliers;
- **supplier selection criteria**: Suppliers are prioritised based on environmental dependencies and business risk, with CSR clauses ensuring compliance SUEZ Ethics Charter;
- **third-party due diligence**: An independently verified process including regular audits to ensure adherence to human rights and sustainability standards;
- **strategic suppliers engagement**: Annual meetings, including educational campaigns on climate change, water management, plastics, and ethics;
- **non-compliance management**: Non-compliance is treated as a serious breach, with contract suspensions as necessary;
- **monitoring and reporting**: Mechanisms such as grievance systems and community-based monitoring help maintain high standards through the value chain;
- **Group Supplier Day in 2025**: A new initiative to reinforce engagement with suppliers, building on an established practice in the UK.

These efforts are overseen by the Group Director of Procurement, who ensures effective engagement with value chain workers of the value chain and evaluates the impact of these through continuous assessments, audits, and stakeholder feedback.

A Group Vigilance Committee has also been set up to guide the vigilance action plan, reviewing risk assessments, addressing serious incidents, investigating ethical alerts, and monitoring action plans from subsidiaries and third parties.

9.2.3. General processes for remediation and channels to raise concerns (S2-3)

SUEZ has established multiple channels to collect and address reports of unethical practices or human rights violations, ensuring confidentiality and protection against retaliation for those who report in good faith. For more information on the whistleblowing process and other grievance mechanisms, refer to the ⩾ *section 12.1.2 Business conduct policies and corporate culture.*

For Health, Safety and Environmental risk topics, in 2025, SUEZ continued to promote a "Speak Up & Stop" culture across the organisation, formalising and communicating a whistleblowing procedure for both employees and third parties.

SUEZ ensures that value chain workers are aware of and trust the processes through its Ethics Charter and its Vigilance Plan. The Ethics Charter is referenced in the Sustainable Purchasing Charter and CSR clauses signed by suppliers.

9.2.4. Taking action regarding value chain workers (S2-4)

Human rights considerations within value chain

SUEZ is committed to addressing material human rights impacts and risks within its value chain. Refer to ⩾ *section 12.1.2 Business conduct policies and corporate culture* for a detailed description of the whistleblowing process.

Engagement with suppliers on health and safety and working conditions (IRO-S2-A)

The SUEZ Health & Safety and Procurement departments follow common management principles. Health and safety are integrated throughout the contractor journey at various stages:

- **pre-contractual phase**: health and safety are incorporated into procurement practices as a selection criterion when choosing contractors and providers. Additionally, it is a key contractual component, with a strong focus on Life Saving Rules and penalties for any violations;

- **during contract execution**: SUEZ ensures that safety standards remain consistent for on-site suppliers, whether they are employees or contractors. Regular meetings are held with main contractors to reinforce SUEZ commitment to Life Saving Rules. Health and safety workshops are also conducted on-site. Supplier audits are performed to assess compliance with SUEZ safety standards.

In the UK :

- SUEZ engages suppliers through regular newsletters that promote best practices as well as training sessions on HSE standards and human rights.

- High-risk suppliers who do not meet qualification criteria are required to complete additional training during onboarding.

- SUEZ holds an annual Awards, where high-performing suppliers awarded for their excellence, including recognition for HSE practices.

Compliance with human rights, health and safety and inclusion stipulated in supplier contracts (IRO-S2-B, IRO-S2-D & IRO-S2-C)

SUEZ is committed to upholding fundamental rights across its value chain, with a strong focus on human rights, health and safety, and environmental protection. The Group has implemented various measures to prevent and address material impacts, including risk assessments, preventive actions, and corrective measures for identified violations.

To enhance its approach to mitigating and preventing human rights risks associated with its

operations and supply chain, SUEZ has designed a supplier risk management to secure procurement processes and adapted to the supplier's risk profile.

- **Qualification phase**: SUEZ Sustainable Charter is attached to each tender, and suppliers are required to provide their ESG policies. Additionally, sustainable development criteria are integrated into the supplier selection grid. Depending on the supplier's risk level, further evaluation steps are conducted. For high and very high-risk suppliers, ESG qualification assessments and audits are performed to ensure compliance and risk mitigation.

- **Contractual negotiation phase**: CSR clauses are embedded within the general purchase conditions. The supplier onboarding process includes a tailored pack explicitly addressing sustainability aspects, notably the human rights policy. For suppliers identified as higher risk, contract includes specific follow-up action plans derived from qualification or audit outcomes.

- **Transaction and operations phase**: Regular ESG risk mapping reviews are conducted with frequency proportional to the supplier's risk profile. For high-risk suppliers, mitigation and corrective action plans are monitored to maintain sustained vigilance and enable rapid response to any identified issues.

In 2025, several achievements and progresses have been made:

- All new supplier contracts included a CSR clause at the Group level.

- A remote questionnaire was shared to existing high-risk suppliers to evaluate the level of maturity in multiple ESG aspects, such as social, health and safety, ethics, environmental, or sustainable procurement.

- SUEZ has appointed an external auditor to conduct on-site assessments of high-risk suppliers.

Information access on workers in the value chain (IRO-S2-B)

The large number of suppliers, approximately 57,000 globally, poses a challenge in gathering comprehensive information about workers within the value chain. This also complicates efforts to leverage influence to improve practices. Dedicated Group-level processes and tools are under construction to prevent and mitigate adverse social impacts across the value chain.

Supplier risk assessments are helping to prioritise engagement and monitoring efforts. The methodology of risk identification was previously outlined in ⩾ *section 9.1.2. Material impacts and risks and their interaction with strategy and business model*

Tackling the risks towards human rights and working conditions of temporary workers (IRO-S2-C)

A specific action plan has been designed for temporary agency workers and subcontractors working in sorting facilities in France. In 2025, suppliers using personnel on SUEZ sites:

- all received a reminder procedures related to duty of care and human rights;

- were invited to enrol on a French data provider tool to share and regularly update legal document.

To mitigate material risks associated with value chain workers, SUEZ is implementing several measures, including:

- commitment to the new Sustainable Purchasing Charter, which promotes equal treatment and opportunities for all;
- specific contract clauses for high-risk suppliers;
- promotion of the charter to suppliers, with commitment clauses in contracts;
- a Supplier Code of Conduct in the UK, which outlines standards for working conditions, including health and safety. This Code is being extended to a Group-wide policy to ensure consistency across all operations and supply chains.

Resources for managing material impacts on value-chain workers

SUEZ has established a comprehensive due diligence process, including preliminary assessments, extensive reviews, and prevention plans for third parties, especially high-risk suppliers. The Vigilance Plan strengthens the supplier qualification process. The risk level of suppliers is determined based on sector risk, country-specific risk (from external indexes), and supplier size.

Workstreams are in place to monitor at-risk suppliers, aiming for 100% monitoring by 2027.

The effectiveness of these actions is tracked through specific indicators, such as:

- the number of basic rights infringements;
- the percentage of at-risk suppliers;
- the percentage of supplier contracts including CSR clause at the Group level.

Regular reviews of these efforts are conducted by the CSR Committee and the Executive Committee.

9.3. Metrics and targets

9.3.1. Targets regarding value chain workers (S2-5)

The Group is following targets regarding its commitment of enforcing basic rights among the value chain and to monitor its qualification process for suppliers and subcontractors, as follow.

		Target		Baseline		Results	
Key Commitments and objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2025**	**Policy**
Respect basic rights throughout our value chain (IRO-S2-A, IRO-S2-C, IRO-S2-D)	% of at-risk suppliers monitored	2027	100%	2024	24%	50.0%	SD Roadmap
	% of CSR clauses included in purchasing terms	2027	100%	2024	75.3%	100%	Sustainable Purchasing Charter

Regarding the challenge of gathering supplier data on social factors (IRO-S2-B), a digital assessment of the list of high-risk suppliers has been underway since December 2025. This process will provide valuable insights into the suppliers' practices and ESG maturity across environmental, biodiversity, social, and ethical dimensions.

Simultaneously, SUEZ will further refine its goals and targets in 2026 through:

- The rollout of shared supplier assessment and audit platforms, enabling greater access to data for suppliers already registered on these platforms;

- The ongoing development of a Sustainable Procurement Roadmap, which will define SUEZ expected trajectory in this area by the end of 2026.

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10. Affected communities (S3)

Enhancing community well-being through essential services and sustainable development

ESRS S3 on Affected Communities is central to SUEZ because the Group's activities directly affect local populations through the delivery of essential services such as drinking water, sanitation, and waste management. This standard provides a framework to explain how SUEZ fosters community well-being, integrates respect for human rights, and promotes social inclusion. It highlights the Group's proactive approach to minimizing environmental nuisances, engaging stakeholders, and supporting local economic and social development, reinforcing its positive and sus-tainable impact on the territories it serves.

For 2025, SUEZ has advanced several key initiatives to strengthen community impact and social inclusion:

- **Managing social and environmental risks** through the implementation of the Vigilance Plan at risk assessments at BU level, covering human rights, health, safety, and environmental risks, with monitoring and mitigation actions.
- **Reducing local nuisances** such as odor, noise, traffic, and air pollution, by deploying electric vehicles, biogas capture, and other preventive measures.
- **Strengthening community engagement** via public consultations, partnerships with NGOs, and active participation in local water governance bodies.
- **Expanding access to essential services with social solidarity mechanisms** such as social tariffs, mediation partnerships, and deployment of compact UCD® water treatment units in Moldova, Polynesia, and other underserved areas.
- **Building local capacity** through knowledge transfer programs and training initiatives, including the specialised Master's degree with AgroParisTech and local projects in emerging markets like Uzbekistan and Angola.
- **Promoting inclusive employment** via social innovation programs such as Rebond Inserton and refugee integration initiatives, fostering economic opportunity and social cohesion.

These initiatives collectively demonstrate SUEZ commitment to enhancing quality of life, supporting vulnerable populations, and creating lasting positive social impacts in line with its Sustainable Development Roadmap.

Affected communities

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Communities' economic, social and cultural rights	IRO-S3-B	SUEZ provides access to drinking water, sanitation, and waste management services, participating to a better quality of life of local populations.	I+	Ensure resilience and support access to basic services in most critical situations
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Communities' economic, social and cultural rights	IRO-S3-C	SUEZ activities are non-delocalizable and contribute to local economic development through job creation.	I+	Contribute to local prosperity and inclusion for all
	IRO-S3-A	SUEZ facilities can generate some nuisances for neighbouring inhabitants (odor, noise, traffic).	I−	

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Human Rights Policy
- Health, Safety & Environmental Risks Policy
- Ethics Charter
- Sustainable Development Roadmap

ACTIONS ON MATERIAL IMPACTS

- Implementing the Group's duty of care approach throughout the Group on the entire value chain
- Setting preventing and corrective measures in facilities to limit local nuisances of SUEZ activities
- Setting solutions to promote access to water for vulnerable groups such as social tariffs or water poverty diagnosis
- Developing access to essential services as part of its contracts for instance with decentralise water treatment and sanitation plants
- Collaborating with local suppliers and employing local workforce

10.1. Strategy

10.1.1. Interests and views of stakeholders (ESRS 2 – SBM-2)

SUEZ acknowledges the significant role communities play in its operations, just as it does for consumers and end-users (further detailed in *section 11 Consumers and end-users (S4)).* The Group is committed to ensuring the societal acceptance of its activities in the regions where it operates, particularly by respecting human rights. With a presence in 40 countries and over 3,000 water-related sites and 1,000 waste management sites, SUEZ considers these communities critical stakeholders whose well-being and trust are integral to its strategy and business model.

SUEZ integrates the interests of affected communities into its strategic decisions and business processes, ensuring transparency and accountability. In 2025, the Group organised exchanges with external stakeholders focusing on SUEZ DMA published in last year's report. These organisations were chosen for their knowledge of the industry (professional association in waste and water at European level) and of the challenges in international water governance. Modifications of SUEZ have been integrated following these exchanges. Further details on this topic are provided in *section 1.2.2 Interests and Views of Stakeholders* of this Sustainability Statement.

10.1.2. Material impacts and their interaction with strategy and business model (ESRS 2 – SBM-3)

SUEZ operations and value chain have a material impact on various communities as detailed below. These communities include:

- communities near SUEZ industrial sites that may experience nuisances. This includes residents, industrial customers, businesses, and associations;
- communities benefiting from SUEZ water and waste services, even if they are not in the immediate vicinity;
- local NGOs, associations, and authorities of all sizes;
- communities affected by SUEZ supply chain operations.

Within these communities, specific vulnerable groups are identified, including individuals living in precarious conditions and indigenous populations. It is also worth mentioning that the communities benefiting from the services of SUEZ are also end-consumers, and that communities can be the customers of the services.

Overall positive impact on local communities

SUEZ activities yield numerous positive impacts across multiple regions. The Group provides essential drinking water, sanitation, and waste management services that significantly enhance the quality of life in 40 countries, spanning Europe, Africa, Australia, China, India, and the Middle East. Detailed figures about the number of people benefiting from drinking water, sanitation services or waste treatment are detailed in *section 1.2.1 Business model and strategy.*

These services help mitigate water scarcity, increase access to water services, improve waste management, and enhance living conditions while promoting sustainability.

Additionally, SUEZ contributes to local economic development through job creation and knowledge transfer, strengthening economic stability in the regions where it operates.

Risk management

SUEZ employs proactive and multifaceted risk assessments to prevent potential harm to affected communities. These include:

- Vigilance plan at Group level:
  - **country risk assessments**: conducted with Global Risk Initiative, these evaluations guide business development decisions and assess corruption risks during bid preparation;
  - conflict of use and population displacement
- At project level:
  - **water risk assessments:** using Aqueduct data, SUEZ evaluates factors such as water stress, groundwater depletion, climate variability, and floods and droughts frequency and severity. These insights inform both tender processes and operational monitoring to optimize water management strategies;
  - **water poverty diagnosis** at the contract level to identify and support communities with limited access to clean water, proposing solidarity mechanisms in water service contracts;
  - **social and environmental impact assessments** conducted for all projects in accordance with applicable regulations or meeting thresholds set by the Group Investment Committee, in order to identify potential effects on local communities.

By engaging with stakeholders such as local communities, NGOs, indigenous groups, and regulators, SUEZ implements targeted actions to mitigate nuisances related to its operations (IRO-S3-A).

Focus on SUEZ vigilance plan

As a leader in the environmental sector, SUEZ manages various water and waste treatment facilities, which inherently present environmental and health risks. These risks are further compounded by climate change. To address them, SUEZ has implemented a Vigilance Plan published annually, covering the entire value chain, including local communities, and available on its website.

In compliance with French law no. 2017-399 on corporate duty of care, as well as UK and Australian regulations on modern slavery in supply chains, SUEZ Vigilance Plan aligns with the UN Guiding Principles on Business and Human Rights. It includes:

- organisational structure and duty of care framework;

- risk assessment and mapping of human rights, health, safety, and environmental risks;
- key mitigation and prevention actions;
- monitoring and performance indicators.

The risk assessment includes a dedicated section on local communities with associated action plans described in the Vigilance Plan.

These efforts, combined with project reviews and stakeholder collaboration, demonstrate SUEZ commitment to addressing community risks.

No material risks or business opportunities arising from community-related impacts or dependencies were identified during the latest materiality assessments. These evaluations cover multiple stakeholder groups, including local communities, employees, indigenous populations, NGOs, regulators, customers, and investors. For a detailed analysis, refer to ⩾ *section 1.2.1 Strategy, Business Model and Value Chain of this Sustainability Statement.*

Negative impacts and crisis management

In 2025, several material negative impacts on affected communities were reported, including:

- odour nuisances in the vicinity of landfill sites (R&R France);
- drinking water contamination resulting in gastrointestinal symptoms (Water France);
- wastewater overflows following heavy rainfall (Tunisia);

SUEZ has a robust crisis-management framework requiring operational managers to report specific incidents to the appropriate crisis teams. Depending on the severity of the situation, either a local or Group-level crisis unit may be activated. In 2025, no Group-level crisis unit activation was required.

10.2. Impact, risk and opportunity management

10.2.1. Policies regarding communities (S3-1)

SUEZ manages material impacts, risks, and opportunities related to affected communities through a comprehensive set of policies and practices, detailed below.

Human Rights Policy – focus on affected communities

SUEZ Human Rights Policy includes a dedicated section focused on local communities. Accordingly, SUEZ is committed to:

- ensuring the health and safety of its service users and residents near its sites, including data protection and the security of information systems;

- guaranteeing service continuity through on-call teams and regularly updated crisis management plans;

- supporting the universal right to water and sanitation (SDG 6) by systematically mapping water insecurity risks, especially for vulnerable populations, and provides solidarity mechanisms to assist them;

- respecting the local living environment, promotes dialogue to minimize nuisances, and conducts social and environmental impact assessments for its projects, paying special attention to vulnerable and indigenous populations;

- actively promoting equal opportunities and social inclusion.

A general description of the policy is provided in ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Health, Safety & Environmental Risks Policy – focus on affected communities

SUEZ Health, Safety & Environmental Risks Policy ensures compliance with global standards and mitigates significant health, safety, industrial, and environmental risks. It involves all stakeholders, including local communities, by:

- promoting a proactive safety culture across SUEZ value chain;

- striving for a "zero severe or fatal accident objective linked to SUEZ activities.

For further details, refer to ⩾ *section 8.2.1 Policies regarding SUEZ Workforce* and for a general description of the policy to ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Ethics Charter – focus on affected communities

SUEZ is committed to supporting host communities and recognises that corruption hinders development and perpetuates poverty. Corruption can also lead to the unsustainable exploitation of natural resources, negatively impacting both the environment and communities reliant on these resources.

SUEZ strictly opposes all forms of corruption and ensures that employees responsible for upholding ethical principles are protected from discrimination. SUEZ ethical and compliance values are shared and the Group maintains a **zero-tolerance policy on corruption.**

For more details, refer to ⩾ *section 12.1.2 Business Conduct Policies and Corporate Culture* and for a general description of the policy to ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Sustainable Development Roadmap – focus on affected communities

Under its Sustainable Development Roadmap 2023–2027, SUEZ commits to enhancing community well-being by facilitating access to essential services in critical situations (IRO-S3-B). A key initiative includes integrating solidarity mechanisms into all water distribution contracts.

Additionally, by 2027, SUEZ aims to map all water distribution contracts to assess water poverty levels.

SUEZ also supports local businesses through sustainable procurement practices, committing to allocate 20% of its spending to local Small and Medium Enterprises at national or regional scales where monitoring tools are available (IRO-S3-C). Social innovation, corporate philanthropy, and academic partnerships further reinforce SUEZ positive community impact.

The new Sustainable Development Roadmap 2030 focuses on social innovation and beneficiaries of inclusion programs at SUEZ to demonstrate the Group impact on local economic development and inclusion.

For further details, refer to ⩾ *section 1.3.4 Sustainable Development Roadmap of this Sustainability Statement.*

Alignment with international standards

SUEZ policies regarding affected communities align with internationally recognised frameworks, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These commitments are embedded in the Sustainable Development Roadmap and the Vigilance Plan.

No instance of non-compliance with these international principles involving affected communities were reported in SUEZ operations or value chain in 2025.

10.2.2. General processes for communities' engagement (S3-2)

SUEZ integrates the perspectives of affected communities into its decision-making processes to effectively manage actual and potential impacts of significant projects. This approach involves comprehensive assessments, stakeholder consultations, and sustainability initiatives to evaluate and mitigate local community impacts.

SUEZ organisation towards community engagement

SUEZ organises its community engagement efforts across multiple organisational levels:

At the Corporate level:

- The Sustainable Development Department oversees global stakeholder engagement, including relations with NGOs, associations, and civil society groups.

- The Security Department manages crisis response and incident tracking involving affected communities.

- Corporate Communication Department monitors media and social platforms to track potential controversies.

- Public Affairs Department handles relations with public authorities.

At the Business Units level:

- General Managers manage relationships with customers and public authorities.
- Site Directors engage with local authorities and residents' associations.
- Customer Service Teams manage interactions with end-users.

Operational responsibility for engagement with affected communities

- The Chief Sustainability Officer is responsible for engagement with NGOs.
- The BU CEOs oversee engagement with local communities.

Engagement with affected communities or their legitimate representatives occurs through direct and indirect methods. SUEZ conducts stakeholder surveys (including NGOs and local communities) and facilitates dialogues through its Sustainable Development Department to ensure local perspectives are considered in decision-making. Continuous interaction with local authorities and communities allows SUEZ to tailor solutions to specific regional characteristics. Engagement occurs at multiple stages, from initial planning to project implementation and operational phases.

Group-level engagement

SUEZ actively participates in international organisations, including the OECD Water Governance Initiative, a multi-stakeholder network that shares experiences on reforms, projects, and best practices to enhance water governance.

To assess the quality and effectiveness of community engagement, SUEZ monitors its brand reputation in operational regions through online (web/social media) and offline (print/TV/radio) data, updated monthly.

Local-level engagement

SUEZ participates in basin agencies across its areas of operation, contributing to meetings and public consultations that involve local authorities, associations, farmers, and industrial stakeholders in water management.

At early stages of major infrastructure projects, and if required by national regulation, SUEZ conducts environmental and social assessment nurturing future action plans and dialogue with local stakeholders. During operation course, sites can organize monitoring committee gatherings, local authorities to exchange about stakeholders' expectations and actions to implement.

Transparency is maintained during pollution incidents through timely reporting and updates, as outlined in the crisis management process. Most SUEZ water contracts include an automated alert system for incidents.

SUEZ is committed to public education on its activities and broader environmental challenges. Regular open days and school interventions are organised at various sites, with dedicated public awareness spaces on resource conservation and waste sorting.

Measures for understanding the perspectives of affected communities

SUEZ takes extensive measures to understand the perspectives of affected communities, particularly those that are vulnerable or marginalised. This includes populations without access to water distribution or those facing water scarcity *(⩾ see section 10.3.1 Targets regarding communities).*

Through extensive surveys, consultations, and tailored methodologies, SUEZ ensures that these communities' concerns are integrated into decision-making processes. As described in ESRS S4 Consumers and end-users, specific attention is given to vulnerable populations, with specific initiatives including:

- adaptation of water tariffs (e.g., social tariffs) and financial subsidies such as vouchers;
- partnerships with mediation structures for coordinated support;
- territorial diagnoses on water poverty, with direct actions such as the distribution of water flow reducers.

Further initiatives targeting vulnerable communities are detailed in *⩾ section 10.3.1 Targets regarding consumers and end-users.* For policies concerning indigenous communities, refer to *⩾ section 10.2.1 Policies regarding communities.*

Engagement towards indigenous communities

SUEZ has identified regions where its operations may impact indigenous communities, particularly in Australia. The Group upholds indigenous rights through a structured engagement approach, ensuring active participation ahead of project implementation. To prevent and address potential negative impacts, SUEZ has established specific policies that integrate indigenous stakeholders early in the process.

SUEZ develops tailored methodologies, tools, and training programmes to facilitate dialogue and action in affected regions. These methods apply to all critical projects, fostering innovative partnerships and local solutions.

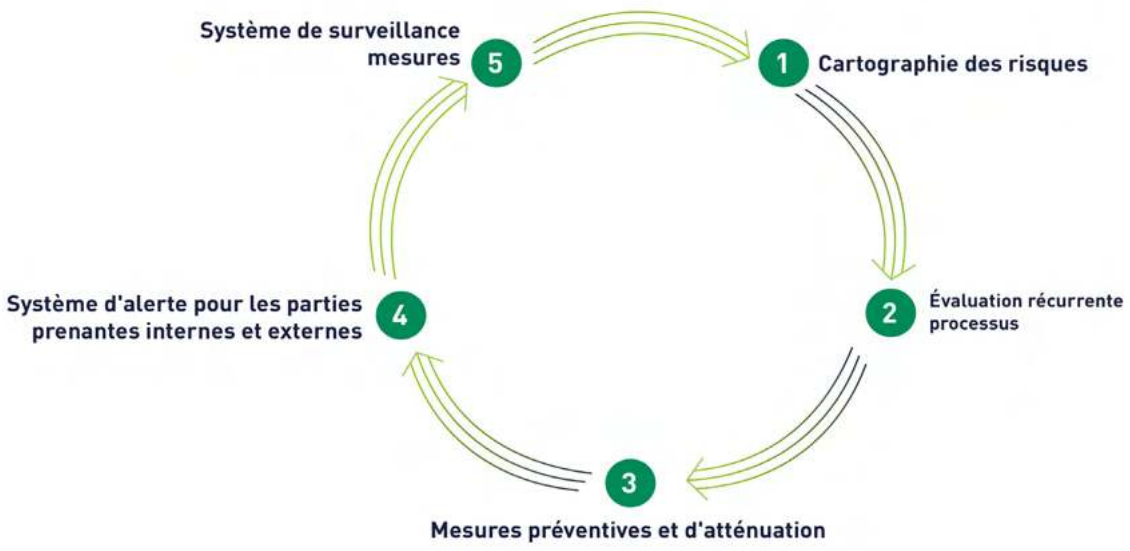
10.2.3. General processes for remediation and channels to raise concerns (S3-3)

Vigilance plan

SUEZ vigilance plan plays a key role in the remediation process for impacts on affected communities. By identifying and assessing risks related to human rights, health, safety, and the environment, the plan enables targeted prevention and mitigation actions. This approach helps minimize negative consequences of SUEZ activities on local populations and strengthens mechanisms for remediation when impacts occur. Through continuous monitoring and performance indicators, SUEZ can adapt its remediation measures to effectively address the needs of the impacted communities.

- **Risk Mapping:** Comprehensive risk assessments and double materiality assessments validate dependencies and impacts through stakeholder consultations and survey data.

Structured approach to remediating negative impacts



- **Stakeholder Engagement:** Regular engagement with local communities, customers, and regulators ensures that concerns are addressed in alignment with the Ethics Charter and sustainability policies.

- **Emergency Response Protocols:** Incident response includes detailed documentation, regulatory communication, and transparent remediation processes. Preventive site assessments and crisis management exercises are conducted by the Security Department to identify risks and enhance emergency preparedness. A dedicated governance structure ensures rapid response to community-impacting incidents.

- **Legal & Compliance Framework:** Procedures align with legal obligations, ensuring remediation efforts, financial compensation, or corrective measures in cases such as pollution incidents.

- **Remediation & Continuous Improvement:** Environmental stewardship programmes, emergency interventions, and pollution mitigation plans are regularly reviewed and enhanced for effectiveness.

SUEZ has also established a whistleblowing system, accessible to all stakeholders via ethics@suez.com and presented on its website. This mechanism facilitates the reporting and resolution of ethical and human rights concerns, reinforcing a company-wide "speak up" culture.

No severe human rights issues and incidents connected to affected communities were reported in 2025.

SUEZ ensures that affected communities are aware of and trust its processes through its Ethics Charter and Vigilance Plan. Further details are available in ⩾ *section 12.1.2 Business Conduct Policies and Corporate Culture.*

10.2.4. Taking action regarding communities (S3-4)

The Group's vigilance plan encompasses the actions undertaken to prevent risks that may affect local communities and/or users. Although no risk has been deemed material regarding the double materiality principle of the CSRD, the following themes are assessed across all entities, and the major actions are reported in the plan available on the Group's website: conflicts of use and impacts on communities, accidental pollution of air, soil, and water, as well as non-compliance of discharges.

Managing nuisances for neighbouring inhabitants (IRO-S3-A)

SUEZ, as a key player in water and waste management, acknowledges the potential nuisances its facilities may pose to neighbouring communities. These include:

- odour pollution: wastewater treatment plants and waste management sites can emit unpleasant odours;
- noise pollution: construction and operational activities may generate disruptive noise;
- traffic and air quality impact: Waste collection and processing activities can contribute to air pollution through dust and particulate matter, as well as increased traffic congestion in urban areas.

General approach for addressing negative impacts

SUEZ prioritises the prevention and mitigation of material negative impacts on affected communities, particularly in relation to waste and wastewater operations, where nuisances are most perceptible. The Group employs a comprehensive strategy integrating:

- **robust risk management**: Impact assessments are conducted based on materiality and site-specific factors, incorporated into the Enterprise Risk Management process, validated by internal stakeholders, and reviewed by Sustainable Development teams prior to project initiation;
- **preventive and corrective measures**: Implemented at existing facilities to minimise odour, noise, and air pollution, for instance:
    - installation of dedicated treatment units;
    - deployment of biogas capture and processing systems;
    - operational controls to reduce odour dispersion;
    - application of masking agents in landfill working areas;
    - regular noise level monitoring and compliance checks;
    - adjustments to operating hours in residential zones to reduce disturbances;
    - soundproofing of technical areas and noisy equipment;
    - use of compressed natural gas (CNG) or electric collection vehicles.

At site level, monitoring committees can be set up to bring together local stakeholders to take stock of expectations and actions taken to meet them.

In Nice, SUEZ-led consortium have laid the foundation stone for Haliotis 2 in May 2025. This major construction project will give rise to Nice Côte d'Azur Metropole's future wastewater treatment

and recovery complex, that has been designed to preserve the Mediterranean Sea. It will have the capacity to treat wastewater from 26 cities of Nice's area, equivalent to 680,000 inhabitants. The project is driven by strong commitments to transparency. Regular public meetings, including quarterly "Jury de Nez" sessions, are held to inform and address concerns. A construction site weather report on the Haliotis website and at the Maison de l'Eau provides updates on odours, noise and dust.

Nature Standards for priority sites

From 2025, SUEZ will implement the Nature Standard for Sites and Nature Standard for Construction Sites, aligned with the Nature Pillar of the Sustainable Development Roadmap. These policies aim to:

- Establish a unified environmental framework for operational teams.
- Standardise best practices for sustainable sites and project management.
- Promote biodiversity preservation within project planning and partnerships.

Additionally, these standards address site-generated disturbances by recommending measures to reduce noise and light pollution. They will be mandatory for all priority sites and recommended for all others, in all countries from all activities. Detailed information on Nature Standards is provided in ⩾ *section 5.2.3.Taking action on biodiversity and ecosystems.*

SUEZ maintains active dialogue with local communities, NGOs, and other stakeholders to ensure the well-being of affected populations. Immediate alert systems, continuous improvement initiatives, and transparent reporting mechanisms are employed to address and resolve incidents, with further details provided in ⩾ *section 11.2.3 General processes for remediation and channels to raise concerns.*

Measures to mitigate traffic and air pollution

SUEZ is committed to reducing traffic congestion and air pollution generated by its waste collection operations. This includes the transition to low-carbon emissions and electric vehicle fleets:

- **United Kingdom**: Under the new Milton Keynes City Council contract, SUEZ is deploying fully electric waste and landscaping vehicles. Similarly, in the Mid-Kent Waste Partnership, new waste collection vehicles will feature electric bin lifts;

- **France**: SUEZ is significantly reducing the negative impacts of its activities on citizens by deploying over 100 electric collection vehicles in Île-de-France, including 78 for its local government branch. These electric trucks cut more than 2,500 tonnes of CO_2 emissions annually and dramatically reduce noise pollution during night collections, contributing to better air quality and urban living conditions. Through this large-scale adoption of low-carbon mobility, supported by partnerships with local authorities and sustainable energy initiatives like hydrogen pilot projects, SUEZ advances its climate strategy while enhancing public service efficiency and quality of life in the region.

Comprehensive air pollution prevention measures across SUEZ activities are further detailed in ⩾ *section 3.1.3. Taking action on pollution elimination and control.*

Contributing to a better quality of life by providing access to essential services (IRO-S3-B)

SUEZ plays a crucial role in enhancing quality of life by providing access to drinking water, sanitation, and waste management services. As a provider of tailored business solutions, SUEZ adapts its services to the specific needs of each region, municipality, agricultural operation, and industrial site. The Group aligns its investment strategies with the United Nations SDGs to deliver local expertise while considering economic, legal, and technical realities. SUEZ is committed to supporting the achievement of the 2030 UN SDGs, particularly SDG 6 (clean water and sanitation), SDG 7 (affordable and clean energy), and SDG 13 (climate action).

Ensuring access to essential services on drinking water and water treatment

SUEZ develops solutions to enhance access to essential services adapted to all contexts:

- In **Angola**, SUEZ has launched a 3-year contract to modernize drinking water services for 12 million people across Luanda, Icolo and Bengo. The project will increase production capacity by upgrading five treatment plants and deploying three SUEZ compact water treatment units, while improving distribution through real-time network monitoring and leak detection. Customer service will also be enhanced with the installation of 9,000 smart meters and upgraded billing systems, giving users better access to consumption data. Finally, the partnership includes a strong knowledge transfer program for EPAL teams, based on SUEZ WIKTI methodology, to support sustainable improvements in water management.

- In **Moldova**, SUEZ has started construction of its first Compact Water Treatment Unit in Moldova, in the city of Edinet, to provide safe drinking water for more than 25,000 people in Edinet and the nearby town of Cupcini. The plant will treat 5,184 m^3 of water per day and will be complemented by a new raw water pumping system on the Prut River, the renovation of an existing storage tank, electrical upgrades, and the rehabilitation of three intermediate pumping stations. Supported by the European Union, the Austrian Development Agency and the Moldovan government, this project is a major step forward in strengthening water access in rural Moldova.

- SUEZ and **Polynésienne des Eaux** have started the construction of the first UCD® drinking water treatment plant in Atuona, making Hiva Oa on track to become the first of the Marquesas Islands to provide safe water to its residents. The facility will feature two UCD®FAST units, each with a capacity of 40 m^3/h, and will be operational in early 2026. This project will enhance quality of life and support the sustainable development of the UNESCO-listed archipelago.

- In **Europe**, SUEZ supports social policies ensuring access to water for economically vulnerable populations. This includes mediation programmes, subsidised tariffs, and tailored financial support mechanisms, implemented in collaboration with local stakeholders.

- In **France**, the European Drinking Water Directive was transposed into national law in December 2022, incorporating provisions related to universal access to water.
Within this framework, SUEZ offers support to local authorities in conducting their territorial assessments of access to water.

This assessment covers both the evaluation of economic access to water services and physical

access for residents of informal settlements or the homeless, for example. To date, LyRE and Consulting are supporting six local authorities.

SUEZ Foundation, key partner to complete SUEZ mission on essential services

SUEZ philanthropic efforts focus on areas with the greatest need, distinctly separate from its commercial activities. Additionally, SUEZ operates three foundations and two associations across Europe and Asia, allocating an annual budget exceeding €3.2 million to philanthropic initiatives.

The Foundation supports access to essential services through partnerships with NGOs such as **Aquassistance, an employee-led organisation providing water, sanitation, and waste management support** worldwide founded in 1994. Comprising a network of 650 members, including employees and retirees, Aquassistance mobilises volunteers' expertise and resources to support water, sanitation, and waste management projects worldwide. The annual report of the Foundation is available on SUEZ website. The organisation provides assistance to vulnerable populations through both long-term development initiatives and emergency response efforts:

- In response to an **earthquake disaster in the Cebu region of the Philippines** in September 2025, causing extensive damage and putting many communities in difficulty, the SUEZ Foundation decided to provide **€40,000 in emergency aid to the ACTED NGO**. This support enabled ACTED to continue and strengthen its essential actions, including raising awareness among populations about good hygiene practices and distributing kits, providing financial assistance to vulnerable households, supplying water via tanker trucks, and strengthening local capacities in water, hygiene, and sanitation system planning.

- In **Senegal**, the SUEZ Foundation supported a two-year program successfully managed by the **GRET NGO**, to promote access to basic sanitation, water and menstrual hygiene. This program was targeting 15,000 residents who were mainly women and young people. Among the direct impacts of this program, 400 people benefited from access to drinking water thanks to a solar-powered pump mini system, sanitation blocks were installed at five elementary and high schools and 972 young girls were taught how to manage menstrual hygiene.

Education on water and waste challenges

Training future leaders urban water management

- In 2008, the SUEZ Foundation partnered with AgroParisTech to establish the "Water for All" Chair, supported by the Agence Française de Développement (AFD) since 2009. This initiative directly contributes to UN Sustainable Development Goal (SDG) 6: Access to Clean Water and Sanitation by strengthening the capabilities of urban water and sanitation service managers through specialised training, knowledge-sharing, and research. Since its inception, the programme has trained over 500 managers across four continents.

- The Specialised Master's programme aims to equip high-level professionals, business leaders, and entrepreneurs – both from public and private sectors – with the expertise needed to manage and develop urban water and sanitation services, particularly in emerging and developing countries. Its class of 2025-26 includes 14 women and 23 men from 23 countries in Asia and Africa. They should graduate in October 2026, after defending their

professional thesis.

Recognition of SUEZ as leading actor in water access

- **EnviroServ** in South Africa was recognised by UNESCO and the Department of Water and Sanitation during the 50th anniversary of UNESCO's Intergovernmental Hydrological Programme. It was the only organisation to receive two awards, in the Water and Education categories. This milestone reflects EnviroServ's evolution towards a broader environmental mandate that now includes water management, driven by Community Liaison Officers engaging citizens in science, education and sustainability.

At local level, SUEZ organizes regular actions to raise awareness among citizens on water preservation and waste treatment. This can take several forms: dedicated areas on sites, open days, presentation in schools or meeting with residents. For instance, during the third **United Nations Ocean Conference** (UNOC3), SUEZ organised multiple events, such as:

- A conference open to the public with the Fondation de la Mer in Nice, France near the exhibition centre: «From land to sea: how can we put an end to plastic pollution?». The Fondation de la Mer received a sponsorship from SUEZ in 2025. It is a non-governmental organisation (NGO) committed to protecting the ocean;

- A support to Bora Bora high school students at the UNOC3 exhibition centre in Nice, France who presented their lagoon preservation projects;

- A workshop with Water Family – an NGO committed to water conservation – in Biarritz, France to better understand the small and large water cycles applied to the region's watershed;

- A beach clean-up with Zwartkops Conservancy – an NGO whose mission is the preservation and protection of the Swartkops estuary in South Africa.

Contributing to local economic development (IRO-S3-C)

Local employment and procurement inherent to SUEZ industry and values

SUEZ core activities are inherently localised, fostering economic development through job creation, local procurement, and community engagement. For example, water treatment requires local plants and facilities to manage and process water for communities. Waste management relies on physical collection, sorting, recycling, and disposal facilities, all of which are typically located within the regions they serve. By improving water and waste management services, SUEZ enhances public health and infrastructure, indirectly bolstering other economic activities (public health improvements, better infrastructure, etc.); SUEZ contributes significantly to local economic development, particularly through **local employment**: SUEZ employs a diverse workforce across its facilities, from technical and operational roles to administrative and managerial positions. Actor serving communities, SUEZ relies on local partners and approximately 41.5% of **SUEZ expenditure** is directed towards SMEs within its operating countries, stimulating local economies.

Transfer Know How

- SUEZ plays a key role in the **transfer of expertise related to water management** in emerging countries, thereby contributing to sustainable development and improving the living conditions of local populations. Drawing on its globally recognised expertise, SUEZ is committed to sharing its technical skills, innovations, and best practices with its local partners. This approach aims to strengthen the operational capacities of local authorities and stakeholders in the water sector, promoting autonomy and the long-term viability of infrastructures. Through training, personalised support, and close collaboration, SUEZ facilitates the adoption of modern technologies as well as the implementation of solutions adapted to the specific contexts of each territory.

- For instance, in **Uzbekistan**, SUEZ focuses on **transferring key competencies to Surxondaryo's local water teams** through a range of targeted initiatives. Alongside installing consumer water meters to reduce Non-Revenue Water, SUEZ provides specialised training for the municipal company's staff to enhance their technical and operational skills. SST managers also participate in a year-long management course at AgroParisTech in France, covering modern water utility practices. The deployment of advanced systems like Aquadvanced Hypervision and the WIKTI platform is supported by expert-led training. These efforts ensure local teams are equipped to manage and sustain improved water services effectively.

Social innovation as key driver for local economic development

- SUEZ social innovation's approach is based on inclusive, collaborative strategies that involve various stakeholders from the social and solidarity economy sector, public authorities, and businesses. Since 2002, through its subsidiary **Rebond Insertion**, SUEZ has provided job opportunities and professional integration for 13,736 people far from employment by engaging them in environmental services such as waste sorting and collection. In 2025, Rebond Insertion supported more 885 employees who were previously long term unemployed, with over 70% of them successfully transitioned to sustainable jobs or qualifying training.

- The Group fosters **inclusive recruitment practices**, focusing on people from disadvantaged backgrounds, including refugees and women in operational roles, along with fostering apprenticeships from priority neighbourhoods. These efforts help address labor shortages while promoting social inclusion. As an illustration, the **LOTUS initiative** supports the recruitment and training of refugees through a comprehensive programme designed to lead to sustainable employment over 15 to 20 months. Each cohort consists of 9 to 12 refugees who receive combined training, temporary job placements, French language lessons, housing, and personalised coaching and social support. Developed in partnership with HUMANDO, a social enterprise of the Adecco Group, LOTUS aims to empower refugees with the skills needed for maintenance, mechanics, and water network jobs. Two to three cohorts are launched each year, with two scheduled for 2025, ensuring ongoing opportunities for integration and professional development.

- SUEZ also integrates **social economy enterprises** into its value chain, strengthening local social entrepreneurship and enabling circular economy initiatives. Examples include outsourcing waste sorting activities to social entreprises employing people with disadvantaged backgrounds, or water meters dismanteling by social centres employing people with disabilities.

- On the ground, SUEZ implements **circular economy services** such as reuse shops on recycling centres, bike logistics for bulky waste and cardboard collection, selective building deconstruction to allow materials reuse, sorting platforms, solidarity plumbing... in partnership with local social enterprises, generating positive social and environmental impact.

- The Group actively **supports social entrepreneurs through acceleration programs** across several French regions, reinforcing territorial ecosystems and scaling impactful solutions. In 2025, 70 circular entrepreneurs have been accelerated in programmes co-lead by SUEZ in 3 regions.

- Moreover, SUEZ extends its positive impact beyond business through a significant **skills-based sponsorship program** that encourages employee engagement with local associations, coordinated with its foundations and general interest entities. This integrated social innovation model creates local jobs, boosts economic resilience, and advances a just ecological transition in the communities where SUEZ operates.

Inclusion with the Foundation

SUEZ actively collaborates with civil society, leveraging employee expertise and engagement to **fight against exclusion and for greater social inclusion**. In this regards, SUEZ Foundation has developed various initiatives :

- Partnership with **Rura association** which supports young people from rural areas and small towns in shaping their future. To fight against inequalities between rural and urban areas, SUEZ employees ran workshops for high school students to raise awareness of environmental professions. It was a complete example of how SUEZ employees are committed to the Foundation's cause.

- Support of **Emmaüs Connect**, an NGO promoting digital and social inclusion through the collection and the reconditioning of digital appliances, as well as through digital assistance to vulnerable populations. The SUEZ Foundation has set a target to collect more digital devices (+15,000) by triggering engagement from the ground and educating 2,500 people on the issue of responsible digital use by 2027. Twenty reconditioners and collectors will be trained in computer reuse, with 1,000 low-income households supplied with equipment.

- Support of a program from the French bird protection league (LPO, Ligue de Protection des Oiseaux) called «More nature in my district» to promote biodiversity in priority urban topics. Awareness sessions are arranged with local inhabitants and in schools to co-design solutions while sharing their knowledge and educational expertise with local players. This program aims to involve or impact 4 000 people.

SUEZ facilitates its **employees' involvement** in local associations and social enterprises. Since 2023, SUEZ has had an employee volunteering policy that gives all its employees in France the opportunity to commit two days **(solidarity time credit)** or, at the end of their career, up to one year of skills sponsorship to carry out assignments for associations. In 2025, SUEZ employees contributed 10,113 hours of voluntary service with local associations.

To measure the effectiveness of these initiatives, SUEZ Sustainable Development Roadmap sets clear targets, detailed in ⩾ *section 10.3.1 Targets regarding communities.*

10.3. Metrics and targets

10.3.1. Targets regarding communities (S3-5)

SUEZ has established clear targets within its Sustainable Development Roadmap to address material impacts on affected communities. These targets include action plans to promote solidarity mechanisms that mitigate risks of conflicts over water resources and ensure the affordability of services for vulnerable populations. SUEZ also prioritises maintaining water quality, complying with legal obligations, enhancing infrastructure resilience against environmental hazards, and strengthening operational response capabilities for impacted communities.

		Target		Baseline		Results		
Key Commitments and objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	**Policy**
Support access to basic services in most critical situations (IRO-S3-B)	% of contracts (water & sanitation services) covered by a solidarity mechanism	From 2023	100%	2023	60% (France)	87% (Group)	90% (Group)	SD Roadmap
	% of water distribution contracts "profiled" towards water poverty (i.e. mapping of areas at risk regarding availability of, accessibility or affordability of services)	2027	100%	2023	54% (France)	33% (Group)	50% (Group)	SD Roadmap
Contribute to local wealth and inclusion for all (IRO-S3-C)	# of beneficiaries of SUEZ inclusive structures & job inclusion programmes	2027	5,000 per year	2021	2,308	3,394	2,936	SD Roadmap
	€ spent with inclusive structures (i.e., employing vulnerable people; work reintegration facilities [ESATs] in France)	From 2023	45 M€	2021	29 M€	78.1 M€	65.5 M€	SD Roadmap
	% of spent with local SMEs [1]	2027	20%	First publication in 2023		1,847 M€ (34% of total spend) [2]	1,848 M€ (41.5% of adressable spend) [2]	SD Roadmap

[1]Small and Medium Entreprise.
[2]% on a national scale – tools that do not currently allow monitoring on a regional scale.

Concerning the prevention and management of nuisances for neighbouring inhabitants (IRO S3-A), a qualitative target is embedded in SUEZ Human Rights policy. A section is dedicated to the impacts on local communities, in which it is specified that a **prior Social and Environmental Impact Assessment** is conducted for all projects in accordance with applicable regulations or meeting thresholds set by the Group Investment Committee, in order to identify potential effects on local communities. Communities affected by SUEZ projects must be consulted, and mediation must be established. This policy has been reviewed early 2026, spread to all employees and is publicly available. Also, the Group is currently implementing Nature Standards across all priority sites to reduce environmental impacts, including those related to light pollution, noise, and dust.

SUEZ actively gathers feedback from stakeholders, including affected communities, through surveys, systematic consultations, and the analysis of input from both traditional and digital media channels. This feedback is incorporated into the Sustainable Development Roadmap, ensuring that community perspectives inform strategic initiatives. SUEZ engagement also includes the implementation of methodologies and the provision of training for managers to strengthen societal contributions at the local level.

In addition, SUEZ engages communities through stakeholder reviews and dialogues with subsidiaries, revising targets based on these assessments. For specific incidents such as pollution, communication with affected communities is prompt, with detailed updates provided.

Structured feedback mechanisms for monitoring performance against targets are not explicitly outlined.

11. Consumers and end-users (S4)

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Ensuring safe, reliable, and inclusive services for Consumers and End-Users

ESRS S4 on Consumers and End Users is essential for SUEZ because drinking water, sanitation, and waste services are fundamental to everyday life. Any disruption in service, decline in water quality, or lack of affordability directly affects households, businesses, and communities, with disproportionate impacts on vulnerable populations. This standard provides a framework to explain how SUEZ prioritizes end-users' well-being, health, safety, and accessibility, embedding accountability and responsiveness into its business operations and service delivery.

For 2025, SUEZ has implemented several key initiatives to enhance service quality and consumer engagement:

- Launching Simul'eau, a social support tool that assists vulnerable users in accessing essential services and guides them in exercising their social rights.
- SUEZ has redesigned its customer correspondence in FALC ("Facile à Lire et à Comprendre") and strengthen the partnership with ACCEO (sign language translation) to improve clarity and accessibility to all consumers.
- SUEZ collaborates with PIMMS (Point Information Médiation Multi-Services Médiation network, a na-tional network of community mediation center, to make water services more accessible.
- Committing to digital accessibility through the signing of a dedicated charter, ensuring services are in-clusive for all users.
- Launch of "client of tomorrow" (Relation client de demain) programme which reflects SUEZ ambition to continue modernize the customer relation through digitalisation while ensuring inclusivity.
- For the seventh consecutive year, SUEZ Water France Customer Relations received the "Elected Cus-tomer Service of the Year" award in the water distribution category" This award was presented by the Élection du Service Client de l'Année programme, organised by Viséo Customer Insights.
- SUEZ has received recognition in Africa, SEN'EAU — the SUEZ–Senegal government partnership — took first place out of 60 projects at the 9th UNECE International PPP Forum for its impact on the UN 2030 SDGs

These initiatives collectively demonstrate SUEZ commitment to delivering essential services with transparency, accountability, and inclusivity, safeguarding consumer trust and reinforcing the resilience and reliability of its op-erations in line with the Group's Sustainable Development Roadmap.

Consumers and end-users

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Social inclusion of consumers and/or end-users	IRO-S4-C	SUEZ is improving access to water services for all its consumers and end users with various initiatives which are not limited to specific technologies or social and tariff engineering.	I+	Support access to basic services in most critical situations
Personal safety of consumers and/or end-users	IRO-S4-A	SUEZ ensures the health & safety of its consumers & end-users by implementing very strict water quality management standards across each Business Unit. SUEZ monitors it centrally to ensure the uniformity in our quality standards.	I+	Make health and safety our top daily priority
Social inclusion of consumers and/or end-users	IRO-S4-D	SUEZ strives for consumer and end-user satisfaction through providing high-quality and reliable services.	I+	Encourage collective commitment
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Personal safety of consumers and/or end-users	IRO-S4-B	The tightening of regulatory requirements, combined with a shortage of water and a deterioration in its quality, means that treatment costs are rising, with a long-term impact on water prices.	I−	Support access to basic services in most critical situations

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Health, Safety & Environmental Risks Policy
- Human Rights Policy
- Sustainable Development Roadmap
- SUEZ Drinking Water Quality Directive

ACTIONS ON MATERIAL IMPACTS

- Strong emphasis on protecting the health and safety of our consumers and end users by maintaining high service quality standards and putting preventive measures in place to reduce the operational risk.
- Use of innovative and advanced technologies to improve operational efficiency and optimize the cost to limit long term impacts on water affordability.
- Special attention to vulnerable group of customers, with targeted social measures designed to continuously improve access to water and sanitation services and reduce the risk of exclusion.
- To strengthen trust and continuously improve our services, we aim to safeguard transparency and customer engagement, actively gathering customer feedback and using it to improve service quality and decision making.
- Regularly monitoring of service performance and opportunities for improvement are identified through structured initiatives and performance indicators leading to the launch of innovation programs addressing identified gaps.
- As a part of digital transformation, launch of "client of tomorrow" (Relation client de demain) program alongside the scaling of on-connect solution (smart metering solution), while ensuring that customer data privacy and cybersecurity requirements are fully respected and safeguarded.
- To elevate the customer experience and keep customers informed, proactively engage with customers through multiple communication channels, accessible digital platforms, and robust customer relation processes.

11.1. Strategy

11.1.1. Interests and views of stakeholders (SBM-2)

As a global company, SUEZ is committed to understanding and addressing the potential impacts of its activities on the interests, views, and rights of its consumers and end-users, with a strong emphasis on respecting their human rights. These stakeholders are integral to the Group's strategy and business model, as their well-being and trust are vital to SUEZ success.

To mitigate any negative impacts on consumers and end-users, SUEZ has implemented comprehensive policies and initiatives. The Group Health, Safety & Environmental Risks Policy ensures that SUEZ delivers services that meet the highest safety and environmental standards, reducing potential risks to consumers and end-users. Moreover, the Human Rights Policy highlights SUEZ commitment to upholding fundamental rights and preventing discrimination or harm to consumers and end-users across all operations. The compliance towards the HSE Policy across BUs is monitored at corporate level through KPIs. To further enforce the policy effectively and commitment towards consumers and end-users, SUEZ has identified Health & Safety as one of the critical and mandatory KPI of employees' yearly performance review.

These policies guide SUEZ approach for integrating consumers and end-users' interests into its strategic decisions and business processes, ensuring both transparency and accountability. For more information on this topic, refer to ⩾ *section 10.2.1* of this Sustainability Statement.

11.1.2. Material impacts and their interaction with strategy and business model (SBM-3)

At SUEZ, it is acknowledged that consumers and end-users may be impacted by various material impacts, primarily linked to the accessibility, safety, affordability, sustainability, and overall performance of its water and sanitation services. These material impacts are also influence the stakeholders' trust and regulatory compliance. Managing these impacts is therefore core part of the SUEZ strategy and business model. To effectively address these matters, SUEZ has implemented a comprehensive and systematic approach that prioritises transparency, safety, and sustainability.

SUEZ operations affect a broad spectrum of consumers and end-users. To better understand and measure the potential impact of activities, these stakeholders are categorised into specific groups. This segmentation enables SUEZ to assess the nature and extent of the impact, ensuring that appropriate actions are taken to address them effectively.

The **types of impacted consumers and end-users**, who are directly or indirectly impacted by SUEZ operations, include:

- **Residential or Domestic** – Individuals or households relying on SUEZ utility services for safe and affordable drinking water and sanitation services;
- **Commercial and Industrial** – Businesses such as restaurants, hotels, manufacturing units, and food production facilities, that depend on water for their operational needs;
- **Public Institutions** – Government offices, schools, colleges, hospitals, and other essential

institutions that rely on water and wastewater services for efficient service delivery;

- **Socially Vulnerable Groups** – – Low-income groups, elderly individuals, and persons with disabilities who face challenges in accessing water and sanitation due to financial constraints or physical barriers;
- **Business Partners, Suppliers and Contractors** – Entities working with SUEZ who are directly or indirectly impacted by SUEZ operations.

SUEZ clients – including municipalities and businesses – along with end-users rely on accurate data (e.g. water consumption patterns) to make informed decision and plan for future needs. Ensuring data reliability is therefore integral to SUEZ service delivery and stakeholder trust.

Material negative impacts

While no major material negative impacts were recorded in **2025,** isolated incidents have occurred, including pollution events affecting water supply and wastewater treatment (refer to *≥ section 10.1.2. Material impacts and their interaction with strategy and business model*). Such events can lead to financial and health implications for affected populations. To mitigate these risks, SUEZ implements comprehensive policies and processes under which immediate actions are taken to address incidents. Specific measures include improving water quality, ensuring operational reliability, and strengthening preventative and emergency response protocols.

Material positive impacts

SUEZ incorporates several initiatives into its operational strategy, risk management, and stakeholder engagement to ensure transparency and alignment with sustainability goals. Continuous efforts are made to minimise adverse impacts while enhancing positive outcomes for all materially impacted consumers and end-users. Some key initiatives include:

- **comprehensive context studies**: Before initiating operations in any new region, SUEZ conducts thorough studies to assess the impact of its activities on local communities and to understand stakeholder' apprehensions and expectations. These studies guide strategic planning and operational decision making to ensure that material impact is anticipated and managed proactively at the best level.

- **structured customer engagement**: The "voice of the customer" embedded in SUEZ strategy and part of operational excellence. SUEZ has a well-defined process of collection and analysis of consumer feedback and incorporating these insights into decision-making processes, demonstrating SUEZ commitment to strong customer engagement and inclusion in decision making.

- **advanced technologies**: SUEZ develops and applies innovative water and wastewater management technologies, which form a backbone of the Group's operations. These technologies such as desalination, modular water production units and smart network management, which leads to operational excellence, promote resource efficiency and expand access to safe water in water-stressed regions.

- **high water quality standards**: SUEZ maintains stringent internal water quality standards that evolve in response to treatment challenges. The Group monitors and benchmarks water quality parameters across all SUEZ sites, ensuring that high

standards are met, regardless of local regulations. SUEZ Technical Research Centre continuously works on improving water quality parameters to safeguard public health.

- **recycling and resource recovery**: SUEZ dedicated division for recycling and resource recovery collaborates with municipalities to support circular economy solutions, reduce pollution, improved public health, and support local communities.

- **access for socially vulnerable groups**: Through an innovative solidarity tariff structure implemented in France for water services contracts, SUEZ ensures that socially vulnerable groups, such as low-income households, have equitable access to water and sanitation services at affordable rates. This reinforces SUEZ' commitment towards inclusiveness and affordability.

- **digital transformation**: SUEZ is committed to enhancing its digital capabilities with a dedicated department focused on innovative digital solutions. The Group's roadmap for digital outreach spans all BUs and operations, helping to reduce carbon footprints and optimise resource consumption, which ultimately supports transparency and sustainability.

- **water conservation and awareness**: SUEZ empowers consumers by promoting awareness of water conservation, hygiene, and safe water practices. The Group engages with local communities and stakeholders through various programmes that contribute to sustainable water management practices. These programs strengthen community resilience and contributes to resource management.

11.2. Impact, risk and opportunity management

11.2.1. Policies regarding consumers and end-users (S4-1)

SUEZ has developed several key policies and procedures to effectively manage both the positive and negative impacts related to its customers and end-users.

HSE Policy – focus on consumers and end-users

SUEZ is committed to safeguarding the health and safety and wellbeing of its workforce, consumers, and end-users by adhering to rigorous HSE standards (IRO-S4-A). This includes full compliance with safety regulations, proactive risk prevention measures, and routine safety audits.

The HSE Policy is cascaded through all BUs via a structured governance and implementation framework, that ensures consistency, alignment, compliance, and effective implementation across operations. The process begins at the corporate level, where SUEZ establishes a comprehensive HSE Policy based on regulatory requirements, industry best practices, and corporate sustainability goals. This policy serves as the foundation for BUs, ensuring a consistent approach to mitigating risks for both employees and end-users. To reinforce effective implementation and strict compliance, SUEZ maintains a robust reporting and review mechanism including regular monitoring of compliance indicators at BU and group level.

The Health and Safety Department at SUEZ has developed a structured training programme to ensure that all employees – from field operators to senior managers – understand safety protocols and their role in implementation. Regular workshops, e-learning modules, and toolbox talks are organised to reinforce the safety culture throughout the Group.

Human Rights Policy – focus on consumers and end-users

The Group commits in this policy to actively contribute to the implementation of the universal right to water and sanitation (ODD 6). It also mentions **continuity of its services as part of its duty**: the Group's contracts include on-call duty for operational teams. SUEZ develops, tests and regularly updates crisis management plans, including temporary access solutions in the event of prolonged service interruption. The Group ensures finally the availability of **solidarity mechanisms for vulnerable users** as part of its commitment to equitable access to water resources (IRO-S4-C).

A general description of the policy and alignment to international frameworks is provided in ⩾ *section 1.3.3 Cross-cutting material Group policies.*

Sustainable Development Roadmap – focus on consumers and end-users

SUEZ Sustainable Development Roadmap incorporates commitments regarding consumers and end-users, focusing on :

- **Water efficiency and preservation programmes into all contracts**, especially in water-stressed regions and adapts priority sites to climate change through defined and financed action plans

- **Improving access to water services for all** through innovative technologies and social and tariff engineering, with a goal of extending solidarity mechanisms to all customers (IRO-S4-C)

- Close monitoring of consolidated results on customers surveys, translated into the NPS.

SUEZ drinking water quality directive

Each BU follows a general framework detailing the procedures and recommendations for **drinking water quality management.** This ensures that operational teams can prevent and anticipate risks and efficiently manage occasional or recurring water quality issues (IRO-S4-A).

The directive has two major objectives:

- ensuring customers' health and satisfaction;
- complying with local and national regulations.

It typically covers non-conformity management and water quality monitoring guidelines for on-sites operators.

Alignment of policies with internationally recognised instruments

The Group adheres to international human rights treaties and standards as a minimum

commitment across all its operating countries. These frameworks guide SUEZ efforts to uphold and promote human rights in all business activities, as outlined in the SUEZ Human Rights Policy – described above – and Ethics Charter – described in ⩾ section 12.1.2 Business Conduct policies and corporate culture.

No instance of non-compliance with these international principles involving consumers and end-users were reported in 2025.

11.2.2. General processes for consumers and end-users' engagement (S4-2)

SUEZ integrates consumers and end-users' perspectives into its strategies and operational decision-making process to ensure that actual and potential impacts are identified, assessed and addressed in an effective manner. A wide range of mechanisms are employed to gather and analyse consumer feedback, ensuring their views are incorporated into SUEZ action plans.

Key engagement processes

- **Regular client meetings**: SUEZ regularly conducts client meetings with municipal authorities or end-users' representatives, who often acts as a intermediaries for consumers and end-users interests. During these meetings, service expectations, operational challenges and contractual commitments are discussed in terms of water or wastewater services. Municipal might bring forward key priorities and consumer suggestions which are incorporated in service delivery service strategies and continuous improvement plans.

- **C-SAT (customer satisfaction) surveys**: SUEZ regularly conducts consumers and stakeholder satisfaction surveys to collect feedback against pre-defined indicators related to accessibility, service quality, affordability and customer experience. The insights gained from these surveys are shared with business units, which are responsible for developing and implementing corrective and enhancement action plans.

- **Analytical tools**: To complement feedback channels, SUEZ employs various analytical tools which are used to assess consumer feedback from press, social media, and stakeholder publications. Insights derived from these sources are reviewed by key corporate functions, including Strategy, Sustainable Development, Public Affairs, and Marketing & Communications, integrate this feedback into the Group processes. These insights are then integrated into relevant policies, operational adjustments, and engagement strategies.

- **Sustainable Development priorities**: To prevent or address controversies related to its activities, SUEZ adheres to a proactive policy of dialogue. It regularly consults experts and stakeholders to address challenges as they arise. The Sustainable Development Department coordinates these efforts, raising awareness among managers and involving internal stakeholders.

Consumers interaction tracking

SUEZ maintains a robust and transparent system for tracking consumer interactions and concerns,

enabling effective identification, assessment, and resolution of issues raised by consumers and end-users. These processes support the Group's commitment towards consumer's satisfaction under which the concerns are captured consistently, handled promptly, and used as an input for continuous improvement.

1. CRM (Customer Relationship Management) Systems

SUEZ operates integrated CRM system across its business units to ensure efficient and consistent management of customers interactions and handling of their requests or complaints in more transparent and effective manner. The system has following major characteristics:

- centralise consumer master database and recording all interactions across all channels (phone, in-person, app, chat, social media, etc.).
- automatic tracking of consumer touchpoints for personalised and seamless service experience.
- assigns unique reference number or ticket numbers to each interaction or request or complaint to ensure traceability and timely resolution.
- maintaining of historical logs of interactions, enabling better contextual understanding and enhancing customer experience.

2. Customer Service Dashboards & Reports

To enhance the strict monitoring and performance management, SUEZ uses operational dashboards and analytical reporting tools that:

- track interaction volume and types, resolution rates, and pending requests.
- provide insights into recurring issues and its trends which could be an area of improvement.
- reports with interaction analysis support data-driven improvements and action plans as part of a continuous improvement strategy of SUEZ services.

Engagement across various stages

Engagement with consumers and end-users occurs at different stages of operations and the downstream value chain, ensuring comprehensive responsiveness to stakeholder needs. This includes transparency during pollution incidents and communication with affected communities, public administrations, and third parties. The Sustainable Development Roadmap includes specific KPIs to measure strategic consumer engagement, particularly focused on water resource preservation.

Specialised consumer engagement framework

Senior Management Involvement – These roles collectively ensure that engagement with consumers and end-users occurs and that their feedback shapes the Group's strategic direction and operational decisions.

- The Chief Sustainability Officer (CSO) oversees the Sustainable Development Roadmap, reporting to the Executive and CSR Committees.

- The Project Managers at SUEZ CIRSEE are involved in specific engagement activities related to technical and scientific results.

- The appointed Environmental Industrial Risk Officer (EIRO), also hold significant responsibilities in their respective domains, contributing to the overall consumer and end-user engagement approach.

Public reporting and Third-party audits – Ensure transparency and alignment with sustainability goals.

Support to socially vulnerable groups

SUEZ is **committed to social inclusion** towards socially vulnerable groups by implementing a range of initiatives to support underserved communities worldwide. These initiatives are designed to make services accessible and responsive to the unique needs of vulnerable groups, including low-income households and people with disabilities. In some countries, according to the national regulation, SUEZ supports its municipal clients in assessing water poverty, helping to better target social supporting schemes.

However, SUEZ does not have a Group process to identify vulnerable groups. On a global scale, SUEZ tries its best to comply with international accessibility standards for people with disabilities across all its offices. Accessibility is a core part of its commitment to inclusivity, ensuring that individuals with disabilities can access its services and infrastructure. Concrete examples of this approach are described hereafter:

- **France**: SUEZ collaborates with PIMMS (Point Information Médiation Multi-Services) Médiation network, a national network of community mediation center, to make water services more accessible—especially for the most vulnerable customers who may struggle with digital tools, administrative procedures, or understanding their bill and assisting with payment solutions. This partnership is a strong step towards SUEZ consumer accessibility approach by enhancing equal access to essential water services.

- **France**: launch of a pilot eligibility simulation programme called "Simul'eau", designed to help users and social workers easily identify the assistance available (housing solidarity fund, water vouchers, etc.) in connection with the payment of the water bill. This tool aims to remedy the non-take-up of social assistance by offering beneficiaries and social workers a simple and accessible solution for accessing assistance programmes. If the solution proves relevant, it should be fully deployed.

- **France**: SUEZ has undertaken a structured redesign of its customer correspondence in FALC ("Facile à Lire et à Comprendre") and strengthening of the partnership with ACCEO (sign language translation) to ensure they are accessible to all consumers, including people with cognitive or language-processing difficulties. Correspondence such as contracts, invoices, and service notifications has been rewritten using FALC principles: simplified vocabulary, shorter sentences, clearer layouts, and intuitive visuals. The objective is to reduce misunderstanding, strengthen transparency, and improve the ability of vulnerable consumers to make informed decisions regarding their water services.

Consumers engagement process

SUEZ engages proactively with customers and end-users to understand their expectations and identify actual and potential impacts in order to continuously improve the quality, affordability and accessibility of its services. As a part of its engagement process SUEZ collects feedbacks and insights from diverse population segments through its Voice of consumer (VOC) approach. In this approach structured surveys are conducted regularly to capture consumers' perceptions against SUEZ services and initiatives, ensuring continuous service improvement.

These surveys are conducted at two different intervals:

- **annual surveys**: Designed to capture comprehensive feedback on overall service performance and operational topics;

- **transactional surveys**: Administered immediately after specific interactions, such as inquiries, service request, complaint resolution, or bill payments to assess the real time consumer satisfaction and identify the operational gaps.

Survey results are monitored at the BU level to inform targeted improvement actions. Additionally, the results contribute to SUEZ NPS, which is reviewed by the Executive Committee and integrated into the Group Sustainable Development Roadmap commitments. In 2024, the Group NPS was +25 for the Water Division and + 11 for the Waste Division, reflecting a significant improvement since the 2022 reporting period.

SUEZ commitment to customer service excellence has been widely recognised. For the seventh consecutive year, SUEZ Water France Customer Relations received the "Elected Customer Service of the Year" award in the water distribution category. This award highlights SUEZ consumer engagement efforts, particularly through its collaboration with ASTEO, Toulouse Metropole in Occitanie. This recurrence exhibits SUEZ' commitment towards service quality, reliability and customer satisfaction.

In 2025, SUEZ has received recognition in Africa, SEN'EAU — the SUEZ–Senegal government partnership — took first place out of 60 projects at the **9th UNECE International PPP Forum for its impact on the UN 2030 SDGs**. In the past five years, the company has provided round-the-clock, WHO-standard drinking water to 10 million people in Senegal. It's done this through digital tools, AI-driven operations, and locally produced disinfectant, along with new billing systems and online services developed with consumer groups. On the environmental side, solar farms now supply almost a third of the energy at major sites, cutting CO_2 emissions. Social initiatives include 25,000 hours of staff training each year and a vocational certification program for young people.

Through these surveys, SUEZ continuously adapts its services to better meet consumer expectations, reinforcing its consumer-centric approach and commitment to continuous improvement. Additionally, SUEZ collaborates with NGOs, governmental bodies, and community leaders worldwide to address diverse consumer needs. These efforts include community outreach initiatives aimed at fostering inclusive service provision and decision-making processes.

11.2.3. General processes for remediation and channels to raise concerns (S4-3)

Risk assessment and remediation approach

SUEZ double materiality assessment has identified no actual material negative impacts on consumers and end-users. However, the Group proactively monitors negative impacts (IRO-S4-B), including:

- tightening regulatory requirements, which could impact compliance results;
- water shortages, potentially affecting service continuity;
- declining water quality, leading to higher treatment costs and potential long-term impacts on water pricing;

To mitigate these risks, SUEZ has implemented a structured, proactive approach:

- risk-based materiality assessments and third-party evaluations;
- compliance and ethics management procedures ensuring adherence to regulatory and industry standards;
- crisis management plans to ensure service continuity.

Individuals raising concerns are protected from retaliation as stated in the Policy on Whistleblowing as described in section ⩾ 12.1.2 *Business conduct policies and corporate culture.*

Consumer engagement and remediation channels

SUEZ has established multiple consumer feedback channels to allow consumers and end-users to raise their concerns, as outlined in ⩾ *section 10.2.2 General processes for consumers and end-users engagement of this Sustainability Statement.*

Consumer communication and reporting platforms/channels

- **24/7 call centers** to assist with inquiries and service requests.
- **Preventive & corrective maintenance alerts System** (e.g., Gedicom solution in France) via SMS or phone calls for incident notification.
- **Hotline for urgent interventions** related to water and sanitation services.
- **Consumer care centers** providing direct support.
- **Self-service kiosk, mobile apps, and web portals** for real-time services access.
- **Dedicated email addresses and chatbots for consumer inquiries.**

SUEZ ensures that these channels remain accessible, transparent, and effective, with processes in place to monitor and address consumer concerns swiftly and systematically.

Remediation processes for negative impacts

- **Incident management protocols** supported by established channels, facilitating rapid response to water quality or pollution issues. Active collaboration and communication with municipal mayors, public works collectives, and individual consumers, are key for an effective incident response, service continuity, and resolution.

- **Consumer awareness initiatives** to educate consumers on sustainable water consumption practices.

Measurement processes and communication channels' effectiveness

SUEZ uses various mechanisms to track and monitor issues raised by consumers and end-users, ensuring the effectiveness of these channels through regular feedback and evaluation processes. It includes **SUEZ CRM system** to track consumer interactions, complaints, and requests, described in > *section 11.2.2. General processes for consumers and end-users' engagement*.

Below are the KPIs which SUEZ monitors across the BUs:

- **complaint ratio** – Show the number of consumers that have contacted SUEZ for various reasons. A lower complaint ratio indicates better services;

- **first contact resolution** – Measures the percentage of consumers issues or concerns resolved in first contact with SUEZ through any contact channels. It indicates the efficiency and robust mechanism to resolve consumer complaints;

- **contact channel mix** – Gives an overview of the consumer contact channel & allows optimisation of the same so that major focus can be given to the channel which is most used by consumers;

- **response time** – This KPI tracks the average response time against a consumer complaint or request which allows SUEZ to comply with the service standards or local regulations and improve the overall consumer satisfaction;

- **consumer satisfaction** – Against each complaint or request a quick consumer satisfaction survey is launched automatically where consumer satisfaction against the given resolution within the time frame is captured and analyzed to continuously improve services.

11.2.4. Taking action regarding consumers and end-users (S4-4)

Ensuring health & safety of consumers & end-users (IRO-S4-A)

SUEZ ensures stringent compliance with its Drinking Water Quality Directive, exceeding regulatory requirements to anticipate and mitigate risks related to drinking water quality. This Directive applies to all contracts under SUEZ management in Europe, ensuring consumer health, safety, and satisfaction.

On top of water management policies and standards mentioned earlier, SUEZ is also deeply invested in research and development (R&D) with strong focus on innovation that directly supports health and safety of consumers. The goal of Suez Innovation is to develop a pragmatic solutions that truly

meet the needs of customers and end users. To stay aligned with current challenges and priorities, SUEZ centrally tracks and monitors all innovation and technical projects through a dedicated platform called **"BlueSpace"**. This platform has more than 250 innovation projects and their use cases making it easier to follow progress, measure impact and assess how effective these solutions are in real operational setting.

SUEZ global innovation centre

The International Water and Environmental Research Centre or CIRSEE based in the Parisian region develops future-led solutions in the areas of drinking water production, wastewater treatment, waste recycling, management of public health and environmental risks, and data analysis.

The CIRSEE has 120 researchers, engineers and experts, and several research platforms. Among these platforms, the following are contributing more specifically to water quality and health protection:

- physicochemical treatment for drinking water production (TREATlab);
- biological processes for wastewater treatment (BIOPROCESSlab);
- water chemistry and materials for distribution networks (PIPElab).

A cross-disciplinary team is dedicated to health and environmental issues, as well as three water, materials, and biology analysis laboratories.

SUEZ network of experts

At SUEZ, technical experts are at the heart of solving some of the most complex challenges across the water,and waste management. The work goes beyond the traditional operations and extends into cross-disciplinary activities such as health, carbon, and data. This expertise is supported by an in-house network of **1,300** experts, **400** researchers, and **45** data scientists, spread across the different regions worldwide.

The pool of experts collaborates on important subjects in their domain, to address the key challenges and deliver meaningful impact in their respective fields.. To effectively manage and structure this large pool of expertise, SUEZ is having a dedicated expert policy. Through this framework, experts are identified, developed and assigned to relevant expert communities based on their skills and experience. The expert network is organised into three categories: lead expert, key experts and experts ensuring clear roles, recognition and knowledge sharing across the Group.

Water quality information to end-users

In France, SUEZ provides consumers with comprehensive access to water quality through the **"Tout sur mon eau" portal**. This platform enables end-users to access a wide range of information specific to their municipality, including:

- water analyses conducted over the last 12 months;
- concentration of nitrates and pesticides, ensuring compliance with safety standards;
- mineral composition, providing insights into water characteristics;
- bacteriological analysis results, ensuring public health protection;
- for certain cities: information on water sources, prices and distribution paths.

Additionally, SUEZ Water France has developed the **"Mon eau" mobile app**, which provides practical, real-time water-related information, such as:

- tap water quality anywhere in France;
- nearby water access points;
- safe swimming locations.

The data is sourced from open databases, including DATA-GOUV and the European Environment Agency (EEA), and is updated daily.

By making this data readily available, SUEZ reinforces its commitment to transparency and consumer empowerment.

Mitigating long-term water price increases (IRO-S4-B)

In markets where SUEZ operates, water pricing is typically regulated by public authorities. Inflation, infrastructure costs, and declining consumption volumes may necessitate price adjustments. SUEZ supports local authorities in anticipating and managing these changes through innovative resource preservation and efficiency measures, aimed at minimising cost impacts on consumers. This includes reducing non-revenue water caused by leaks, overflows, or illegal connections, as well as using smart meters and sensors to identify problems early. Operational performance improved through digital tools, technologies and data analytics, helping SUEZ to run operations more efficiently and reduce unnecessary expenses. Lowering operating costs is one of the major levers which directly reduce the pressure to transfer financial burdens to consumers.

Water distribution networks optimisation

SUEZ implements proactive strategies to enhance water distribution efficiency and preserve resources. These include:

- monitoring and renovating distribution networks to reduce leaks;
- deploying smart meters and network instrumentation for real-time yield analysis;
- enhancing water consumption forecasting models to improve distribution efficiency;
- implementing Aquadvanced™ Water Networks, which integrates sensor data (flow, pressure, flow rate) for optimised network management.

Additionally, SUEZ offers municipalities advanced solutions, such as remote metering, pressure adjustment, and leak detection, to enhance operational performance and reduce wastage.

Supporting consumers in resource preservation

SUEZ also promotes responsible water consumption through:

- tariff structures encouraging sustainable usage based on SUEZ modelling proposals;
- consumer awareness campaigns;
- digital tools such as ON'connect™ Coach, which enables individuals to monitor their water consumption, detect leaks, and optimise usage.

By integrating these initiatives, SUEZ upholds its commitment to responsible water management and consumer well-being, reinforcing its role as a trusted partner in sustainable water solutions.

Improving access to water services (IRO-S4-C)

SUEZ has embedded the principle of universal access of water and sanitation services within its sustainable commitments and contract management practices. To improve the access to water services for all consumers and end users SUEZ has implemented a range of initiatives that extend beyond specific technologies, social policies, or tariff structures.

As a global environmental services provider, SUEZ develops and implements technological and social solutions tailored to regional needs. These solutions must be both effective and acceptable, taking into account the unique characteristics of the areas they serve and the interests of stakeholders. SUEZ understands the role of water utility in improving the water accessibility to people with disabilities, ensuring inclusivity in the mainstream. SUEZ has various procedures, standards, and technological solutions to create a positive impact for people with disabilities.

- **Accessible infrastructure** – SUEZ complies with universal design standards for infrastructures which accommodate the people with disabilities to create a conducive environment for them to reach out to us. All SUEZ offices are designed ensuring ramps, elevators, and appropriate signages to facilitate the whole group of consumers and end users.

- **Digital platforms** – SUEZ has several digital platforms to offer services like reading, billing, payments, customer requests, feedback and information, to avail them from anywhere. This enables to outreach the community who can't or don't want to visit our offices. In France SUEZ has launched "Client of tomorrow" (Relation Client de demain) programme which reflects SUEZ ambition to continue modernize the customer relation through digitalization while ensuring inclusivity. The Programme focusses on expanding digital channels, simplifying customer journeys and improving access to services for all customer segments. By combining digital innovation with accessibility approach we aim to enhance service quality, transparency and customer engagement, while ensuring that no customer is excluded from essential water services.

- **Aqua Assistance** – SUEZ has a non-profitable entity called "Aqua Assistance" to support vulnerable population in situation where access of water, sanitation and waste management is disrupted due to natural disasters (flood, earthquakes, droughts), humanitarian crises and underserved territories. The missions of this NGO are described in section 10.2.4 "Taking action regarding communities."

Community outreach programmes – SUEZ often engages with communities including people with disabilities to promote awareness about water accessibility issues faced by them. These programmes also include:

- to train people to understand and respond to the people with disabilities;
- collaborate with NGOs to access and address the water accessibility needs of these people;
- conducting awareness programmes to highlight the importance of equal access of water to everyone.

In alignment with Chapter 9 "Affected communities" in ≥ section 9.2.4 Taking action regarding communities, SUEZ actively develops solutions to enhance water service accessibility for vulnerable populations across all regions

- **Digital accessibility Charter** – SUEZ is dedicated to ensuring accessibility for people with disabilities. In France, for instance, the Group has signed a charter committing to digital accessibility, demonstrating a commitment to :
    - Equal access to digital services.
    - Inclusion of users with disabilities
    - Contiuous improvement of digital accessibility.

This charter commits the company to :

- Comply with applicable digital accessibility standards
- Integrate accessibility requirements into the design and evolution fo digital tools.
- Riase internal awareness and competencies on accessibility topics.

Key initiatives include:

- developing solutions aligned with the United Nations SDGs through social innovation practices;
- progressive adaption of customer websites and portals to meet recognized accessibility standards.
- design of digital services to ensure equivalent access to information and essentional functionalities i.e. meter reading, billing, service requests etc.
- Multichannel accessibility approach to avoid digital exclusion includes telephone and in-person support, adapted communication solutions for hearing impaired users and accessible billing formalts (braille, large prints) expanding influence via partnerships with academic institutions and business associations.

Responsible practices in Marketing, Sales, and data use

SUEZ is committed to preventing and mitigating impacts on consumers and end users by adopting responsible marketing, sales, and data practices. The Group operates with transparency, fairness, and a continuous focus on aligning its services with customer needs and expectations. Below are the key measures implemented to balance business objectives with the prevention of adverse impacts:

- **ensuring transparency and collecting customer feedback**: To assess and address service impacts, SUEZ utilises tools such as Customer C-SAT and NPS surveys;

- **monitoring and improving service quality**: SUEZ applies standard operating procedures and innovative tools, such as WIKTI, an internal tool to evaluate utility performance, focusing on service quality and customer engagement. KPIs related to water quality, supply reliability, billing accuracy, and customer satisfaction are monitored via dashboards and reviewed periodically. These insights inform action plans to drive continuous service improvements;

- **smart metering and privacy safeguards**: SUEZ smart metering solutions enable remote readings while ensuring customer data privacy. These meters also offer tools for customers to track their consumption, detect leaks, and estimate bills, fostering transparency and empowering users to manage their resources efficiently;

Human rights considerations for end-users

According to the latest data from the SUEZ ethics alert channel (ethics@suez.com), no severe human rights issues or incidents related to end users or consumers were reported in 2025.

SUEZ maintains regular communication with customers and end users regarding its action plans and the challenges it addresses. This is primarily achieved through the annual Progress Report,

		Target		Baseline		Results		
Key Commitments and objectives	**Metric**	**Year**	**Value**	**Year**	**Value**	**2024**	**2025**	**Policy**
Promote access to basic services in most critical situations (IRO-S4-C)	% of water distribution contracts covered by a solidarity mechanism	From 2023	100%	2023	60% (France)	87% (Group)	90% (Group)	SD Roadmap
	% of water distribution contracts "profiled" towards water poverty	2027	100%	2023	54% (France)	33% (Group)	50% (Group)	SD Roadmap
Prevent the spillage of micropollutants in natural environments (IRO-S4-A)	% of commercial proposals for sanitation infrastructure [1] construction in areas at stake [2] with micropollutants removing solutions (prevention, advanced treatments etc.) [3]	2027	100%	2024	50%	50%	50%	SD Roadmap
Reach European electricity self-sufficiency (IRO-S4-B)	Share of electricity production (renewable and recycled) over electricity consumption in Europe production (%)	2027	>1	2021	1.04	1.13	1.09	SD Roadmap
Limit our impact on fresh water (IRO-S4-B)	% of distribution contracts in water-stressed areas with a commitment to preserving water resources	2027	100%	2023	100% (France)	80% (Group)	100% (Group)	SD Roadmap
Encourage collective commitment (IRO-S4-D)	NPS (client)	2023	Increase from 2023	2024	Water = +15 Waste = +19	Water = +15 Waste = +19	Not finalized in 2025	SD Roadmap
-	C-SAT (consumer & end-users for Water France)	Target not finalized		-	-	65.6%	67.6%	-

[1]For WWTP whose capacity exceeds 200,000 inhabitants eq.
[2]Some areas contain more micropollutants in wastewater than others. Areas at stake will be defined through the coming legislation (e.g. Urban Wastewater Treatment Directive).
[3]If and when authorised by call for tenders.

SUEZ has not yet set all targets to drive and measure its progress in addressing its material risk or impacts on consumers and end-users. Existing targets are monitored by SUEZ executive management and CSR Committee. Targets are set through a meticulous process, detailed in > *section 1.3.4 Sustainable Development Roadmap.*

12. Business conduct (G1)

Strengthening Stakeholder Trust through Ethics and Anti-Corruption

ESRS G1 on Ethics and Anti-Corruption is a key priority for SUEZ because ethical conduct and robust anti-corruption measures underpin stakeholder trust, legal security, and the Group's ability to operate in environments exposed to corruption risks. The key message of this chapter is that by ensuring integrity in decision-making, contracting, and business operations, SUEZ mitigates criminal, financial, and reputational risks, reinforcing sustainable performance and the credibility of its sustainability disclosures.

For 2025, SUEZ has advanced several key initiatives to strengthen its ethics and anti-corruption framework:

- **Drafting a single and straightforward policy** (so-called "Anticorruption policy") addressing the behaviors awaited from SUEZ employees and (when applicable) SUEZ stakeholders, said policy being deployed thanks to several application rules covering the various ABC topics (in particular third-party assessment, gifts & in-vitations and whistleblowing.

- **Updating governance and compliance application rules**, including the Group application rules for Patronage and Sponsorship Initiatives and the one for contracts with consultants in commercial or institutional fields.

- **Developing a new risk mapping framework** covering corruption and influence peddling, with methodology guides and process-specific risk scenario sheets.

- **Reinforcing conflict-of-interest prevention and management** through an updated Group application rule.

- **Expanding training and awareness**, with e-learning courses available on Talent Up and training materials for ethics & compliance officers to support the local deployment new or revised application ruless.

- **Enhancing transparency and monitoring,** with the launch of a new internal tool for online declaration of invitations.

These initiatives collectively demonstrate SUEZ commitment to ethical conduct, prevention of corruption, and transparent governance, safeguarding the integrity of its operations and supporting long-term stakeholder confidence in line with its Sustainable Development Roadmap.

12.1. Impact, risk and opportunity management

12.1.1. Material IROs related to business conduct

Business Conduct

Subtopic	Code	IRO	Type	SD Roadmap 2023-2027 Commitments
SUEZ, AN ESSENTIAL SOLUTIONS PROVIDER				
Political engagement	IRO-G1-C	SUEZ is politically committed to the resilience of water, the promotion of the circular economy and energy recovery, which contribute directly to the ecological transition to promote a sustainable future for its consumers.	I+	
SUEZ, AN OPERATOR OF INDUSTRIAL EXCELLENCE				
Protection of whistleblowers	IRO-G1-B	Non-treatment or poor treatment of potential cases of non compliance reported via the hotline would call into question the credibility of SUEZ system.	R	Ensuring respect for universal rights
Corporate culture	IRO-G1-A	A strong corporate culture of ethics and compliance reinforces the sustainability of the Group's financial results.	O	
Corruption and bribery	IRO-G1-D	SUEZ uses a number of means (e-learning tools, presentations, webinars, etc.) to increase its employees' awareness of corruption issues.	I+	
	IRO-G1-E	SUEZ being implicated in proven acts of active corruption or conflicts of interest with public officials would correspond to a failure to comply with international and local laws applicable to the Group. Such failure would represent a financial, reputational, and business risk for SUEZ.	R	

I+ Positive impact I− Negative impact R Risk O Opportunity

MATERIAL POLICIES

- Ethics Charter
- Overarching Group Anticorruption policy
- Group Application rule on Prevention and Management of Conflicts of Interest
- Group Application rule on Whistleblowing and Processing of Alerts
- Group Application rule for Patronage and Sponsorship Initiatives
- Group Application rule on Third Party Integrity Assessment
- Group Application rule regarding the conclusion of contracts with consultants in the commercial or institutional field
- Group Application rule on Gifts and Hospitality Policy
- Practical Guide Ethics in commercial relations
- Practical Guide to Ethics
- Ethical and Responsible Lobbying Charter

ACTIONS ON MATERIAL IMPACTS

1. Strengthening the ethics and compliance governance framework

- In 2025, the Group strengthened and harmonised its ethics and compliance governance framework through the update and development of internal procedures related to conflicts of interest, whistleblowing and sponsorship & patronage.
- In 2026, these efforts will continue with the update, publication and communication on core reference documents such as the Anticorruption policy, as well as the development of practical guides, with the objective of further reinforcing the effectiveness of the Group's ethics and compliance framework.

2. Risk assessment and prevention of corruption and influence peddling

- In 2025, the Group enhanced its anticorruption risk assessment approach by revising the methodological framework governing corruption and influence peddling risk mapping, with the view to ensure consistent application across the organisation.
- End of 2025, as a result from the above, the Group launched its risk mapping exercise which is expected to be completed by the end of 2026.

3. Training, awareness and deployment within the organisation

- Throughout 2025, the Group continued the deployment of its ethics and compliance framework through ongoing training initiatives, including e-learning modules and dedicated training materials provided to the network of Ethics and Compliance Officers, supporting local implementation across Business Units.
- In 2026, training and awareness actions will continue, with a focus on reinforcing the operational ownership of ethics and compliance standards within the organisation.

4. Digitalisation and deployment of ethics and compliance tools

- In 2025, the Group advanced the digitalisation of its ethics and compliance processes through the launch of a dedicated internal tool to support declarations of invitations.
- In 2026, the Group plans to further enhance its digital ethics and compliance ecosystem through the deployment of additional online tools, contributing to increased efficiency and strengthened monitoring capabilities.

12.1.2. Business conduct policies and corporate culture (G1-1)

The term "business conduct" here refers to the set of values, ethical principles, and compliance standards of SUEZ, as defined by its Ethic Charter, its Group Anticorruption Policy and Application rules resulting therefrom, which are applied in its daily operations, decision-making, and risk management.

SUEZ adherence to social and environmental standards, particularly legal obligations regarding human rights, working conditions, environmental impact, and other sustainability aspects discussed in the previous sections will not be addressed in this paragraph.

SUEZ Corporate culture

At SUEZ, corporate culture is established, developed, promoted, and evaluated through a variety of

detailed approaches and structured initiatives. SUEZ anchors universal values and ethical principles outlined in the Ethics Charter, supported by strong managerial involvement and a dissemination process throughout the Group (IRO-G1-A).

SUEZ Ethics Charter

The Ethics Charter of SUEZ establishes its core values, providing a shared foundation for daily collective and individual actions and behaviours. The Ethics Charter, revised in October 2022, is mandatory for all employees and entities within the Group.

The Ethics Charter defines the ethical principles of SUEZ:

1. **For all employees**: the employees are the guardians of the ethical values of SUEZ, which they must respect in all circumstances. They all have an absolute duty never to act in a way that could cast the slightest doubt on the ethical integrity of SUEZ. Working in a healthy climate helps SUEZ to operate effectively. This is why SUEZ has taken the necessary steps to ensure its employees have a safe working environment. SUEZ also fosters a climate of respect and trust in relations with its employees. This human and ethical requirement also applies to all its shareholders, for which SUEZ seeks to provide the highest standards of corporate governance.

2. **For all customers**, **suppliers, partners, and competitors**: SUEZ requires its business partners, subcontractors and suppliers to adopt ethical, environmental, and corporate rules, if they have not already done so, as well as to act in a way that is compatible with their values. The employees of SUEZ are expected to be loyal and demonstrate fairness and impartiality in negotiations. SUEZ also respects rules of competition, irrespective of the country in which it is operating. As such, it complies with the rules of competition and those of the regulated markets by behaving fairly. It protects notably its confidential information and trade secrets.

3. **For all communities**: SUEZ business activities place it right at the heart of the communities where it operates; it attributes great importance to supporting its host communities. SUEZ recognises integrity as one of the founding principles of its ethics. It disapproves corruption in all forms and ensures that the employees responsible for making sure that this principle is respected are not subject to discrimination. All employees must make SUEZ ethical and compliance principles and values an integral part of the way they carry out their work. In that respect, SUEZ has a zero-tolerance policy on corruption.

A Management system defining responsibilities at all levels

A strong managerial involvement

The impetus for the ethical commitment of SUEZ comes from the highest level, namely the CEO and the Executive Committee, who have decided to create the necessary structures within the Group. The Board of Directors and the CSR committee ensure that there is a corruption prevention plan and that it is implemented throughout the Group. This Committee ensures, among other things, that necessary procedures and ethical benchmarks have been considered. The role of the General Counsel and the Group Director Ethics and Compliance is to integrate compliance and

ethics into the vision, strategy, management and practices of SUEZ. In order to ensure that the compliance policies and tools needed to manage SUEZ ethical and compliance risks are deployed and effective, it coordinates a global network of Ethics and Compliance Officers (ECO), the latter having a network of Ethics and Compliance Correspondents (ECC), both of them aiming at notably supervising and rolling out the ethics and compliance programme within the different BUs/entities of SUEZ.

The dissemination process

Although every employee of SUEZ must uphold its ethics and compliance values and principles, managers have particular obligations, including providing resources to the ECO or ECC in the network, being exemplary in all circumstances, communicating, raising awareness, training and monitoring.

SUEZ has set up reporting, information and internal audit procedures, which also form part of the internal organisation designed to ensure compliance with ethics and compliance values and principles.

Practical Guides

The principles outlined in the Ethics Charter, which is currently in the process of being updated, and the overarching Anticorruption Group Policy are complemented by the Practical Guide to Ethics and the Practical Guide Ethics in commercial relations. These guides were put in place to reaffirm the values and guide employees in their implementation on the ground.

The Practical Guide to Ethics details the application of rules in relations with customers, competitors, partners, suppliers and all SUEZ stakeholders. It covers key ethical issues such as corruption, respect for others, fraud, health and safety, and environmental protection.

The Practical Guide Ethics in commercial relations specifically addresses issues related to commercial relationships, including anti-corruption rules, gifts and invitations, and conflicts of interest.

These guides provide examples and practical advice to help employees navigate ethical and compliance dilemmas in their day-to-day work. They emphasise the importance of transparency, fairness, and compliance with laws and regulations.

Other policies

In addition to the Ethics Charter, the overarching Anticorruption Group policy and the guides presented above, SUEZ has developed the Group Application rules applicable to the following topics to manage positive and negative impacts of Business conduct:

Third Party Integrity Assessment

SUEZ has implemented a rigorous process for assessing the integrity of third parties with whom it conducts business. This procedure defines the rules and principles of governance that any SUEZ company must observe when considering entering or continuing a business relationship with a third party. It aims to improve knowledge of the third parties with which SUEZ collaborates and, if risk situations are identified, to enable the implementation of effective processing measures and thus prevent potential violations of the law by these third parties that could result in legal,

business, and reputational damage.

Conclusion of contracts with consultants in the commercial or institutional field

SUEZ has established a specific Group Application rule for engaging consultants, particularly in commercial or institutional fields. This includes strict selection criteria, approval processes, and monitoring requirements. The application of this Group Application rule, together with the use of standard forms of agreements, aims to safeguard the interests of SUEZ by strengthening control over this category of third parties considered to be more at risk. Since beginning of 2024, a dedicated internal governance was, in addition, put in place to review and authorised in advance any new (or to be renewed) agreements.

Whistleblowing and the Processing of Alerts

SUEZ has implemented a comprehensive whistleblowing Group policy, accessible to any employee of SUEZ on the Group intranet site, to encourage a "Speak-Up" culture among employees and external stakeholders (IRO-G1-B).

Reports can be submitted internally through various means, including a dedicated email address ethics@suez.com, line managers, HR, ECO, ECC, or the Group Director Ethics and Compliance. External stakeholders can also report via the aforesaid address which is available on the web site of SUEZ. It is noted that in 2025, SUEZ has launched a call for tenders to identify a technical solution to replace the existing email address.

Upon receiving a report, the ECO or any other authorised persons (hereinafter collectively "the Authorised Persons") acknowledge receipt of the report in writing within seven workdays and conducts an admissibility review.

The policy provides for the conditions under which a report shall be deemed to be an alert. If so, investigations are led by the Ethics and Compliance network, at a local or central level, which is separated from the chain of management involved in the matter, with the assistance when needed of either (i) any relevant direction within SUEZ (e.g. HR, etc.), (ii) a specialised law firm or forensic companies, or (iii) both, if so required.

Otherwise, the report shall be sent to the relevant direction for processing (i.e. HR, Internal Control, etc.).

Within three months of acknowledging receipt of the alert, the whistleblower is notified in writing of the measures taken to assess the accuracy of the allegations. At the end of the investigations, the whistleblower is notified in writing of the results of the investigations and of the closure of the case. Remediation measures, including possible disciplinary sanctions, may be taken further to the alert.

This system includes protection measures covering whistleblowers by ensuring confidentiality and safeguarding against retaliation. In line with Directive (EU) 2019/1937, they shall not be subject to reprisals, threats or attempts to take such action. No disciplinary action is taken against employees who report in good faith, even if the facts are later found to be inaccurate or inconsequential. Disciplinary measures are only considered here in cases of misuse or defamation. These measures also benefit the whistleblower entourage, in particular any facilitators who helped to raise the alert, colleagues or close relations. SUEZ ensures that ECO are adequately trained and that employees

are trained accordingly on how to use these reporting channels effectively.
Overall, this system underscores SUEZ commitment to ethical practices by providing some secured channels for reporting and addressing potential breaches while safeguarding whistleblowers from retaliation.

It should be noted that in addition to the email address (ethics@suez.com), some BU or countries (Asia, South Africa, etc.) have deployed also their own whistleblowing system to meet local legal requirements or resulting from local business decisions. Those additional whistleblowing systems are compatible with the requirements of the Group Anticorruption policy as well as the related Group Application rule.

Prevention and Management of Conflicts of Interest

SUEZ has implemented a Group Application rule on Prevention and Management of Conflicts of Interest to ensure transparency and ethical conduct across its operations. This policy applies to all SUEZ entities and defines conflicts of interest as situations where an employee's personal interests may interfere with those of the Group.

The Group Application rule outlines procedures for identifying, declaring, and managing conflicts of interest. Employees are required to report potential or actual conflicts to their manager, HR Department, or ECO/ECC using a standardised declaration form. These declarations are recorded in a register maintained by the ECO.

To address conflicts when confirmed, appropriate measures are taken, such as temporary suspension from certain processes or modification of assignment terms. Managers are responsible for promoting awareness(particularly during annual performance reviews) and recommending training on conflicts of interest to their teams' members.

The Group Application rule ensures compliance with data privacy regulations. It stipulates that failure to declare or providing misleading declarations may result in disciplinary action. This approach reinforces the commitment of SUEZ to maintaining high ethical standards and preserving the integrity of its business operations.

Gifts and Hospitality

SUEZ has implemented a Group Application rule regarding gifts and hospitality to ensure ethical business practices. The Group Application rule outlines clear guidelines on what is permissible and what requires approval, with an emphasis on transparency and avoiding conflicts of interest.

According to this Group Application rule, the employees of SUEZ are prohibited from accepting and offering gifts except for promotional "goodies" and "courtesy gifts".

Invitations are classified in three categories (ie. "standard", "technical" and "specific"), each of them having a specific regime. A dedicated Group tool was deployed to allow SUEZ employees to declare the invitations they made or received. In any case, any invitation must be legal under applicable regulations and comply with the ethical and compliance principles of SUEZ.

Patronage and Sponsorship Initiatives

SUEZ has established a Group Application rule for Patronage and Sponsorship Initiatives to ensure these activities align with its strategic and ethical values. All sponsorship and patronage actions must comply with SUEZ internal procedures and the applicable legal, tax and ethical rules, as well as being consistent with the values and commitments of SUEZ. These initiatives are designed to support sustainable development, local engagement, and corporate social responsibility, focusing on areas such as sport, environmental protection and sustainable development, cultural outreach (museums, operas, theatres, etc.), social integration, humanitarian aid and academic partnerships.

The Application rule requires that all actions be approved by internal committees at either the BU or Group levels depending on specific financial thresholds. Sponsorships and patronage must be formalised in written contracts that outline the terms, duration, and, for sponsorship initiatives, expected outcomes. SUEZ avoids funding any initiatives that could pose ethical, compliance or financial risks. Are notably strictly prohibited, financing political activities or parties, even if permitted under local legislation.

This structured approach ensures that all patronage and sponsorship activities reflect the commitment of SUEZ to ethical conduct and strategic objectives.

Training on business conduct, including anti-corruption and anti-bribery programme

The commitment of SUEZ to ethical business practices is further supported by its ongoing efforts to train employees on compliance issues and by maintaining a culture of integrity across all levels of the organisation (IRO-G1-D).

In 2023, the Executive Committee of SUEZ decided to update its anticorruption training provided through an e-learning via its internal HR learning platform ("Talent Up").

This new e-learning titled "Prevent corruption risks at SUEZ" was launched in July 2024. This new training – that any employees of SUEZ may follow – has been incorporated into the onboarding process and is therefore mandatory for any new SUEZ employee, in addition to the pre-existing e-learning course "What is ethics at SUEZ". The completion of this e-learning is contingent upon passing a knowledge test. By the end of 2025, more than 75% of managers and supervisors completed this e-learning.

In addition, the following awareness / training materials are also available to SUEZ employees via the platform mentioned above:

- "Ethics in commercial relations", to give employees the keys to detect risky situations, make the right decisions and act appropriately;
- "Whistleblowing with confidence", to learn about their legal rights and responsibilities when making a report, how and to whom you can report wrongdoing and what protection you have when doing so;
- "Ethics and Compliance", to underline the ethics and compliance values and principles of SUEZ and the procedures and policies implemented to enforce these values and principles.

Additionally, for the very first time, an Ethics and Compliance Week was organised early January 2025, providing awareness materials (videos, posters, etc.) on the following content: third party assessment, whistleblowing, conflict of interest, and patronage / sponsorship. This content was made available for all employees including part-time staff and trainees, notably via the "Viva Engage" channel.

Furthermore, several "Tone at the top" messages regarding ethics and compliance were communicated in 2025, notably by the newly appointed CEO of SUEZ on the occasion of International Anticorruption Day, on December 9.

With respect to the Ethics and Compliance network, a comprehensive training programme was launched end of 2023 for the ECO with the assistance of an external law firm. This training was completed in March 2024. Since then, regular meetings are organised with the ECOs network including awareness / training topics especially on new internal Group policy and Group Application rule.

Furthermore, SUEZ has conducted a review of the categories of individuals more specifically exposed to the risk of corruption, aiming at providing them with a specific and dedicated training programme. The risk mapping update exercise, which will take place in 2026, will help confirm/ enrich those categories.

Regarding the top executives of SUEZ, several awareness or training sessions on ethics and compliance matters took place along the year 2025 (e.g. , training sessions given to most of the Executive Committees within the French BU and entities, dedicated presentations given to the members of the Executive Committees of the Middle Eastern, African, Moroccan, European and Central Asian BU).

12.1.3. Management of relationships with suppliers (G1-2)

SUEZ strives to maintain respectful and balanced relationships with its suppliers and subcontractors, treat them with equity and impartiality, and enhance a culture of integrity. The Group's management of supplier relationships is based on three main pillars:

1. **innovation partnerships:** contributing to integrating suppliers into new services and the circular economy;

2. **enhanced competitiveness:** optimising resources across multiple aspects such as energy consumption, carbon emissions, and raw material reuse;

3. **local development:** contributing to the development of regions where SUEZ operates by supporting SMEs and promoting diversity among suppliers in the social and solidarity economy, economic inclusion, and disability sectors.

Supplier selection and evaluation

SUEZ incorporates CSR criteria into its supplier selection process, which can represent up to 30% of the evaluation. The CSR criteria include governance, human rights, environment and health and safety. The Group also conducts on-site audits that include environmental and healthsafety aspects. SUEZ has implemented a Third-Party integrity assessment procedure to evaluate and manage risks related to corruption, influence peddling, money laundering, terrorist financing, and

non-compliance with international sanctions.

Supplier engagement

SUEZ expects its suppliers to adhere to the principles of the UN Global Compact and respect international labour conventions. The Group encourages suppliers to adopt responsible practices in human rights, working conditions, environment, and anti-corruption. Suppliers are required to sign the SUEZ Ethics Charter and validate the SUEZ ethical and/or compliance contractual clause.

Prevention of late payments

SUEZ is committed to preventing late payments, particularly for SMEs. The Group's policy is that all payment deadlines must be ensured by accountants, purchasers and procurement partners. Where commitments are not fulfilled, appropriate remedies must be applied.

12.1.4. Prevention and detection of corruption and bribery (G1-3)

Corruption and influence peddling represent major risks that may expose SUEZ, its employees and managers to civil and criminal sanctions that can seriously damage its reputation.
The fight against corruption and influence peddling is therefore fully integrated into the internal governance of SUEZ.

In that respect, SUEZ has a zero-tolerance policy on corruption. As a result, anti-corruption procedures are embedded in SUEZ business conduct practices. SUEZ has implemented a comprehensive system to prevent, detect, investigate, and respond to allegations or incidents relating to corruption. This system is underpinned by the Ethics Charter and complemented by specific Group policy / Application rules and training programmes, both detailed in > *section 12.1.2 Business conduct policies and corporate culture.*

The implementation of the ethics and compliance programme is the responsibility of the General Counsel of SUEZ with the support of the Group Director Ethics and Compliance, his team, and the global network of ECO and ECC present in the BU and entities.

Group policy and Group Application rules for preventing, detecting, and addressing allegations about corruption and bribery (IRO-G1-E)

SUEZ has established robust procedures to prevent, detect, and address allegations or incidents of corruption. These procedures are notably included in the following Group policy and Group Application rules, which all cover corruption prevention aspects:

- Group Anticorruption policy;
- Group Application rule on – methodology for corruption and influence peddling risk mapping;
- Group Application rule on Third Party integrity assessment;
- Group Application rule related to the conclusion of commercial or institutional consultancy agreements;
- Group Application rule on Prevention and Management of Conflicts of Interest;
- Group Application rule on Whistleblowing and the Processing of Alert;
- Group Application rule on Gifts and Hospitality;
- Group Application rule for patronage and sponsorship initiatives;

These Group policy and Group Application rule are detailed in ⩾ section 12.1.2 Business conduct policies and corporate culture. They are introduced to every new employee of SUEZ employee during the onboarding process via the compulsory online training and are available on SUEZ intranet.

Additionally, the Group Ethics & Compliance Department is carrying out annually some internal reviews on site to assess the effectiveness of the deployment of the anticorruption programme on the ground.

As explained above in ⩾ *section 12.1.2 Business conduct policies and corporate culture, to ensure compliance with ethical values, SUEZ has established an ethics whistleblowing system (including the email address "ethics@suez.com") that allows employees (including temporary workers and interns) and external stakeholders, including customers, partners, suppliers, and shareholders, to report concerns confidentially.*

Furthermore, internal control and audit teams are also participating in the identification of possible breaches of ethics and compliance values and principles in the context of either their controls or audit missions.

Reports – when corresponding to an admissible alert – are processed promptly and confidentially, as further described in ⩾ *section 12.1.2 Business conduct policies and corporate culture.*

As far as the internal reporting is concerned, based notably on the information gathered from the global Ethics and Compliance network, the General Counsel and the Group Director Ethics and Compliance report annually to the Executive Committee and the CSR Committee the roadmap for the coming year and a review of the past year, including in particular relevant information on the number (if any) of incidents, the number of HR sanctions and major investigations that have been carried out on topics related to ethics and compliance.

Training on prevention and detection of corruption and bribery (IRO-G1-D)

SUEZ offers a comprehensive anti-corruption training programme, included in the global business conduct training described in ⩾ *section 12.1.2 Business conduct policies and corporate culture.*

12.2. Metrics and targets

12.2.1. Incidents of corruption or bribery (G1-4)

In 2025, neither SUEZ, nor any of its subsidiaries were subject to any convictions related to corruption, bribery, or influence peddling under applicable laws and regulations.

As mentioned above in ⩾ *section 12.1.2 Business conduct policies and corporate culture,* any breach of the ethics and compliance values and principles of SUEZ gives rise to in-depth investigations. If the investigations confirm that the breach is characterised, remediation measures are implemented (such as disciplinary sanctions, amendment of procedures, and strengthening of internal controls).

12.2.2. Political influence and lobbying activities (G1-5)

SUEZ has implemented a comprehensive approach to political influence and lobbying activities, guided by its Ethical and Responsible Lobbying Charter.

The Group maintains a policy of refraining from funding political activities, even in countries where such practices may be legally permitted. This approach underscores the Group's commitment to political neutrality and ethical business conduct.

Institutional relations (or "lobbying") aim at creating optimal conditions for the development of the activities of SUEZ, whilst respecting the environment and the general interest. In the light of the experience of SUEZ, the Group's role is to give guidance on the consequences and practical impacts of the legislation and future public policies at local, national, European and international levels. SUEZ also brings technical expertise, in a long-lasting and constructive manner. More broadly, the Public Affairs team carries the Group's messages to institutions and various professional federations, associations and public organisations, which includes a presence in different institutional events (Salon des Maires in France, European Round Tables, World Water Forum...). To this end, the Group is a member of several waste management and recycling organisations, water management organisations and cross sectoral and business federations, as described in the table below:

Waste Management and Recycling Organisations
European Federation of Waste Management and Environmental Services (FEAD)*
European Recycling Industries' Confederation (EURIC)*
Plastic Recyclers Europe (PRE)*
Confederation of European Waste-to-Energy Plants (CEWEP)*
European Biogas Association (EBA)
International Solid Waste Association (ISWA)
ERFO*
FNADE, FEDERREC, FEDENE, INEC, ASTEE, ATEE, AMORCE, ASPRODET, SYVED
Water Management Organisations
EUREAU*
Water Europe
European Innovation Partnership on Water
MEP Water group
European Sustainable Phosphorus Platform
AQUAFED*
International Water Association (IWA)*
World Water Council
Acqueau, FP2E, UIE, Synteau, ASTEE, AMORCE

Cross Sectoral and Business Federations
E3PO*
France Industrie
Medef*
Afep
ESPP (phosphorus platform)
Healthy Europe
Think-Tanks, Associations and Platforms
EPR Club
EIT Raw Materials
CEN Strategic Advisory Body on Environment (SABE)*
European Policy Center (EPC)
Fondation Jean Jaurès, Fondapol, Institut Montaigne, Terra Nova
CSF Eau, CSF Déchets
Entreprises pour l'Environnement (EpE), Pacte Mondial Réseau France (PMRF), C3D, ORSE, Entreprise pour les Droits Humains (EDH)
Ligue pour la Protection des Oiseaux (LPO)

Items marked with an asterisk (*) indicate membership through national associations.

The Director in charge of Public Affairs oversees the Group's lobbying activities, ensuring they adhere to the ethical standards of SUEZ and comply with applicable laws. Members of administrative, management, and supervisory bodies involved in these activities are required to follow the Group's Ethics Charter and related policies.

Transparency is a key principle in the lobbying efforts of SUEZ. The Group is registered with both the EU Transparency Register and the French High Authority for Transparency in Public Life ("HATVP")[1]. SUEZ EU Transparency Register identification number is 27799842497-69). Each year, the Group publicly discloses its lobbying expenses for both French national authorities and EU representative authorities. This information is available on the HATVP website[2], as mandated by the Sapin II law, and through the EU Transparency Register[3]. In 2024, lobbying expenses for French national authorities were between €1000,000 and €1200,000, while those for EU representative authorities ranged from €500,000 to €599,000.

The approach of SUEZ to lobbying demonstrates its dedication to responsible corporate citizenship, aligning its business interests with broader societal and environmental goals while maintaining high ethical standards.

In 2025, there were 3 new appointments to the Board of Directors. Among existing Board members, Isabelle Bui and Alexia Latortue held a comparable position in public administrations in the 2 years preceding their appointment.

In accordance with its Group Application rule on sponsorship and patronage, no political engagement expenses (indirect or direct financial and in-kind contributions) were made by SUEZ in 2025.

(1) Le registre de transparence de l'UE est une base de données publique répertoriant les organisations et les individus engagés dans des activités visant à influencer la politique de l'UE et les processus décisionnels. Il permet aux citoyens de savoir qui représente quels intérêts au niveau de l'UE et quelles sont les ressources allouées à ces activités. Les inscrits sont tenus d'adhérer à un Code de conduite qui régit leurs interactions avec les institutions de l'UE, garantissant des pratiques de lobbying éthiques et transparentes.
(2) https://www.hatvp.fr/fiche-organisation/?organisation=901644989##
(3) https://transparency-register.europa.eu/searchregister-or-update/organisation-detail_fr ?id=27799842497-69

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13. Appendix

13.1. Cross-reference tables – ESRS Disclosure Requirements complied with in preparing sustainability statement (IRO-2)

The Group has listed the disclosure requirements it has complied with in preparing the sustainability statement in the table below. Based on its assessment of double materiality, the Group has concluded that all ESRS standards were material. Information concerning material impacts, risks and opportunities, and the way materiality was assessed, is provided in > *section 1.3. Double materiality assessment of this report.*

ESRS	Disclosure Requirement	Section of the Sustainability Report
ESRS E1 – Climate change	E1-1 – Transition plan for climate change mitigation	2.2.2
	E1-2 – Policies related to climate change mitigation and adaptation	2.3.2
	E1-3 – Actions and resources in relation to climate change policies	2.3.3
	E1-4 – Targets related to climate change mitigation and adaptation	2.4.1
	E1-5 – Energy consumption and mix	2.4.2
	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	2.4.3
	E1-7 – GHG removals and GHG mitigation projects	N/A
	E1-8 – Internal carbon pricing	2.4.4
	E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	N/A
ESRS E2 – Pollution	E2-1 – Policies related to pollution	3.1.2
	E2-2 – Actions and resources related to pollution	3.1.3
	E2-3 – Targets related to pollution	3.2.1
	E2-4 – Pollution of air, water and soil	3.2.2
	E2-5 – Substances of concern and substances of very high concern	3.2.3
	E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities	3.2.4

ESRS	Disclosure Requirement	Section of the Sustainability Report
ESRS E3 – Water and marine resources	E3-1 – Policies related to water and marine resources	4.1.1
	E3-2 – Actions and resources related to water and marine resources	4.1.2
	E3-3 – Targets related to water and marine resources	4.2.1
	E3-4 – Water consumption	4.2.2
	E3-5 – Anticipated financial effects from material water and marine resources-related risks and opportunities	N/A
ESRS E4 – Biodiversity and ecosystems	E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model	5.1.1
	E4-2 – Policies related to biodiversity and ecosystems	5.2.2
	E4-3 – Actions and resources related to biodiversity and ecosystems	5.2.3
	E4-4 – Targets related to biodiversity and ecosystems	5.3.1
	E4-5 – Impact metrics related to biodiversity and ecosystems change	5.3.2
	E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	N/A
ESRS E5 – Resource use and circular economy	E5-1 – Policies related to resource use and circular economy	6.1.1
	E5-2 – Actions and resources related to resource use and circular economy	6.1.2
	E5-3 – Targets related to resource use and circular economy	6.2.1
	E5-4 – Resource inflows	6.2.2
	E5-4 – Resource outflows	6.2.3
	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	N/A
ESRS S1 – Own workforce	S1-1 – Policies related to own workforce	8.2.1
	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	8.2.2
	S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	8.2.3
	S1-4 – Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches	8.2.4
	S1-5 – Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities	8.3.1
	S1-6 – Characteristics of the Undertaking's Employees	8.3.2
	S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	8.3.3
	S1-8 – Collective bargaining coverage and social dialogue	8.3.4
	S1-9 – Diversity metrics	N/A
	S1-10 – Adequate Wages	N/A
	S1-11 – Social protection	N/A
	S1-12 – Persons with disabilities	N/A
	S1-13 – Training and Skills Development metrics	8.3.5

ESRS	Disclosure Requirement	Section of the Sustainability Report
	S1-14 – Health and safety metrics	8.3.6
	S1-15 – Work-life balance	N/A
	S1-16 – Remuneration metrics	N/A
	S1-17 – Incidents, complaints and severe human rights impacts	8.3.7
ESRS S2 – Workers in the value chain	S2-1 – Policies related to value chain workers	9.2.1
	S2-2 – Processes for engaging with value chain workers about impacts	9.2.2
	S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	9.2.3
	S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	9.2.4
	S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	9.3.1
ESRS S3 – Affected communities	S3-1 – Policies related to affected communities	10.2
	S3-2 – Processes for engaging with affected communities about impacts	10.3
	S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns	10.4
	S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	10.5
	S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	10.6
ESRS S4 – Consumers and end-users	S4-1 – Policies related to consumers and end-users	11.2.1
	S4-2 – Processes for engaging with consumers and end-users about impacts	11.2.2
	S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	11.2.3
	S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	11.2.4
	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	11.3.1
ESRS G1 – Business conduct	G1-1– Business conduct policies and corporate culture	12.1.2
	G1-2 – Management of relationships with suppliers	12.1.3
	G1-3 – Prevention and detection of corruption and bribery	12.1.4
	G1-4 – Confirmed incidents of corruption or bribery	12.2.1
	G1-5 – Political influence and lobbying activities	12.2.2
	G1-6 – Payment practices	N/A

Datapoints that derive from other EU legislation

The table below lists the datapoints in ESRS 2 and topical standards that derive from other EU legislation:

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1	-	Commission Delegated Regulation (EU) 2020/1816 (5), Annex II	-	1.1.1
ESRS 2 GOV-1 Percentage of board members who are independent § 21 (e)	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	1.1.1
ESRS 2 GOV-4 Statement on due diligence § 30	Indicator number 10 Table #3 of Annex 1	-	-	-	1.1.3
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities § 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/245328Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	-	N/A
ESRS 2 SBM-1 Involvement in activities related to chemical production § 40 (d) ii	Indicator number 9 Table #2 of Annex 1	-	Indicator number 9 Table #2 of Annex 1	-	N/A
ESRS 2 SBM-1 Involvement in activities related to controversial weapons § 40 (d) iii	Indicator number 9 Table #2 of Annex 1	-	Delegated Regulation (EU) 2020/181829, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	N/A
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco § 40 (d) iv	-	-	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	N/A
ESRS E1-1 Transition plan to reach climate neutrality by 2050 § 14	-	-	-	Regulation (EU) 2021/1119, Article 2(1)	2.2.2

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks § 16 (g)	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2	-	2.2.2
ESRS E1-4 GHG emission reduction targets § 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	-	2.2.2
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) § 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1	-	-	-	2.4.2
ESRS E1-5 Energy consumption and mix § 37	Indicator number 5 Table #1 of Annex 1	-	-	-	2.4.2
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors § 40 to 43	Indicator number 6 Table #1 of Annex 1	-	-	-	2.4.2
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions § 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1:	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	-	2.4.3
ESRS E1-6 Gross GHG emissions intensity § 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	-	2.4.3

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS E1-7 GHG removals and carbon credits § 56	-	-	-	ESRS E1-7 GHG removals and carbon credits § 56	N/A
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks § 66	-	-	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	-	N/A
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk § 66 (a) ESRS E1-9 Location of significant assets at material physical risk § 66 (c).	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.	-	-	N/A
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes § 67 (c).	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral	-	-	N/A
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities § 69	-	-	Delegated Regulation (EU) 2020/1818, Annex II	-	N/A
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, § 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1	-	-	-	3.2.3
ESRS E3-1 Water and marine resources § 9	Indicator number 7 Table #2 of Annex 1	-	-	-	4

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS E3-1 Dedicated policy § 13	Indicator number 8 Table 2 of Annex 1	-	-	-	4.1.1
ESRS E3-1 Sustainable oceans and seas § 14	Indicator number 12 Table #2 of Annex 1	-	-	-	N/A
ESRS E3-4 Total water recycled and reused § 28 (c)	Indicator number 6.2 Table #2 of Annex 1	-	-	-	4.2.2
ESRS E3-4 Total water consumption in m3 per net revenue on own § 29	Indicator number 6.1 Table #2 of Annex 1	-	-	-	4.2.2
ESRS 2- IRO 1 - E4 § 16 (a) i	Indicator number 7 Table #1 of Annex 1	-	-	-	5.1.2
ESRS 2- IRO 1 - E4 § 16 (b)	Indicator number 10 Table #2 of Annex 1	-	-	-	5.1.2
ESRS 2- IRO 1 - E4 § 16 (c)	Indicator number 14 Table #2 of Annex 1	-	-	-	5.1.2
ESRS E4-2 Sustainable land/ agriculture practices or policies § 24 (b)	Indicator number 11 Table #2 of Annex 1	-	-	-	5.2.2
ESRS E4-2 Sustainable oceans/ seas practices or policies § 24 (c)	Indicator number 12 Table #2 of Annex 1	-	-	-	N/A
ESRS E4-2 Policies to address deforestation § 24 (d)	Indicator number 15 Table #2 of Annex 1	-	-	-	5.2.2
ESRS E5-5 Non-recycled waste § 37 (d)	Indicator number 13 Table #2 of Annex 1	-	-	-	6.2.3
ESRS E5-5 Hazardous waste and radioactive waste § 39	Indicator number 9 Table #1 of Annex 1	-	-	-	6.2.3
ESRS 2- SBM3 - S1 Risk of incidents of forced labour § 14 (f)	Indicator number 13 Table #3 of Annex I	-	-	-	8.1.2
ESRS 2- SBM3 - S1 Risk of incidents of child labour § 14 (g)	Indicator number 12 Table #3 of Annex I	-	-	-	8.1.2
ESRS S1-1 Human rights policy commitments § 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I	-	-	-	8.2.1

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, § 21	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	8.2.1
ESRS S1-1 Processes and measures for preventing trafficking in human beings § 22	Indicator number 11 Table #3 of Annex I	-	-	-	8.2.1
ESRS S1-1 Workplace accident prevention policy or management system § 23	Indicator number 1 Table #3 of Annex I	-	-	-	8.2.1
ESRS S1-3 Grievance/ complaints handling mechanisms § 32 (c)	Indicator number 5 Table #3 of Annex I	-	-	-	8.2.3
ESRS S1-14 Number of fatalities and number and rate of work-related accidents/§ 88 (b) and (c)	Indicator number 2 Table #3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	8.3.6
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness/§ 88 (e)	Indicator number 3 Table #3 of Annex I	-	-	-	8.3.6
ESRS S1-16 Unadjusted gender pay gap § 97 (a)	Indicator number 12 Table #1 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	N/A
ESRS S1-16 Excessive CEO pay ratio § 97 (b)	Indicator number 8 Table #3 of Annex I	-	-	-	N/A
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I	-	-	-	8.3.7
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD § 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	-	8.3.7

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain § 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I	-	-	-	9.1.2
ESRS S2-1 Human rights policy commitments § 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1	-	-	-	9.2.1
ESRS S2-1 Policies related to value chain workers § 18	Indicator number 11 and n. 4 Table #3 of Annex 1	-	-	-	9.2.1
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines § 19	Indicator number 10 Table #1 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	-	9.2.1
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, § 19	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	9.2.1
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain § 3	Indicator number 14 Table #3 of Annex 1	-	-	-	9.2.1
ESRS S3-1 Human rights policy commitments § 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1	-	-	-	10.2.1
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines § 17	Indicator number 10 Table #1 Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	-	10.2.1
ESRS S3-4 Human rights issues and incidents § 3	Indicator number 14 Table #3 of Annex 1	-	-	-	10.2.4
ESRS S4-1 Policies related to consumers and end-users § 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1	-	-	-	11.2.1

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Selection of the Sustainability Report
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines § 17	Indicator number 10 Table #1 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	-	11.2.1
ESRS S4-4 Human rights issues and incidents § 35	Indicator number 14 Table #3 of Annex 1	-	-	-	11.2.3
ESRS G1-1 United Nations Convention against Corruption § 10 (b)	Indicator number 15 Table #3 of Annex 1	-	-	-	12.1.2
ESRS G1-1 Protection of whistle- blowers § 10 (d)	Indicator number 6 Table #3 of Annex 1	-	-	-	12.1.2
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws § 24 (a)	Indicator number 17 Table #3 of Annex 1	-	Delegated Regulation (EU) 2020/1816, Annex II)	-	12.2.1
ESRS G1-4 Standards of anti- corruption and anti- bribery § 24 (b)	Indicator number 16 Table #3 of Annex 1	-	_	-	12.2.1

13.2. Methodological aspects of the EU Taxonomy reporting

13.2.1. Methodology for analysing the eligibility of SUEZ activities

Identification and classification of activities covered by the European Taxonomy

The Group has drawn up a correspondence table cross-referencing (1) SUEZ activity matrix, (2) its internal accounting nomenclature, and (3) activity sheets specified in the appendix of the Delegated Act on climate objectives 1 & 2 of 4 June 2021 and its amendments of 27 June 2023 and in the appendix to the Delegated Act on environmental objectives 3.4,5 & 6 of 27 June 2023.

Eligible activities

In accordance with provisions of Article 10 of the "Article 8" Delegated Regulation on sustainability indicators, the 2025 regulatory publication exercise covers the eligibility of activities contributing to climate change mitigation and adaptation but also the eligibility of activities contributing to the sustainable use and protection of water and marine resources, the transition to a circular economy, the pollution prevention and control and the protection and restoration of biodiversity and ecosystems.

Activities contributing to climate mitigation and adaptation are identified in appendices I and II of the Delegated Regulation of 4 June 2021 and in Annexes I and II of the Taxonomy's Amended Climate Delegated Regulation (EU) 2023/2485.

As mentioned in ⩾ *section 2.3.3 Actions and resources in relation to climate change policies*, SUEZ is already anticipating climate change and is conducting a project to adapt its assets to climate change. To date, SUEZ is not able to declare CAPEX and OPEX under the adaptation objective as the action plans are not fully deployed yet.

Activities contributing to the sustainable use and protection of water and marine resources, the transition to a circular economy, the pollution prevention and control and the protection and restoration of biodiversity and ecosystems are identified in appendices I, II, III and IV of the Delegated Regulation of 27 June 2023.

Water activities

SUEZ activities	Activities as described in the delegated acts and its annexes	Codes
Drinking water production & supply	• Construction, extension and operation of water collection, treatment and supply systems • Renewal of water collection, treatment and supply systems • Water Supply	CCM5.1 CCM5.2 WTR2.1
Wastewater collection & treatment (WW)	• Construction, extension and operation of waste water collection and treatment • Renewal of waste water collection and treatment • Urban Waste Water Treatment	CCM5.3 CCM5.4 WTR2.2
Alternative water	• Production of alternative water resources for purposes other than human consumption	CE2.2
Smart water management	• Provision of IT/OT data driven solutions for leakage reduction	WTR4.1

The structure of water and wastewater service contracts makes it impossible to separate out revenue corresponding to renewal of the networks. The Group has chosen to allocate the corresponding revenues to water activities eligible for classification under headings CCM5.1 or CCM5.3 only, without taking into account the differentiation between renewal and construction, extension, and operation of water collection, treatment and supply systems.

Recycling and Recovery activities

SUEZ activities	Activities as described in the delegated acts and its annexes	Codes
Non hazardous waste collection and transport (incl. transfert stations)	• Collection and transport of non-hazardous waste in source segregated fractions • Collection and transport of non-hazardous and hazardous waste	CCM5.5 CE2.3
Waste sorting and recycling	• Material recovery from non-hazardous waste • Sorting and material recovery of non-hazardous waste	CCM5.9 CE2.7
Production of waste heat or electricity production from bioenergy	• Electricity generation from bioenergy • Production of heat/cool using waste heat	CCM4.8 CCM4.25
Capture and recovery of biogas from landfill sites	• Landfill gas capture and utilisation	CCM5.10
Sludge methanisation	• Anaerobic digestion of sewage sludge	CCM5.6
Biowaste composting or methanisation	• Anaerobic digestion of bio-waste • Composting of bio-waste • Recovery of bio-waste by anaerobic digestion or composting	CCM5.7 CCM5.8 CE2.5
Collection and transport of hazardous waste	• Collection and transport of hazardous waste	PPC2.1
Treatment of hazardous waste	• Treatment of hazardous waste • Dismantling and treatment of end-of-life products • Remediation of contaminated sites and areas	PPC2.2 PPC2.4 CE2.4 CE2.6

Individual measures

Within SUEZ, expenses eligible under "individual measures", as defined by the Taxonomy Regulation, correspond to the following activities:

- CCM6.5. Transport by motorbikes, passenger cars and light commercial vehicles
- CCM6.6. Freight transport services by road
- CCM7.2. /CE3.2. Renovation of existing buildings
- CCM7.3. Installation, maintenance, and repair of energy-efficient equipment
- CCM7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
- CCM7.7. Acquisition and ownership of buildings
- CCM8.1. Data processing, hosting, and related activities
- CCM8.2. Data-driven solutions for GHG emissions reductions
- CCM9.2. Research, development and innovation for direct air capture of CO2

In order to avoid any double counting, when an activity was eligible for multiple objectives, alignment was assessed for each objective, and the activity was reported under the most relevant one. For example, part of the non hazardous waste collection and transport activity is eligible under both the "climate change mitigation" objective (CCM5.5.) and under the "transition to a circular economy" objective (CE2.3.) but it was only only reported under the "transition to a circular economy" objective.

Transfert stations are only eligible under the "transition to a circular economy" objective and was assessed as such.

Non-eligible activities

Activities not identified in the reference framework as of the date of this report

Based on the method applied by the Group, the activities below do not correspond to the current European Taxonomy, or to the definition of objectives as specified in the June 2020 Regulation.

- treatment of industrial water

- revenue from the invoicing of services (consulting, project management) specific to local contractual frameworks and/or corresponding to one-off services provided by the Group

These revenue sources derive from activities and business models not covered by the Taxonomy, and specific to the Group's business sector. Furthermore, these activities play a full part in the environmental transition needed to meet international targets for combating climate change and protecting natural capital and water resources.

- Treatment of industrial water enables the Group's customers to benefit from water whose composition and quality are adapted to their manufacturing processes and consumption. These treatment processes are tailored to the needs of each particular industrial sector: food processing, microelectronics, pulp and paper, etc.

- Invoicing for the provision of services on a one-time basis or as part of the contractual framework for the management and operation of water and waste sites is commonplace for the Group, and includes various types of service provision, such as conducting studies, drawing up master plans and modeling in the water sector, engineering projects, environmental consulting assignments, and the collection and processing of data and the design of innovative digital applications for the environmental efficiency of cities and users. These service provisions help maintain or improve the efficiency and effectiveness of water and waste treatment activities, thereby contributing to better management of water resources and protection of natural resources.

Activities excluded from the reference system

Landfill excluding biogas capture and use

Landfill of final not recycled waste replaces uncontrolled dumping of waste whose untreated, unsupervised degradation poses risks to human health and the environment as a result of air, water, and soil pollution. It is therefore an activity that contributes directly to public health in regions.

More specifically, the waste storage solutions offered by SUEZ to its customers in emerging countries initiate environmental management and protection initiatives in areas where waste treatment facilities are still being developed. These solutions take the place of uncontrolled landfills, which are significant sources of methane emissions and industrial accidents.

The Group considers that such activities, which have so far been excluded from the standard, should be included in the European Taxonomy as part of the objective of preventing and reducing

pollution, when they contribute to preventing pollution impacting the environment and human health in emerging countries.

Mixed waste collection

In a similar way to strictly separate collection, mixed waste collection, if combined with a thorough downstream sorting process, can also ensure the recovery of a proportion of non-hazardous waste by redirecting some of it to existing recycling and reclamation channels. Moreover, separate collection is not always possible due to specific local conditions, particularly in certain developing countries; a mixed collection process coupled with an efficient sorting system therefore makes for a more circular model.

Non-Hazardous Waste Incineration (excluding downstream activities)

The activity of non-hazardous waste incineration is not currently covered by a Delegated Act.

13.2.2. Methodology for analyzing technical alignment review criteria and key arbitration decisions

SUEZ eligible activities were evaluated with regard to the three Technical Review Criteria (TRC) categories:

- activity-specific TRCs, including substantial contribution criteria and activity-specific DNSH criteria
- generic DNSH criteria, which are applicable in the same way to activities in question
- minimum safeguards criteria, which must be verified at the Group level

Specific technical review criteria and arbitration decisions

The tables below set out the information used to qualify the alignment of eligible activities for Climate and Environmental objectives of the EU Taxonomy, and the details of the methodological approach.

Climate change mitigation

Water activities (revenue, CapEx, OpEx)

	Approach and arbitration decisions
CCM 5.1: Construction, extension and operation of water collection, treatment and supply systems	-
CCM 5.3 Construction, extension and operation of wastewater collection and treatment	With regard to average net energy consumption, SUEZ has taken into account in its calculations the energy produced, whether self-consumed or sold. With regard to population equivalents, SUEZ has taken into account in its calculations the capacity corresponding to the pollution load actually treated (based on the biochemical oxygen demand over five days: BOD5) rather than the nominal capacity of the plant.

	Approach and arbitration decisions
CCM 5.3 Construction, extension and operation of wastewater collection and treatment	With regard to average net energy consumption, SUEZ has taken into account in its calculations the energy produced, whether self-consumed or sold. With regard to population equivalents, SUEZ has taken into account in its calculations the capacity corresponding to the pollution load actually treated (based on the biochemical oxygen demand over five days: BOD5) rather than the nominal capacity of the plant.

Waste activities (revenue, CapEx, OpEx)

	Approach and arbitration decisions
CCM5.5 Collection and transport of non-hazardous waste in source segregated fractions	As the choice of strictly separate collection and treatment of waste is generally the responsibility of the Group's customers (particularly municipal customers), it is not SUEZ responsibility to set out the waste collection and transportation methods. However, the industrial techniques and processes put in place by SUEZ ensure that volumes of mixed waste collected are prepared so that some of it can be redirected to recycling and recovery channels for reuse and recycling. Where identified, those volumes have been included in eligible revenue, OpEx and CapEx. "Co-mingled" collection is considered separate here. "Co- mingled" flows are recyclable waste flows sent for recovery of materials, but collected and transported together before being sorted a second time prior to processing. For municipal waste collection activities, the proportion of waste collected separately has been identified among the total volumes of waste collected during the year. It should be noted that pre-sorted mixed fractions have been included. The associated financial data have been calculated in proportion to those identified volumes. For industrial collection activities, financial indicators are associated with flow categories: all incoming flows have been considered for eligibility and substantial contribution, excluding unsorted non-hazardous industrial waste. SUEZ accounts for the transportation of sludge and green waste upstream of treatment and recovery through land application or composting under activity CCM5.5, as the flows collected are sorted at source and collected separately.
CCM5.6: Anaerobic digestion of sewage sludge **CCM5.7: Anaerobic digestin of sewage sludge**	Under activity CCM5.6, SUEZ only considers sludge anaerobic digestion sites for wastewater treatment activities. In the waste management activity, the majority of SUEZ anaerobic digestion treatment plants are fed with biowaste, but some sites are authorised to process sludge. As proportion of the sludge is low in terms of volume, SUEZ decided to include everything in the majority category CCM5.7 (bio-waste), as details by activity are not available for the financial data requested.
CCM5.8: Composting of bio-waste	SUEZ takes into account all revenue from bio-waste composting facilities in France and in UK, including green waste. For mixed bio-waste and sludge sites, SUEZ will only include the revenue associated with the bio-waste component, and for the associated OpEx and CapEx, applied pro rata based on revenue.
CCM5.9: Material recovery from non-hazardous waste	SUEZ takes into account all the revenue that may include sorting, processing, and sales of materials. It includes IBA processing activities and UK battery dismantling & treatment. Production of SRF or RDF has been excluded. It is important to note that SUEZ has complied with question 68 of the FAQ of 19 December 2022, and, as such, has taken into account only its sorting activities that can be considered as recycling activities, and not only as "pure sorting" activities. To calculate the proportion of waste recycled, SUEZ compares outgoing flows with incoming flows in terms of metric tonnes per site. The outgoing flows taken into consideration are those that can be considered as secondary raw materials.
CCM5.10: Landfill gas capture and utilisation	In order to encourage investment in biogas capture and recovery infrastructure, the scope of this study also includes landfill sites that are still in commercial operation, indeed such infrastructures are always installed before the landfill ceases operations. The revenue reported for this activity corresponds strictly to the one generated by the sale of energy from landfill gas that has been closed or is still in commercial operation, as well as the associated capital expenditure. SUEZ is not in a position to identify the gas captured from its landfill units still in operation, which moreover represents a non-significant proportion of total quantities captured. The gas is collected

via collection networks common to the whole site, which includes the collection facilities of the open units (the minority) and those of the closed units (the majority). In this context, SUEZ has chosen to account for all its landfill gas capture activities in the financial year 2023 considering that gas capture activities offer the significant environmental benefit of avoiding the release of greenhouse gases into the atmosphere.

Energy production (revenue, CapEx, OpEx)

	Approach and arbitration decisions
CCM4.8: Electricity generation from bioenergy	Through its energy-from-waste plants, SUEZ produces electricity from biomass. SUEZ takes into account 50% of revenues from electricity production, corresponding to the biomass share.
CCM4.25: Production of heat/cool using waste heat	SUEZ takes into account all revenue from heat production using waste heat on its facilities in France.

Transition to a circular economy

	Approach and arbitration decisions
CE2.3: Collection and transport of non-hazardous and hazardous waste	SUEZ takes into account only non hazardous waste collection under activity CE2.3. As the choice of strictly separate collection and treatment of waste is generally the responsibility of the Group's customers (particularly municipal customers), it is not SUEZ responsibility to set out the waste collection and transportation methods. However, the industrial techniques and processes put in place by the SUEZ Group ensure that the volumes of mixed waste collected are prepared so that some of it can be redirected to recycling and recovery channels for reuse and recycling. Where identified, those volumes have been included in eligible revenue, OpEx and CapEx. "Co-mingled" collection is considered separate here. "Co-mingled" flows are recyclable waste flows sent for recovery of materials, but collected and transported together before being sorted a second time prior to processing. For municipal waste collection activities, the proportion of waste collected separately has been identified among the total volumes of waste collected during the year. It should be noted that pre-sorted mixed fractions have been included. The associated financial data have been calculated in proportion to those identified volumes. For industrial collection activities, financial indicators are associated with flow categories: all incoming flows have been considered for eligibility and substantial contribution, excluding unsorted non-hazardous industrial waste. SUEZ accounts for the transportation of sludge and green waste upstream of treatment and recovery through land application or composting under activity CE2.3, as the flows collected are sorted at source and collected separately.
CE2.4: Treatment of hazardous waste (for material recovery)	SUEZ takes into account its battery dismantling & treatment activity for the EU zone under activity CE2.4. NB : in the UK batteries are still considered as absolute non hazardous waste and SUEZ takes into account UK battery dismantling & treatment activity under activity CE2.7
CE2.6 Depollution and dismantling of end-life products	SUEZ takes into account its WEEE (Waste electrical and electronic equipment) dismantling & treatment activity under activity CE2.6.
CE2.7: Sorting and material recovery of non-hazardous waste	SUEZ takes into account all the revenue that may include sorting, processing, and sales of materials. It includes IBA processing activities and UK battery dismantling & treatment. Production of SRF or RDF has been excluded. It is important to note that SUEZ has complied with question 94 of the FAQ of 29 November 2024, and, as such, has taken into account all facilities that only sort waste but do not actually recover.

Pollution prevention and control

	Approach and arbitration decisions
PPC2.1: Collection and transport of hazardous waste	SUEZ strictly complies with the Circular Economy DNSH criteria in its separate collection of sorted waste: Separately collected waste is not mixed in waste storage and transfer facilities with other waste or materials with different properties. Recyclable waste is not disposed of, incinerated or co-incinerated.

Individual measures (CapEx, OpEx)

Due to the complexity and diversity of the criteria relating to individual actions, the Group was unable to verify the alignment criteria. As a result, CapEx and OpEx eligible for individual actions are not aligned.

Generic DNSH criteria

DNSH Adaptation

In accordance with Appendix A of Annex 1 of the Delegated Regulation, the Group has verified compliance with the generic DNSH adaptation criteria for all its eligible activities.

The DNSH adaptation criteria require:

- identification of physical climatic risks that could negatively impact the Group's activities
- evaluation of the vulnerability of activities to these risks according to relevant scenarios linked to the expected duration of activities and use of assets
- where major risks are identified, evaluation of the adaptation measures and implementation of an adaptation plan

Analysis of climate resilience and diagnostic of physical risks

To assess exposure to severe physical climate risks, SUEZ used Representative Concentration Pathway (RCP) 4.5 and 8.5 scenarios. These models provided insights into medium- and long-term risks across 2030, 2050, and 2070, particularly in geographies where extreme weather events are projected to intensify.

To achieve this, SUEZ developed a tool for assessing exposure to the 28 hazards described in the European Green Taxonomy. This tool covers all sites operated and insured by SUEZ.

To assess the vulnerability and associated risks of its sites, SUEZ relied on vulnerability profiles established per activity, thanks to the analysis carried out by consulting firm Carbone 4 using the "OCARA" (operational climate adaptation and resilience assessment) methodology. Additionally, since 2024, SUEZ is deploying its vulnerability questionnaire to assess vulnerability at the site level.

This questionnaire, designed with the SUEZ HSE Department, enables a site to quickly identify its weaknesses and strengths, and rapidly draw up an action plan to adapt to climate change.
Defining action plans is a priority integrated into the Group's 2023-2027 SD roadmap. More details on specific actions in 2024 are described in ⩾ *section 2.3.3 Actions and resources in relation to climate change policies.*

Adaptation measures

Thanks to this work, adaptation measures have been identified and sites have been prioritised to pace the implementation of such actions over the coming months and years.

DNSH Protection and restoration of biodiversity and ecosystems

Under the generic DNSH criteria on biodiversity, detailed in Appendix D of Annex 1 of the Delegated Regulation, in accordance with European regulation 2011/92/EU, projects must undergo a preliminary analysis to determine whether an Environmental Impact Assessment (EIA) is required. Depending on the results of the assessment, the project may be exempt. Conversely, if an EIA is required, the assessment must be carried out and mitigation and compensation measures must be implemented to protect the environment.

The DNSH criteria also require for sites/operations located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and KBA, as well as other protected areas), an appropriate assessment, where applicable, has been conducted and based on its conclusions measures are implemented.
All eligible activities of SUEZ (with the exception of waste collection (CCM5.5 and CE2.3)) must comply with this DNSH Biodiversity criteria.

Most facilities built or operated by SUEZ in France have the ICPE classification as environmental protection facilities.

Facilities with the ICPE classification are subject to environmental authorisation and registration. They fall into categories of projects subject to environmental assessment or case-by-case review, according to the appendix to Article R. 122-2 of French environmental law (Environment Code). As a result, they are aligned with the DNSH criteria.

For other sites in Europe (ICPE-classified and subject to declaration and sites not classified as ICPE), there are two cases:

- the facility falls into another project category listed in the appendix to Article R. 122-2, and consequently is aligned with the DNSH criteria because it is subject to an environmental assessment or case-by-case review.

- the type of facility is not listed in the Annex to Article R. 122-2, which means that, in the sense of Directive 2011/92/EU, the project is not likely to have any significant impact on the environment, and as such is deemed to satisfy the DNSH criterion.

For activities carried out outside the European Union, BUs have analysed compliance with local regulations (when existing) or international standards.

Concerning biodiversity-sensitive areas, EIAs take protected areas into account, indicating the possible impact of projects on these areas, and suggesting mitigation measures to be implemented where necessary.

Furthermore, in > *section 5.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model*, SUEZ has identified the sites located in or near these zones. These sites are covered by a voluntary biodiversity action plan. Prior to the implementation of the CSRD,

SUEZ had already undertaken an analysis as part of its Sustainable Development Roadmap 2023-2027 to establish a list of priority sites relevant to biodiversity and ecosystems. The objective was to concentrate the Group's efforts on sites where actions could yield the most significant benefits. The criteria and methodology used in this analysis are detailed in > *section 5.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model.*

DNSH Sustainable use and protection of water and marine resources

Following the example of biodiversity due diligence, the generic DNSH criteria for water, whose requirements are detailed in Appendix B, follows the same approach: in accordance with Directive 2011/92/3U, the Environmental Impact Assessment (EIA) identifies, describes, and evaluates the environmental effects of projects likely to have a significant impact on the environment. The Environmental Impact Assessment (EIA) must include a water impact assessment in accordance with Directive 2000/60/EC.

SUEZ water and waste activities aligned are subject to and comply with the DNSH Water criteria, see > *section on DNSH Biodiversity.*

Minimum safeguards

In accordance with guidelines concerning the minimum safeguards described in Article 4 of the Taxonomy Regulation, economic activities contributing substantially to one of the six objectives and complying with the relevant generic and specific DNSH criteria must also implement procedures to align themselves with the OECD Guidelines for Multinational Enterprises and the UN Guidelines on Business and Human Rights (including the principles and rights set out in the eight core conventions listed in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights).

The "Final Report on Minimum Safeguards" published by the European Sustainable Finance Platform in October 2022 clarified the scope of requirements to be met as part of that alignment process. The report highlights four areas which must be covered by minimum safeguards: human rights (including worker and consumer rights), corruption, taxation, and competition law. The Group's compliance with minimum safeguards has been analysed in the light of the non-alignment criteria proposed in that report. These criteria are designed to ensure that the Group has not been at the origin of any violations of rights and regulations in those four areas, and that procedures are in place within the Group to identify, assess, avoid, and mitigate any such violations.

The Group's review of minimum safeguards was carried out centrally via workshops with the relevant departments. In light of these analyses, the Group has concluded that the minimum safeguards are met, based on the following guidelines:

Human rights

SUEZ is committed to respecting and promoting recognised human rights and fundamental freedoms. Details of SUEZ initiatives to support the respect and promotion of human rights are detailed in > *sections 8.2.1 Policies regarding SUEZ workforce and 9.2.1 Policies regarding value chain workers.*

The Group has not been condemned for any human rights violations. No referrals have been accepted by an OECD National Contact Point (NCP), and no allegations have been made against the Group and published on the Business and Human Rights Resource Center (BHRRC) website.

As described in > *section 10.2.3 General processes for remediation and channels to raise concerns*, SUEZ has established a Vigilance plan available on its website, covering its activities and those of its subsidiaries.

Fighting corruption

The Group and its executives have not been condemned for any corruption offenses.

Anti-corruption procedures are in place within the Group and are described in > *section 12.1.2 Business conduct policies and corporate culture.*

Best practices in taxation

The Group has not been condemned for any violation of tax law.

The Group considers tax governance and compliance as important elements of oversight, and adequate tax risk management strategies and processes are in place. Managing those risks is part of the Enterprise Risk Management (ERM) process described in > *section 1.1.4 Risk management and internal controls over sustainability reporting.*

Competition law

SUEZ has not been condemned for non-compliance with competition law.

The Group makes its employees aware of the importance of complying with applicable competition laws and regulations, as set out in > *section 12.1.2 Business conduct policies and corporate culture in the paragraph on the Ethics Charter.*

Consideration of Principal Adverse Impact (PAI) indicators

In addition, in line with the European Commission guidance on the application of the EU Taxonomy minimum safeguards, the Group has considered the PAI indicators defined under the SFDR as part of its assessment. In particular, indicators relating to exposure to controversial weapons, the unadjusted gender pay gap, gender diversity within governance bodies, and adherence to internationally recognised standards such as the United Nations Global Compact principles and the OECD Guidelines for Multinational Enterprises have been reviewed.

With regard to exposure to controversial weapons, no exposure has been identified given the nature of the Group's activities. The consideration of these indicators complements the due diligence and compliance frameworks described above and supports the Group's assessment of compliance with the EU Taxonomy minimum safeguards.

13.2.3. Methodology for identifying and calculating indicators in SUEZ Taxonomy report

The financial information used for this analysis was subject to additional reporting as part of the annual accounts closing process. They have been analysed and checked jointly by local and central teams, to ensure consistency with consolidated revenue, capital expenditure (CapEx), and operating

expenditure (OpEx) for the financial year 2025.

Turnover

Presentation of the indicator

The eligible revenue indicator corresponds to the sum of consolidated net revenue generated by Taxonomy-eligible activities divided by the total consolidated net revenue of SUEZ for the financial year 2025.

The aligned revenue corresponds to the sum of consolidated net revenue generated by Taxonomy-eligible and aligned activities, i.e. activities that both correspond to the definition of Taxonomy activity and meet all the technical criteria, divided by the total consolidated net revenue of SUEZ in the financial year 2025.

Numerator

The eligible and aligned numerator corresponds to the sum of consolidated net revenue generated by the proportion of revenue derived from products and services associated with economic activities eligible and aligned with the Taxonomy. The identification of eligible and aligned revenue was carried out in consultation with technical and financial teams.

Denominator

The denominator of the revenue eligibility and alignment indicators is based on consolidated revenue for the year.

Accounting principles applied to consolidated revenue can be reconciled with financial statements.

The definition of revenue is detailed in note 5.1 of the Group's 2025 financial statements.

TAB : PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY - ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2025

Reported KPI	**Turnover**												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Electricity generation from bio energy	CCM4.8	0.6%	61.6	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Production of heat/cool using waste heat	CCM4.25	0.4%	21.1	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%			56.6%
Construction, extension and operation of water collection, treatment and supply systems. France & International (excl. Europe)	**CCM5.1** WTR2.1	12.7%	554.3	5.8%	5.8%	0.0%	5.3%	0.0%	0.0%	0.0%			45.9%
Water Supply Europe excl. France	CCM5.1 **WTR2.1**	1.4%	122.6	1.3%	0.8%	0.0%	1.3%	0.0%	0.0%	0.0%			94.6%
Construction, extension and operation of waste water collection and treatment. France & International (excl. Europe and Panama)	**CCM5.3** WTR2.2	13.9%	124.6	1.3%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%			9.4%
Urban waste water treatment. Europe excl. France, Panama	CCM5.3 **WTR2.2**	1.6%	126.8	1.3%	0.2%	0.0%	1.3%	0.0%	0.0%	0.0%			83.0%
Collection and transport of non-hazardous waste in source segregated fractions; **Collection and transport of non-hazardous waste**	CCM5.5 **CE2.3**	4.8%	441.2	4.6%	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%			96.5%
Anaerobic digestion of sewage sludge	CCM5.6	0.0%	0.9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Anaerobic digestion of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.7 **CE2.5**	0.3%	27.1	0.3%	0.3%	0.0%	0.0%	0.3%	0.0%	0.0%			100.0%
Composting of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.8 **CE2.5**	0.6%	61.0	0.6%	0.6%	0.0%	0.0%	0.6%	0.0%	0.0%			100.0%
Material recovery from non-hazardous waste; **Sorting and material recovery of non-hazardous waste**	CCM5.9 **CE2.7**	16.3%	1,543.4	16.2%	16.2%	0.0%	0.0%	16.2%	0.0%	0.0%			99.3%
Landfill gas capture and utilisation	CCM5.10	0.8%	67.6	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%			86.1%
Data-driven solutions for GHG emissions reductions	CCM8.2	0.0%	3.7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Collection and transport of hazardous waste	PPC2.1	0.7%	35.0	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%			51.5%
Collection and transport of non-hazardous and hazardous waste	CE2.3	2.5%	232.3	2.4%	0.0%	0.0%	0.0%	0.0%	2.4%	0.0%			99.0%
Treatment of hazardous waste	**PPC2.2** CE2.4	0.4%	28.6	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%			69.7%
	PPC2.2	1.3%	90.7	1.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%			71.2%
	CE2.4	0.0%	0.6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%

Reported KPI	Turnover												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Depollution and dismantling of end-of-life products	CE2.6	0.2%	18.3	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%			84.7%
Sorting and material recovery of non-hazardous waste	CE2.7	0.3%	28.1	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%			100.0%
Remediation of contaminated sites and areas	PPC2.4	0.2%	6.0	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%			32.2%
Provision of IT/OT data-driven solutions for leakage reduction	WTR4.1	0.1%	7.6	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%			80.8%
Sum of alignment per objective					31.5%	0.0%	8.0%	24.7%	1.7%	0.0%			
Total KPI		**59.3%**	**3,604**	**37.9%**	**8.8%**	**0.0%**	**2.7%**	**24.7%**	**1.7%**	**0.0%**			**63.8%**

Capital expenditure (CapEx)

Presentation of the indicator

The CapEx indicator includes an eligibility ratio and an alignment ratio. Those two ratios are defined respectively as Taxonomy-eligible CapEx (numerator) divided by total CapEx (denominator), and Taxonomy-aligned CapEx (numerator) divided by total CapEx (denominator).

The CapEx considered for the analysis of eligibility and alignment with the European Taxonomy are not part of a CapEx plan.

Numerator

The numerators of the ratios include capital expenditure linked to the associated assets or processes, i.e.:

- activities that are eligible (for the eligibility ratio), or aligned (for the alignment ratio) with the Taxonomy
- "purchase" of products from activities that are eligible (for the eligibility ratio) and aligned (for the alignment ratio) with the Taxonomy under individual measures

Denominator

Total CapEx, the common denominator of the two ratios, comprises acquisitions of tangible and intangible fixed assets during the year, before depreciation and amortisation and excluding changes in fair value. It includes acquisitions of fixed assets (IAS 16), intangible assets (IAS 38), new concession work (IFRIC 12) for models classified as intangible assets, and lease repayments (IFRS 16).

The accounting principles applied to CapEx can be reconciled with the financial statements.

Regulatory table

TAB : PROPORTION OF CapEx FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025

Reported KPI	**CapEx**												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Electricity generation from bio energy	CCM4.8	0.5%	3.9	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Production of heat/cool using waste heat	CCM4.25	0.5%	2.3	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%			58.9%
Construction, extension and operation of water collection, treatment and supply systems. France & International (excl. Europe)	**CCM5.1** WTR2.1	10.9%	47.3	5.8%	5.8%	0.0%	5.0%	0.0%	0.0%	0.0%			52.8%
Water Supply Europe excl. France	CCM5.1 **WTR2.1**	2.6%	21.6	2.6%	1.4%	0.0%	2.6%	0.0%	0.0%	0.0%			100.0%
Construction, extension and operation of waste water collection and treatment. France & International (excl. Europe and Panama)	**CCM5.3** WTR2.2	5.1%	4.7	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%			11.2%
Urban waste water treatment. Europe excl. France, Panama	CCM5.3 **WTR2.2**	3.5%	19.4	2.4%	0.7%	0.0%	2.4%	0.0%	0.0%	0.0%			68.6%
Collection and transport of non-hazardous waste in source segregated fractions; **Collection and transport of non-hazardous waste**	CCM5.5 **CE2.3**	3.7%	30.6	3.7%	3.7%	0.0%	0.0%	3.7%	0.0%	0.0%			100.5%
Anaerobic digestion of sewage sludge	CCM5.6	0.0%	0.2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Anaerobic digestion of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.7 **CE2.5**	2.3%	18.6	2.3%	2.3%	0.0%	0.0%	2.3%	0.0%	0.0%			99.4%
Composting of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.8 **CE2.5**	0.5%	4.2	0.5%	0.5%	0.0%	0.0%	0.5%	0.0%	0.0%			102.2%
Material recovery from non-hazardous waste; **Sorting and material recovery of non-hazardous waste**	CCM5.9 **CE2.7**	6.5%	53.8	6.6%	6.6%	0.0%	0.0%	6.5%	0.0%	0.0%			100.6%
Landfill gas capture and utilisation	CCM5.10	0.8%	5.8	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%			83.9%
Data-driven solutions for GHG emissions reductions	CCM8.2	0.1%	0.5	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Collection and transport of hazardous waste	PPC2.1	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Collection and transport of non-hazardous and hazardous waste	CE2.3	1.8%	14.1	1.7%	0.0%	0.0%	0.0%	1.7%	0.0%	0.0%			97.0%
Treatment of hazardous waste	**PPC2.2** CE2.4	0.3%	2.4	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%			100.0%
	PPC2.2	1.1%	7.3	0.9%	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%			83.0%
	CE2.4	0.0%	0.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%

Reported KPI	CapEx												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Depollution and dismantling of end-of-life products	CE2.6	0.2%	0.6	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%			44.4%
Sorting and material recovery of non-hazardous waste	CE2.7	0.2%	2.0	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%			101.1%
Provision of IT/OT data-driven solutions for leakage reduction	WTR4.1	0.0%	0.2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM6.5	2.6%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Freight transport services by road	CCM6.6	1.8%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Renovation of existing buildings	**CCM7.2** CE3.2	1.6%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Installation, maintenance and repair of energy efficiency equipment	CCM7.3	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM7.5	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Acquisition and ownership of buildings	CCM7.7	0.4%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Data processing, hosting and related activities	CCM8.1	0.3%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Sum of alignment per objective					23.1%	0.0%	10.0%	15.1%	1.2%	0.0%			
Total KPI		**47.9%**	**239.9**	**29.3%**	**7.9%**	**0.0%**	**5.0%**	**15.1%**	**1.2%**	**0.0%**			**61.2%**

Operating expenditure (OpEx)

Presentation of the indicator

The OpEx indicator includes an eligibility ratio and an alignment ratio. Those two ratios are defined respectively as Taxonomy-eligible OpEx (numerator) divided by total OpEx (denominator), and Taxonomy-aligned OpEx (numerator) divided by total OpEx(denominator).

Numerator

The numerators of the ratios include operating expenditure related to assets or associated processes, i.e.

- activities that are eligible (for the eligibility ratio), or aligned (for the alignment ratio) with the Taxonomy
- individual measures enabling activities to become low- carbon, or individual building renovation measures

Denominator

Total operating expenditure (common denominator for the two ratios) includes direct non-capitalised costs related to R&D, building renovation measures, short-term rentals, maintenance and repairs, and all other direct expenses related to the day-to-day upkeep of property, plant, and equipment by the Group or a third-party subcontractor that are necessary to ensure the ongoing, efficient operation of these assets. Direct costs for training and other human resource adaptation needs are excluded from the calculation of the ratio in the numerator and denominator, as Annex I to Article 8 of the delegated act only includes these costs in the numerator.

As SUEZ doesn't have the granularity required to isolate these OpEx in its consolidation tool at Group level and to ensure the robustness of the reporting, each Business Unit CFO has signed a report confirming the numerator and denominator amount to be used for OpEx as defined in the Taxonomy above.

Regulatory table

TAB : PROPORTION OF OpEx FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025

Reported KPI	**OpEx**												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Electricity generation from bio energy	CCM4.8	0.3%	2.4	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Production of heat/cool using waste heat	CCM4.25	0.3%	1.5	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%			58.9%
Construction, extension and operation of water collection, treatment and supply systems. France & International (excl. Europe)	**CCM5.1** WTR2.1	14.2%	57.7	6.1%	6.1%	0.0%	5.2%	0.0%	0.0%	0.0%			42.8%
Water Supply Europe excl. France	CCM5.1 **WTR2.1**	0.8%	7.6	0.8%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%			98.6%
Construction, extension and operation of waste water collection and treatment. France & International (excl. Europe and Panama)	**CCM5.3** WTR2.2	10.0%	11.1	1.2%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%			11.7%
Construction, extension and operation of waste water collection and treatment. Europe excl. France, Panama	CCM5.3 **WTR2.2**	1.8%	16.9	1.8%	0.1%	0.0%	1.8%	0.0%	0.0%	0.0%			96.7%
Collection and transport of non-hazardous waste in source segregated fractions; **Collection and transport of non-hazardous waste**	CCM5.5 **CE2.3**	5.5%	52.1	5.5%	5.5%	0.0%	0.0%	5.5%	0.0%	0.0%			100.0%
Anaerobic digestion of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.7 **CE2.5**	1.0%	8.5	0.9%	0.9%	0.0%	0.0%	0.9%	0.0%	0.0%			86.2%
Composting of bio-waste; **Recovery of bio-waste by anaerobic digestion or composting**	CCM5.8 **CE2.5**	0.3%	2.6	0.3%	0.3%	0.0%	0.0%	0.3%	0.0%	0.0%			100.0%
Material recovery from non-hazardous waste; Sorting and material recovery of non-hazardous waste	CCM5.9 **CE2.7**	4.2%	41.6	4.4%	4.4%	0.0%	0.0%	4.4%	0.0%	0.0%			104.5%
Landfill gas capture and utilisation	CCM5.10	1.8%	15.5	1.6%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%			90.3%
Data-driven solutions for GHG emissions reductions	CCM8.2	0.0%	0.2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			100.0%
Collection and transport of hazardous waste	PPC2.1	2.0%	0.2	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			1.0%
Collection and transport of non-hazardous and hazardous waste	CE2.3	1.9%	18.5	1.9%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%			100.0%
Treatment of hazardous waste	**PPC2.2** CE2.4	0.5%	5.0	0.5%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%			100.0%
	PPC2.2	1.4%	10.6	1.1%	0.0%	0.0%	0.0%	0.0%	1.1%	0.0%			98.8%
Depollution and dismantling of end-of-life products	CE2.6	0.3%	2.2	0.2%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%			71.2%

Reported KPI	OpEx												
Financial Year (N)	**2025**	Environmental objective of taxonomy aligned activities											
Economic activities	**Code**	**Taxonomy eligible KPI**	**Activities aligned with Taxonomy**	**Share of activities aligned with Taxonomy**	**CCM**	**CCA**	**WTR**	**CE**	**PPC**	**BIO**	**Enabling activity**	**Transitional activity**	**Propotion of Taxonomy aligned in taxonomy eligible**
		%	M€	%	%	%	%	%	%	%	E	T	%
Sorting and material recovery of non-hazardous waste	CE2.7	0.3%	2.6	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%			100.0%
Production of alternative water resources for purposes other tahn human consumption	CE2.2	0.3%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM6.5	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Freight transport services by road	CCM6.6	1.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Installation, maintenance and repair of energy efficiency equipment	CCM7.3	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Acquisition and ownership of buildings	CCM7.7	0.2%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Research, development and innovation for direct air capture of CO2	CCM9.2	0.1%	0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			0.0%
Sum of alignment per objective					21.0%	0.0%	7.8%	13.5%	1.7%	0.0%			
Total KPI		**48.6%**	**257.1**	**27.0%**	**9.3%**	**0.0%**	**2.6%**	**13.5%**	**1.7%**	**0.0%**			**55.6%**

13.3. Glossary

BAT	Best Available Techniques Reference Document
BU	Business Unit
CapEx	Capital Expenditure
CCS	Carbon Capture and Storage
CCUS	Carbon Capture, Utilisation and Storage
Cd	Cadmium
CICES	Common International Classification of Ecosystem Services
CO	Carbon Monoxide
COP	Conference of the Parties
CSRD	Corporate Sustainability Reporting Directive
CY	Civil Year
DMA	Double Materiality Assessment
DNSH	Do No Significant Harm
DR	Disclosure Requirement
DWTP	Drinking Water Treatment Plant
E&C	Engineering & Construction
ECC	Ethics and Compliance Correspondents
ECO	Ethics and Compliance Officers
EfW	Energy-from-Waste
EIA	Environmental Impact Assessment
EIR	Environmental and Industrial Risks
EIRO	Environmental and Industrial Risk Officer
ELV	Emission Limit Values
E-PRTR	European Pollutant Release and Transfer Register
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standard
EU	European Union
EVP	Executive Vice President
EWC	European Works Council
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
GWP	Global Warming Potential
HATVP	High Authority for Transparency in Public Life
HCl	Hydrogen Chloride
Hg	Mercury
HQ	Headquarters
HR	Human Resources
HSE	Health, Safety and Environment
IBA	Incinerator Bottom Ash
ICPE	Installations Classified for Environmental Protection
IED	Industrial Emissions Directive
IFRS	International Financial Reporting Standards
IPCC	Intergovernmental Panel on Climate Change
IPBES	Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
IRO	Impacts, Risks and Opportunities

KPI	Key Performance Indicator
MSV	Management Safety Visit
NFPS	Non-Financial Performance Statement
NA	Not applicable
NC	Not calculated
ND	Not disclosed
NH3	Ammonia
NOx	Nitrogen Oxides
NCP	National Contact Point
NZAOA	Net-Zero Asset Owner Alliance
O/W	Of which
O&M	Operations and Maintenance
OECD	Organisation for Economic Co-operation and Development
OpCom	Operational Committee
OpEx	Operational Expenditure
PAI	Principal Adverse Impact
PBT	Persistent, Bioaccumulative and Toxic substances
PE	Population Equivalent
PFAS	Per- and Polyfluoroalkyl Substances
PPA	Power Purchase Agreement
PRI	Principles for Responsible Investment
R&D	Research and Development
R&R	Recycling and Recovery
RDF	Refuse-Derived Fuel
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
REC	Renewable Energy Certificates
SAF	Sustainable Aviation Fuel
SBM	Sustainable Business Model
SCA	Service Concession Arrangement
SDG	Sustainable Development Goals
SFRD	Sustainable Finance Disclosure Regulation
SOC	Substances of Concern
SOx	Sulfur Oxides
SRF	Solid Recovered Fuel
SVHC	Substances of Very High Concern
TOC	Total Organic Carbon
UN	United Nations
VOC	Volatile Organic Compounds
VP	Vice President
WEEE	Waste Electrical and Electronic Equipment
WWTP	Wastewater Treatment Plant
Zn	Zinc

Statutory auditors report on the sustainability statement

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Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 relating to the year ended 31st December 2025

This is a translation into English of the statutory auditors' report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852».

To the Annual General Meeting of Suez,

This report is issued in our capacity as statutory auditor of Suez. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31st December 2025 and included in section 2.1 of the management report (hereafter the "Sustainability Report").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, Suez is required to include the above-mentioned information in a separate section of the management report.

This information enables an understanding of the impact of the activity of Suez on sustainability matters, as well as the way in which these matters influence the development of the business of the Group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Suez to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code;

- compliance of the sustainability information included in the Sustainability Report with the provisions of Article. L. 233-28-4 of the French Commercial Code, including the ESRS; and

- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and

quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852».

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Suez in the management report, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of Suez, in particular it does not provide an assessment, of the relevance of the choices made by Suez in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the management report.

Our engagement does, however, allow us to express conclusions regarding the Entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the management report.

Compliance with the requirements set out in the ESRS of the process implemented by Suez to determine the information reported, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Suez, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of sustainability information in the Sustainability Report, and

- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Suez with the ESRS.

Elements that received particular attention

We present below the elements that have received particular attention from us regarding the compliance with the ESRS of the process implemented by Suez to determine the information published.

Information regarding how Suez examined its double materiality analysis is mentioned in section 1.3.1, *"Double Materiality Assessment Process (IRO-1)"*, of the Sustainability Report.

Through interviews with the individuals we deemed appropriate and by inspecting the available documentation, we obtained an understanding of:

- the analyses carried out by Suez to identify and evaluate the internal and external factors that led to the update of its double materiality analysis;

- the changes made, compared to the previous year, to the list of impacts, risks, and opportunities ("IRO") identified by the Entity as part of its process for assessing impact and financial materiality, as presented in section *1.3 "Double Materiality Assessment"*, of the Sustainability Report.

Based on our professional judgment, our procedures notably consisted of:

- exercising professional skepticism on the documentation of the analyses carried out by Suez as well as on the approach implemented by the latter to identify the internal and external factors to be considered;

- assessing the appropriateness of these factors with regard to our knowledge of the group and their overall consistency with Suez's new 2026–2030 sustainable development roadmap, approved by the Board of Directors in October 2025, as mentioned in section 1.3.4, *"Sustainable Development Roadmap"*, of the Sustainability Report;

• evaluating the relevance of the material changes made by Suez regarding the assessment of actual and potential impacts, risks and opportunities in light of our knowledge of the Entity and the sectoral analyses and available competitive benchmarks that we deemed relevant;

• assessing, for changes affecting actual and potential IROs, the compliance of the impact materiality and financial materiality assessment process implemented by the Group with the criteria defined by ESRS 1;

• assessing the appropriateness of the description provided in this regard in section 1.3.1, *"Double Materiality Assessment Process (IRO-1)"*, of the Sustainability Report.

Compliance of the sustainability information included in the Sustainability Report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

• the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;

• the presentation of this information ensures its readability and understandability;

• the scope chosen by Suez for providing this information is appropriate; and

• on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions inconsistencies regarding the compliance of the sustainability information included in the Sustainability Report, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We present below the elements that have received particular attention from us regarding the compliance of the information with the ESRS.

Information provided in application of environmental standard ESRS E1

Information disclosed on climate change (ESRS E1) is presented in section 2, *"Climate Change (E1)"*,

of the Sustainability Report.
Our procedures notably included:

- conducting interviews with Management and the personnel responsible for calculating and reporting environmental information, in particular the Sustainability Department, to understand the process adopted by the Entity to produce this information, including the description of policies, actions, and targets implemented by the Entity;

- defining and performing appropriate analytical procedures based on this information and our knowledge of the Entity;

- assessing the appropriateness of the information presented in section 2, *"Climate Change (E1),"* of the Sustainability Report and its overall consistency with our knowledge of the Entity.

With respect to the information disclosed by the Entity in paragraphs 2.4.1, *"Targets on climate change mitigation and adaptation (E1-4)"*, *2.4.3, "Gross scopes 1, 2, 3 and Total GHG emissions (E1-6),"* and 1.5, *"Common metrics methodology regarding ESRS E1 to E5,"* of the Sustainability Report regarding its greenhouse gas (GHG) emissions, we also:

- obtained an understanding of the Entity's GHG emissions assessment procedure, in particular:

  - evaluated the consistency of the scope considered for the GHG emissions assessment with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain;

  - obtained an understanding of the methodology used to calculate estimated data and the sources of information used in preparing the estimates we considered material, which the Entity relied upon to calculate its GHG emissions;

  - assessed whether the methods were applied consistently or whether changes occurred since the previous period, and, if so, whether these changes were appropriate;

- performed certain specific tests:

  - evaluated, on a sample basis, the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the inherent uncertainty in current scientific or economic knowledge and the quality of the external data used;

  - for directly measurable data, such as energy consumption related to scope 1 and 2 emissions, ased on tests, reconciled the underlying data used to assess GHG emissions with the supporting documentation.

Regarding the information presented in paragraph 2.2.2, *"Transition plan for climate change mitigation (E1-1)",* of the Sustainability Report, our work also included:

- assessing whether the information disclosed complies with ESRS E1 requirements and appropriately describes the key assumptions underlying Suez's targets supporting this

decarbonization plan, noting that we do not expressan opinion on the appropriateness or ambition level of the targets of this decarbonization plan;

• obtaining an understanding of the decarbonization levers identified by the Entity and for a selection of them, reconciling the estimates of their quantitative contribution to achieving GHG emissions reduction targets with the available documentation.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Suez to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

• the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;

• on the basis of a selection, the absence of material errors, omissions inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions, inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

Concerning the key performance indicators and accompanying information

The key performance indicators and the related information are presented in paragraph 7.2, "*Results of eligibility and alignment of SUEZ activities with the European Taxonomy*", of the Sustainability Report.

With regard to total revenue, CAPEX, and OPEX (the denominators) presented in the regulatory tables, we examined the reconciliations performed by the Entity between the accounting data used as the basis for preparing the financial statements and other accounting-related data, such as management accounting or internal management reports.

With regard to the other amounts making up the various eligible and/or aligned activity indicators (the numerators), we :

• performed analytical procedures;

• assessed these amounts based on a selection of representative contracts, determined according to the activity to which they relate, their contribution to the indicators, their geographical location, and a risk analysis.

Finally, we assessed the consistency of the information presented in paragraph 7.2, "Results of eligibility and alignment of SUEZ activities with the European Taxonomy", of the Sustainability Report with the other sustainability information included in this report.

Levallois-Perret and Paris-La Défense, May 4, 2026

The Statutory auditors

French original signed by

FORVIS MAZARS SA
Malcom Sossou
Partner

ERNST & YOUNG Audit
Vincent Coste
Partner