



**VIGILANCE PLAN
2023**



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INTRODUCTION

This document describes Veolia’s vigilance plan (the Plan) in application of French law no. 2017-399 relating to the duty of vigilance of parent companies and contracting companies. This plan is based on “reasonable due diligence measures to identify risks and prevent severe impacts on human rights and fundamental freedoms, on people’s health and safety and on the environment”.

Under this law, the Plan must include the following items:

- a risk map;
- an assessment of subsidiaries, suppliers, and subcontractors;
- a whistleblowing system;
- action plans;
- a monitoring and assessment system.

It should be noted that the structure of this plan is not based on this list of elements. This is a deliberate choice which reflects Veolia’s appropriation of the duty of vigilance law’s requirements.

The Plan applies to the entire Group.

2023 ACTIVITY REPORT

Throughout 2023, Veolia ensured that the system implemented under the duty of vigilance law complied with its requirements and in this respect, the following actions can be highlighted:

- **preparation of a comparative report on the existence of a human rights policy in CAC 40 companies.** The purpose of this approach was to study the possibility of marking the Veolia Group's commitment in this area through the official publication of a policy;
- **introduction of a new function for the internal whistleblowing system "Whispli voice":** this digital hotline enables whistleblowers to submit a voice alert;
- **further development of the Group's Environmental and Industrial Management System (EIMS):** the 2022 EIMS campaign has led to a simplification of the nomenclature of environmental and industrial risks, to make it more operational for the business units (BUs);
- **development of an e-learning course on human rights:** the aim of this e-learning programme is to raise Group employees' awareness of human rights issues. This module will enhance the communication aspect of the vigilance system implemented by Veolia.

The improvements made to the Group's duty of vigilance system as described above are in line with the improvement approach promoted by the law.

GOVERNANCE

This section details the governance architecture implemented by Veolia to meet the law's requirements: resources allocated to develop the Plan, methods to monitor it, and, finally, essential characteristics of the whistleblowing system.

2.1 RESOURCES ALLOCATED TO THE VIGILANCE PLAN

The following individuals and functions help manage and implement the Plan:

- Group General Secretary
- Functional departments:
 - Procurement
 - Public Affairs
 - Compliance
 - Multifaceted performance and sustainable development
 - Legal
 - Human Resources
 - Risks
 - Business and Performance Support

- Human Rights Manager reporting to the Compliance Department
- Network of compliance directors and officers
- Network of sustainable development directors and officers
- Network of human resources managers
- Representatives of operational areas

The Human Rights Manager is in charge of managing and coordinating the duty of vigilance process for the entire Veolia Group.

2.2 PLAN MANAGEMENT

The Human Rights and Vigilance Committee (the Committee) is the essential management body for the Plan. In particular, made up of the individuals and functions listed above, it forms the cornerstone of the monitoring and assessment system as required by the duty of vigilance law. The Committee notably rules on:

- the selection of monitoring indicators, their performance, and their relevance;
- the nature and completeness of publications relating to the duty of vigilance;

- the validity of the risk mapping conclusions;
- the results of the action plans: progress, relevance, effectiveness, etc.;
- the follow-up given to alerts falling within the scope of the duty of vigilance law reported via the whistleblowing system;
- any ad hoc measure/question relating to the duty of vigilance.

2.3 WHISTLEBLOWING LINE

In accordance with the law's requirements, Veolia has implemented a whistleblowing system, available both to Group employees and third parties, to ensure that situations relating to the duty of vigilance are reported. Through this system, authors of reports are able to remain anonymous if they wish, even if this method is not recommended as it does not guarantee optimum processing of the whistleblowing reports received.

The Group Ethics Committee is in charge of this procedure. On receipt of a report under the vigilance law, the Ethics Committee transfers it to the Compliance Department for processing (except in special cases, Veolia does not use external firms to conduct investigations). At the end of its investigations, the Compliance

Department submits its conclusions to the Ethics Committee which then closes the whistleblowing alert and archives it after having informed its author.

The link to be used by third parties to refer to the Ethics Committee on this subject is set out below:

<https://veolia.whispli.com/fr/tiers-ethique>

METHODOLOGY

In order to develop the Plan, the methodological approach applied needed to be specified as it determines the content of Veolia’s response to the law’s requirements.

3.1 SCOPE

As stated in the introduction, the Plan applies to all Group activities (Water, Waste, and Energy).

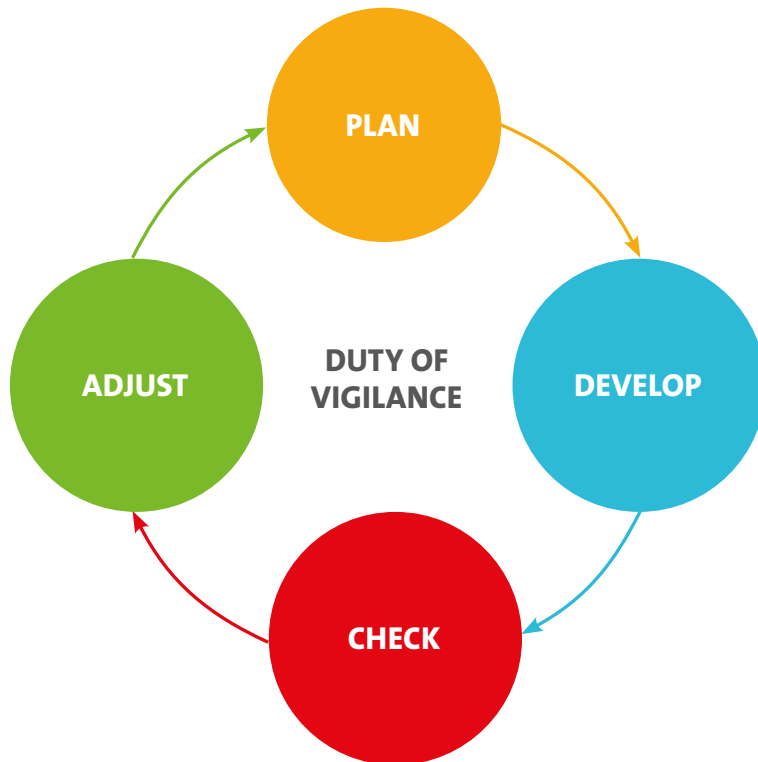
Veolia is organised into seven geographic zones (France and Special Waste Europe, Central and Eastern Europe, Northern Europe, Asia-Pacific, Iberia and Latin America, North America, Italy – Africa –

Near and Middle East), plus a complementary global zone for global specialty businesses (Water Technologies). The organisation within the geographic zones is structured per country (operational unit or business unit) and the country directors are also responsible for the various business lines in their scope.

3.2 APPROACH

The concern for monitoring and assessment promoted by the duty of vigilance law is part of a continuous improvement process. The latter is based on the Plan-Develop-Check-Adjust (PDCA) approach which can be mapped out as follows:

This method appears relevant due to the cyclic operation it is based on. If the method is implemented satisfactorily, this triggers a positive dynamic combining reflection, achievement and adaptation, which is meant to help organisations improve their performance.



3.3 RISK MAPPING

Risk assessment is an essential step in developing the Plan. Its results have a decisive influence on the policy and actions taken to meet the duty of vigilance law's requirements.

It should be emphasised that, unlike standard mapping, which is generally focused on the organisations sponsoring them, the duty of vigilance risk assessment is focused outwards on the direct impacts that the business activities may have on third parties⁽¹⁾.

Veolia's risk mapping is based on its own methodology developed by the Group's Risk Management Department. This approach is adapted, if necessary, to take into account the specificities of each

of the themes falling within the scope of the law: human rights and fundamental freedoms, health and safety, environment, and supply chain.

The main risk mapping methods used are:

- working groups mobilising functional departments;
- use of questionnaires to encourage feedback to nurture analysis and reflections during the risk assessment;
- discussions between the head office and operations to ensure consistency and feed the results from the mapping process.

For the sake of clarity, a separate presentation of the conclusions of the mapping for each of the duty of vigilance law's themes seemed the most relevant (see part 4 – Risk mapping results).

3.4 INDICATORS

Monitoring indicators contribute to the duty of vigilance law's effectiveness because they help guide:

- deployment of actions taken and the assessment of their effectiveness;
- reflection on the application of the law by Veolia.

Their performance is presented in part 8 – Monitoring indicators.

(1) Including employees of companies involved in the application of the duty of vigilance.

RISK MAPPING RESULTS

In line with the methodology developed in section 3.3, mapping conclusions are grouped into four separate sections corresponding to the duty of vigilance law's themes.

A presentation in the form of tables was favoured, the use of a materiality matrix not necessarily seeming the most relevant approach to best understand the issues related to the risks identified during the mapping stage. Similarly, a breakdown by theme seemed more judicious for a clearer understanding by the Group's stakeholders of the duty of vigilance risks induced by Veolia's activities.

The summary tables are structured as follows:

- Risk category: generic title of the identified risk;
- Example(s): illustration(s) of the materialisation of the risk;

- Possible cause(s): factor(s) that may be causing the risk;
- Possible consequence(s): potential impact(s) in the event of an incident.

It should be noted that the tables below present the main risks related to duty of vigilance themes. However, they are not exhaustive. The risk mapping will need to be regularly updated to ensure continuity of their relevance over time.

4.1 HUMAN RIGHTS

Following on from the analyses conducted in 2014 and 2016, and as acted in 2019 by the Human Rights and Vigilance Committee, the human rights risk map was updated in 2020 through a survey. It relied on a methodology developed by the Risk Management Department, combining the results of studies conducted at Group level with contributions from the operational entities. Contrary to the previous surveys, that of 2020 was completed on a Group-wide basis. A little over 520 employees took part in it. The latter were selected so as to ensure the panel was representative of the human rights issue: purchasing, human resources, health and safety, business development, risk management, sustainable development, compliance, and executive managers.

The study found that the three most significant "human rights" risks for Veolia are:

- environmental and natural resources incidents;
- discrimination;
- health and safety.

This observation illustrates the interdependence of the topics covered by the law on the duty of vigilance.

On this basis, it was decided to present the risks such as the survey revealed them in the summary table below. However, in order to ensure that this chapter remains easily readable, issues relating to the protection of employees at work and the environment are dealt with in the two sections on pages 8 and 9.

CATEGORY OF RISK	EXAMPLE(S)	POSSIBLE CAUSE(S)	POSSIBLE CONSEQUENCE(S)
Damage to the environment and natural resources	Refer to section 4.3		
Discrimination	<ul style="list-style-type: none"> • Discrimination against lesbian, gay, bisexual, transgender, and intersex people • Disability • Origins, religion, nationalities • Workplace gender equality: percentage of employment of women, percentage of women in management, percentage of female executives, percentage of women sitting on the boards of directors of the Group companies, including that of Veolia 	<ul style="list-style-type: none"> • Lack of manager involvement • Lack of a human resources framework and procedures to deal with these subjects 	<ul style="list-style-type: none"> • Professional career impeded or blocked • Ostracism
Health and safety	Refer to section 4.2		
Freedom of association and right to collective bargaining	Impossibility for workers to get organised in order to be represented	<ul style="list-style-type: none"> • Local legislation prohibiting the unions • Management's refusal to dialogue with workers 	Deterioration in the social climate of the company
Lifestyles of local communities	Local community affected by the presence of Veolia's activities	No inclusion of local communities in projects	<ul style="list-style-type: none"> • Relocation of communities • Impact on communities' productive activities
Forced labour	Immigrant workers who can suffer abuse because of their status as migrants	Unfavourable cultural and legislative environment	Rights of vulnerable workers on issues such as pay, holiday pay, freedom to terminate work contracts
Child labour	Children working in illegal sorting of waste in landfill sites managed by Veolia	<ul style="list-style-type: none"> • Unsecured site • Existence of a sizeable informal sector • Poverty of local populations 	<ul style="list-style-type: none"> • Negative impact on school attendance • Injury • Death

NB: Risks relating to suppliers and subcontractors are covered in section 4.4.

The risk of a cultural gap must be kept in mind to ensure the effectiveness of Veolia's human rights policy.

The Group's initiatives to promote these issues internally could effectively be frowned upon and even backfire in certain countries in which Veolia operates.

4.2 HEALTH AND SAFETY

CATEGORY OF RISK	EXAMPLE(S)	POSSIBLE CAUSE(S)	POSSIBLE CONSEQUENCE(S)
Traffic at work	<ul style="list-style-type: none"> Traffic on public roads Co-activity between machines at a site 	<ul style="list-style-type: none"> Traffic standard of vehicles not sufficiently known and implemented Accidents caused by third parties 	<ul style="list-style-type: none"> Injury Death
Work in confined spaces	<ul style="list-style-type: none"> Work in sewers Work carried out in a tank 	Non-compliance with safety standards	<ul style="list-style-type: none"> Injury Death
Handling of goods or dangerous chemical agents	<ul style="list-style-type: none"> Handling of chemical products in laboratories Unloading of chemicals 		
Works involving hot spots	<ul style="list-style-type: none"> Use of an oxyacetylene torch Use of hand-held tools (grinder, etc.) 		
Excavation work and in trenches	<ul style="list-style-type: none"> Landslide (ground instability) Open excavation rockfall on one side 		
High pressure – Hydroblasting	<ul style="list-style-type: none"> Cuts and/or perforations by water jet “Whiplash” or physical trauma, blows received from an out-of-control flexible lance head 		
Use of electricity	<ul style="list-style-type: none"> Electric shock Electric arc burns 	<ul style="list-style-type: none"> Non-compliance with standards and best practices Non-compliance with safety standards 	<ul style="list-style-type: none"> Injury Death
Lifting operations	<ul style="list-style-type: none"> Load-related hazards (slinging problems, etc.) Contact or collision with a crane or its load with persons or installations 	Non-compliance with safety standards	<ul style="list-style-type: none"> Injury Death
Works at height	<ul style="list-style-type: none"> Work on the roof terrace of a building Use of ladders 		
Safety of installations	<ul style="list-style-type: none"> Incomplete lockout of energies (electrical, mechanical, hydraulic, pneumatic, etc.) Elements that can move by force transmission 		

4.3 SERIOUS ENVIRONMENTAL INCIDENTS

The elements set out in the table below are based on the results of the 2023 annual campaign of Veolia's Environmental and Industrial Management System (EIMS) (see section 6.3). The EIMS makes it possible to identify the risks linked to degraded operating conditions or accidents likely to lead to serious environmental

incidents in the facilities operated by the Group, in particular incidents which, due to the nature of our business, could have an impact on the water supply for local populations.

CATEGORY OF RISK	EXAMPLE(S)	POSSIBLE CAUSE(S)	POSSIBLE CONSEQUENCE(S)
Waste and emissions	<ul style="list-style-type: none"> Exceeding regulatory thresholds for discharges of wastewater treated by an effluent treatment plant Drinking water not in compliance with thresholds set by legislation 	<ul style="list-style-type: none"> Technical failure of the system monitoring the quality of the wastewater to be treated Incorrect dosage of water treatment compounds 	<ul style="list-style-type: none"> River pollution Potential impact on human activities in the area concerned, including disruption of drinking water supply
Quality and compliance			
Fire/explosion on a Veolia site	Fire in a sorting centre	Presence of lithium-ion batteries among the materials to be recycled	<ul style="list-style-type: none"> Interruption of operation Air pollution by smoke from the fire and potential discharge of water used on fire into the environment
Health and the environment	<ul style="list-style-type: none"> Exceeding legionella bacteria thresholds in domestic hot water networks and/or air-conditioning facilities and/or in air cooling towers Presence of water unsuitable for consumption in the water supply network 	<ul style="list-style-type: none"> Detection and monitoring system failure Polluting substance spread by accident within the perimeter of a water treatment plant 	<ul style="list-style-type: none"> Interruption of operation Potential impact on health of people exposed

Note: this vigilance plan does not cover the fight against global warming as this does not fall within the scope of the duty of vigilance law, the primary aim of which is to protect workers and populations in the context of global supply chains. Beyond compliance with legal texts, the global warming issue is nonetheless a major subject which falls within our collective responsibility. In this respect, Veolia's commitment and actions to fight global warming are described in detail in our 2023 universal registration document⁽¹⁾, in particular in the extra-financial performance report (see section 4.2.3 – Combating global warming). In order to explain its entire

climate strategy to its stakeholders, Veolia has produced a specific climate report that meets the expectations of the TCFD (Task Force on Climate-Related Financial Disclosures) by outlining the company's governance, risk management policy and monitoring indicators, as well as the financial resources deployed and the operational levers and innovations planned to reduce emissions.

(1) <https://www.veolia.com/fr/newsroom/publications>.

4.4 TIER 1 SUPPLIERS AND SUBCONTRACTORS

CATEGORY OF RISK	EXAMPLE(S)	POSSIBLE CAUSE(S)	POSSIBLE CONSEQUENCE(S)
Poor working conditions	<ul style="list-style-type: none"> • Inadequate employee training in health and safety • No provision of personal protective equipment • Production equipment that may affect employee health and safety (noise, odour, vibrations, processes using toxic substances) 	<ul style="list-style-type: none"> • Non-compliance with health and safety standards in force • Non-compliance with the jointly approved provisions and systems provided for in the prevention plan 	Endangering the physical safety of supplier and subcontractor workers
Non-compliance with freedom of association and the possibility of collective bargaining	Lack of dialogue between company management and employee representatives	<ul style="list-style-type: none"> • Unions not recognised by law • Oppressive social environment with regard to workers' rights 	<ul style="list-style-type: none"> • Deterioration of the social climate with Veolia suppliers and subcontractors • Potential violations of workers' rights in Veolia's supply chain
Damage to the environment within the supply chain	Harmful emissions from suppliers' manufacturing sites	Weak environmental legislation in force	<ul style="list-style-type: none"> • Impact on the environment • Deterioration of the health of supplier and subcontractor workers • Health of neighbouring populations affected
Forced labour	Immigrant workers who may suffer from abuse due to their migrant status	Unfavourable cultural and legislative environment	Rights of vulnerable workers: pay, paid leave and freedom to terminate their employment contracts
Child labour	Children employed by a supplier or subcontractor	<ul style="list-style-type: none"> • Failure to implement local legislation on the prevention of child labour • Sizeable informal economy 	<ul style="list-style-type: none"> • Negative impact on the level of education • Injury • Death

ASSESSMENT

This section describes how Veolia meets the assessment requirement as laid down by the duty of vigilance law. This review is based, in particular, on the activities of the functional departments and the Internal Audit Department. The results of these analyses are detailed in section 6 – Actions.

5.1 MOBILISATION OF CONTROL LINES

The monitoring system deployed by the Group is based on the implementation of the “three lines of control⁽¹⁾” model. The level 2 role of functional departments aims to ensure that control procedures are properly implemented by the operational level (level 1). The internal audits⁽²⁾ act as level 3 and are a function the purpose of which is precisely to evaluate organisational performance. It therefore has the appropriate methodological tools and approaches to make a broader assessment of the effectiveness and

efficiency of the systems in place in view of the law’s requirements. The Group’s “duty of vigilance” system is subject to a regular assessment led by the compliance function, which acts as a second-level control. The BUs are questioned about the governance and the monitoring of risks and the dedicated action plans they are implementing. The elements provided by the operational entities are then reviewed by the Group’s Compliance Department.

5.2 DIALOGUE WITH SUBSIDIARIES

The Committee is the main forum for discussions between the management and operational entities on matters relating to the implementation of the duty of vigilance. Representatives of the latter have the opportunity to share their experiences in

this field (local initiatives, difficulties experienced, etc.). These discussions are supplemented, where necessary, by ad hoc interactions between the Group’s Human Rights Officer and the operational entities.

5.3 TIER 1 SUPPLIERS AND SUBCONTRACTORS

Veolia is committed to establishing long-term relationships with its tier 1⁽³⁾ suppliers and subcontractors. This commitment is necessary and essential given the complexity of the production processes implemented by the Group.

The Purchasing Department applies a risk-based approach targeting purchasing categories.

During the annual evaluation campaigns and strategic tenders, policies, actions and results of suppliers are subject to an additional assessment. This process also includes a “360°” review of whether the supplier is on any list of government sanctions, is the subject of any convictions, and has any links to exposed political persons. This assessment provides information on the supplier’s CSR performance in the following four areas: environment, human rights, ethics and responsible purchasing. At the end of this process, these companies are given a score reflecting their CSR maturity. This result determines the possible implementation of actions by Veolia and the supplier based on the following categories:

- A: overall score in line with Veolia’s expectations;
- B: overall score not in line with Veolia’s expectations.

The associated action plans are detailed in section 6.5.

During calls for tender, the supplier’s CSR performance is thus systematically taken into account when evaluating their offer, with a weighting of 5% to 20%.

In 2023, the level of strategic suppliers assessed over the last three years was 77%. During the same financial year, 1,900 suppliers in all categories underwent a CSR assessment.

(1) The three lines of defence model may be described in the following manner: in terms of risk management, management control is the first level of defence, the various risk control and compliance functions, the second, and the independent assurance function, the third. Each of these three “lines” plays a separate role in the larger framework of the organisation’s governance (The Institute of Internal Auditors, Position Paper, January 2013).

(2) Internal audits are independent and objective, and provide an organisation with reasonable assurance on the level of control of its operations and guidance for improvement. They help the organisation achieve its objectives by systematically and methodologically assessing its risk management, control, and corporate governance processes, and provide recommendations to reinforce their effectiveness (source: Ifaci).

(3) Suppliers and subcontractors with which the Group has a direct relationship.

ACTIONS

6.1 WORK OF THE HUMAN RIGHTS AND VIGILANCE COMMITTEE

The Committee, the Group's central governance body in the duty of vigilance, played an active role in implementing the law. Two meetings were held in 2023, which focused on:

- the implementation of action plans designed to improve the performance of Veolia's "duty of vigilance" system, in accordance with the requirements of the law on the duty of vigilance;
- operating a monitoring activity: although the French legislation on the duty of vigilance is a reference in this area, it is in line with

a more global legislative movement. As such, other countries in which the Group operates have adopted similar texts (see section 6.2.2). Moreover, Veolia carefully follows the work currently being carried out by the institutions of the European Union aiming to establish a duty of vigilance applicable to all 27 member states;

- overseeing the development of an online training course to raise awareness of human rights issues among Veolia employees.

6.2 HUMAN RIGHTS

6.2.1 Priority issues

Veolia has been a member of the United Nations Global Compact since June 2003, under which it is committed to supporting and promoting the ten principles relating to human rights, labour law, the environment, and combating corruption. Veolia's principles of action are also in line with international reference texts, in particular the Universal Declaration of Human Rights and the additional covenants, the ILO Declaration on Fundamental Principles and Rights at Work, the United Nations guidelines on human rights and business, and the guidelines of the Organisation for Economic Co-operation and Development (OECD) for multinational enterprises.

Respect for these fundamental rights is naturally included in the human rights policy defined by the Group. The formalisation of the latter in 2016 led to the creation of the Committee in charge of managing Veolia's human rights system. The Group has also been committed for years to respecting the human rights of its employees, its subcontractors and suppliers as well as communities located in the regions in which it operates. This attachment to human rights is reflected in its sustainable development commitments as well as in the fundamental values and principles laid down in its Ethics Guide.

Veolia's human rights policy addresses eight priority issues:

- three issues related to the rights of the populations affected by its activities:
 - right to a healthy environment and protection of resources,
 - right to water and sanitation,
 - rights and respect of the lifestyles of local communities;
- five issues related to fundamental rights at work:
 - elimination of forced labour,
 - abolition of child labour,
 - elimination of discrimination,
 - promoting freedom of association and collective bargaining,
 - right to a healthy and safe working environment.

The Human Resources Department and the Compliance Department are committed, with the Group's other functional departments and all the operational entities, to enforce these rights.

6.2.2 Implementation

FUNDAMENTAL HUMAN RIGHTS

In June 2019, Veolia, together with the World Business Council for Sustainable Development (WBCSD) and the "Entreprises pour les droits de l'homme" (EDH) association, organised a morning of discussions on "Human rights and sustainable development objectives: involvement of CEOs, responsibility of companies and opportunities".

As Veolia is firmly committed to these issues, the incumbent Chairman and Chief Executive Officer Antoine Frérot and co-signatory of the WBCSD's "CEO Guide to Human Rights", took advantage of this meeting to invite his peers to take action on these issues.

Veolia is also a member of the EDH, which brings together major French groups. This organisation focuses its efforts on the operational implementation of human rights and, by extension, the duty of vigilance. EDH's vocation is to serve as a forum in which members can discuss the issues they face and best practices to overcome them.

In the context of its EDH membership, Veolia contributed to a study pertaining to the application of the law on the duty of vigilance⁽¹⁾ published in 2020. On this occasion, the Group shed its light on the governance issue, a crucial subject for the effective implementation of this law.

Because of its business model, Veolia's operations are extensively decentralised. Thus the BUs have considerable organisational freedom. In this respect, as part of the implementation of the duty of vigilance, the Asia zone has set up seven local human rights committees to monitor issues related to French law as closely as possible.

(1) https://e-dh.org/fr/actualite_accueil.php?IDactu=146.

FIGHT AGAINST MODERN SLAVERY

The United Kingdom and Australia passed legislation to combat modern slavery (Modern Slavery Act, MSA) in 2015 and 2018 respectively. Modern slavery consists of labour exploitation practices which violate human dignity and fundamental rights: human trafficking, servitude, servitude for debts, child labour, forced labour, etc.

Considering their size, Veolia's entities in both these countries are concerned by these regulations. It was also decided to apply the rules of the Australian MSA to activities located in New Zealand, as well as to activities located in Ireland. The Group sees these two laws as an opportunity to strengthen its internal organisation in order to be able to fight modern slavery more effectively. To this end, Veolia's local subsidiaries have deployed specific measures including:

- a steering committee involving internal stakeholders such as human resources, compliance, health and safety, legal, audit, sustainable development, purchasing, etc. This committee is responsible for defining the company's strategy on modern slavery and agreeing on action plans;
- a policy stating Veolia's commitment to combat modern slavery, explaining the general principles the Group intends to follow in this regard;
- an assessment to better understand the risks to which the operational entities are exposed;
- dedicated procedures explaining how to manage the modern slavery issue from an operational point of view;
- a training programme existing both in the United Kingdom and in the Australia/New Zealand zone to raise awareness among personnel regarding modern slavery issues, including the identification of known situations and the principles of safe reporting;
- a public statement available on the external websites of the subsidiaries involved, in compliance with local legal requirements.

COHESION AND SOCIAL DIALOGUE

To promote social dialogue quality and development, Veolia ensures that it is properly implemented at all levels of the organisation:

- at company or establishment level, where negotiations take place on a wide range of issues that have an impact on employees' day-to-day lives, social agreements supplement the Group's directives and agreements;
- at country level, which brings together joint information and dialogue bodies dealing with all national cross-cutting themes;
- at Group level, within the France and Europe Group committees.

In terms of collective bargaining, Veolia relies as much on direct relations with all the social partners as on joint organisations set up in accordance with the rules of each country.

Veolia pays the same degree of attention to its various levels of local and national negotiations and in 2023 initiated a process to establish transnational agreements with the European Public Service Union (EPSU).

Social dialogue also takes place within staff representation bodies, through information and consultation processes or

exchanges of views on key issues within local, country or Group bodies (Group committees in France and Europe). General Management systematically participates in the Group's decision-making bodies.

Role of Group committees

Veolia has set up, by agreement, a France Group Committee and a Europe Group Committee. The Europe Group Committee represents more than two thirds of Veolia employees. It is composed of 16 countries: Belgium, Bulgaria, Czech Republic, Denmark, France, Germany, Hungary, Italy, Luxembourg, Netherlands, Poland, Portugal, Romania, Slovakia, Spain and the United Kingdom.

Group committees are Veolia's key transformation players. They receive information on activity, the financial situation, and employment. They must be informed or consulted in the event of a restructuring, acquisition, or sale plan. They are also informed and consulted each year through discussions on the Group's strategic directions and their social consequences.

The agreements signed with trade unions at Group France level as well as the agreements in the form of joint commitments made

within the Europe Group Committee attest the management's desire to structure quality social dialogue with employee representatives and thus contribute to the Group's action in favour of all its employees.

Review of collective bargaining agreements

In 2023, 1,713 new collective bargaining agreements were signed by establishments, companies, or Group bodies in countries. All of

these collective bargaining agreements have an impact on the company's social and economic performance.

These agreements have been signed by 40 countries in which Veolia operates. The top five were France, Japan, Germany, Spain and Brazil. At the end of 2023, the number of employee representatives worldwide stood at 9,000. The number of strikes recorded in 2023 is 1,009, mainly linked to pension reform in France. It represents 0,05% of the total number of days worked.

France Group agreements and commitments made within the Europe Group Committee

DATE OF SIGNATURE	PURPOSE OF THE AGREEMENTS
2017-2018	<p>New France Group agreement on forward-looking management of jobs and skills.</p> <hr/> <p>Agreement, in the form of a letter of commitment with the Europe Group Committee, on changes in business lines and skills, particularly with regard to the company's strategic orientations, thus complementing the joint commitments made by the Group management and the Europe Group Committee on prevention, health and safety.</p>
2020	<p>Amendment converting the PERCO into a collective retirement savings plan (PERCOL), enabling Group employees to benefit from the advantages offered by the Pacte law.</p> <hr/> <p>Agreement on social dialogue quality and development within Veolia France. This France Group agreement replaces the 2010 agreement on the same subject and provides, in particular, for the establishment of a global support, promotion, and recognition system as part of the trade union scheme.</p>
2021	<p>Amendment to the 2018 letter of undertaking on "supporting changes in jobs and skills, particularly in relation to the Group's strategic directions" and integrating the "diversity and inclusion policy within the Group". This amendment follows the priorities for action relating to diversity and the fight against the various types of discrimination identified by the dedicated working group of the Europe Group Committee.</p> <hr/> <p>France Group agreement on teleworking during normal working hours. This framework agreement defines a general system for the use of telework that is fair and applicable according to the same guiding principles throughout the Group in France.</p>
2022	<p>Three-year agreement signed in 2015 on the Group's strategic orientations, renewed in 2022. It provides for an annual exchange of views with the France and Europe Group Committee (known as the "joint office") on the Group's strategic guidelines and their impact on the workforce, employment and skills. On this occasion, the themes of ethics, the Sapin II law and the duty of vigilance are the subject of exchanges of views and presentations.</p> <p>Europe office at Agbar/learning expedition with the social partners on ecological transformation solutions: the Europe Group Committee office in Barcelona, Spain, at Agbar's head office, two site visits were organised for the members of the Europe Group Committee office and the new Spanish delegation to the Europe Group Committee: one to Collblanc's Centre d'Aigües de Barcelona on the theme of re-using water, then another to the Biogas plant in the Zona Franca on innovative solutions from Veolia Energy.</p>

Global Deal membership

Veolia actively participates in Global Deal France working groups, in particular, on the future of work and skills development. Veolia's experience of international social dialogue centred on skills was presented in 2019 as part of the publication "Global Deal members commit to the social G7" and more recently in 2021 on the creation of a social dialogue quality index, currently being validated within the Global Deal bodies and its ILO and OECD partners. In 2022, Veolia took part in the working group on the challenges of the duty of vigilance.

DIVERSITY AND INCLUSION

Diversity and inclusion are intrinsically linked, their promotion being a means of combating all forms of discrimination.

Diversity policy

Our diversity and inclusion policy is based on the Group's values of respect and solidarity, which require our employees to be treated without discrimination, with respect and fairness. This means that they must feel that their individuality is recognised and that they are full members of our working group, so that they can play a full part in the Group's ambition to become the champion of ecological transformation.

In this way, the Group is renewing its commitment to being an increasingly diverse and inclusive company, guaranteeing non-discrimination, equal opportunities and individual social advancement for all.

Our diversity and inclusion policy is based on three fundamental principles:

- ensuring fair and non-discriminatory HR processes for all categories of staff, from when they join the company right through to the end of their careers;
- guaranteeing non-discriminatory access to employment at Veolia (in terms of age, origin, disability, gender, sexual orientation or religion);
- guaranteeing the development of social dialogue and employees' freedom of speech.

In this context, the Group would like all its entities to focus in particular on:

- continuing to implement action plans to promote gender diversity and equality (attracting and retaining staff, reducing pay inequalities, promoting and supporting women's careers and combating sexism and sexual harassment);
- developing and drawing up inclusion programmes for people with disabilities (welcoming and integrating them, maintaining them in employment, facilitating accessibility, forging partnerships and raising awareness among employees);
- developing and implementing inclusion programmes for LGBT+ people in compliance with local legislation (training and raising awareness of LGBT+ phobia mechanisms, ensuring inclusive HR and managerial processes, and making our commitment visible);
- developing and drawing up action plans to promote social and cultural diversity (promoting access to employment for those most exposed to discrimination, creating the conditions for social advancement, federating all forms of diversity and combating racial discrimination).

The diversity of the Group's employees and the recognition of all their talents and skills are a major asset in meeting the challenges of ecological transformation.

That's why diversity and inclusion at Veolia must be part of a corporate culture that leaves no one behind and is supported by HR and management processes that match our ambition.

In accordance with applicable local laws and regulations, Veolia will not permit or support any type of discrimination on the basis of age, state of health, sex, gender identity, sexual orientation, pregnancy, disability, origin, religion, political opinions, philosophical opinions, marital status, social mores, patronymic, trade union activities, place of residence, vulnerability resulting from one's economic situation, migrant status, actual or assumed belonging or not belonging to an ethnic group, nation or so-called race. This list of examples of discrimination has been drawn up for the sake of clarity and is by no means exhaustive.

Leading the diversity and inclusion policy

The diversity and inclusion policy is supported by a worldwide network of coordinators. At the end of 2023, the Group had nearly one hundred correspondents and 33 local diversity and inclusion networks in the following countries/BUs: Veolia North America, United Kingdom, Poland, Germany, Belux, Italy, India, Australia-New Zealand, China, Ecuador, Mexico, Argentina, Chile, Peru, Colombia, Portugal, Spain, Morocco, France, Romania, Netherlands, Ivory Coast, South Africa, Taiwan, South Korea.

Their tasks include:

- implement commitments in line with local issues;
- establish diagnoses and action plans adapted to the context;
- measure the results;
- promote innovative actions in line with Veolia's values.

The aim of the diversity and inclusion action plan is to foster a culture of inclusion that ensures that every employee is treated without discrimination, is recognised for his or her individuality and is fully integrated in the company team. It is structured around four priority targets:

- diversity;
- LGBT+ employees (in regions where the issue can be addressed);
- disability;
- social and cultural diversity.

In 2023, a seminar brought together the Group's diversity and inclusion coordinators to continue consolidating our diversity and inclusion network and to enrich our roadmap together around the four priority pillars and cross-functional themes.

Evaluation of the diversity and inclusion policy

In order to measure the impact of actions linked to diversity and inclusion, Veolia monitors several indicators:

- gender equality in the workplace: employment rate of women, percentage of women in management, percentage of women recruited to management positions, percentage of women leaving management positions, percentage of women in senior management positions, percentage of women on the boards of directors of Group companies, including Veolia Environnement;
- disability: employment rate of individuals with disabilities;
- proportion of employees over 55 years of age;
- proportion of women under 30 years of age;
- training rates by age and gender.

A diversity and inclusion index produced each year as part of the Group's commitment survey measures employees' perceptions on this subject. In 2023, the index will rise to 79%.

Training and raising awareness of diversity and inclusion

A comprehensive range of online training modules (LinkedIn Learning) was made available to employees in 2023, as part of the Diversity and Inclusion Academy of the Group's Learning programme. As a result, employees have access to almost twenty online training courses on gender diversity, disability, inclusive management, unconscious bias, cultural and social diversity and LGBT+ issues, in the regions where the subject can be covered.

In addition, a workshop on unconscious bias (in French, English and Spanish) is available to entities to help them raise employee awareness of stereotypes and prejudice.

Gender balance within the Group

Change in the proportion of women in the Group

	2020	2021	2022	2023
Work feminisation rate	21.4%	21.7%	22.3%	22.4%
Percentage of managers who are women	28.3%	29%	29.9%	31%
Percentage of women in external recruitment of managers on permanent contracts	30.9%	33%	35%	36.6%
Percentage of women in executive positions (Executive Resourcers)	21%	22.2%	25.2%	26.7%
Percentage of women on Veolia Environnement's Board of Directors	45%	55.5%	60%	54.5%

Since 2020, 30.7% of women have been appointed from among the executives (Executive Resourcers).

The percentage of women among the Group's executives (Executive Resourcers) rose from 15% in 2016 to 26.7% in 2023.

The number of women managers has risen steadily since 2020, from 28.3% in 2020 to 31% in 2023. The 30% target set for the end of 2023 was reached in 2022.

Similarly, the rate of external recruitment of women managers rose from 30.9% in 2020 to 36.6% in 2023. The annual target of 35% was reached in 2022.

At top management level (Executive Resourcers), the proportion of women will increase by almost 6 percentage points between 2020 and 2023, reaching 26.7% in 2023.

Workplace gender equality

To attract talent and give roles to women, at all levels and across all of its business lines, the Group has implemented an action plan dedicated to workplace gender equality, in line with the ambitions of its corporate purpose, in order to:

- develop gender balance in operations;
- increase the number of women sitting on the Group's management bodies and working in management;
- promote gender balance in the Group's representative bodies.

The Group's actions to develop gender diversity in management are focused on the following areas.

- **Recruitment:** inclusive recruitment process and young talent policy, creation of a pool of women leaders.
- **Identification:** executive succession plan including at least one woman for each executive (Executive Resourcer), a target of 50% women in high-potential staff reviews, additional staff reviews, reviews for women with a grade below the Executive Resourcers.
- **Development:** development of mentoring by senior executives for high-potential female executives, target reached of 50% of women in the Talents and Executive programmes.
- **Leading the WEDO gender network:** various initiatives in favour of workplace gender equality have been deployed in the various countries in which the Group has operations, with the support of the WEDO network. Veolia's internal WEDO network was launched in 2016, dedicated to gender balance, bringing

The Group's VIP induction programme includes a presentation on the diversity and inclusion action plan. More than 800 of the Group's managers attended this course in 2023.

together men and women working for Veolia who want to promote gender balance within the Group. By the end of 2023, the Google Space community included more than 3,000 employees from around fifty different countries:

- among the actions supported by the network, WEDO renewed its "Yes WEDO Week", the theme of which was in line with the UN theme for International Women's Rights Day on 8 March 2023: "For an inclusive digital world: innovation and technologies for gender equality." This week, dedicated to internal and external awareness-raising activities, was another success: 50 entities (+2 vs 2022) on five continents that have organised more than 200 actions (+50 vs 2022), including talks for young girls in schools, visits by middle and high school girls to Veolia sites to learn about the company's businesses, conferences and webinars for employees on gender equality issues, etc.;
- at Group level, various awareness-raising initiatives on the issue of gender equality were offered to employees (in French, English and Spanish): a round table at Veolia's headquarters on "Women and Tech", attended by around 400 participants, participation in a self-diagnostic exercise entitled "Are you an ally of gender diversity?" to which almost 1,500 employees had access, and a conference on the key elements of self-diagnosis, which was attended by 530 participants.
- **The new WEDO for Tech programme:**
 - in 2023, Veolia set up the WEDO for Tech programme, aimed at raising awareness among young girls of the technical professions (IT, engineering, etc.). This programme includes a number of initiatives, including employee visits to schools, the hosting of pupils at Veolia as part of the Ma Ville en Vert programme and the Tech my Job day;
 - 8 March 2023 was also an opportunity to launch Tech my Job, part of the WEDO for Tech programme, which is part of the WEDO for Tech programme, under which women engineers, technicians and IT specialists from Veolia host schoolgirls for a day to help them discover their jobs and spend some quality time with a female professional. The aim is to raise awareness among young girls of the technical professions, to encourage them to take up these careers, in which women are under-represented. At head office, 13 young girls were welcomed by women from Veolia; Tech my Job was also set up in various

countries and entities: Morocco, Niger, France, Ecuador, Lebanon, Egypt, Saudi Arabia, Turkey, India and Colombia – 11 entities in all.

- **Awareness-raising initiatives** such as the conference on the prevention of gender-based and sexual violence to be held on International Day for the Elimination of Violence against Women on 24 November 2023 to raise employee awareness of this issue. The event attracted 200 participants.
- **The Women in Leadership “WIL” development programme:** initiated by Veolia in North America, WIL has gradually been deployed in other geographical areas: Africa (Morocco), Latin America (Colombia, Mexico) and Asia-Pacific; WIL also includes a Group programme open to participants from all geographic regions. This seven-month coaching programme which aims to create development opportunities for women managers in the company welcomed 83 women from 32 different entities in 2023. This programme alternates between group and individual sessions, face-to-face and remote sessions. Digital coaching and remote workshops ensure flexibility and impact, and maximise interaction by organising regular meetings between participants and their managers, who also benefit from the programme. WIL's success is measured by its high satisfaction rate. In 2023, the programme achieved a recommendation rate (NPS) of almost 90% from participants;
- **Combating sexism in the workplace:**
 - with the introduction of the online module “Taking action against ordinary sexism in the workplace”. By 2023, 6,350 employees worldwide had been invited to follow this module launched in September 2020 with a pilot group of 1,000 people in France; 4,500 followed it to the end, bringing it to almost 70% of the completion rate. This module complements the awareness-raising actions carried out in various Veolia entities;
 - Veolia's signature in 2023 of the StOpE Sexism initiative as part of its membership of the AFMD, the aim of which is to promote and share good practices within a group to combat ordinary sexism in the workplace. Veolia uses the internal tools proposed and participates in the three best practice sharing meetings;
- **The gender equality index:**
 - companies with more than 50 employees in France are required to publish results. The results of Veolia's entities in France, published in March 2023, were overwhelmingly above 75 points out of 100 (the legal minimum) for an overall index of 89 points out of 100, 2 points higher than in 2022. This result stems from Veolia's efforts over many years to create attractiveness and career prospect conditions enabling women to grow at the same level of remuneration and career as men.

Lasting partnerships

The Group is a partner and member of several organisations promoting diversity and equal opportunities, including the United Nations Global Compact and the International Labour Organisation.

In France, Veolia is also a partner of a number of associations such as the Association française des managers de la diversité (AFMD), À Compétence Égale and Anvie.

Employment and integration of people with disabilities

The percentage of Veolia employees with disabilities worldwide was 2.4% at the end of 2023, i.e. 4,167 employees. This rate was 3.8% in France for the same year, and €10.4 million was allocated to the protected workers sector. Veolia wants to change perceptions, develop representations related to disability, and support the integration of people with disabilities. Several types of action have been taken in this area:

- **International Labour Organisation's “Business and Disability” network**
Veolia joined the ILO (International Labour Organisation) “Business and Disability” network in December 2022, reinforcing its commitment to the inclusion of people with disabilities at Group level. In 2023, Veolia's membership of this network enabled it to become involved in the ILO's activities, in particular in consultations concerning, for example, the integration of disabled people in jobs linked to the green transition, an active contribution to the sharing of good practices, such as the initiative by the RVD entity (Waste activity) “Handiscape” (an escape game designed by internal teams to raise awareness among employees of invisible disabilities), which has so far been distributed to 700 employees (including 153 in 2023).
- **Group disability best practices booklet**
To encourage our entities around the world to make a commitment to disability, in 2022 Veolia created a book of good practices that is updated every year. Structured around the action levers of our diversity and inclusion (D&I) policy, this booklet focuses on induction and integration, job retention, accessibility, local partnerships and the transformation of the Group's culture. Each BU is invited to share its experiences and best practices in this notebook, with the ambition of going beyond internal inspiration by also encouraging other BUs to set up similar actions. To date, the booklet lists 68 initiatives, 27 of which were added in 2023.
- **Group-wide awareness-raising webinar**
To mark International Disability Day, on 4 December 2023 the Group organised a webinar on the subject of neurodiversity, hosted by an international expert in the field and with the aim of underlining our commitment to exploring all dimensions of diversity to create an inclusive working environment. The webinar provided an opportunity to review the Group's D&I strategy and to welcome the signing of a new agreement on disability at head office. This webinar attracted over 600 participants (1,300 registrations in all).
- **Signing of a disability agreement at head office**
An agreement was signed between the HR Department of Veolia Environnement SA (VESA) and the social partners on 21 June 2023. This agreement promotes the integration, continued employment and career development of disabled employees. It strengthens existing schemes and focuses on recruitment, integration and training, job retention, developing employability and awareness-raising and communication. As part of this agreement, a network of volunteer mentors has been set up, offering personalised support to disabled employees, from a personal welcome to referral to the right people.

- **Some Group initiatives**

In addition, several Group entities in various countries implemented action plans and deployed awareness-raising campaigns aimed at better consideration of people with disabilities, in line with the legal framework specific to each country.

In France, during the Week for the Employment of Disabled People (SEPH) in 2023, head office employees were made aware of disability issues by taking part in the DuoDay programme run by the Foundation for Inclusion (FACE). This initiative enabled volunteer employees to welcome disabled people to Veolia for a day. In 2023, 80 one-day discovery internship offers were made, and 40 discovery internship offers were filled.

In Germany, Veolia's "Diversity Tuesdays" bring together employees from different departments and regions online to discuss diversity. Contributions from internal and external experts enrich the discussions and answer employees' questions. This initiative puts the spotlight on the inclusion of people with disabilities.

In India, Veolia WTS is promoting a recruitment policy designed to encourage the inclusion of people with disabilities. This initiative includes specific financial support for the children of employees with mental disabilities to facilitate their access to special schools and to provide facilities to support their mobility and learning. This reinforces Veolia's commitment to an inclusive working environment and to supporting employees who are carers.

Social and cultural inclusion and equal opportunities

Veolia has a number of programmes to promote social and cultural diversity at global and local levels. A few examples are as follows:

- In 2023, "Ma Ville en Vert", a programme to help pupils aged 13 to 18 from disadvantaged social backgrounds discover careers in ecological transformation, was set up in several entities. It aims to make them aware that they have a role to play in the ecological transformation, and that there are different jobs at Veolia to help them achieve this. Welcomed to Veolia by volunteer employees who accompany them for a day, the pupils learn about Veolia's business lines and are then encouraged to imagine their City in Green based on the knowledge they have acquired about Veolia. At the end of the day, they present their project to an internal jury of employees. In France, the most motivated pupils are offered their third-year work placement with Veolia.

In 2023, the programme was deployed in several entities (head office, Seureca, Eau France, Veolia Morocco, Veolia Argentina, Veolia Colombia and Veolia South Africa, etc.). This programme is part of the Group's social and societal approach, particularly in terms of diversity, inclusion and equal opportunities.

- In the Middle East, the diversity of our employees' backgrounds helps to create a rich and inclusive working environment. Veolia has put in place a practice to celebrate different cultural events and thus foster a working environment where employees can share their personal experiences, cultural habits and traditions and learn from each other's diverse backgrounds. As part of this

initiative, presentations are organised in which employees immerse themselves in the history and significance of various cultural and religious festivities. These presentations include visual elements such as traditional dishes, clothing and decorations related to the event in question. These practices reinforce our commitment to an inclusive work culture, respectful of all cultural diversities.

- Veolia Portugal has set up a "Cultural orientation/Portuguese language training" programme for sorting operators who do not speak the language. These courses take place at the Veolia site in Loures, where the employees work. Each course lasts two hours, twice a week, half during working hours and the rest after work. To date, 13 people have benefited from these courses.

Action in favour of LGBT+ employees

Training, raising awareness, ensuring inclusive HR and management processes and making Veolia's commitment visible are the levers for action to make progress on the issue of LGBT+ employees. In 2023, a kit containing some fifteen best practice sheets was made available to D&I coordinators. These factsheets are designed to raise employees' awareness of LGBT+ phobias and the discrimination that the people concerned may face, and to support HR and managers in helping LGBT+ employees with issues such as homoparentality and gender transition. This kit was developed by Veolia's partner, the French association for diversity managers (AFMD). This kit is also available in English.

In June 2023, a conference in English and French was offered to employees to better understand the mechanisms of LGBT phobias and find out how to take action to promote inclusion for LGBT+ employees. The conference brought together 160 employees from all over the world, and enabled two concrete transition situations to be handled following this awareness-raising exercise.

Discrimination-free recruitment

In France, the issue of non-discriminatory recruitment is addressed through Veolia's partnership with the association À Compétence Égale, which has been renewed for 2023. This partnership enables Veolia recruiters to benefit from best practice from other companies, legal advice and even to take part in workshops on the subject. In 2023, the offer was consolidated through an online "Recruit without discrimination" kit, which provides recruiters with the "Recruit without discrimination" e-learning training module (441 recruiters have taken it since 2021, including 141 in 2023), the online "Recruit without discrimination" guide for recruiters and anyone in a recruitment situation, and the tools offered by the association À Compétence Égale.

Decent wage: pilot scheme launched

As part of its ESG policy, Veolia has launched a pilot initiative in six countries representing a significant proportion of the Group's workforce and covering all the major regions in which it operates: France, United States, United Kingdom, Japan, Colombia, Poland. Work began at the end of 2023, at meetings organised with local HR correspondents. The study will be completed in 2024.

SUSTAINABLE COMMITMENT TO LOCAL COMMUNITIES

Strengthening the positive impact on affected communities

Veolia has formalised a policy that recognises the company's responsibility to respect human rights issues and its ability to contribute to positive impacts on human rights. This human rights policy is based on the principles and guidelines defined by leading international organisations such as the United Nations, the OECD and the International Labour Organisation.

It reaffirms Veolia's commitment to respect the rights of the populations affected by the company's activities, and in particular the right to a safe environment and the protection of resources,

the right to water and sanitation and the rights and lifestyles of local communities.

This framework applies to all Group entities. It is the local entities that are responsible for its implementation, and they set up systems to monitor the Group's commitment to respecting the rights of communities, in line with the specific challenges of each entity. For Veolia, this is an opportunity to implement local solutions that are innovative, socially and economically effective, and that contribute to the dynamism and development of our regions, while respecting business ethics, human rights and, more generally, our duty of care towards all the stakeholders involved in our activities.

CHILE: IMPACT ON COMMUNITIES AS A RESULT OF THE STRATEGIC PLAN

Aguas Andinas, Veolia's subsidiary in Chile, has included a societal pillar in its strategic plan, which aims to build sustainable relationships with local communities. Among the commitments: to strengthen a relationship of trust with communities and work together to achieve the goal of universal access to water, to promote dialogue with communities, to raise awareness of the need to preserve water and the climate, and to support the development of social initiatives. Objectives have therefore been set for 2024, such as strengthening relations with the various interest groups, based on transparency and trust. To achieve this, Aguas Andinas develops strategic projects in conjunction with the communities, setting up participatory bodies to encourage reflection on community needs. Six working groups have thus been set up, which meet every three months and bring together the various local players – such as representatives of local councils, neighbourhood associations, health centres or rural drinking water services – to examine their needs and put in place appropriate responses, with a positive impact on local development. Among the projects launched is the Aló Vecino freephone number, which enables residents of communities around the Santiago wastewater treatment plant to report odour problems, and Aguas Andinas teams to put in place appropriate measures to remedy them.

Dialogue with local communities

Veolia implements initiatives at local level to foster dialogue with the communities and inhabitants of a given area: targeted information or awareness-raising actions such as neighbourhood meetings, meetings with elected representatives and local associations, site visits and open days to inform the general public, and volunteer work.

Veolia is involved with communities in a variety of ways, including carrying out socio-economic assessments of local areas, setting up community liaison and providing methodological tools for structuring dialogue with local stakeholders.

In India, community liaison teams known as Social Welfare Teams act as a link between residents and local technical and customer services. Their main task is to explain the benefits of the 24/7 drinking water supply services on offer. In order to build trust with the public, the teams spend a great deal of time in the field discussing services with the local population and organising meetings with the community, community leaders and local

political representatives, to raise awareness of responsible water use issues, conduct constructive feedback sessions, and carry out the necessary surveys and studies. The team also organises workshops in schools and colleges to inform them of the benefits of a continuous water supply.

In Australia, through the Veolia Mulwaree Trust, Veolia supports a large number of small rural and regional communities in the vicinity of the Woodlawn eco-neighbourhood. The Trust works alongside community organisations to support the improvement of infrastructure and facilities through community-led projects. The Trust also aims to support individuals from these communities in their higher education and creative arts activities. Since 2005, the Veolia Mulwaree Trust has distributed around \$12 million to more than 1,400 community projects.

In Colombia, Veolia has deployed mechanisms for dialogue, mediation and local information in the cities where it operates. Participation in various community meetings and working groups made up of stakeholders such as social leaders, spiritual leaders,

local council chairmen, elected representatives and councillors, to integrate health, education and the environment and improve service provision. Educational and recreational events are held in the neighbourhoods to raise residents' awareness of their rights and duties in terms of public services, as well as sustainable development issues. Mobile customer service points enable us to

meet people's expectations and needs as closely as possible, particularly those with reduced mobility or who are isolated. In total, by 2023, more than 175,000 users had been assisted and more than 2,000 managers had been supported by these mechanisms for informative dialogue.

6.3 ACTIONS RELATING TO SERIOUS ENVIRONMENTAL RISKS

Veolia's activities likely to impact the environment are mainly in the fields of water (drinking water and industrial water production, wastewater treatment), waste (treatment and recovery of all forms of waste, including hazardous waste), and energy (energy production plants, operation of local energy loops, energy services to buildings and industry). The points to be closely monitored especially for operated facilities are, for example, atmospheric emissions (heating plants, incineration plants, CHP), liquid effluents (particularly those from treatment plants operated), the impact of waste generated and its treatment, risks of explosion or fire, and the preservation of soil and biodiversity.

In order to improve the management of its environmental impacts, the Group has implemented an Environmental and Industrial Management System (EIMS) in each of its business units to:

- measure and continuously improve the main points relating to environmental performance;
- identify the main environmental risks linked to our operations and the corresponding prevention actions.

The 2023 EIMS campaign has resulted in a simplification of the nomenclature of environmental and industrial risks, to make it more universal, and therefore more operational, for the business units. In addition, this campaign has led to the definition of 712 action plans designed to improve the Group's environmental performance, particularly with regard to climate change, the environment and biodiversity, and the circular economy.

At operational level, due to the potential seriousness of the incidents that can occur on its operating sites (waste treatment centres, waste storage centres, incineration plants, heating plants, drinking water production plants, wastewater treatment plants, etc.), Veolia implements various types of risk management and control actions:

- the prevention of incidents likely to result in damage to property and, consequently, to people or the environment, through the implementation of procedures aimed, on the one hand, at the compliance of installations and the monitoring of their operation and, on the other hand, at a better control of risks: environmental management is one of the pillars of this approach, in particular through external certification (ISO 14001, industry standards, etc.);

- internal or external audits to identify and prevent industrial risks (fire, machine breakdown, environment, etc.). In 2023, prevention engineers from the Group's insurers carried out 102 risk analysis and prevention visits. These annual programmes ensure regular monitoring of the most exposed facilities over time.

In addition, a Group Prevention Committee, which includes several members of Veolia's Management Committee (Chief Executive Officer, Chief Financial Officer, Technical Director, Corporate Secretary) as well as the Group Risk and Insurance Director, is responsible for overseeing the fire risk reduction policy with the aim of improving fire detection, containment, and automatic extinguishing capacities on operating sites. This goal is expressed in different ways:

- definition of technical standards validated by the risk engineers of the Group's insurance providers;
- a multi-year investment plan of several tens of millions of euros.

The action plans approved by the Group Prevention Committee are jointly monitored by the Business Support and Performance Department as well as by the Risk and Insurance Department. These two departments regularly report on the level of deployment of the fire reduction programme to the Committee.

Veolia's decentralised structure also allows operational entities to take initiatives that go beyond the Group's standards. The United Kingdom and Ireland are ISO 22301 certified, which corresponds to the international business continuity reference standard. Consequently, these business units benefit from an integrated management system which strengthens their capacity to reduce environmental impacts of incidents occurring on their operating sites.

6.4 HEALTH AND SAFETY ACTIONS

VEOLIA CARES: A COMMON GLOBAL PLATFORM OF SOCIAL PROTECTION FOR ALL EMPLOYEES

Veolia's goal is to offer all its employees social guarantees that protect them against the hazards of life. Veolia Cares is a global employee benefits programme that is exceptional for its avant-garde approach and its scope. Launched in 2022, it has been fully rolled out across all our geographies since 1 September 2023. Veolia Cares is based on five pillars:

- **parental leave:** basic salary maintained for ten weeks for the first parent, and one week for the second parent. This provision also applies in the event of adoption;
- **death cover:** a lump sum of at least six months' salary is paid to the beneficiaries, whatever the cause of death;
- **health cover:** guaranteed access to medical care for all our employees, whatever the local organisational arrangements (statutory health insurance and company schemes);
- **support for our employees who are carers:** allowing the necessary flexibility in the organisation of working hours for all employees in a caring situation;
- **voluntary work:** every employee who so wishes can devote one paid day a year to a charity or environmental protection organisation in line with the Group's values.

Veolia Cares applies to all the Group's employees, without gender discrimination, whatever their status and from the first day of employment.

This programme aims to enhance the safety and well-being of our employees. It is a factor of attractiveness and pride for employees and future employees.

In addition to these five pillars of the Veolia Cares programme, and specifically for France, two new measures have also been introduced as of 1 January 2024:

- extended death cover in the event of an accident at work. Previously, this cover was only available to executives, via Veolia's captive insurance company; now, non-executives can also benefit from this cover, with the payment of 2.5 years' salary to those entitled to it;
- a back-to-work scheme for eligible employees who so wish, run by a dedicated service provider.

With this programme, employees who have been off work for a long period due to illness receive support to enable them to return to work with peace of mind, limiting the risk of relapse and social isolation. The programme currently covers two-thirds of Veolia's employees in France and is due to be extended in 2024.

6.4.1 Health and safety in the face of health crisis

As part of the management of the Covid-19 health crisis, Veolia had to adapt its working methods and the operation of its sites around the world. This made it possible to successfully test and improve the implementation of its business continuity plans, which contributed to the protection of all employees and significantly limited the number of clusters. Today, the prevention of health crises remains a priority at Veolia, monitoring remains structured, and vaccination campaigns against influenza and Covid are offered to Group employees throughout the world.

6.4.2 The Group's International Health and Safety Week

Veolia has organised an International Health and Safety Week since 2015 in order to establish health and safety at work in the corporate culture. This event is one of the Group's main levers for achieving "zero accidents".

The 2023 edition focused on two themes: raising awareness of unconscious errors by focusing on accident risks associated with reflexes, and identifying and dealing with HIPO through a challenge involving an external stakeholder (subcontractor, temporary worker, customer, etc.), to continue building a genuine partnership around health and safety.

6.4.3 Risk mapping and the ten management standards for high-risk activities

In order to improve control of its major risks, ten management standards for high-risk activities have been drawn up (work in confined spaces, making installations safe, work in excavations and trenches, work with hot spots, work at height, hazardous materials, electricity, traffic at work, lifting operations, high pressure).

This list, common to all Veolia's business lines, was drawn up by the Prevention, Health and Safety Centre of Excellence after analysing the history of events that have occurred at Veolia. A matrix to evaluate the level of compliance with human, organisational and technical requirements of the management standards for high-risk activities was also implemented to support the operational deployment within the operations.

As part of the integration of employees from the merger with Suez and the updating of the standards, joint working sessions were set up to share and complete as necessary each of the ten management standards for Veolia's high-risk activities, to ensure that they were better understood by all employees. Seven standards have been revised for the period 2022 and 2023. The last three are currently being revised. To support the roll-out of the revised standards, a cycle of Group webinars was launched in 2023, explaining the requirements and new features of each standard and highlighting related accident data and best practices. In 2023, a special focus has been placed on the specific requirements for traffic at work (on and off site): traffic plan, reinforcement of devices for areas of co-activity involving risks of collision between vehicles and pedestrians, additional safety equipment for collection lorries, etc. as well as those relating to the safe operation of installations and working with hot spots.

Implementation of the standards, and in particular any changes to them, is monitored in each country and each zone, and consolidated at Group level. For example, the overall level of compliance with the revised standards for the Latin America delegated zone is 84.2% at the end of 2023, verified by several on-site audits following self-assessment.

Various projects have also been undertaken to establish a common culture: the first project was to make the common "Rules that save" more legible, to illustrate the most dangerous situations. Backed up by health and safety standards, they apply to everyone and are the last line of protection for employees to avoid serious or fatal accidents.

Released at the end of 2022, they were the subject of employee engagement and innovation meetings in 2023, using games (quizzes, escape games, etc.).

In addition, Veolia has set up safety management systems (SMS) based on standards such as ISO 45001, ILO OSH 2001, and/or OHSAS 18001. Each year, throughout the world, entities are certified, labelled or rewarded for their prevention, health and safety approach.

By the end of 2022, the proportion of Veolia's sales covered by an SMS (ISO 45001, ILO OSH 2001 or equivalent) is 57.7%.

6.4.4 Global management of accidental and non-accidental events

The PaTHS (Prevention & Training on Health & Safety) programme, currently being rolled out, includes a collaborative tool and a mobile application.

This programme will significantly improve and harmonise the management of health and safety events, strengthen benchmarking between geographical areas, and build a reliable database and a predictive approach to risks. The tool also makes it possible to anticipate and manage the various health and safety training courses, authorisations and clearances. Alerts are generated to anticipate the expiry of authorisations and clearances. This process makes it possible to systematically manage all sensitive training (such as chemicals, confined spaces, explosive atmospheres, work with hot spots, work at height, consignment, etc.) and to publish a health and safety passport for each employee, which can be shown at any time (on paper or digitally) to a supervisor, an auditor, a customer or any other stakeholder.

Launched in 2021, the PaTHS programme has made good progress, and the coverage rate is now 75% of the workforce at the end of 2023, with coverage expected to exceed 90% by the end of 2024 (countries such as China cannot integrate the programme due to regulatory constraints).

6.4.5 Risk assessment, audits and site visits, monitoring of action plans

A risk assessment, audits and safety visits to facilities are carried out before they are commissioned or put into operation to detect any risks and propose corrective measures. Additionally, the risk prevention measures are integrated as far upstream as possible by the Group as part of the facility design and construction activity so as to eliminate any hazardous situation and guarantee a level of health and safety for future operators, and whoever they may be.

At the same time, business units set up audit programmes to develop their health and safety culture and/or ensure the application of health and safety requirements defined at least by the country's regulations, the rules of Veolia, the business unit or customers. These audits should include all stakeholders. Self-assessments are carried out in addition to audits. Corrective and preventive actions must be implemented following the analysis of the audit results.

In addition, members of the Group's Prevention, Health and Safety Department (DPSS) carry out annual safety culture audits to assess the level of maturity of the health and safety culture, conduct post-accident audits following serious or fatal accidents, and check the level of implementation of standards through self-assessment by the business units.

Since 2022, a dedicated system has been in place for the most accident-prone entities, i.e. the 19 entities with a workforce of more than 500 FTEs and a frequency rate of more than 10, representing 5% of entities. The business units with accident-prone entities have each drawn up an inventory of their situation and a specific action plan, which is shared at strategic meetings with the Group's DPSS. Some have also been audited by health and safety experts to gain a better understanding of the situation, understand the areas where progress is needed and adjust the initial action plan as part

of a continuous improvement approach. The health and safety performance contract has been strengthened to ensure differentiated and more qualitative monitoring.

The Group's Prevention, Health and Safety Department carried out more than 130 site visits and 6 complete audits covering, as it does every year, a wide area of the Group (Japan, India, Korea, Taiwan, China, Hong Kong, the United States, Canada, Spain, the United Kingdom, Belgium, Uzbekistan, Poland, Germany, Chile, Mexico, Ecuador, South Africa, and many sites and subsidiaries in France).

In 2023, the health and safety questionnaire in the Internal Control Department's self-assessment process for assessing the maturity of each business unit has been expanded from 12 to 15 key questions. Self-assessment enables existing processes to be strengthened and action plans to be put in place to improve the overall effectiveness of the organisation in terms of performance and compliance.

The participation rate was 100% with 66 questionnaires. The results show a very high level of maturity across the various pillars, with 88% of responses ranging from "satisfactory" to "strong". Regular presentations to the Executive Committee make it possible to check the consistency between the Group's strategy and the actions led.

Each assessment is followed by one or more action plans aimed at taking the necessary measures to improve risk management. The effectiveness of each action plan is measured on the basis of pre-determined indicators and objectives (budget, deadline, target risk level, etc.). Once the action plans have been implemented, the level of risk control is reassessed and new priorities are set, giving rise to a process of continuous improvement.

Personal protective equipment

Veolia provides all employees with personal protective equipment (PPE) at work that complies with the best international standards. PPE is provided to each employee in quantities that take account of the risk assessment, and is renewed periodically.

Sharing good practices

Each Veolia employee has the opportunity to suggest a good practice which, once validated, can be widely shared throughout the Group. The Group's DPSS has set up a platform with representatives for each business unit to structure the feedback and sharing of proposals. In addition, the Group's DPSS produces and distributes a publication, Believe News, bringing together best practices.

The aim of the platform is to guide management in deploying standards for high-risk activities and the occupational health and safety management framework, and to showcase best practices from operating units around the world. The aim is also to contribute to the emulation of copy and adapt. At the end of 2023, it included more than 2,000 best practices.

To promote the sharing of these good practices, the Group's DPSS organises an annual competition to reward best practices as part of the "Always Safe Awards". Trophies are awarded by members of the Group Executive Committee. In 2023, as part of these awards, the Group's DPSS highlighted the collaboration of Veolia teams with subcontractors, temporary workers and other stakeholders.

A joint commitment

Occupational health and safety issues are fully integrated into social dialogue. In constant progression, the percentage of agreements signed relating to prevention, health and safety will represent 11.4% of agreements in 2023 (10.9% in 2022 and 10.7% in 2021).

To encourage greater collaboration and sharing with social partners on prevention, health and safety issues, it was decided at the Europe Group Committee meeting at the end of 2022 to set up a dedicated working group. The group is made up of representatives from eight countries, and the main issues addressed by the working group are:

- the value of health and safety monitoring indicators;
- social dialogue on health and safety;
- the Group's health and safety policy;
- human and organisational factors: the commitment of people;
- well-being at work and health, including psychosocial risks.

In 2023, the working group met six times to discuss the status quo, European disparities and priorities for the 2024-2027 roadmap in the form of a document of joint resolutions.

Raising awareness and training

Training is one of the five pillars of the prevention, health and safety at work policy.

At the heart of the social performance of Veolia's corporate purpose, the target of "zero accidents – a choice" has been set for all Group activities. To support the cultural change in terms of prevention, health and safety, all Group employees must receive dedicated training in these areas.

In 2023, 83% of Veolia employees received health and safety training or training with a significant health and safety component (74.3% in 2022, 72.1% in 2021, 67.5% in 2020) and 42.3% of training hours were devoted to health and safety (42.3% in 2022, 45.6% in 2021 and 46.5% in 2020).

Developing a health and safety culture: the OHS Leadership programme

To support the change in safety culture and strengthen the integration of health and safety at all levels of the organisation, a new training programme, OHS Leadership, is currently being rolled out throughout Veolia. This programme is aimed at the entire management line, prevention, health and safety functions to become coaches, and in-house trainers to facilitate the roll-out of the programme.

At the end of the training, managers receive individual safety coaching to reinforce the impact of their safety management visits and their leadership on these issues. The health and safety performance contracts initiated in 2023 and renewed for 2024 will make it possible to define very clearly the objectives and deployment priorities for this programme.

Participants are given a number of guides and aids to help them put into practice the behaviours set out in the Management Behaviour guide.

By the end of 2023, 883 managers, 168 safety coaches and 16 internal trainers had been trained in various business units, including the management committees in France, Germany, Latin America, Portugal and Asia. By the end of 2024, it is planned to have trained all the management committees of the Group's

business units and almost 30% of the managers of the most accident-prone entities. At the same time, the Group is continuing with the OHS Skills programme initiated in 2019. This programme aims to: maintain the technical skills of prevention, health and safety professionals, develop their interpersonal skills, help them improve their expertise and ability to support the development of managers during safety management visits, safety talks, risk and incident analyses, and the deployment of the 10 standards and life-saving rules. The aim is to share a safety mindset, acquire best leadership practices and strengthen the occupational health and safety culture at Veolia. By the end of 2023, 120 experts from various BUs have been trained or are in the process of being trained.

E-learning programme on management standards for high-risk activities

To facilitate the adoption of the 10 management standards for high-risk activities deployed in the Group since 2016 and the 12 “Rules that save”, a digital training programme on each of these activities was launched in 2021.

The aim of this system is to strengthen the health and safety culture at all levels of the organisation, to increase awareness of the dangers associated with these activities, to increase employees’ knowledge of risk management measures, and to ensure that the fundamental elements of these standards are known and understood by all employees, including external stakeholders (subcontractors, service providers, suppliers, customers), and that they are effectively adopted.

Six courses are now available and are being rolled out across all the business units. Courses no. 1 “Introduction: Veolia’s safety culture” and no. 2 “Traffic at work” concern all Veolia employees. There are already more than 85% deployed by the end of 2023 and will be maintained for new arrivals in 2024.

All the business units have also chosen two or three courses to train people exposed to risks by the end of 2023 (working at heights, making installations safe, confined spaces, working with hot spots). All the routes for the other five standards will gradually be produced and deployed by the end of 2025.

In addition to the mass roll-out of e-learning, the Group has put in place a framework contract to deploy virtual reality modules to put major risks into context. In addition, more than 39 helmets and licences have been taken out in the different regions. Safety rules and the main risks have been designed into specific business modules. SARP designed a video combining real images and 3D effects to raise safety awareness among its teams. Virtual technology offers more opportunities to see inside a pipe and to simulate serious accidents. The video is shown to all new employees, who then receive an evaluation that influences their subsequent assignment to projects.

Use of digital tools to follow training courses

Veolia uses digital tools to anticipate and monitor health and safety training. Alerts are generated to anticipate the expiry of authorisations. When authorisation is required at the end of a training course, it is conditional on the attendance sheet being signed off, and then approved by management. This process

makes it possible to manage all sensitive training courses (such as those on chemical products, confined spaces, explosive atmospheres, hot work, working at height, etc.) and produce a safety passport that can be presented at any time (on paper or digitally) to a supervisor, auditor, customer, etc.

Analyse to prevent risks

The Group pays particular attention to raising employee awareness and monitoring risk situations and near misses, especially HIPO accidents.

In order to prevent accidents, the Group’s DPSS uses the Bird pyramid, which has five levels:

- near accidents, dangerous acts, dangerous situations (base of the pyramid);
- minor accidents;
- accidents at work without time off with medical consultation;
- accidents at work with lost time;
- fatal accidents at work.

At Veolia, all workplace accidents are analysed. Analysis is also mandatory for material incidents that have an impact on the business (explosion, fire, etc.) and HIPO (high potential severity incidents). The aim of accident analysis is to:

- prevent the recurrence of such events;
- understand and clarify what really happened;
- effectively identify the causes that led to the events;
- determining and implementing action plans;
- constantly improve and monitor your working environment;
- avoid the costs (direct and indirect) associated with an accident, particularly in human and social terms;
- ensure compliance with current regulations.

With a view to prevention, the Group has for many years had a procedure in place for investigating incidents and accidents in the workplace, in particular through “safety alerts”. In the event of a workplace accident, the occupational health and safety officer submits a standard form to the Group’s Health, Safety and Security Department, detailing the circumstances, the consequences of the event and the corrective measures implemented (human, organisational and technical). A more in-depth analysis is carried out for serious accidents. In 2023, a retext committee for analysing serious accidents was set up at senior management level, where the General Managers of the entities present the accidents and the progress of the associated action plan. The Group’s DPSS decides on the Group-wide actions to be reinforced or initiated.

These safety alerts are then shared with the entire prevention, health and safety network, and more widely on the Group’s intranet.

6.5 ACTIONS FOR OUR TIER 1 SUPPLIERS AND SUBCONTRACTORS

The purchasing compliance programme includes items linked to human rights, health and safety, ethics and the environment, and is based on the following pillars: identifying risks and segmenting suppliers, committing suppliers, assessing their CSR performance and managing corrective actions.

The inclusion of a “sustainable development” and an “anti-corruption” provision in the Group’s supply and service contracts in 2018 also constitutes additional leverage for action.

This clause commits the supplier on several points:

- respect for the Universal Declaration of Human Rights and the United Nations Convention on the Rights of the Child;
- compliance with ethical rules and social legislation, in particular compliance with mandatory regulations applicable to labour law and ILO conventions: clandestine labour, child labour, forced labour, etc.;
- compliance with the objectives of the Group’s health and safety policy;
- complying with environmental protection regulations and taking the necessary steps to reduce its impact on the environment;
- checking that its own suppliers and subcontractors comply with the same obligations;
- making available and communicating its commitment policy to Veolia.

Finally, the Group supplemented these actions with a targeted awareness campaign for its buyers following the publication of the new version of the Veolia Suppliers’ Charter in 2019, a document in which the Group’s expectations are formalised in view of the issues raised by the duty of vigilance law.

In 2019, to reinforce the deployment of the purchasing compliance programme, Veolia launched a certification programme for its buyers through e-learning developed jointly with Campus Veolia. In 2022, 989 buyers and compliance officers were trained in an updated and enhanced “Compliance & CSR in Purchasing” e-learning programme. Training courses in supplier evaluation are given every year before the annual campaign, in French, English and Spanish, for all the Group’s BUs. In 2022, supplier webinars were held in Poland and Chile.

Regarding supplier evaluations described in paragraph 5.3:

- A: in the event of an overall score in line with Veolia’s expectations, the supplier must be reassessed every three years;
- B: in the event of an overall score that does not meet Veolia’s expectations, the buyer must work with the supplier to identify and implement corrective actions. The supplier must be reassessed the following year and demonstrate improved performance.

INCLUSIVE SOURCING

In Australia, Veolia is committed to increasing the diversity of its supply chain through increased purchasing for Aboriginal and Torres Strait Islander people. Cole Supplies is the first and only Aboriginal-owned safety equipment wholesaler. In an exemplary display of inclusivity and partnership, Cole Supplies’ Boomerang range of high quality workwear is distributed to Veolia sites nationwide with the support of Bunzl Safety’s e-commerce, warehousing and logistics network.

In North America, Veolia Water Technologies & Solutions and Veolia North America signed an agreement in 2023 with a data provider to enrich their expenditure databases related to suppliers concerned by diversity issues, in particular companies owned by women or people from ethnic, racial and sexual minorities.

Monitoring subcontractors, temporary workers, employees of employment agencies and self-employed workers

In application of the Suppliers’ Charter, they must take measures to guarantee the health, safety and well-being of their employees. Thus, for subcontracted activities, a preliminary risk analysis enables to set out in a contract, the prevention measures to be observed by all workers, who are regularly audited.

Depending on the specific type of activity performed by Veolia, the regulatory provisions as well as the cultural adaptation approach are integrated into the health and safety management of stakeholders within the Group.

The management of subcontracted companies working on the sites and on Veolia customer premises is of vital importance in the global health and safety management policy. Veolia’s health and safety at work management standard states that each Veolia business unit must have an exhaustive list of its subcontractors and must communicate to them Veolia’s health and safety requirements in relation to the subcontracted tasks.

A documented risk assessment is carried out jointly by the business unit, the subcontractor and all companies operating in the work area, in order to define common preventive measures. A system for assessing health and safety requirements is introduced and

affects the listing and renewal of the subcontracting company. The system provides for the temporary or permanent exclusion of a subcontractor in the event of a serious breach of prevention, health and safety rules.

Business units set up a health and safety reception for employees of subcontractors working on Veolia sites. This training session includes a final test with a minimum threshold to be reached in order to be allowed to work on the site. A manager is identified on each site to supervise subcontractors.

As part of a continuous improvement process, Veolia has been monitoring the work-related accidents of subcontractors in the same way as employees since 2018.

In 2023, particular emphasis has been placed on managing the health and safety of temporary workers and placement agency employees, in view of their lost-time accident frequency rate in 2023. It complements the historic annual meetings with temporary employment agencies (ETTs), which were designed to assess their performance and dynamics. A review of the countries using this type of contract and the accident rates involved was

carried out. A specific pilot project has been set up in France, where Group framework contracts have existed with ETTs for several years. On the international front, a purchasing task force has been set up to draw up four global framework contracts over the course of 2024, enabling us to structure our requirements more effectively. In France, all the ETTs were met, and a number of structuring projects were rolled out:

- creation of a temporary employment charter setting out the responsibilities of ETTs and Veolia sites to improve the integration of temporary workers. Signed by the seven main ETTs, it will be rolled out over 2024, involving all Veolia sites;
- launch of a satisfaction survey dedicated to the health and safety of temporary workers who have worked for Veolia during the year. Transmitted by each ETT at the end of 2023, the results will be compiled and consolidated by March 2024;
- carrying out diagnostics of the few Veolia branches with the highest temporary worker accident rates, to identify levers for improvement.

This work should lead to a gradual reduction in accidents among temporary workers and improve their well-being at work.

6.6 ASSOCIATED STAKEHOLDERS

As part of the social dialogue in place at Veolia, the duty of vigilance issue is regularly raised at meetings of the Group's French and European committees. In 2020 and 2021, the Covid-19 crisis led to the close involvement of employee representatives in steering the action plan deployed by the Group, with a view to

dealing with the consequences of the pandemic that Veolia's employees and external stakeholders could face. The meetings organised in 2023 once again provided an opportunity to raise the duty of vigilance issue.

6.7 SUPPORT OF OPERATIONAL ENTITIES

The compliance, sustainable development, and human resource networks ensure effective monitoring of Veolia's human rights issues.

As previously stated in section 5 – Assessment, and depending on circumstances, discussions are organised between the Group's Human Rights and Vigilance Manager and the correspondents of the Group's areas. These talks are an opportunity to review the progress of actions already undertaken, discuss the action plans envisaged, and recall possible difficulties in the operational implementation of duty of vigilance themes in the areas involved. In particular, these meetings help better consider the local specificities of each area/business unit within the framework of the Group's global human rights policy.

Environmental issues are monitored by Veolia's Business Support and Performance Department. Health and safety fall within the scope of the Human Resources Department.

Veolia has guidelines for implementing the duty of care, which have been formally approved by the Committee. Focusing on the operational entities, these guidelines formalise and explain the Group's expectations on this matter. It also provides a useful basis for Veolia's internal audit teams to carry out their due diligence assignments.

SUMMONS UNDER THE DUTY OF VIGILANCE LAW

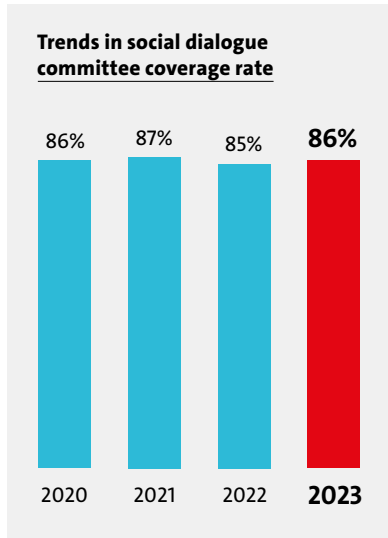
Legal proceedings on the basis of the duty of vigilance law and on the initiative of four non-governmental organisations (NGOs) are under way before the Paris judicial court, calling on the Suez Group to publish a new vigilance plan that takes better account of the risks associated with its activities in Chile⁽¹⁾.

(1) Activities taken over by the Group as part of the merger between Suez and Veolia, which will be completed in 2022.

KEY PERFORMANCE INDICATORS

8.1 HUMAN RESOURCES

8.1.1 Share of employees⁽¹⁾ covered by a social dialogue committee



This indicator makes it possible to ascertain the level of deployment of social dialogue agreements within the Group. These agreements are a privileged lever for action to guarantee the respect and implementation of employees' rights.

8.1.2 Type of agreements signed

Percentage distribution of themes within the agreements signed worldwide

	2020	2021	2022	2023
Remuneration and employee benefits	32.9%	34.6%	36%	34.6%
Health, safety or working conditions	10.2%	10.7%	10.9%	11.4%
Organisation and working time	39%	35.2%	32.9%	31.2%
Social dialogue	6.4%	7%	9.9%	13.2%
Skills development	4.7%	4.8%	4.3%	3.7%
Other	6.8%	7.7%	6%	5.9%

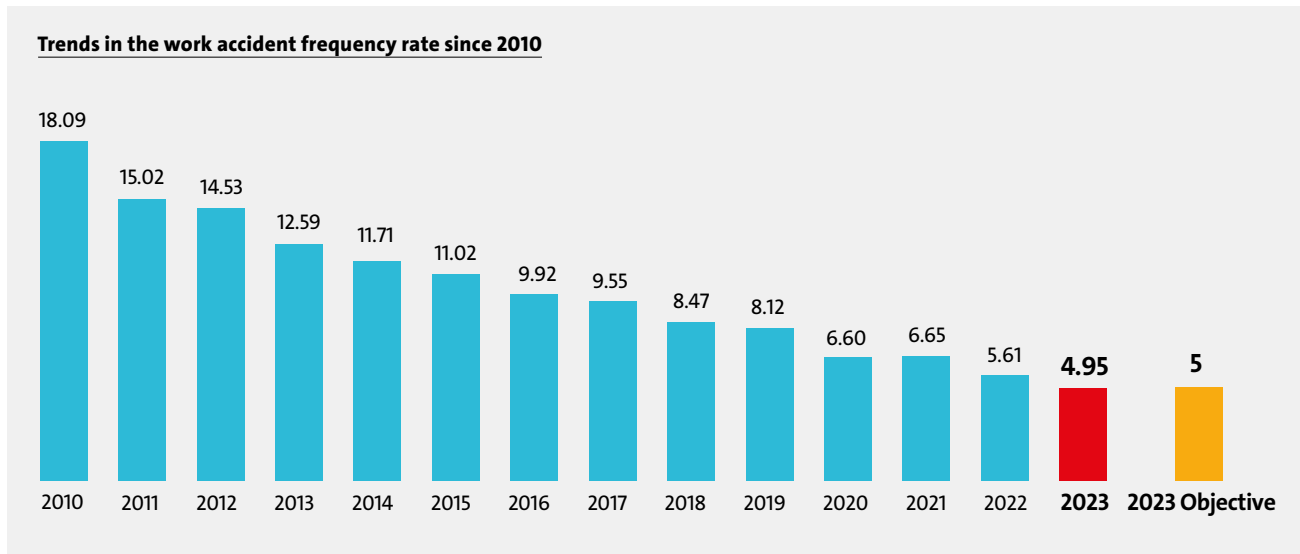
8.1.3 Share of employees having followed at least one health and safety training course over the year



The steady rise in this indicator over the last four years illustrates Veolia's commitment to the environment ensuring a healthy and safe working environment.

(1) As a reminder, Veolia employed 218,288 people as of 31 December 2023.

8.1.4 Work accident frequency rate



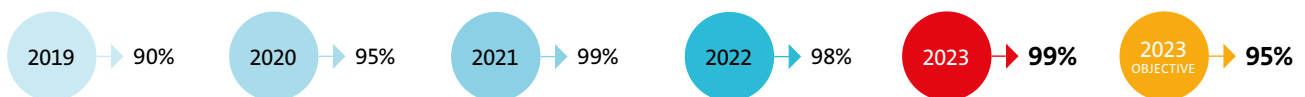
Frequency rate: number of lost time injuries per million hours worked.

The work accident frequency rate is a highly revealing indicator of an organisation’s health and safety performance. The steady decline in this rate is the result of Veolia’s determined and uninterrupted policy in this area.

8.2 ENVIRONMENT

8.2.1 Deployment rate of the Environmental and Industrial Management System

(in % of turnover)



The EIMS (see section 6.3) is a key tool for managing Veolia’s environmental risks.

Monitoring its level of deployment therefore seems relevant and essential. It should be noted that the objective of implementing the EIMS has been achieved since 2021.

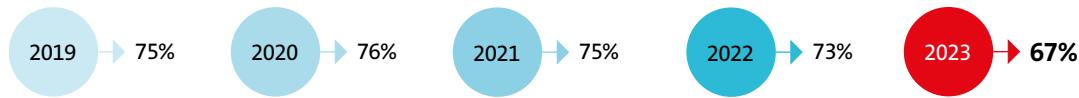
8.2.2 Additional management systems

The common EIMS base is reinforced locally by additional integrated management system certifications, in particular the ISO 14001 standard relating to the environment and ISO 9001

relating to quality management. Combined with the EIMS, they contribute to improving the monitoring of Veolia’s environmental risks.

ISO 14001 certifications (in % of turnover covered)



ISO 9001 certifications (in % of turnover covered)**8.3 TIER 1 SUPPLIERS AND SUBCONTRACTORS****8.3.1 Evaluation of strategic suppliers**

Assessing strategic suppliers⁽¹⁾ in terms of sustainable development is an essential part of meeting the requirements of the French duty of vigilance legislation. After the last five financial years, the monitoring trend is clearly positive.

8.3.2 Sustainable development provision in supply and service agreements

	MONITORING INDICATOR	2019	2020	2021	2022	2023
Commit suppliers	Share of active contracts including sustainable development provisions	71%	76%	88%	93%	89%

The inclusion of this provision since 2018 is a strong lever for action. This provision imposes the promotion and respect of fundamental, economic, social and environmental rights on suppliers and subcontractors of the Group.

8.4 WHISTLEBLOWING LINE**Alerts relating to the duty of vigilance and reports via the internal system as of 31 December 2023**

	2020	2021	2022	2023
Total number of alerts (A)	38	35	100	103
Human rights discrimination (B)	16	1	32	37
Health and safety (C)	18	16	36	36
Damage to the environment (D)	3	1	5	2
Suppliers and subcontractors (E)	1	17	27	28

NB: the cumulative total B + C + D + E may be greater than A, because some alerts may fall under several categories.

(1) Veolia defines a strategic supplier on the basis of the following cumulative criteria:
 – weight of the expense item;
 – significant impact on the Group's energy consumption;
 – supply of products and/or services essential to the Group's operations.

Resourcing the world

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