# Sustainable Development ambitions and commitments 2023-2027

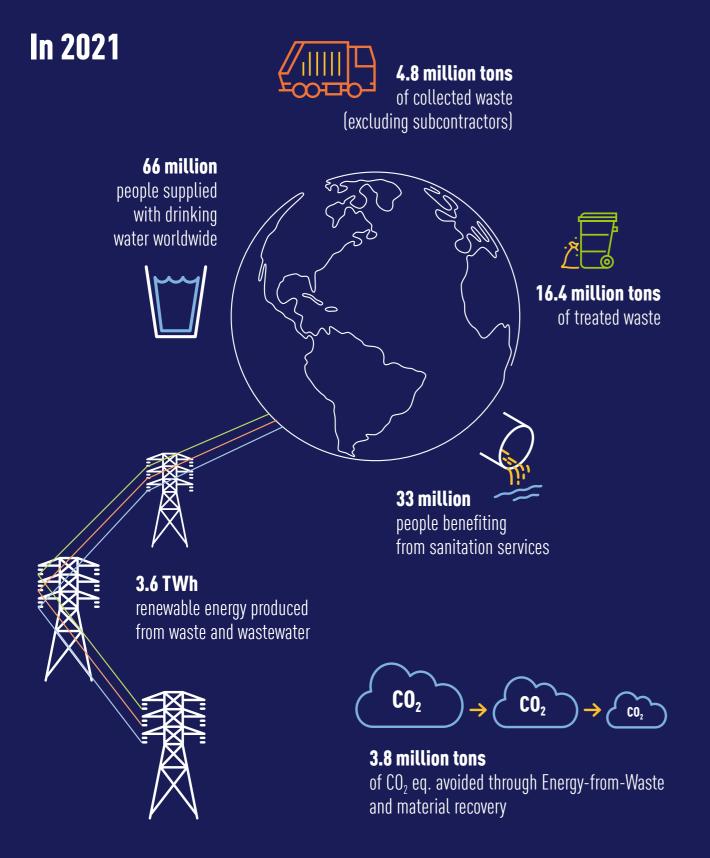




By their nature, our businesses and expertise contribute to preserving the environment and delivering essential services.

We want to step up our efforts.

That's our ambition for sustainable development.



## **Our Purpose**

"Faced with growing environmental challenges, each day, for more than 160 years, we have been acting in support of our clients and partners to deliver essential services that protect and improve the quality of life wherever we operate.

United by a passion for our work as well as our inclusive culture and team spirit, we innovate to conserve water and create value from waste, in the form of recycled materials and energy.

We promote and implement **responsible behaviors**, more efficient technologies and **circular solutions** to **recycle and make the best possible use** of the finite resources of the Earth.

**Deeply rooted in our communities,** we are committed to providing people and the planet with the resources for a common future."

Our actions,

our **commitments**,

our targets

for

Climate

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**Nature** 

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Social

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For 160 years, SUEZ has delivered essential services to improve the quality of life.

Our water and waste businesses are deeply rooted in communities. By their nature, they are at the heart of sustainable development **challenges.** By recovering our waste in the form of new materials or energy and by giving wastewater a second life, we are working to develop a more circular economy. By treating water to make it safe for the natural environment, we help to protect biodiversity. By creating alternative water resources through desalination or wastewater reuse, we are taking action to ensure availability and preservation of our fresh water resources. We contribute to community decarbonization targets and energy independence by producing energy from wastewater or waste.

We operate our water and waste businesses with passion and pride.

#### However, we must step up our efforts.

Our planet is facing an unprecedented loss of biodiversity and natural resources. The latest IPCC report highlighted the inadequacy of the commitments made in the Paris Agreement to secure a maximum temperature increase of 1.5°C and limit climate change risks. It is increasingly clear that these two crises – climate change and the decline of natural capital and associated biodiversity – are intrinsically linked.. Their consequences primarily affect the most vulnerable. Now more than ever, the challenges of sustainable development for our society - impacting climate, nature and social factors are interdependent.

This is why we wanted to address each of these pillars in our new 2023-2027 Sustainable Development Roadmap with the same level **of ambition.** For the first time, this Roadmap provides a cross-functional approach to contribute, alongside our customers, partners and all our stakeholders, to meeting the challenge of the ecological transition for communities.

Today, we are making 24 commitments to strengthen and expand the contribution of our activities in this field. These commitments aim to structure our actions around a strong. shared ambition wherever we operate.

To fight climate change, we will be supported by three levers. Our businesses not only consume, but also produce energy. We will therefore harness the potential of waste more strongly in the service of the energy transition so that we will soon produce more electricity than we consume in the Group. We will also increase the share of renewable energy in the Group's consumption to 70% of our total electricity consumption by 2030. To contribute to carbon neutrality, we will continue taking action to reduce greenhouse gas emissions from our activities, with a specific investment plan for carbon capture

Regarding nature conservation, the COP15 emphasized the need to collectively equip ourselves with more resources in an effort to halt the loss of biodiversity. We are fully focused on this approach and are making 10 new commitments to conserve nature. These commitments will enable us to act on the five factors responsible for the decline of biodiversity as identified by the Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES), such as measuring and combating land degradation.

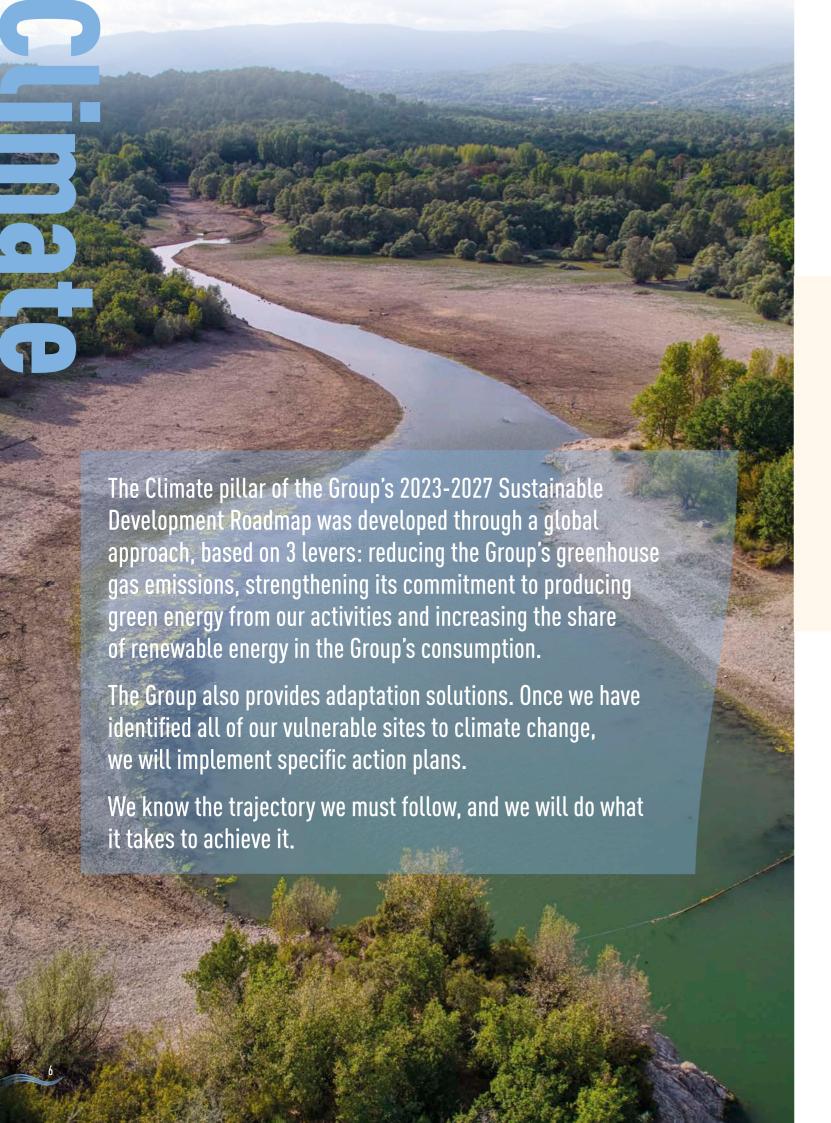
For the first time, SUEZ commits to a cross-functional Roadmap with the same level of ambition towards climate change, biodiversity preservation, and CSR."

In the social pillar, we are committed to reconciling human and economic development, particularly through new targets set for inclusion and equal opportunities, employee training and engagement as well as health and safety. We will spend more on inclusive organizations and double the number of people benefiting from our integration programs.

Now is not the time for talk or statements. Our commitments are action-based, ambitious and measurable. More specifically, we have defined Key Performance Indicators (KPIs) for each of them. Their delivery will be rigorously monitored by the Group's

Management Committee, as well as through annual reporting.

In a world of accelerating transformations, I am convinced that our activities can play a key role to increase the resilience of communities. I am confident in the commitment of our employees to implement, together with our various stakeholders, the ambitious Roadmap we have set out. Through our collective mobilization, together we will drive forward the ecological transition and safeguard the resources for a common future.

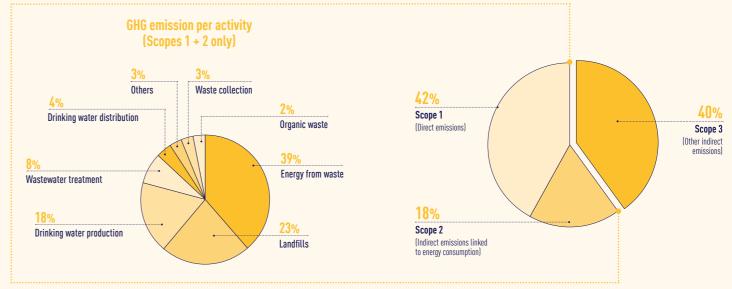




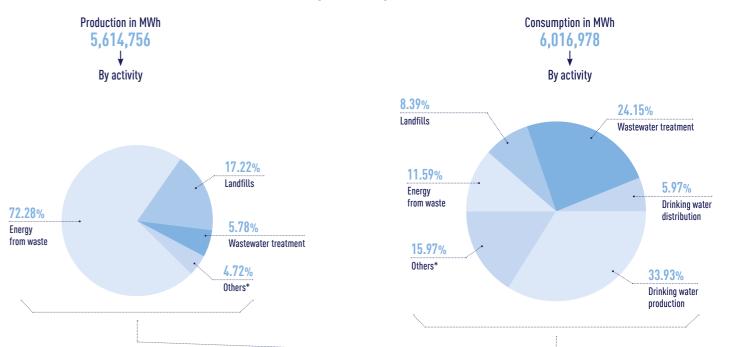
We generate most of our **greenhouse gas (GHG) emissions** by delivering essential services to society: managing and treating the waste entrusted to us.

Through our activities, we also produce sustainable energy, enabling other players to reduce their emissions.

## Breakdown of greenhouse gas emissions in 2021



## Correlation between our energy consumption and production



<sup>\*</sup> Waste collection, organic waste treatment, sorting and recycling, wastewater collection, offices.







In Cairo, we are making one of Africa's largest wastewater treatment plants energy self-sufficient.

In Gabal El Asfar wastewater treatment plant, we not only treat the effluents of the 5 millions Cairo inhabitants, but also recover the sludge from this wastewater to produce gas which is then transformed into electricity. Each year, this avoids the emission of 28,000 tons of carbon equivalent.





## **65**% energy self-sufficiency

thanks to sewage sludge treatment and in addition reuse of wastewater treated for irrigation

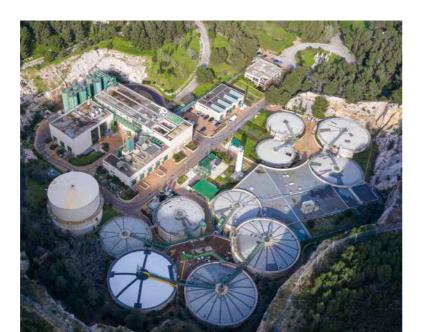
## We are producing green gas made in Marseille

The Géolide plant treats 200,000 m³ of wastewater daily, totaling 73 million m³ per year. In addition, we are now producing <u>biomethane</u> locally from this wastewater and directly reinjecting renewable gas into the network. This results in greater self-sufficiency, increased savings and reduced GHG emissions. While this does not change the daily practices of the region's 2 million inhabitants, it does have a positive impact on their present and future quality of life.





2,500 households i.e., 8,000 inhabitants supplied with renewable energy



## Our "Climate" approach – 3 levers:



## Contributing to energy decarbonization

Make our own energy consumption more sustainable

Maintain European electricity self sufficiency

Contribute to the low carbon energy transition in communities



## Decarbonizing SUEZ value chain

Reduce scope 1, 2 and 3 greenhouse gas emissions



Adapting all priority and vulnerable sites to climate change

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The Group will leverage substantial financial resources to modernize assets and deploy innovative solutions, enabling SUEZ to accelerate its contribution to territorial carbon neutrality, as defined by the IPCC.



## Contributing to energy decarbonization

COMMITMENT	INDICATOR	BASELINE	TARGET [1]	TIMING
Make our own electricity consumption more sustainable	Share of sustainable electricity consumption over total electricity consumption (%)	Group: 24% Europe: 20%	Group: 70% Europe: 100%	2030
Maintain European electricity self sufficiency	Share of electricity production (from waste or renewables) (MWh) over electricity consumption (MWh) in Europe	0.75	>1	2027
Contribute to the low carbon energy transition in communities	Share of GHG avoided from energy production over GHG emitted by energy consumption	0.56	>1	2027

(1) Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ). Our 2030 commitments fully integrate these entities into our climate trajectory. They exclude future acquisitions and changes in the Group's scope of consolidation during the period which would automatically increase or decrease absolute GHG emissions. For future acquisitions, SUEZ is committed to considerably improve the climate trajectory of the relevant entities, adapting them to each scope and business.



## Decarbonizing SUEZ value chain

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET <sup>(1)</sup>	TIMING
	Water activities: GHG Scope 1 + Scope 2 – ktons of CO <sub>2</sub> eq.	1,177	-39%	2030
	Waste (excl. Energy from Waste <sup>[2]</sup> ) activities: GHG Scope 1 + Scope 2 – ktons of CO <sub>2</sub> eq.	1,054	-26% 2030	
Reducing GHG Scope 1 & 2 (market-based) emissions	Energy from Waste <sup>(2)</sup> activities: GHG Scope 1 + Scope 2 – ktons of CO <sub>2</sub> eq.	1,474	-2% <sup>(3)</sup>	2030
	Energy from Waste <sup>(2)</sup> activities: investment in carbon capture	-	Tens of millions investment for carbon capture	2030
Reduce SUEZ Scope 3 emissions	Share of Scope 3 covered by GHG mitigation action plans	2%	50% of Scope 3 covered by an action plan	2030

<sup>(2)</sup> Non-hazardous waste, hazardous waste and Solid Recovered Fuel (SRF) incineration.

<sup>(3)</sup> This target will be revised upwards depending on the inclusion of the incineration activity into the EU-ETS system and the construction of a GHG waste trajectory.



## Adapting priority and vulnerable sites to climate change

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET (1)	TIMING
Adapt priority and vulnerable sites to climate change	Share of priority and vulnerable sites with a defined and financed action plan	5%	100%	2027





According to the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services<sup>(1)</sup>, the world must address **5 major pressures**.

Changing use of sea and land

Pollution

Direct exploitation of organisms (2)

Climate change

SUEZ contributes to preserving Nature, fully aware that some of its businesses have specific impacts.

SUEZ's main contributions to preserving Nature

VATER

Protect natural resources and the environment.

Contribute to the sustainable management of resources

by limiting water catchment areas (water recycling) and increasing water preservation (leakage reduction).

SUEZ's main impacts on Nature

Can cause water stress due to use of water catchment areas in specific regions.

Maintain and increase land use.

Can cause water pollution due to a lack of regulations as well as untreated discharges and residues.

VASTE

**Prevent pollution** due to poor waste management.

Limit the use of resources by bringing to market secondary or reuse materials.

Maintain and increase land use.

**Greenhouse gas emissions, air and noise pollution** from transportation and energy from waste.

Accidental pollution of water and/or land from overflows and leaks during extreme weather conditions and events.

<sup>(1)</sup> Established in 2012, IPBES is an independent intergovernmental body that conducts objective scientific assessments to review the state of scientific knowledge on biodiversity, ecosystems and ecosystem services. It's the IPCC's equivalent platform for biodiversity.

[2] Overuse of resources.



IN 5a0 Paulo,

we are saving water through smart networks.

With its partner SABESP, SUEZ optimizes drinking water distribution by operating throughout the value chain from diagnosis and effective leak detection management to infrastructure operational capabilities, particularly through pressure and active leak monitoring as well as infrastructure renovations.

The Group will also deploy a hydraulic simulation system aimed at studying and optimizing the city's water supply.



saved in the city of São Paulo in 5 years, the equivalent

of annual consumption for more than 368,000 Brazilians

# Our target – 10% waste reduction in Greater Montauban.

Thanks to this household and similar waste performance contract (CPDMA) in Greater Montauban, we are developing a new environmentally responsible waste prevention model, based on use rather than consumption. Supported by the French Agency for Ecological Transition (ADEME), this initiative provides multiple services: citizen awareness campaigns on waste production, creation of a recycling facility, collection and recovery of biowaste as well as the collection of illegal waste dumping.

This new business model also recognizes stakeholders and allocates the profit, factoring in:

- the impact of performance on the overall cost of waste management (beyond the market);
- a bonus paid or penalty applied according to whether minimum performance standards are met;
- a proportion of the bonus allocated to the partners involved in CPDMA.

11 months after starting the contract, we have already seen reduced flows



- -31% large items
- -17% organic waste
- -7% household waste
- -5% packaging waste





# In Denmark, we are innovating to recover phosphorus from wastewater.

Mineral phosphorus is becoming scarce. The European Commission has now listed this resource as one of 20 "critical raw materials". Reuse aside, it is expected to disappear in the next century. In Aarhus, Denmark, our Phosphogreen™ process extracts phosphorus from wastewater, using the struvite produced to make fertilizer.

A cutting-edge technology, we estimate that Phosphogreen™ covers 20% of current global demand for phosphorus, through its recovery of wastewater. This process also reduces pipe scaling caused by struvite deposits and eliminates sand in digesters.



## Our "Nature" approach – 3 levers:



## **Preserving resources**

Limit our impact on fresh water

Support recycling and reuse



Growing nature regeneration capacities of SUEZ



## Addressing the pressures on biodiversity

Roll out Nature action plans at all priority sites managed by SUEZ

Prevent microplastics and micropollutants in natural environments

Reach zero phytosanitary products used on sites managed by SUEZ

Contribute to reduce the land artificialization pace

Remove invasive non-native species

Drastically reduce light pollution of SUEZ installations















## Preserving resources

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING
Limit our impact	Number of water contracts with a water efficiency program / total number of drinking water services	Available in 2023	Systematically propose (100%), for all drinking water service contracts, a water savings program up to 10% of the volume over 5 years	By 2027
	Number of water distribution contracts in water stress areas covered by a water savings program	Available in 2023	Propose a water savings program for 100% of our water distribution contracts in water stress areas	Ву 2027
Support recycling and reuse	Sorting efficiency <sup>(2)</sup> Tons recovered	Available in 2023	Improve SUEZ sorting efficiency (2)	By 2027

<sup>(1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ). (2) Indicator will be followed during the investment committees.

## Growing nature regeneration capacities of SUEZ

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING
Grow nature regeneration capacities of SUEZ	Turnover generated by solutions identified as regenerating and number of new solutions created	Available in 2023	Create and develop existing and new SUEZ business models and solutions to accelerate natural environment regeneration and preservation	By 2027

<sup>(1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ).

## Addressing the pressures on biodiversity

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING
Roll out Nature	% of priority sites where biodiversity action plans are deployed and implemented	Available in 2023	Roll out Nature action plans at 100% of priority sites managed by SUEZ	By 2027
action plans at all priority sites managed by SUEZ (= sensitive areas and/or > 10 Ha)	% of commercial proposals (in Nature priority zones) that include an offer towards biodiversity preservation and biomonitoring <sup>(4)</sup>	Available in 2023	Systematically propose an offer <sup>[2]</sup> regarding biodiversity preservation when the site is in a biodiversity priority zone <sup>[4]</sup>	From 2023
Prevent the development: a) of microplastics b) of micropollutants in natural environments	Number of proposals with microplastics and micropollutants removing commitments / total number of WWTP proposals	Available in 2023	Include thermal treatment to remove microplastics and micropollutants in 100% of commercial proposals for sanitation infrastructure construction [3] [4]	By 2027
Reach zero phytosanitary products used on sites managed by SUEZ	% of sites covered by the phytosanitary-free policy (Waste activities) % of management contracts including a phytosanitary-free policy (Water activities)	~98% of sites in France	Implement a phytosanitary-free policy on 100% sites operated by and owned by SUEZ with approval by the customer	By 2027
Contribute to reduce the land artificialization pace	Number of hectars renatured	Available in 2023	Annually double restored areas	By 2027
Contain invasive non-native species	% of renaturation and landscaping operations using local species	Available in 2023	Systematically use local species in renaturation or landscaping operations	From 2025
Drastically reduce light pollution of installations	% of priority sites where there is a light reduction policy deployed	< 5%	Deploy the light pollution reduction policy in 100% on priority sites <sup>(5)</sup>	By 2027

<sup>(1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ).

<sup>(2)</sup> Indicator will be followed during the investment committees.

<sup>(3)</sup> For WWTP whose capacity exceeds 200,000 inhabitants eq.

<sup>(4)</sup> If and when authorized by proposals.

<sup>(5)</sup> Unless prohibited by prefectural decree.











79,4% of the SUEZ workforce completed at least one training course during the year, i.e., 450,000 hours of training





Gender equality index\*

88.9/100







# **We strive** for social inclusion in France's environmental sector.

Rebond Insertion was inspired by a simple fact: the manual waste sorting business at selective collection sorting centers can be an excellent platform for integrating people with long term unemployement. Founded by SUEZ in 2002, this partnership focuses on waste collection, delegated management and sorting services at 13 sites in France.

This pioneering initiative is a strong reflection of SUEZ's commitment to inclusion. For 2020-2025, Rebond Insertion aims to "mobilize inclusion for the environmental and social transition of communities and companies alike." As a result, in 2021, 127 additional jobs were created for employees enrolled in professional integration programs.

**657** employees integrated in 2021



10,000 people supported in 20 years (6,500 have returned to work)



# **We champion inclusion,** diversity and equal opportunities.

Launched in January 2021, the WO&MEN network upholds the values of respect, solidarity and sharing. Its purpose is to stimulate discussions between men and women at SUEZ and encourage self-reflection and shared experiences, as well as creating a trusting environment to tackle the obstacles that women may encounter in their professional development.

The network also acts as a think tank, promoting the causes of gender equality and diversity.

WO&MEN paves the way for new lines of thinking on challenges women face throughout their careers, without undermining the Group's HR policy.

### 2022 priority initiatives

- Work/life balance
- Women in leadership
- Cross-industry bridges
- Fight against everyday sexism

# Across our sites, we protect employees from the risk of collision.

Whether between vehicles or pedestrians and vehicles, the risk of collision is the number one danger in all our businesses. It is often caused by unsafe individual behavior or a failure to comply with basic rules. Since 2017, we have implemented Restricted Access Zones (RAZ) to secure areas with one or more heavy machines in operation. All stakeholders must check that it is safe to move before doing so, particularly in a RAZ which is the most accident-prone area.

The established general rules for access and safety have significantly contributed to managing the risk of vehicule-pedestrian collisions. Factoring in operational requirements, that we gradually added to these instructions, led to the development of a new version of the RAZ standard in 2022.

## Top 3 questions before you enter a RAZ

- Must I be physically present?
- Are there no alternatives?
- Do I have the site manager's permission?

Permission is granted if the 3 conditions apply.



## Our "Social" approach - 3 levers:



## Guaranteeing compliance with universal values

Enforce basic rights among our value chain

Make Health & Safety our top priority each and every day



## Growing skills and fostering employee engagement

Promote equal opportunities

Foster collective engagement

Eliminate the gender gap

Upskill our teams



# Contributing to the sustainable development of communities, everywhere we operate

Support access to basic services

Contribute to local wealth and inclusion for all

















## Guaranteeing sustainable with universal values

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING	
	# of basic rights infringement	0	0	From 2023	
Enforce basis rights among	# of corruption cases	U	U		
Enforce basic rights among our value chain	% of FTEs <sup>(2)</sup> covered by a social dialogue mechanism	93.1 > 92		D., 2027	
	% of at-risk suppliers monitored	Requires dedicated workstream	100	By 2027	
Make Health & Safety our top	Frequency rate	6.73 (6.75 in 2022)	< 6.64	From	
priority each and every day	Severity rate	0.515 (0.557 in 2022)	< 0.546	2023	

<sup>1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ). (2) Full-time equivalent.



## Growing skills and fostering employee engagement

COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING
Upskill our teams	% of people trained in the workforce per year	79.4%	80	From 2023
Promote equal opportunities	% of FTEs <sup>[2]</sup> in the workforce of people with disabilities (Global)	2.8% (2022)	> 4%	By 2027
	% of women in Management positions	34.3%	> 40%	By 2027
Eliminate the gender gap	Global gender gap (Global)	Only calculated for France (88.9)	> 85	
	% of Employees' shareholding	First subscription in November 2022	10	By 2029 <sup>(3)</sup>
Foster collective engagement	# of hours of voluntary work from SUEZ employees with local 3,054 associations/causes	Available on In 2023	By 2027	
	Engagement rate (Pulse)	+9 vs. benchmark	+10 vs. benchmark	From
	Net Promoter Score	Available by July 2023	<b>↑</b>	2023

<sup>1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ).

# Contributing to the sustainable development of communities, everywhere we operate

	COMMITMENT	INDICATOR	BASELINE <sup>(1)</sup>	TARGET	TIMING	
	Support access to basic services in most critical situations	% of customers (water & sanitation services) covered by a solidarity by Q1 2023 mechanism		100% of new contracts covered <sup>(3)</sup>	From 2023	
		% of water distribution contracts "profiled" towards water poverty (i.e., mapping of areas at risk regarding availability, accessibility or affordability of services)		100	Ву 2027	
	Contribute to local wealth and inclusion for all	% of FTEs <sup>(2)</sup> paid at a decent wage (after 2 years of operation, in countries where legal minimum is either too low or non-existant)	Requires dedicated workstream	100 By 2027		
		% of local SMEs among suppliers	Available in 2023	20% of spending allocated to local SMEs		
		# of beneficiaries of SUEZ inclusive structures & job inclusion programs		5,000 persons per year	Ву 2027	
		€ spent with inclusive structures (i.e., employing vulnerable people; work reintegration facilities [ESATs] in France)	Available for France by Q1 2023	Group trajectory to be defined by baseline	From 2023	

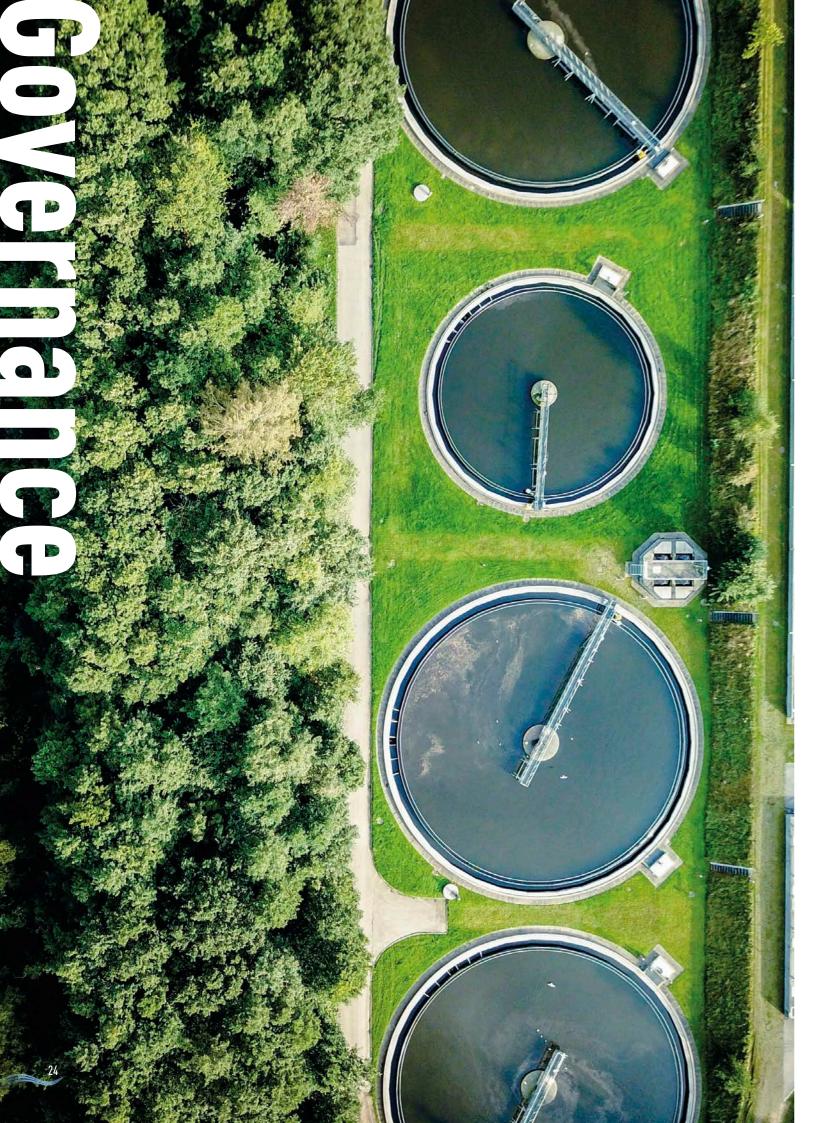
<sup>1)</sup> Baseline 2021 excludes all acquisitions (UK, IWS and EnviroServ).

<sup>(2)</sup> Full-time equivalent.

<sup>(3) 2027-2029</sup> for internal communications purposes.

<sup>(2)</sup> Full-time equivalent.

<sup>(3)</sup> If and when authorized by proposals.



## **Governance**

In line with the Group's strategy, we defined these targets through a review of stakeholder expectations, outlining the most important issues, and close dialogue with subsidiaries as part of the development of their medium-term plans.

The targets were revised by the Executive Committee and CSR Committee prior to final approval by the Board itself. They were then presented before the European Works Council.

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

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

## Sustainable development and strategy are inextricably linked.

The Group strategic review includes reporting on sustainable development commitments. This enables us to monitor the correct implementation of the company's medium-term plan.

**David Lamy,** Senior Vice-President, Strategy and Sustainable Development

## **Glossary**

#### Climate change adaptation

In human systems, the process of adjustment to actual or expected climate and its effects, in order to moderate harm or exploit beneficial opportunities. In natural systems, the process of adjustment to actual climate and its effects; human intervention may facilitate adjustment to expected climate and its effects.

Source: IPCC

#### Climate change mitigation

A human intervention to reduce emissions or enhance the sinks of greenhouse gases.

Source: IPCC

#### Biomethane

Gas obtained by purification of biogas and whose chemical properties are equivalent to those of natural gas.

Source: France's Larousse dictionary

#### **CCUS**

CCUS (Carbon Capture, Utilization and Storage) consists of capturing the CO<sub>2</sub> emitted by industrial facilities and then transporting it for underground storage in order to isolate it permanently from the atmosphere or to use it as a resource to make products (e.g., biofuels).

Source: France's Larousse dictionary

#### Sustainable development

"Sustainable development is meeting the needs of the present without compromising the ability of future generations to meet their own needs."

Source: Brundtland Report, Our Common Future

#### Greenhouse gas emissions

Release of a GHG into the atmosphere.

Source: ISO 14064-3:2019[F] The term 'greenhouse gas' is often abbreviated to 'GHG' throughout this document

#### Direct GHG emissions – Scope 1

 $\ensuremath{\mathsf{GHG}}$  emission from greenhouse gas sources owned or controlled by the organization.

Source: ISO/TR 14069

#### Indirect GHG emissions – Scope 2

GHG emission from the generation of imported electricity, heat or steam consumed by the organization.

Source: ISO/TR 14069

#### Other indirect GHG emissions – Scope 3

GHG emission, other than energy indirect GHG emissions, which is a consequence of an organization's activities, but arises from greenhouse gas sources that are generated by other organizations.

#### Circular economy

There is no commonly accepted definition for the circular economy. The French Agency for Ecological Transition defines it as follows: the circular economy targets a paradigm shift compared to the "linear economy," by limiting the waste of resources and environmental impact, and by increasing efficiency at all stages of the product economy.

To this end, the circular economy focuses on three areas:

- Production and supply of goods and services;
- Consumption through demand and consumer behavior (economic or citizen);
- Waste management with priority recourse to recycling which enables the loop to come full circle.

ADEME considers 7 pillars necessary for the circular economy:

- Sustainable supply
- Ecodesign
- Industrial and territorial ecology
- Functional economy
- Responsible consumption (purchasing, collaborative consumption, use)
- Lengthening of the period of use (reuse and repair)

  Source: ADEME

#### Avoided emissions

GHG emission reduction that occurs outside the organizational boundaries of the reporting organization as a direct consequence of changes in the organization's activity, including but not necessarily limited to the emission reductions associated with increases in the generation and sale of electricity, steam, hot water or chilled water produced from energy sources that emit fewer greenhouse gases per unit than other competing sources of these forms of distributed energy.

#### CO₂ equivalent (= CO₂e unit)

Source: ISO/TR 14069

The impact of various GHGs on the climate differs. For comparative purposes, emissions of the various GHGs are generally expressed in the  $CO_2$ e unit ( $CO_2$  equivalent).

This method factors in the Global Warming Potential (GWP) of each gas form, relative to that of  $\mathrm{CO}_2$ . GHG emissions are converted into  $\mathrm{CO}_2$ e by multiplying them by their (relative) GWP over 100 years. This is the benchmark indicator used in most international reports/ treaties.

Source: ADEME

#### **≫ IPCC**

The IPCC (Intergovernmental Panel on Climate Change) assesses the state of knowledge on climate change, its causes and impacts. It also identifies opportunities to limit the extent of warming and the severity of its impacts as well as adapting to expected changes.

The IPCC reports provide a regular update of the most up-to-date knowledge. These scientific publications are a central component of international negotiations on climate.

Source: France's Ministry for an Ecological Transition and Territorial Cohesion

#### Gender equality index

Calculated from a score out of 100, the gender equality index, which is based on shared methodology as defined by a French Decree, includes five measurement indicators:

- pay gap between women and men, for comparable positions and ages;
- gap in individual salary increases and promotions between women and men;
- salary increases on return from maternity leave;
- gender-based distribution of the ten highest paid employees. French companies with more than 50 employees must publish their gender equality index results annually. If such companies score less than 75 out of 100, it triggers a three-year compliance period in order to implement appropriate measures and correct the pay gap between women and men, thereby producing a result greater than or equal to 75.

Source: French Decree No. 2019-15 of January 8, 2019

#### **IPBES**

Established in 2012, IPBES is an independent intergovernmental body that conducts objective scientific assessments to review the state of scientific knowledge on biodiversity, ecosystems and ecosystem services. It's the IPCC's equivalent platform for biodiversity.

Source: IPBES

#### Market-Based

GHG Protocol method to quantify Scope 2 GHG emissions based on the GHG emissions emitted by producers with whom SUEZ has entered into an electricity purchasing contract.

Source: GHG Protocol Scope 2 guidance

#### Carbon neutrality or Net zero

The IPCC defines carbon neutrality as sequestering as much carbon as we emit to stabilize its concentration levels in the atmosphere and limit global warming across the planet. It can only be developed on a territorial basis.

Source: IPCC

#### Sustainable Development Goals (SDGs):

The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs are integrated—they recognize that action in one area will affect outcomes in others, and that development must balance social, economic and environmental sustainability. Source: UNDP

#### Ecological ceiling

Based on Kate Raworth's Donut Theory, this represents the 9 planetary boundaries that humanity must not collectively overshoot.

Source: Doughnut economics action lab

#### Social foundation

Based on Kate Raworth's Donut Theory, this focuses on 12 basic human needs, or dimensions, in an effort to maintain social cohesion and global peace.

Source: Doughnut economics action lab

#### > Frequency rate

The frequency rate is defined as the number of lost-time accidents per million hours worked in a year.

Calculation formula: Frequency rate = (number of accidents in first settlement/hours worked) x 1,000,000

Source: INRS (France's national research and safety institute for the prevention of occupational accidents and diseases)



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