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Corporate social responsibility and activity report

Annex
Corporate Social Responsibility

2024



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Annex 1: Reference framework for AFD Group's CSR approach

AFD Group has been a member of the United Nations Global Compact since 2004 and has chosen the main declarations, conventions and standards relating to fair and responsible development as a reference framework for its actions:

- the United Nations Declaration of Human Rights,
- the Fundamental Conventions of the International Labour Organisation,
- the World Bank environmental and social standards, as well as the International Finance Corporation (IFC) Performance Standards on Environmental and Social Sustainability for Proparco,
- the three Rio Conventions on biological diversity, climate change and desertification,
- the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises,
- the OECD and United Nations Conventions against corruption, and international anti-money laundering rules,
- regulations governing the publication of non-financial information,
- the Charter for the Environment enshrined in the French Constitution,
- the Paris, Accra and Busan Declarations and Busan Declarations of the Global Partnership for Aid Effectiveness,
- the United Nations 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals,
- the Paris Climate Agreement,
- the Global Reporting Initiative (GRI) standards on CSR reporting,
- the Green and Social Bond Principles and the Sustainable Bond Guidelines,
- the Operating Principles for Impact Management (OPIM), signed by Proparco.



GRI Content Index

AFD has reported in accordance with the GRI Standards.

The GRI 2024 Content Index is available on the AFD website.

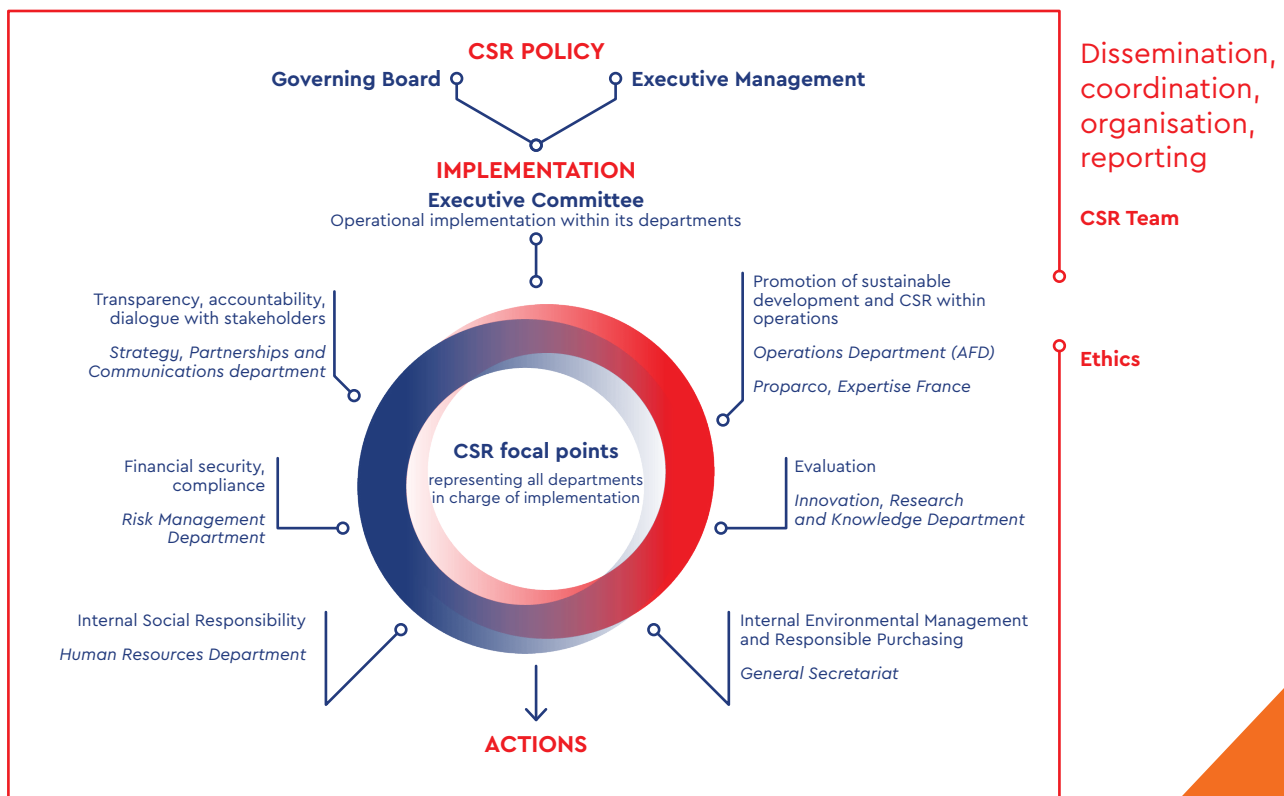
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Annex 2: CSR steering involves the whole organisation



This approach is driven by a team attached to the Strategy department within the Innovation, Strategy and Research executive department.

This team is supported by a network of focal points in the various Group structures responsible for implementing the CSR policy: a representative of the environmental and social support, strategy, risk management, finance, human resources, evaluations teams, as well as the General Secretariat, General Management, Expertise France and Proparco. This network of CSR focal points is involved in steering the CSR approach (in particular in the construction and implementation of the action plan), its accountability, as well as in communication actions and awareness-raising initiatives.

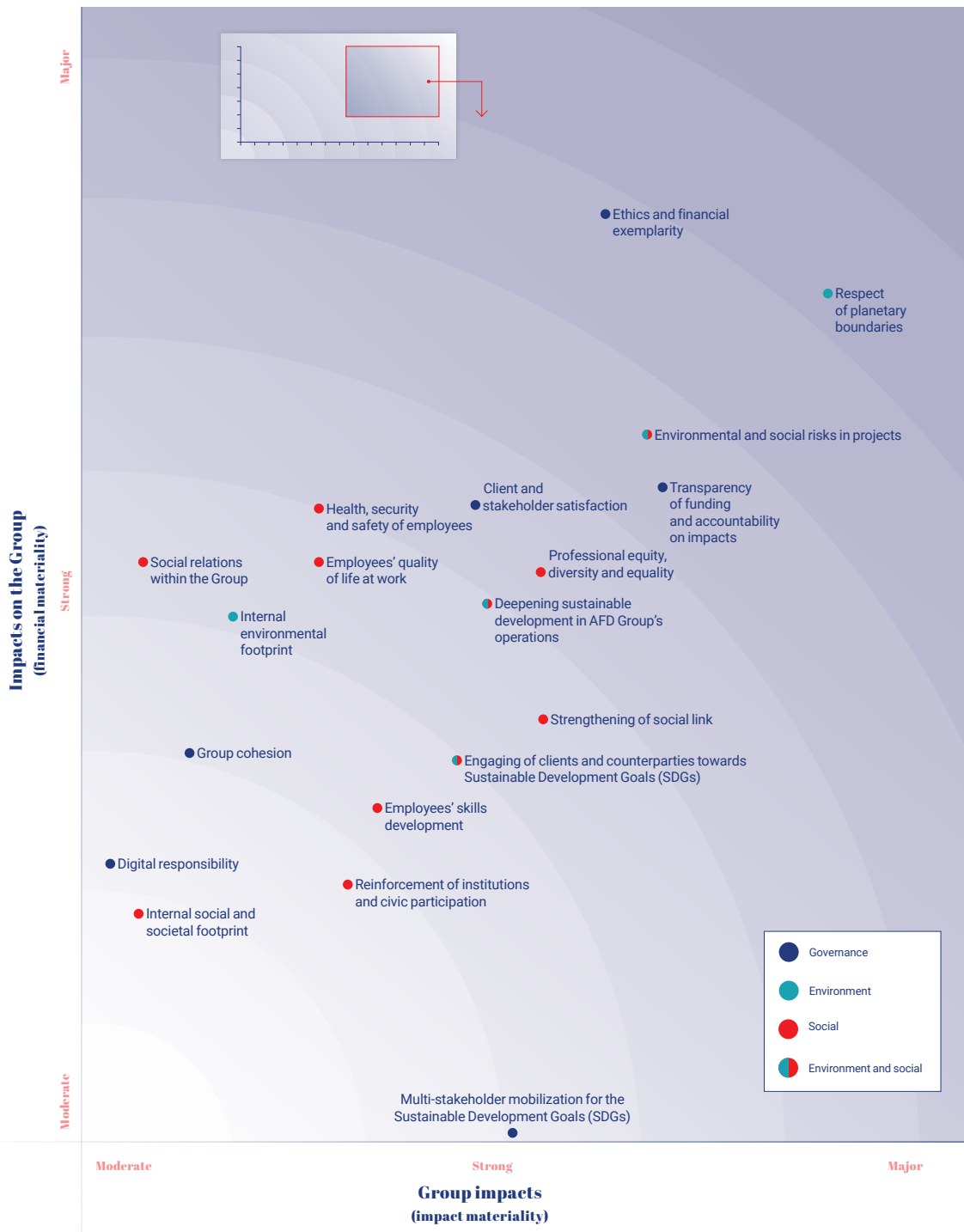
In addition, at AFD and Proparco, expert teams provide support for the integration of sustainable development into operations i.e. on climate change, gender, environmental and social risk management, intervention in countries in crisis and conflict, and capacity building for partners. A harmonised sustainable development rating system for our operations is deployed throughout the Group.

Annex 3: Social Responsibility Issues for AFD Group's Stakeholders

	Institutional Actors	Civil Society	Board Members	Economic Actors	Clients and Beneficiaries	Official Development Aid and Technical Assistance Actors	AFD Group Staff	
PILLARS	MATERIALITY PER STAKEHOLDER							SUSTAINABLE DEVELOPMENT GOALS (SDGs)
	PRIORITY ISSUES							
GOVERNANCE								
Ethics and financial exemplarity	●	●	●	●	●	●	●	
Transparency of funding and accountability on impacts	●	●	●	●	●	●	●	
Group cohesion	●	●	●	●	●	●	●	
Client and stakeholder satisfaction	●	●	●	●	●	●	●	
Multi-stakeholder mobilization for the Sustainable Development Goals (SDGs)	●	●	●	●	●	●	●	
Digital responsibility	●	●	●	●	●	●	●	
ENVIRONMENT								
Internal environmental footprint	●	●	●	●	●	●	●	
Respect of planetary boundaries	●	●	●	●	●	●	●	
SOCIAL								
Health, security and safety of employees	●	●	●	●	●	●	●	
Employees' quality of life at work	●	●	●	●	●	●	●	
Social relations within the Group	●	●	●	●	●	●	●	
Employees' skills development	●	●	●	●	●	●	●	
Internal social and societal footprint	●	●	●	●	●	●	●	
Professional equity, diversity and equality	●	●	●	●	●	●	●	
Reinforcement of institutions and civic participation	●	●	●	●	●	●	●	
Strengthening of social link	●	●	●	●	●	●	●	
ENVIRONMENT AND SOCIAL								
Deepening sustainable development in AFD Group's operations	●	●	●	●	●	●	●	
Engaging of clients and counterparties towards Sustainable Development Goals (SDGs)	●	●	●	●	●	●	●	
Environmental and social risks in projects	●	●	●	●	●	●	●	

● Major
 ● Strong
 ● Moderate
 The issue concerns all the SDGs

Annex 4: AFD Group Materiality Matrix



AFD Group manages all of the material challenges presented above. In its reporting, it focuses on the most significant ones:

- Ethics and financial exemplarity
- Respect for planetary boundaries
- Environmental and social risks in projects
- Employees' quality of life at work
- Social relations within the Group
- Professional equity, diversity and equality
- Health, security and safety of employees

Annex 5: AFD Group Stakeholder Map

