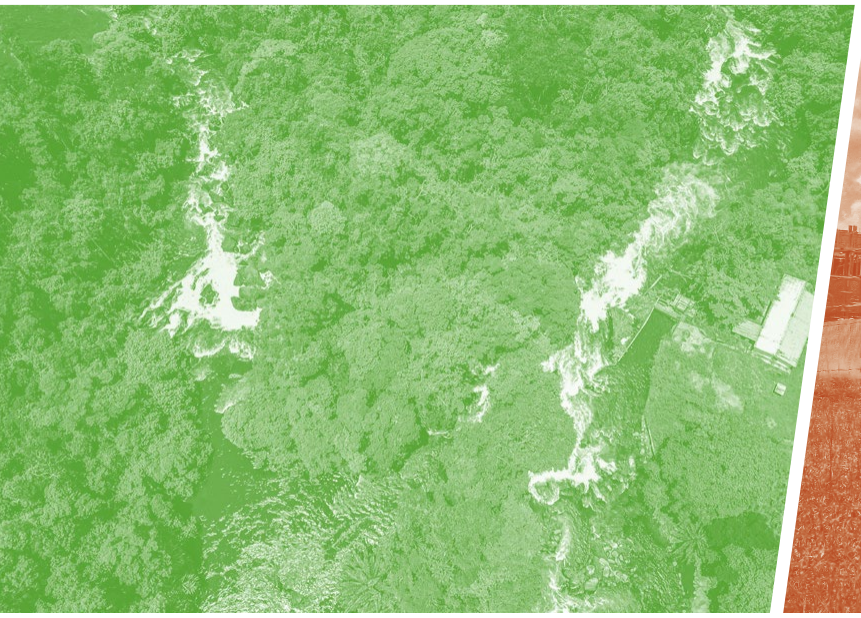
SUSTAINABLE DEVELOPMENT REPORT

Extra-Financial Performance Declaration

2020

eranove

PROVIDING ACCES TO ESSENTIAL LIFE SERVICES



SODECI S.A. · CIE · SDE · CIPREL · Awale · KENIE · Smart Energy · ATINKOU · ASOKH · LOUETSI · KEKELI Efficient Power · ORELO

SUSTAINABLE DEVELOPMENT REPORT

Extra-Financial Performance Declaration

2020

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Marc Albérola,
CEO of the Eranove group

Editorial

The COVID-19 pandemic and climate change issues have strengthened our convictions and our commitment

2020 was a difficult and disruptive year for everyone, traumatic even for some, due to the COVID-19 pandemic and its health, economic and social consequences. The Eranove Group was no exception. Firstly, I would like to express my deep gratitude to all our Group's colleagues who remained in their respective roles, mobilised and vigilant in order to maintain service continuity for the people and businesses that we serve every day by providing essential services: water, electricity and sanitation, as well as internet and training access.

Each company within the Eranove Group rigorously and quickly applied the healthcare protocols put in place by the authorities in the countries where it operates. They demonstrated their solidarity by offering practical assistance and active support (equipment supplies, awareness-raising campaign, etc.) to play their part in containing the spread of the virus and the growth of the pandemic.

To employ a somewhat overused word, yet here it is so true: the pan-African Eranove industrial group has been resilient. This gives me a great sense of pride and satisfaction as despite this hostile environment, Eranove maintained its business performance and growth levels with numerous projects in Côte d'Ivoire, Togo, Gabon, Mali and the Democratic Republic of Congo, which you will read about more widely in this Sustainable Development Report 2020.

This publication is an annual highlight for Eranove. With conviction and complete transparency, since our extra-financial indicators are audited and certified, we demonstrate that long term economic success must be sustainable and respectful of its social, cultural and natural environment. At each appraisal stage of our projects and throughout the entire value chain of our businesses, we think and act as a responsible stakeholder.

However, Eranove's model is also "in Africa, for Africa, with Africa". This foothold is reflected in several ways. Our public/private partnerships in our public service outsourcing contracts are strong and balanced, and Eranove supported its clients (ie. governments) during this crisis in 2020. Our commitment to digital is not an opportunistic position with plated or outside solutions. It is a strategic development focus to improve our service, facilitate access to electricity and water, improve our efficiency and reduce our carbon footprint (drones for surveillance and network maintenance, smart meters, digital billing, etc.). The same commitment, ingrained in our countries and at the heart of our business, enriches our optimisation action plans for our climate footprint - around energy efficiency and with more efficient and low-carbon power production facilities. Finally, our human resources endeavours and skills improvement form an historic, permanent commitment that translates into a group of initiatives and actions in our training centres.

It is therefore with great pleasure that the Eranove Group presents the 6th edition of its Sustainable Development Report.

The Eranove Industrial Group, a pan-African leader in the management of public services and the production of electricity and drinking water

With its head office in France and its activities in Africa, the Eranove Group is developing a unique model on the continent that combines an African foothold, expertise throughout the water and power value chains (project structuring and development, production, network management, distribution, marketing) and a strong commitment to public-private partnerships.

The Eranove Group's pan-African ecosystem of skills and operational requirements provides effective, efficient, long-lasting and customised solutions to the African issue of access to essential services (electricity, water, sanitation, training, information, etc.), in a context where resources are plentiful but the lack of access represents an obstacle to the development of the continent's economies.

Data at 12/31/2020

Present for over **60 years** on the African continent via its subsidiaries

7,800 employees

306,000,000 m³ of drinking water produced

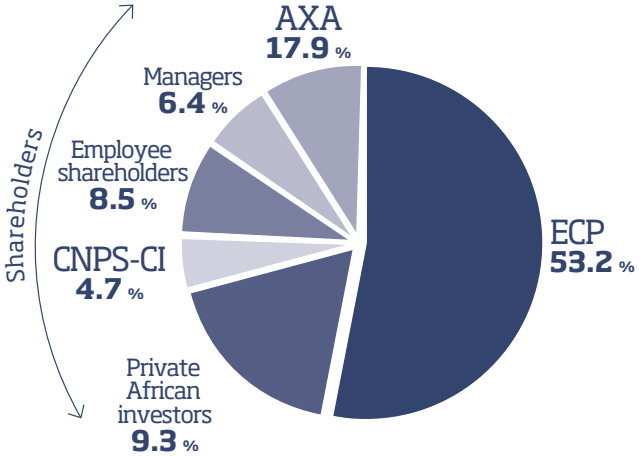
€615 millions in revenues from ordinary activities

5,592 GWh of electricity generated

1,400,000 water customers

2,900,000 electricity customers

698,000 sanitation customers



Our credentials in managing public services and producing water and electricity

ERANOVE GROUP OPERATIONS
(THROUGH ITS SUBSIDIARIES)

CÔTE D'IVOIRE

CIE

Electricity public service management

- 2,900,000 customers
- 704 MW (100 MW thermal, 604 MW hydroelectric) of operating production capacity
- 57,000 km transport and distribution network

CIPREL

Independent power producer

- Combined cycle thermal power plant
- 543 MW production capacity

SODECI S.A.

Drinking water and sanitation public service management

- 1,400,000 drinking water customers
- 698,000 sanitation customers
- 303 million m^3 of drinking water produced

Awale

Fibre optic Data transmission

- 1,859 end users connected
- 1,811 km of fibre optic cables in use

Smart Energy

Energy efficiency Energy from renewable sources

- 2,251 tons of CO_2 emissions prevented through energy audits

SÉNÉGAL

SDE **SDER**

Drinking water public service management in rural areas

+ Service contract management

ERANOVE EXCLUSIVE DEVELOPMENT PROJECTS

MALI

KENIE ENERGIE RENOUVELABLE

Independent power producer

+ Hydroelectric power plant (56 MW)

GABON

ASOKH ENERGY

Independent power producer

+ Ngoulmendjim hydroelectric power plant (73 MW)

LOUETSI ENERGY

Independent power producer

+ Dibwangui hydroelectric power plant (15 MW)

ORÉLO

Independent drinking water producer

+ Drinking water production plant (140,000 m^3/day)

CÔTE D'IVOIRE

ATINKOU

Independent power producer

+ Combined cycle gas/steam thermal power plant (390 MW)

CAVALLY

Independent power producer

+ Cavally river hydroelectric development (under review)

TOGO

KÉKÉLI Efficient Power

Independent power producer

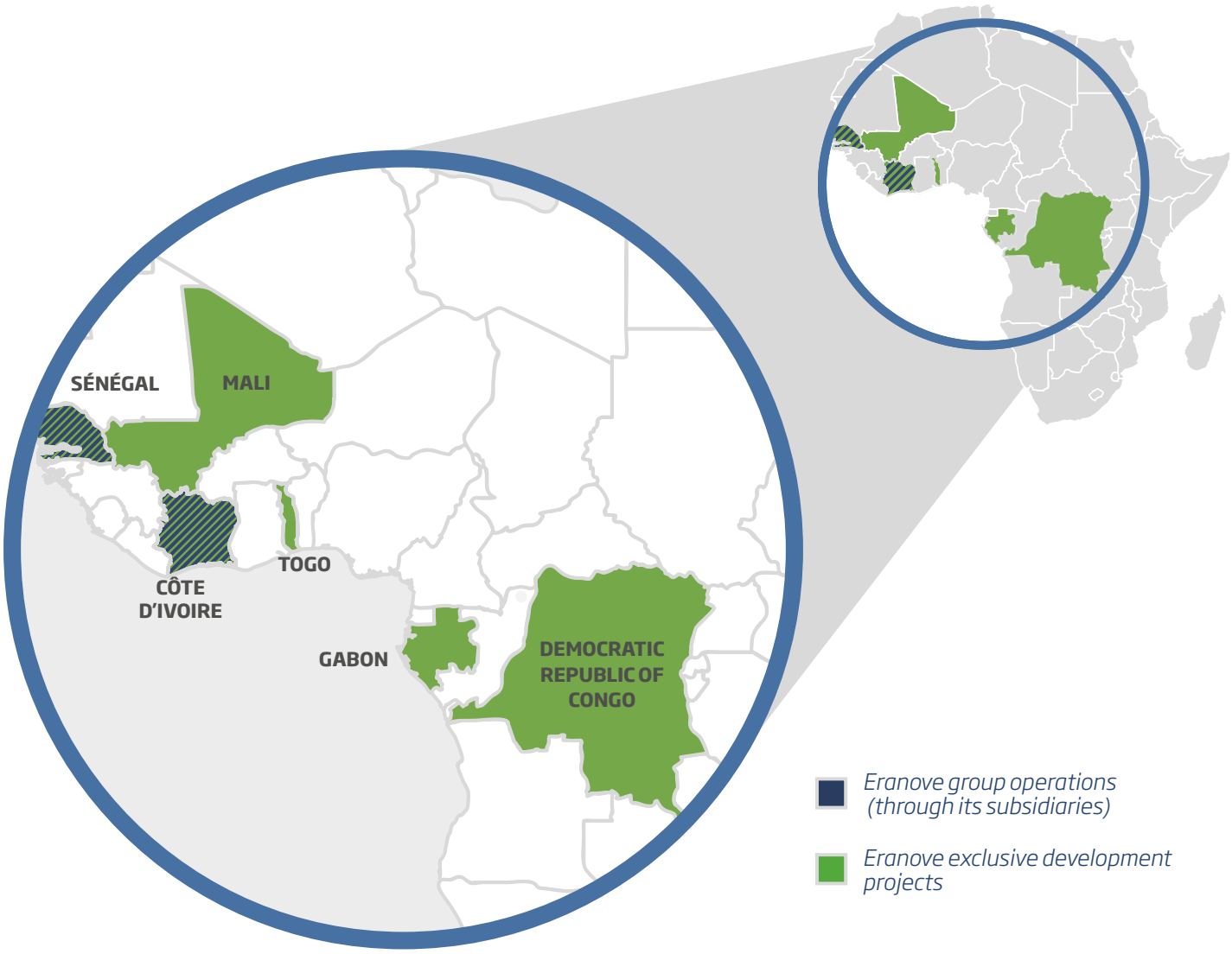
+ Combined cycle gas/steam thermal power plant (65 MW)

DEMOCRATIC REPUBLIC OF CONGO

PROJECT ESSOR

Mini-grids

+ Solar mini-grids in the cities of Gemena, Bumba and Isiro



Extra-Financial Performance Declaration

The Eranove Group is committed to a voluntary sustainable development policy. Each Group company implements CSR measures and actions that are incorporated into the Group's CSR policy. This policy aims to control the impacts of significant risks and opportunities in social, environmental, societal and governance matters.

The Group reports the actions and results on a consolidated basis. Since the 2018 fiscal year, the Group presents its Extra-Financial Performance Declaration in accordance with the French regulations that transpose European Directive 2014/95/EU[1] on non-financial reporting.

DESCRIBING ACTIVITIES	CONTROLLING ISSUES AND RISKS	MAKING COMMITMENTS
Business model	Risk analysis	CSR policy
	Materiality analysis	Performance indicators
	Risk mapping	GHG reduction targets

1 *Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups.*

Our value creation model

Our main stakeholders

OUR EMPLOYEES

- In the Group
- In operating companies, subsidiaries
- In the EIG (Economic Interest Group)

OUR SHAREHOLDERS

Use of resources

HUMAN CAPITAL

- Trained and mobilised teams
- Fair and sustainable jobs
- Advanced social protection

+7,800 employees

FINANCIAL CAPITAL

- Stable and engaged shareholders
- Self-financing capability

€615 million revenues from ordinary activities (ROA)

INDUSTRIAL CAPITAL

Leased infrastructure	
ELECTRICITY	WATER
100 MW gas-fired thermal power plants	**1,173,000 m³/day** drinking water production
604 MW hydroelectric power plants	**17,000 km** water networks
	SANITATION
57,000 km of power networks	**Over 2,400 km** of networks
Group-owned infrastructure	
543 MW combined cycle gas plants	**1,811 km** of fibre optics

ENVIRONMENTAL CAPITAL

- Water needs
  5 million m³ of water consumed/year
- Raw material needs
  949 million m³ of natural gas/year
- Power needs
  350 GWh/year

Our businesses and activities

OUR VALUE CHAIN:

OUR STRATEGY: making essential life services accessible within a resolutely innovative, efficient and African dynamic is the Eranove Industrial Group's inclusive strategy. Through African private and employee shareholders, subsidiary autonomy, investment in training and expanded digitalisation, the Eranove Group offers solutions of excellence tailored to each ecosystem. It is positioned as a trusted partner thanks to its civic-minded and responsible engagement.

OUR AMBITION: to become a pan-African industrial leader in the management of public services and the production of electricity and drinking water.

Markets, customers, trends

OUR MARKETS

Africa, in the following markets:

- Delegation of public drinking water, electricity, and sanitation services
- Independent power and drinking water production
- Energy efficiency
- Data transmission
- Training

HYPERTRENDS

- Improved rates of access
- Increased consumption by low income individuals and decreased consumption by large customers (efficiency, self-production)
- Market decentralisation
- Climate change
- Digitalisation

OUR SUPPLIERS AND PARTNERS

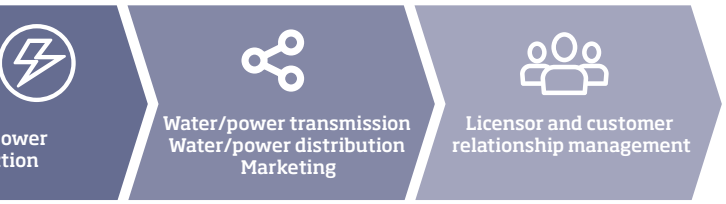
- Financial institutions
- Local developer partners
- Our suppliers
- Design offices, consultants and research centres

CIVIL SOCIETY

- Nearby residents of infrastructures operated
- NGOs

INSTITUTIONS

- Licensing States, regulators
- Local and regional authorities
- Inspection agencies



OUR BUSINESSES / OUR PRESENCE: public services manager (electricity, drinking water, sanitation); independent producer of power and water; energy efficiency; data transmission; training

Presence in 6 countries on the African continent.

KEY FACTORS IN THE PERFORMANCE AND RESILIENCE OF OUR ACTIVITIES:

African foothold: Present for over 60 years and close, trusting relationships with States. **Human capital:** emphasis on developing local expertise. **CSR requirement:** CSR commitment to international standards. **Efficient organisation:** adapted to operational and development needs.

OUR CUSTOMERS

African States, individuals, businesses, and authorities

2,500,000 electricity customers

2,000,000 water customers

584,000 sanitation customers

31 energy efficiency key **customer accounts**

1,178 data transmission **customers**

Key impacts and results

FOR OUR EMPLOYEES

- **€111 million** Employee payroll
- **7,250** training sessions attended (2.23 % of payroll)
- **ISO 45001** certification
- **€12 million** in social policy spending

FOR COMMUNITIES

- **1,127,000 customer** recipients of corporate programmes
- **643** hires
- Nearby local residents included in an **ISO 26000** process
- **€500,000** of CSR actions

FOR OUR SHAREHOLDERS

- Economic and financial profitability of activities
- Control over risks and opportunities

FOR OUR CUSTOMERS

- Access to essential services
  54% more customers since 2015
- Product quality:
  89% compliant analyses - drinking water
  18 hours Average Outage Time
  95.4% availability rate - power production
- Services
  Mobile payment / Prepayment / E-branch
  Customer relations and repair centers

FOR INSTITUTIONS

- Strategic services for economic development
- High performing services (productivity)
- A close and trusted partner

FOR THE ENVIRONMENT

- **ISO 14001** certifications
- Carbon footprint optimisation
  438 kgCO_2e/ MWh electricity product
  0.43 kg CO_2e/ m³ of water sold
  295 MW hydroelectric projects

Non-financial risk assessment, monitoring and management

Non-financial risks[2] are identified and analysed in accordance with the principles of ISO 31000[3] and the AMF's general risk management principles[4]. The identification of the risks, main effects and issues published in this Extra-Financial Performance Declaration was the result of a participatory process carried out in 2018, largely involving the management of the main companies in the Group (see methodological appendix). A second phase identified the average indicators and risk results as well as focus areas for improvement. These indicators and areas for improvement then determined the work of the sustainable development teams and materialised in the form of new CSR indicators and cross-functional projects implemented within the group to better contain the identified risks.

In 2020, to reinforce the Eranove Group's risk approach, a rating of the main risks was performed based on occurrence and impact criteria. Once the gross risks had been assessed, the residual risks were rated using existing measures and action plans. These results will be shared more widely in 2021-2022 in order to reinforce the risk culture within the Eranove Group and to proceed with actions to contain the risks.

AREA1 - HUMAN RESOURCES AREA 2 – ENVIRONMENT AREA 3 – SOCIETY AREA 4 – GOVERNANCE

Main areas of extra-financial risk	Main issues and impact factors on our activities, value chain and products and services	Means indicators (MI) ✪[5] Performance indicators (PI)	Focus improvement areas
Human capital - CSR Policy - Area 1 (human resources), chapter 2			
Risk of performance deterioration due to inadequacy of skills	Quality and availability of skills are key performance factors. Digital transformation causes major changes within each business area. Skills that are inadequate for changing needs and the resulting turnover may impact performance. → *see chapters 2.A.2 and 2.D*	• € spent on internal and external training (MI) % of payroll (MI) • ✪ Number of training hours per employee (RI) • **Jobs and core business skills planning programme (MI)[6]**	• Readiness of skills frameworks (core business) (RI) • % of employees assessed based on the skills framework (RI)
Risk of harm to employee health, safety and security	Our power and water production, transport, distribution, and marketing may expose our employees to demanding working conditions. They can result in work-related accidents (electrocution for example) or occupational illnesses such as MSDs. In the field or on projects, employees are sometimes exposed to safety risks. Finally, sanitary conditions (hygiene, epidemic, pandemic) must be taken into account in addition to the safety of equipment. → *see chapters 1D, 2.A and 2.C*	• ✪ Working time and absenteeism rate (RI) • ✪ Work-related accidents (frequency and severity) (RI) • ✪ Number of occupational illnesses (RI) • **Scope of ISO 45001 / OHSAS 18001 certifications (MI)** • **Employee safety programmes in the field and on projects (MI)** • Monitoring of accidents and near-accidents (MI)	
Risk of performance deterioration due to lack of social support for employees	To remain competitive and resilient, the company must be able to attract and retain talent for its activities and expansion. In addition, the regulatory environments of the countries where the Group operates do not always provide the right level of social security and may require adjustments by company and by country. → *see chapters 2.A and 2.B*	• Evolution of payroll (€) (MI) • ✪ Monitoring of wages (€) by socio-professional category and by gender (RI) • Expenditure and voluntary funds in social policy (€) (MI) • Support for family budget management (MI) • **Percentage of employees covered by voluntary social security by the company (RI)**	

Main areas of extra-financial risk	Main issues and impact factors on our activities, value chain and products and services	Means indicators (MI) ✪[5] Performance indicators (PI)	Focus improvement areas
Environmental protection - CSR Policy - Area 2 (environment), chapter 3			
Risk of non-competitiveness for investments in compliance **Risk of pollution-causing accidents**	Our production sites are subject to regulations for environmental protection and the operation of classified facilities and could experience an accident (an explosion or dam break for example) or have their licences revoked. In addition, our environmental standards and increasingly strict regulations entail compliance expenses (investment and operation), which could result in an increase in cost prices and impact competitiveness. Special attention should be paid to discharges into the water and air. → *see chapters 1.D. 3.A and 3.B*	• ✪ Monitoring of quality of discharges into the air (RI) • Provisions and guarantees for environmental risks (MI) • Monitoring of environmental accidents and near-accidents (MI) • **Scope of ISO 14001 certifications (MI)** • **Consolidation of environmental risk audits (MI)**	• **Consolidation of monitoring of discharges into the water** • **Reporting of accidents and near-accidents** • **Identification of actions to alert and inform the Authorities about risk situations**
Risk of performance deterioration caused by losses (production and distribution)	Our company-owned or licensed facilities require maximum efficiency to avoid losses from production to distribution, whether for water or electricity. Consumption optimisation (energy, gas, etc.) and waste control are a source of performance. The availability and volatility of non-renewable resources should be taken into account. For water, our activities are stimulated by and contingent on increases in demand and the quality and availability of the resource. → *see chapter 4.B.2.*	• ✪ Plant and network efficiency (RI) • Action programmes to improve facility efficiency (MI) • **Identification of action programme to reduce leaks and ruptures (MI)**	• **Identification of actions to alert and inform the Authorities about production and distribution capacities**
Risk of declining resource availability due to climate change	Economic development, demography and climate change are the drivers of growing demand for renewable forms of energy, including hydroelectric power. At the same time, extreme weather events (floods, drought, extreme heat, etc.) could degrade our infrastructure and put pressure on water resources. Management of the impact on the natural environment around existing facilities (thermal and hydroelectric plants, catchments, water production) in the areas concerned must be considered. In addition, diligence by financial backers, as well as communities, leads to investment in project reviews and compensation to control our impact and encourage our developments. → *see chapters 1.D and 3.C.*	• Scope of ISO 50001 certifications (MI) • ✪ Monitoring the consumption of energy for water production and distribution (in kWh/m3 sold) and power efficiency (RI) • ✪ Total production capacity (RI) • ✪ Electricity and drinking water produced, share of production capacity (MW) and generation capacity (GWh) of renewable electricity (RI) • **Commitment to reduce greenhouse gases in the short, medium and long term (MI)**	• **Formalisation of water resource monitoring** • **Identification of actions to alert and inform the Authorities about changes in water resources**

2 *Key performance indicators corresponding to the main risks are indicated throughout the report by a star ✪*
3 *ISO 31000: 2018 Risk management - Guidelines.*
4 *AMF - Risk management and internal control procedures - Terms of Reference - July 2010.*
5 *Key performance indicators corresponding to the main risks are indicated throughout the report by a star ✪.*
6 *Projects: Completed 2019-2020, In progress, Planned 2021-2023.*

Main areas of extra-financial risk	Main issues and impact factors on our activities, value chain and products and services	Means indicators (MI) ✪ [5] Performance indicators (PI)	Focus improvement areas
Relationships with society - CSR Policy - Area 3 (society), chapter 4			
Risk of health deterioration of third parties (accidents, illnesses)	The two essential services (water, electricity) at the heart of our activities can have health consequences. For example, electricity may cause electrocution and waterborne diseases. For our scope of responsibility, product quality, improper use and connections, the quality of facilities and infrastructures must be considered. → *see chapters 2.C and 4.A.2*	• Number of microbiological, physical and chemical analyses performed (MI) • ✪ Rate of compliance with public health standards (RI) • Third-party incident monitoring and management programme (MI) • Monitoring of environmental accidents and near-accidents (MI)	• **Consolidation of health/ safety risk audits** • **Identification of actions to alert and inform the Authorities about third-party health risk exposure situations**
Risk of non-payment and strike for non-acceptance of service price or quality	The customer is entitled to quality of service. This is a key element of price assessment, customer loyalty and actual payment. Breakdowns all along the chain from production to distribution may be penalising and must be limited. The cost of essential services in general, and especially water and electricity, is a significant burden on household and business budgets. → *see chapters 1.D and 4.B.1*	• ✪ Customer satisfaction indicators (RI) • ✪ Average outage time (RI) • **Scope of ISO 9001 certifications (MI)**	• **Identification of information actions regarding the organisation of the sector** • **Publication of customer satisfaction indices within the limits of contractual provisions and State licences.**
Risk of performance degradation for fraud	The nature of our activities exposes the company to undue diversions of services and fraud, which make it necessary to detect and fight against these practices. → *see chapter 1.C*	• Anti-fraud actions (MI) • **Anti-fraud programmes (MI)** • Billing ratio (RI)	
Risk of distrust from investors or licensors for lack of communication, formalisation and transparency for ESG factors	The quality of relationships with institutions and agencies in the countries where we operate is crucial. We provide essential services. These relationships require compliance with our contractual commitments, professionalism and expertise, dialogue and transparency. Obtaining or renewing licences requires a high level of service and integrity. → *Sustainable development report and chapter 3.D*	• Reporting of CSR actions (publication of SD reports) (MI) • **CSR advocacy and communication programmes (MI)**	• E&S project organisation (MI) • % of employees covered by a published SD report (RI)
Risk of reduced activity related to community refusal of our projects or disputes on our existing sites	Community relations close to our existing infrastructures and projects must be constructive. Reasonable expectations and interests are considered by the company to ensure a quality local foothold. → *see chapters 3.D and 4.D.*	• Expenditure for support, sponsoring and partnership (€) (MI) • **Scope of ISO 26000 assessments (MI)** • Mapping of key stakeholders (MI) • Actions implemented (MI) • Stakeholder Commitment Plans implemented for projects (MI)	• % of stakeholder commitment plans deployed on projects (RI)

Main areas of extra-financial risk	Main issues and impact factors on our activities, value chain and products and services	Means indicators (MI) ✪ [5] Performance indicators (PI)	Focus improvement areas
Governance - CSR Policy - Area 4 (governance), chapter 1			
Risk of non-compliance with anti-corruption standards and regulations	Compliance with the best international management and behaviour standards and with regulations is essential for our international company, for its continued existence and growth. Fair commercial practices imply a flawless integrity that is essential to the trustworthiness of all our business relationships. → *see chapter 1.C*	• ✪ Number of people trained in / informed about ethics (RI) • ✪ Funding spent on promoting ethics (€) (RI) • Progress of the "Sapin II" programme (MI), • **Scope of ISO 19600 assessments and ISO 37001 certifications (MI)** • **✪ Reporting of internal and external complaints (RI)**	• **Reporting of sanctions**
Reputational risk related to mismanagement of liability claims	The company's reputation is a valuable asset and trust in the company is a condition for continued access to the market. This means that preventative measures must be taken to avoid scenarios that could arise and incur the company's liability. Quality of dialogue, transparency and non-financial reporting are some of the levers used to maintain trust. Should an unwanted event occur, responsiveness, good situational management and effective communication help to maintain the company's reputation. → *see chapter 4.A.1*	• Deployment of crisis management procedures (control of consequences) (MI) • Deployment of procedures in place to limit causes, by entity (MI)	• **Management of liability claims**

Occurrence criteria

Colour code				
Classification	Unlikely	Somewhat likely	Likely	Very likely
Classification	Rare	Occasional	Common	Frequent
Likelihood ratio index rating (V x I)	1	2	3	4
Observed, confirmed risk				
Frequency, occurrence	Rare (less than 10 years)	Uncommon (3 to 10 years)	Common (1 to 3 years)	Frequent (once to several times annually)
Potential, hypothetical risk				
Likelihood	Very low (it should not happen-occurrence probability estimated at less than 25%)	Low (it could happen, but occurrence probability is estimated at 25 to 50%)	High (it may happen and has an occurrence probability estimated at 50 to 75%)	Very high (it will definitely happen soon, occurrence probability is higher than 75%)

Impact criteria

Colour code				
Classification	Minor-low	Moderate-significant	Serious-high	Major
Impact ratio index rating (V x I)	1	2	3	4

Social impact	Environmental impact	Societal impact	Other impacts
human capital	*pollution*	*societal acceptability*	*strategy*
social climate and motivation	*climate*	*authorisation to operate*	*financial*
team rotation/retention	*biodiversity*	*corruption claim*	*brand image*
health and safety	*resources*	*bad governance claim*	*operational*

The Eranove Group values

The Eranove Group's values are the foundations of the Group's culture; they are shared by all employees who strive to apply them every day.

PERFORMANCE

For the Eranove Group, the pursuit of good performance for its customers, shareholders, employees and for society is constant and works on many levels: economic, social, financial, technical, human, environmental and societal.

Across the value chain, performance is organized into shared objectives that are part of a continuous improvement strategy.

SKILLS

Eranove Group's main asset is its human capital made up of a mosaic of pan-African expertise.

Thanks to successful recruitment, training and experience-sharing programs, this capital has advanced and constantly developing skills.

AFRICA

The Eranove Group has been operating in Africa, for Africa and through Africa for 60 years. This African identity is expressed through its accountability-focused managerial model and its social policy focused on mutual assistance, sharing and brotherhood.

The Eranove Group's firm footing in Africa ensures a lasting and close relationship with its customers, partners and host communities

RESPONSIBILITY

Eranove is a citizen-focused group, mindful of its rights and duties to society and the environment. It promotes ethical behavior, which acts as a bridge of trust between the company and its ecosystem and plays a role in business longevity.

Each member of the Eranove Group, committed to passing on these values, is aware of his or her role with regards to colleagues, stakeholders and the planet.

RIGOR

The Eranove Group's governance aims for transparency and rigor through strong, ethical and responsible bodies.

Each employee works with integrity and professionalism in line with local regulations, international standards and following ISO-certified practices.

CREATIVITY

Imbued with the cultural context, and operational, technical, human and environmental realities of the places in which it operates, the Eranove Group is able to constantly anticipate its customers' needs and provide innovative, bespoke solutions.

Creativity is brought to bear, both in operations and in projects, in a spirit of openness and idea-sharing.

Our CSR policy

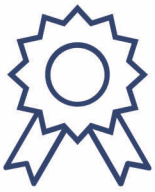
VISION

For the ERANOVE Group, CSR enhances performance and has a positive impact on all of its stakeholders: shareholders, employees, customers, partners, suppliers, communities. The expansion of water and energy services and access to information and training are all opportunities for the company's growth, well-being and development. This performance is made possible by stressing our culture and values and sharing them.

Area 1 (Human Resources). Human capital development and responsible employer.

Area 2 (Environment). Prevention, optimisation of resources and solutions.

Area 3 (Society). Access to essential services and community development.



Area 4 (Governance). Ethical governance and compliance.

Commitments

We are committed to sustainable jobs in accordance with local and international standards. Health, safety, training and employee share ownership are the drivers of employee development, fulfillment and retention.

We prevent pollution and optimize resources. Our production offers, services and performance provide solutions for the planet.

We respect human rights. Our services are accessible and high-quality. We contribute to the development of local communities and involve our suppliers in CSR.

Our governance is based on international best practices and integrates ESG (Environmental, Social and Governance) criteria. Ethics and compliance underlie our actions.

Areas of action

- Health and safety
- Skills development and talent management
- Social dialogue and respect for fundamental labor rights, including among our subcontractors
- Social protection and fair compensation

- Prevention of pollution (water, air, soil)
- Performance and value for money, from production to delivery
- Energy efficiency and promotion of self-generation of sustainable energy
- Renewable and/or efficient production and technologies

- Access to high-quality basic services
- Constructive dialogue with institutions and stakeholders
- Training of our partners and suppliers in CSR measures
- Positive local impact of our activities (health, education, jobs, purchases, sponsorship)

- Strong governance, inclusion of ESG criteria in decision-making
- Measurement of non-financial performance and transparency
- Compliance and the fight against corruption
- Operational cross-cooperation and sharing of good ethical practices and CSR

Values

Skills, performance, rigor, creativity and responsibility are African values. They are expressed in our code of ethics and corporate responsibility and guide our actions on a daily basis.

Impacts

Our contribution to the sustainable development of society is strongly grounded on 8 of 17 UN's Sustainable Development Goals. Whenever possible, we emphasize our positive impact.

01

BUILDING ON STRONG GOVERNANCE

CSR Policy - Area n°4 (Governance): Ethical and compliant governance

Strong governance bodies

Ethics and CSR at the core of an effective system

ISO 9001, ISO 45001 and ISO 14001 QSE certifications

✪ **5,386 people** have received anti-corruption training since 2015


PEPSI
BRIDGESTONE
TOTAL

A - Decision-making with structured bodies

With the support of its majority shareholder Emerging Capital Partners (ECP), **the Eranove Group has put a governance system in place based around seven committees**, including three that report directly to the Board of Directors.

1. The Board of Directors*

Role	The Board of Directors develops the Group's policies and ensures that these policies are implemented. Its focus is the main strategic, economic and financial policies.
Composition	The Eranove Group's Board of Directors is chaired by Mr. Vincent Le Guennou, co-CEO of Emerging Capital Partners (ECP), and has six members. • Mr. Jean-Marc SIMON, ECP FII Finagestion SARL • Mr. Brice LODUGNON, Emerging Capital Partners (ECP) • Mr. Julien GAILLETON, AXA • Mr. Philippe de MARTEL, AXA • Mr. Marc ALBEROLA, Eranove • Mr. Eric TAUZIAC, Eranove

2. The Board Committees*

Audit Committee

Role	The role of the Audit Committee is to monitor issues relative to the drawing up and control of accounting and financial data, and to ensure the effectiveness of internal risk monitoring systems in this area.
Composition	The Audit Committee formed during the Board of Directors meeting on 27 June 2010 is made up of three to five members. The Board of Directors appoints its Chair. The Audit Committee is currently chaired by Mr. Brice Lodugnon, ECP Managing Director with members Mr. Marc Albérola, CEO of the Eranove Group, Mr. Eric Tauziac, Secretary General of the Eranove Group, and Mr. Philippe de Martel, AXA Global Head of Corporate Finance.

Strategy Committee

Role	Created during the Board of Directors meeting on 31 October 2012, the Strategy Committee assists and advises the Board of Directors with its main strategic and operational guidelines, and supports its decision-making preparations. It meets at least quarterly and as often as required in the event that projects exceed the conditions initially defined.
Composition	The Strategy Committee is composed of four of the company's directors. It is chaired by Mr. Marc Albérola, CEO of the Eranove Group, and members Mr. Brice Lodugnon, ECP, Managing Director, Mr. Philippe de Martel, AXA Global Head of Corporate Finance, Mr. Julien Gailleton, Principal - Infrastructure Equity at AXA Investment Managers, and Mr. Eric Tauziac, Secretary General of the Eranove Group.

Compensation and Appointments Committee

Role	The Compensation Committee assists the Board of Directors in setting and regularly reviewing all the compensation and benefits allocated to the company's executive directors. Its role also involves assisting the Board of Directors with the composition of the Group's executive bodies. These committees meet as often as required, and will always meet at least once a year, prior to the meeting of the Board of Directors.
Composition	The Compensation and Appointments Committee has two directors as members.

3. Committees reporting to the CEO*

COMOP

Role	The Operations Committee is a decision-making body where the CEOs of the Group's companies present their action plans for improving their operation, social, environmental, and contractual performance, as well as the advancements achieved in strategy implementation for each subsidiary. It also discusses performance improvement benchmarks.
Composition	The Operations Committee is chaired and led by the CEO of the Eranove Group, Mr. Marc Albérola, and composed of Ms. Pascale Albert-Lebrun, Deputy CEO of the Eranove Group, Mr. Eric Tauziac, Secretary General of the Eranove Group, Mr, Ahmadou Bakayoko, Operations Director, Mr. Ralph Olayé, Director of Development and project management, Mr. Mamadou Dia, Group Water and Sanitation Director, and the CEOs of its subsidiaries and the EIG (GS2E).

Management Committee

Role	The Management Committee (COGES) is the body that oversees the economic and financial results of the Eranove Group entities. Each company in the Group has its own Management Committee. Its role is to: prepare financial planning for the subsidiaries (business plans, five-year plans, updates). monitor and analyse the results and main components of each subsidiary's balance sheet under local standards and IFRS. manage the main options for the subsidiary financial statements (quarterly and annually). define and monitor corrective actions in cases where results are not in line with forecast. promote feedback on best economic and financial practice between companies and the Eranove Group.
Composition	The Management Committee is composed of the Eranove Group CEO, Marc Albérola and Deputy CEO, Ms. Pascale Albert-Lebrun, and the CEO of each company and their staff with economic and financial roles (Deputy CEO, Secretary General, CFO, etc.).

Executive Committee

Role	The Executive Committee (CDG) is a decision-making and information sharing body at the Group's senior management level. The Committee meets every Monday and as often as necessary.
Composition	The Executive Committee is chaired and led by the CEO of the Eranove Group, Mr. Marc Albérola, and composed of Ms. Pascale Albert-Lebrun, Deputy CEO, Mr. Eric Tauziac, Secretary General, Mr, Ahmadou Bakayoko, Operations Director, Mr. Ralph Olayé, Director of Development and project management.

Engagement Committee

Role	The Engagement Commitee oversees the pipeline of projects and its development to ensure strategic decisions are taken at the appropriate level. The director of develolpement and project mangement prepares all the necessary documentation (technical, financial, legal, E&S, HR and communication). In the origination phase, the Engagement Committee approves the appraisal of new projects through opportunity notes-submitteddurng the quarterly reviews or, if urgency requires, on an ad hoc basis. The Engagement Committee assesses the information in a collegial manner. The Engagement Committee ensures in particular that risks are under control and that all documentation is ready for presentation to the Strategy Committee.
Composition	The Engagement Committee is chaired and led by the CEO of the Eranove Group, Mr. Marc Albérola, and composed of Ms. Pascale Albert-Lebrun, Deputy CEO of the Eranove Group, Mr. Eric Tauziac, Secretary General of the Eranove Group, Mr, Ahmadou Bakayoko, Operations Director, Mr. Ralph Olayé, Director of Development and Project Management and Mr. Luc Delamaire, Director of Concessions and Finance.

*** Role and composition of the Board and committees as of 31 December 2020.**

B - Sustainable, responsible governance

1. Management fitting cultural realities

The Eranove Group's governance draws on the strong management approach instilled within SODECI by the late Marcel Zadi Kessy in the early 1970s, and duplicated within CIE since 1990. For the future head of SODECI and CIE, management of a company in Africa has to take into account its social and cultural environment and use motivational methods related to local values.

Specifically, the recommended principles are as follows:

- Regional offices are structured around four key functions (administrative, sales and marketing, technical and inventory), with no hierarchical link between them and all reporting to a regional director. Women are prioritised within this structure.
- Some managerial roles were cut to promote information sharing, increase the delegation of powers and self-management, and to aid decision-making.
- Community pressure has been counterbalanced both by instilling a principle of straightforward management based on cross-project internal control and by creating various social funds. These social funds have strengthened solidarity links and have played a key role in maintaining a positive social environment and instilling a corporate mindset.

Thanks to this empowerment at local level, all employees are involved in the management of the company: they assume responsibility on the company's behalf, create and analyse management indicators and develop their capacity to anticipate.

> Management of a company in Africa has to take into account its social and cultural environment and use motivational methods related to local values.

Over 50 years later, this intercultural, decentralised and empowering managerial model remains the foundation of the Eranove Group. It drives every employee in their day-to-day decision-making and has enabled the Eranove Group to sustain its performance as a leading pan-African player in the water and electricity sectors.

Mr. Vincent LE GUENNOU Chairman of the Eranove Group (left) and Mr. Marc ALBEROLA, Chief Executive Officer of Eranove SA **© ERANOVE**

FOCUS

Tribute to two great driving forces in the development of the Eranove Group

In 2020, Eranove mourned the passing of two great African pioneers in its development. Marcel Zadi Kessy, deceased 13 October 2020, played a major role in the development of the water and electricity sectors in Côte d'Ivoire. Convinced that an African business should consider its socio-cultural environment and be motivated by local values, Marcel Zadi Kessy created and implemented a decentralised, intercultural management model, empowering and advocating the delegation of power. This engineer by training leaves behind an important legacy to the Eranove Group as the visionary founder of the business culture that still differentiates SODECI and CIE.

His remarkable career saw him go from the position of Deputy CEO of SODECI in 1972 to CEO in 1985. He also took the helm at CIE upon its creation in 1990 during the privatisation of the electricity sector. Furthermore, he was Deputy CEO at Saur Afrique (Bouygues Group), promoted to Chair of Finagestion (now Eranove) during its 2009 take-over of Saur assets in Africa by the pan-African investment fund Emerging Capital Partners (ECP). A post that he would hold until 2011.

A leading figure among Ivorian employers, author of several books on management and community development, he was one of the founders of the National Employers Council (CNP, predecessor to the current CGECI). He chaired this body (1993-98) as well as the Economic and Social Council in Côte d'Ivoire (2011-16). "Marcel Zadi Kessy was my spiritual father," states Marc Albérola, CEO of the Eranove Group. "By his side, I learned how to develop innovative concepts by placing sociocultural aspects in human relations at the heart of the business".

Mansour Cama, Chair of the Board of Directors of the Senegalese water company SDE and Eranove directors, died on 2 August 2020, also made his mark in the Group's history with his commitment, skill and sense of responsibility. Faithful consort to SDE since its creation in 1996, during the first reform of the water sector, then as Chair of the Board of Directors from 2015, Mansour Cama worked with conviction for water access for the people of his country, Senegal. His relentless efforts contributed to making SDE an African reference. As a reminder, in 2016, Dakar was ranked the top African city for efficient network management, while in 2015 Senegal achieved the Millennium Development Goals targets for water access.

2. Business circle-based structure

The introduction of business circles as governance tools at Eranove Group is part of the Group's strategy to balance respect for best international practice with the concerns specific to each company. These business circles are places to have discussions and share experiences which can lead to proposals for cross-business projects, promoting continuous improvement. They are composed of liaisons from each subsidiary and are led by a business expert from Eranove. Business circle meetings take place according to the needs of each circle, alternating between plenary meetings, external events, informal communications and individual work.

C - Putting ethics at the core

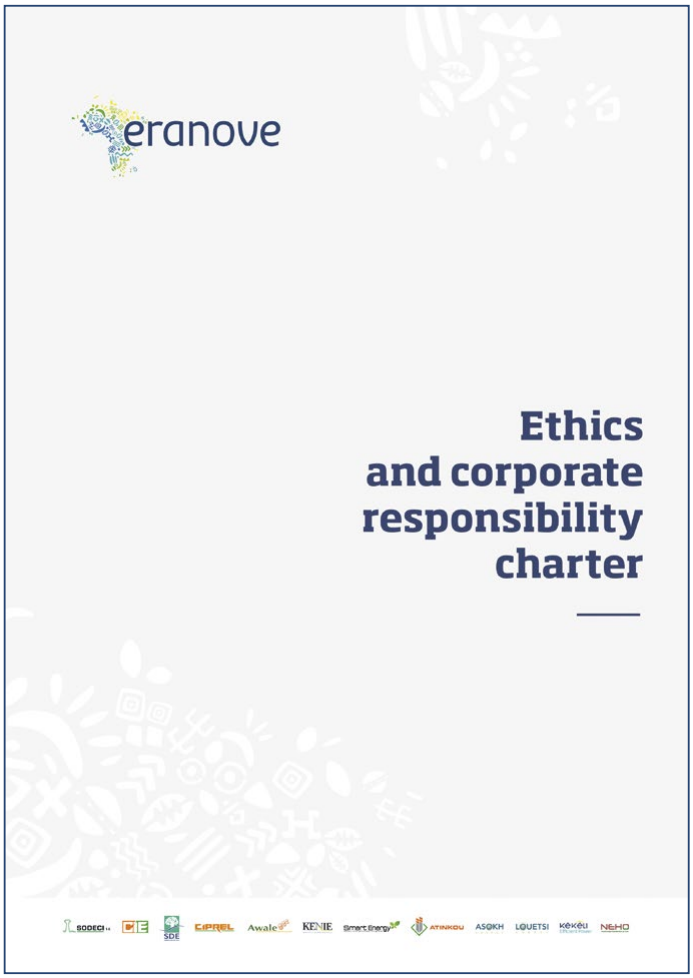
At the instigation of its CEO, ethics is at the heart of Eranove's governance system. For Eranove, a citizen-focussed, responsible group in Africa, for Africa and through Africa, ethical behaviour generates trust between the company and its environment. It represents one of the central conditions for long-term business. Formalised in its ethics and corporate responsibility charter, the Eranove Group has three levels of commitment:

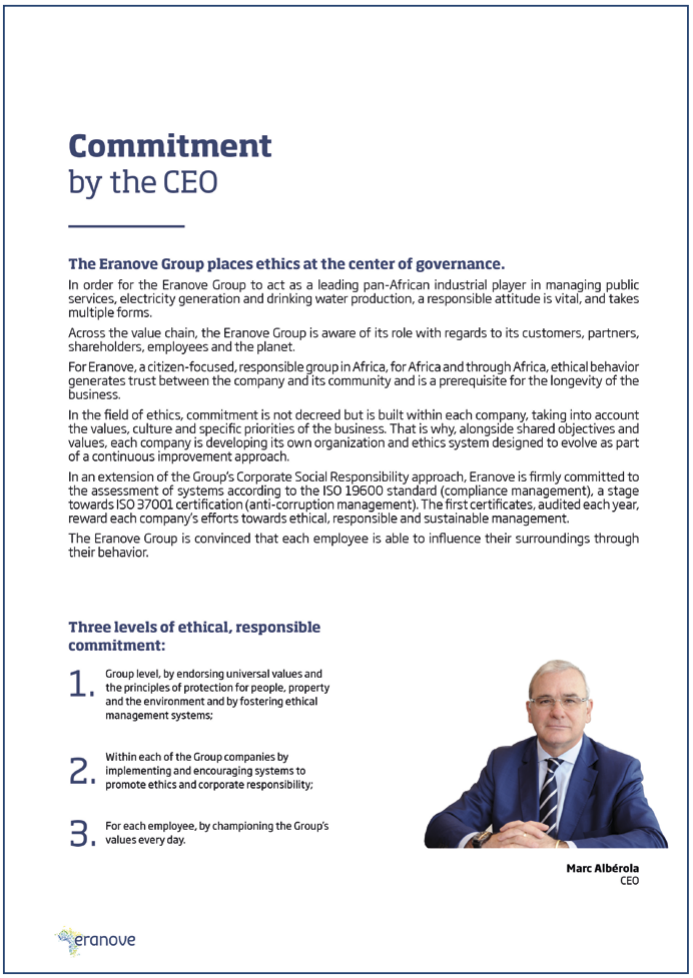
- Group level, by endorsing universal values and the principles of protection for people, property and the environment, and by fostering ethical management systems.
- Within each of the Group's subsidiaries by implementing and encouraging systems to promote ethics and corporate responsibility.
- For each employee, by championing the Group's values every day.

In the field of ethics, commitment is not decreed but is built into each company, taking into account the values, culture and specific priorities of the business. That is why, alongside shared objectives and values, each company is developing its own specific ethics structure and system designed to evolve as part of a continuous improvement approach.

In addition to regulatory compliance, particularly with international conventions and declarations and national laws, especially the so-called

In the field of ethics, commitment is not decreed but is built into each company, taking into account the values, culture and specific priorities of the business.





Commitment by the CEO

The Eranove Group places ethics at the center of governance.

In order for the Eranove Group to act as a leading pan-African industrial player in managing public services, electricity generation and drinking water production, a responsible attitude is vital, and takes multiple forms.

Across the value chain, the Eranove Group is aware of its role with regards to its customers, partners, shareholders, employees and the planet.

For Eranove, a citizen-focused, responsible group in Africa, for Africa and through Africa, ethical behavior generates trust between the company and its community and is a prerequisite for the longevity of the business.

In the field of ethics, commitment is not decreed but is built within each company, taking into account the values, culture and specific priorities of the business. That is why, alongside shared objectives and values, each company is developing its own organization and ethics system designed to evolve as part of a continuous improvement approach.

In an extension of the Group's Corporate Social Responsibility approach, Eranove is firmly committed to the assessment of systems according to the ISO 19600 standard (compliance management), a stage towards ISO 37001 certification (anti-corruption management). The first certificates, audited each year, reward each company's efforts towards ethical, responsible and sustainable management.

The Eranove Group is convinced that each employee is able to influence their surroundings through their behavior.

Three levels of ethical, responsible commitment:

1. Group level, by endorsing universal values and the principles of protection for people, property and the environment and by fostering ethical management systems;
2. Within each of the Group companies by implementing and encouraging systems to promote ethics and corporate responsibility;
3. For each employee, by championing the Group's values every day.

Marc Albérola
CEO

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FOCUS

Group ethics and anti-corruption whistleblower process

The Eranove Group puts ethics at the core of its governance and rejects corruption in all its forms. In this spirit, it launched a whistleblower process for the Group's employees. It set up an online platform named Whistle B, ISO 27001 (information security) and ISO 27018 (personal data protection in the cloud) certified.

This external communication channel allows every employee to exercise their right to raise the alarm in complete confidentiality, from a computer or smartphone, on potential situations in conflict with the Eranove Group's ethics charter. Employees are encouraged to report inadequate safety conditions in the workplace, suspicions of fraud or corruption, as well as any form of discrimination and harassment in the workplace, or even serious environmental offences. This measure is aimed at reducing the occurrence of wrongful acts and can lead to disciplinary action.

"Sapin II" Law, the aim is for these systems to be certified under the ISO 37001 standard on anti-corruption management systems. As a first step towards this goal, CIE consolidated its image as a pioneer in Africa by having its compliance management system assessed according to the ISO 19600 standard in April 2017. In 2019, continuing its commitment, CIE carried out a mock audit according to the ISO 37001 standard. GS2E is also actively engaged in the initiative and is planning an ISO 37001 standard mock audit in 2021.

€ 271,983
devoted to anti-corruption measures since 2017, including 31% in 2020

5,386
employees trained in and educated on ethics since 2015, including 29% in 2020

Commitments

The Eranove Group is committed

The Eranove Group has wholeheartedly signed up to the core international standards and principles on human rights, labor, the environment and anti-corruption.

The Eranove Group, across all activities and in all countries in which it operates, is committed to:

Embodying and sharing the Group's values

Adopting responsible, citizen-focused behavior, that is mindful of the environment and society

Measuring, consolidating and reporting on non-financial performance

Leading and supporting the pursuit of excellence by the Sustainable Development teams and the ethics committees.

The Eranove Group has signed up to the following international commitments:

- Universal Declaration of Human Rights
- 8 fundamental conventions of the International Labour Organization (ILO) guaranteeing basic labor principles and rights and tackling discrimination
- Guiding principles of the Organization for Economic Cooperation and Development (OECD) for multinationals
- Convention of the Organization for Economic Cooperation and Development against corruption of foreign public agents in international business transactions;
- United Nations Convention on Corruption

eranove

Commitments

Each Eranove Group company is committed to:

- **Complying** with all applicable laws and regulations on ethics, prevention and repression of corruption;
- **Creating and evolving** its ethics management system in line with applicable laws and regulations, the specific culture and priorities of the business and the country in which it operates with a view to achieving continuous improvement;
- **Ensuring** that its ethics management system is consistent with and complements the Group charter;
- **Analyzing** risks and keeping its ethics issues and corporate responsibility mapping up to date;
- **Contributing** to the implementation of the Group's CSR Policy;
- **Introducing** dprograms and policies to promote ethical behavior and responsibility, and preventing high-risk situations;
- **Training and educating** employees and stakeholders on ethics matters and corporate responsibility;
- **Dealing** thoroughly and responsibly with any reports of wrongdoing, while ensuring the confidentiality and protection of the parties involved;
- **Introducing** penalties and applying them in the event of failure to abide by the rules;
- **Measuring** non-financial performance, monitoring it internally and having it assessed by a third-party organization.

Each employee undertakes to:

- **Comply** with all applicable laws and regulations on ethics, prevention and repression of corruption;
- **Respect** people, property and the environment;
- **Embody** the Group's values each day;
- **Report** any behavior that is not in line with its company's charter, using the procedures in place within its company;
- **Communicate** the Group's ethics and corporate responsibility commitment wherever relevant.

Ethics and corporate responsibility charter • 5

D - Assessment and certification of management systems

1 - Certifying our QSE processes

The Eranove Group was one of the first in Africa to put in place a quality, safety, environment triple certification.

The Eranove Group set itself the target for every operating company in the group to implement the following standards set by the International Standardisation Organisation (ISO): Quality ISO 9001, health and safety ISO 45001 and environment ISO 140001. The French Association for Standardisation (AFNOR) conducts regular audits to renew certifications.

Certification programmes form an integral part of Eranove's management system are crucial to meeting its economic, societal, corporate and environmental objectives. Compliance with the QSE action plans is incorporated into the objectives of the operating companies' managers.

Every year, each entity implements a certificate renewal (including migration to new standards when they change) and scope expansion. Each entity then follows the scope of the certifications and assessments. The calculation methods of QSE scopes were agreed after extensive internal consultation allowing to report QSE scopes in a certification dashboard (presented below).

Alongside this work on QSE certifications, some Group companies confirmed their pioneering positions by committing to working towards ISO 50001 (Energy Management) and ISO 37001 (Anti-corruption Management System) certifications.
In 2020, the plans are supported by important training programmes for CIE, SODECI, GS2E staff:

- 37 employees received training on the requirements of QSE standards.
- 15 managers, process managers and QSE managers were trained in managing the processes.
- 16 employees were trained in Quality, Safety and Environment through a course for internal auditors based on new reference frameworks.
- 17 employees were trained in ISO 26000 for CSR.

Certifications dashboard

CSR policy area	Field	Standard / Reference	Business area	Basis	Certification / assessment scope 2020
1	Occupational health and safety	OHSAS 18 001 / ISO 45 001	All businesses [1]	Workforce	17%
2	Environment	ISO 14 001	Drinking water production	Water production capacity	61%
			Power production	Power production capacity	100%
			Power transmission	Power network in km	100%
3	Quality	ISO 9 001	All businesses	Workforce	42%
	Societal responsibility	ISO 26 000	Power production	Power production capacity	100%
4	Compliance	ISO 19 600	All businesses	Workforce	56%

[1] The scope of the ISO 45001 / OHSAS 18000 certification refers to the company's total workforce, used as a basis for calculation. The OHS initiatives target operational functions as a priority, which are covered in the majority.

2 - Committing to CSR processes

Awareness of environmental issues in the Group's main operational companies was created through responsible management and the triple QSE certification more than 10 years ago. Since 2015, all the companies in the Group have followed a set of over 200 CSR indicators representative of the footprint of their activities. Each year, this data is entered into a coordinated monitoring and management tool at Group level. To ensure transparency, completeness and accuracy, Eranove voluntarily chose to build and verify its CSR reporting from the very beginning using an independent third-party organisation in accordance with the Grenelle II Law. Thereafter, the adaptation of the directive on extra-financial performance declaration, made CSR reporting and its verification by an independent third-party compulsory as of the 2018 tax year.

The management cycle of the subsidiaries incorporate the CSR indicators. They are presented to the Board of Directors with the financial statements, prior to the presentation and approval of the consolidated non-financial scope of the Eranove Group. Since 2018, through its Extra-Financial Performance Declaration, the Group describes its work and, through a risk analysis, proves that its commitments are adapted to its actual area of activity and cover the most important and relevant issues. This structuring process, presented at the beginning of this report, was built through participation of a panel of high-level directors who are representative of all the companies. The result, which took the form of indicators that cover the most important risks, is a CSR policy organised around four commitments:

Area 1 (Human resources). Human capital development and responsible employer

Area 2 (environment). Prevention, optimisation of resources and solutions

Area 3 (society). Access to essential services and community development

Area 4 (governance). Ethical and compliant governance

FOCUS

CIPREL achieves exemplary level in ISO 26000 assessment

At the end of 2020, CIPREL reached "exemplary" level in the CSR assessment by the AFNOR Certification France body, according to the ISO 26000 standard. This represents an undeniable reinforcement of CIPREL's reputation, its stakeholder relations and its position in the Ivorian electricity sector.

The voluntary international ISO 26000 standard is not associated to a certification and focuses on corporate social responsibility (CSR). Its aim: to provide guidelines to organisations for engaging with their stakeholders around sustainable development, by undertaking actions for the well-being of society, including their staff, and respect for the environment.

ISO 26000 is broken down into seven principal areas called "core subjects", that cover corporate governance, communities and local development, human rights, working relations and conditions, the environment, fair practices and consumer issues. Deployment in all seven areas formed the CSR approach implemented by CIPREL. "Reaching exemplary level demonstrates CIPREL's ongoing commitment to considering the impact of its decisions and its activities on its staff, society and the environment," explains Candice Eymard, CSR manager at CIPREL. "This manifests itself through the ingrained ethical and transparent behaviour of its teams and stakeholders, the contribution to sustainable development targets, and to the health and well-being of society."

At the same time, the Group encourages its operational companies to be more socially responsible in accordance with the ISO 26000 standard which sets guidelines and targets in this area.

This is how CIPREL and CIE (power production business) were assessed as being at an "exemplary level". All newly created companies of the Eranove Group aspire to do the same with their future production units.

Eranove subsidiaries

ISO 26000 assessed

COMMITED TO CSR ALIGNED WITH AFAQ 26000 Exemplary ★★★ AFNOR CERTIFICATION

Scope	Assessment level at the end of 2020
CIE (Power production service)	*Exemplary*
CIPREL (full scope)	*Exemplary*

02

DEVELOPING HUMAN CAPITAL

CSR Policy - Area 1 (Human Resources): human capital development and responsible employer

95% of employees on permanent contracts

2.23% of payroll involved in training

Frequency of occupational accidents[7] **down 34%** compared to 2015

CME and CMEAU, two centres of excellence for skills development

7 Frequency rate of 10.4 in 2015 and 6.8 in 2020, in terms of the numbers of accidents with stoppages, excluding travel between the workplace and the home or catering area, for 1 million theoretical hours worked.

A - Promoting sustainable employment

To perform well, a company must first bring its employees together and push them towards excellence. In the same way, an investment cannot be profitable if it is not supported by the human capital of the business. Without it, a network cannot maintain high productivity and a plant, whether it produces drinking water or power, cannot guarantee the required level of availability. Driven by these convictions, the pan-African Eranove industrial group is concerned with the well-being, development, engagement and skills of its 7,800 employees.

The Group's social performance is monitored by several indicators, including the unscheduled absenteeism rate due to illness, unauthorised absences, workplace accidents and dismissals. This rate stood at 1.03 % in 2020, down 11% from 2018. Furthermore, the turnover rate did not exceed 5% in 2020.

Promoting sustainable jobs, training young people, encouraging social dialogue, providing social protection, and guaranteeing health, fighting discrimination, etc. These are Eranove's daily social priorities according to a historic Group strategy, developed with our leading shareholder, Emerging Capital Partners (ECP), to solidify and sustain our African roots.

1 - Respecting national and international laws

In accordance with the legal provisions applicable in the countries where it operates and the principles of the International Labour Organisation (ILO) relating to child labour, the recruitment procedures of the companies of the Eranove Group include a minimum age limit of 18. Naturally, the use of forced labour is prohibited.

The monitoring of overtime, leave and absenteeism, as well as respect of employee working time, complies with national regulations.

The organisation of work varies according to the nature of the activities - technical operations, customer management, administration - in compliance with the laws of the countries where it takes place. In Côte d'Ivoire, Mali, Togo, Gabon and Senegal, working hours are 8 hours per day, or 40 hours per work, compared to 35 in France. Beyond that, all supervisor, employee and worker hours are considered overtime, in compliance with legal and internal provisions, subject to line manager approval.

2 - Recruiting locally and building employee loyalty

The Eranove Group encourages the recruitment of skills in the markets where it operates to nurture African roots and encourage local performance.

The Eranove Group has always relied on its human capital and believes that offering a sustainable contract stimulates attracting, motivating and retaining its employees.

95%
permanent contracts in 2020

49%
of new signed contracts were permanent contracts in 2020
(up 17% compared to 2016)

3 - Fighting discrimination

The principle of non-discrimination is one of the fundamental principles articulated in the ethical charters of the Group's companies and described in detail in the recruitment policies.

With regards to **gender**, the number of women in the workforce (23%) reflects the traditionally male character of the Eranove Group's business segments.

Looking to encourage females in all roles, the number of women in technical professions as well as on executive committees is now specifically monitored by the Human Resources department of the Group's companies. Specific actions have also been taken to encourage female employment, for example a company crèche was opened at CIPREL on 22 December 2018.

The Eranove Group monitors the hiring and **integration of people with disabilities**. Indicators have been developed with in-house physicians and social workers to ensure proper understanding and classification of practices within the Group companies.

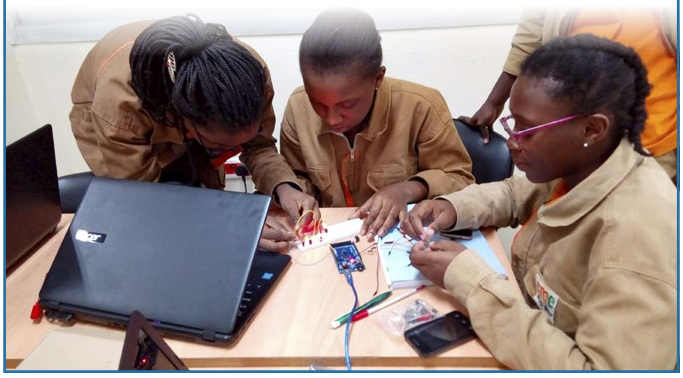
Employees with disabilities have always been offered adapted workstations and functions in order to keep them in the workforce under the best conditions.

Since 2016, the Group has also monitored the number of employees with disabilities in its workforce and since 2017, the number of people with disabilities hired throughout the year.

In April 2017, CIE and SODECI signed the "Charter on diversity in business", promoting equal employment opportunities. Respect for diversity and the prevention of all forms of discrimination and harassment have become serious management issues. SODECI has therefore implemented measures to prevent discrimination in hiring, at all stages in the process, from posting the job advertisement through channels accessible to all, to the collegial discussion with a view to making the final decision between candidates. Staff mobility (transfers and promotions) is also completely transparent, in keeping with the approval of the different department heads and senior management.

23%
of women in the workforce

21%
women on executive committees



155
people with disabilities in the workforce in 2020, representing 2% of total workforce

FOCUS

SODECI hires interns with disabilities

Application of the diversity charter within the Eranove Group led to 9 interns with disabilities being hired by SODECI in 2020. In accordance with the Ivorian regulatory framework, SODECI called on the services of the specialised recruitment firm La Libellule. The selection was made in partnership with the CSR division in December 2020 with a start date of January 2021. Three month renewable contracts were offered to the successful candidates, with a view to hiring the best interns later and integrating them into the company workforce.

4 - Promoting youth employment

With an average age of less than 25, the African continent's population looks set to remain the world's youngest in the coming decades. If properly managed, this asset can lead to a "demographic dividend" and provide an unprecedented boost to Africa's economic development.

1,021[8]

interns in 2020

75

18-25-year-olds hired in 2020 (compared with 56 in 2014)

Aware of its role in meeting this challenge, the Eranove Group is strongly committed to setting up gateways between training and employment on three levels:

- developing diploma and certified training courses that are appropriate to the requirements of employers (see chapter 2.D. - Investing in training).
- integrating interns to enable them to enhance their qualifications and develop initial professional experience, and for some, to be hired.
- participation in promotional events for innovation or youth entrepreneurship.
- promoting the hiring of young people.

Students of the Centre des métiers de l'électricité - CME © CIE

8 *Internship contracts signed in 2020*

FOCUS

CIE strengthens links with young talent

Operated by CIE, the Centre des métiers de l'électricité (CME - electricity training centre), a reference site throughout French-speaking Africa, works for youth employability with highly qualified tracks. It offers three Higher Technical Certificate/Diploma tracks and six professional degree tracks. Excellence Afrique HR-certified for its balance between training and employment, the CME achieved a 92% success rate for the national Higher Technical Certificate in 2020.

Every year, "company days" are devoted to internships and the professional integration of students. These dynamic and effective encounters enable 100% of first and second year CME students to be accepted for internships in over 40 companies, and 81% of graduates (not registered for a degree) to be placed.

Moreover, CIE participated in four external events in 2020 to facilitate youth employment and build a talent pool. At its stand at the 5th Trade Forum organised by the Empower agency in February in Abidjan, CIE welcomed many young people wanting to find out about careers and mobility within the business.

In March, the CEO of CIE/SODECI sponsored the 2nd Electric Day, a sharing and meeting platform for companies and students, organised by electrical engineering students from the Félix Houphouët-Boigny National Polytechnic Institute (INP-HB) in Yamoussoukro. CIE partnered the 6th Seedstars World Abidjan, an awards event celebrating start-ups, and also participated in the Women Impact Twenty show (SWIT) which promotes and encourages female entrepreneurship.

5 - Encouraging social dialogue

The Eranove Group is mindful of the regulations applicable in each country in which it operates, and respects the principles of freedom of association and collective bargaining advocated by the ILO.

Each company has set up its own structures to maintain a high quality of dialogue with trade unions, employee representatives and all employees. They provide frameworks for regular meetings and the search for negotiated agreements, anticipating any crisis that may affect the performance expected from public services.

Within CIE and SODECI, a "Permanent dialogue framework" allows for regular discussions with employee representatives. These two companies also have a Company Appeals Body. This conciliatory body intervenes when a dismissed employee wishes, based on new or additional arguments, to request the review of the conditions and reasons for dismissal with a view to reinstatement.

> This social dialogue translates into the signing of collective agreements with a twofold concern for economic performance and improvement of working conditions.

At CIPREL, a college of delegates represents employees, in accordance with the regulations applicable in Côte d'Ivoire.

This social dialogue translates into the signing of collective agreements with a twofold concern for economic performance and improvement of working conditions. In 2020, a collective agreement (on working time and contract extensions for fixed days in particular) was signed in the Group with Eranove SA's corporate partners.

B - Protecting our employees

Inspired by African values, the Eranove Group implemented a social policy extremely early on to ensure a calm environment and to create close ties of solidarity between employees. This policy hinges on various mechanisms and means to cover solidarity, health, retirement and corporate financing.

> "The companies of the Eranove Group supporting their employees at all stages of life"

Preventive health

At CIE, the Occupational Health Department has 6 medical centres and 17 infirmaries, 8 medical ambulances and a strong health-care staff of 9 general practitioners, 31 locum doctors, including specialists, 27 nurses and 10 paramedics. At the annual medical check-up, the occupational health division systematically offers HIV/AIDS screening, breast and uterine cancer screening for women over 35 and prostate cancer screening for men over 45, with participation rates ranging from 79.5 to 99.66. % depending on the diseases detected. Occupational Health provides daily medical care for workers and their beneficiaries, as well as workers and beneficiaries from other companies within the Eranove Group in Côte d'Ivoire. No less than 90,423 patients were treated in CIE's infirmaries in 2020.

This same approach of preventive medical care enabled SODECI to detect certain chronic illnesses and to treat them quickly. An initiative to manage workers in fragile health has been implemented. Identification and specific monitoring for these employees improves both their health and living conditions. SODECI's medical organisations registered more than 22,000 consultations in 2020, fostered by a 3-year decentralisation of medical activities (Medical Centers in Abidjan-Riviera Palmeraie and in Yamoussoukro). Malaria is the main reason for consultation (22%), ahead of respiratory conditions (14%) and intestinal illnesses (10%).

Prevention of occupational accidents is an important area of the Eranove Group's preventive health actions. In particular, CIE aims to stamp out electrical workplace accidents through routine training and "15 minute safety" sessions, the provision of suitable personal and corporate protective equipment, as well as the systematic analysis of all electrical accidents with feedback shared with the industry.

Health insurance

All employees of the Eranove Group benefit from a health insurance system and from an extensive network of infirmaries and internal medical centres. In addition to the national system, the Group's health insurance covers medical expenses in case of illness and also covers the spouse and children. Since 2009, at CIE and SODECI, this system has been supplemented with pensioners' health insurance, funded by both working people and retirees, and its pioneering nature was recognised internationally with the Compensation & Benefits award in 2017.

CIE and SODECI have also set up a health solidarity fund to deal with long-term diseases such as HIV/AIDS, cancer or kidney failure. Four dialysis machines finances by CIE and SODECI were installed in a general clinic to facilitate access and reduce the costs of dialysis sessions.

Concerning SDE, as well as a social security protection system benefiting employees from the time they are hired, a health insurance scheme

Testing campaign © SODECI

8 *Internship contracts signed in 2020*

has been in operation since July 2017. Financed by the company and the employee, it extends access to health care and provides total coverage of their health expenses, particularly in the case of chronic illness.

Supplementary pension

In addition to the national pension, SDE employees and SODECI and CIE managers receive a supplementary pension. In recent years at SODECI, the supplementary pension contribution has increased significantly, due to the growth of the population, and especially to information campaigns for and continuous encouragement of employees to increase their funding for their future retirement.

Mutual funds

As part of its corporate financing, CIE, SODECI and SDE have set up a mutual fund dedicated to the shareholding of employees in the capital of their companies to allow them to save for their retirement. The mutual fund benefits all CIE employees, guaranteeing their participation in the capital of the company up to 5.28%. The accumulated savings are made available when the employee leaves the company.

Mutual aid and solidarity

The main companies in the Group have set up a solidarity fund that offers a non-repayable financial contribution to their employees for fortunate or unfortunate life events. This mechanism is founded on the culture of African support and solidarity.

Furthermore, the water and electricity representatives mutual fund (MA2E), created in 2006 with annual funds of nearly CFA Francs 1.5 million, groups together employees from CIE, SODECI and the Water and Electricity Services Group (GS2E), to save and obtain loans at beneficial rates. Projects generating additional funds can be undertaken thanks to this increased loan fund. The total amount of credit granted in 2020 was over CFA Francs 1.2 billion.

Family budget and entrepreneurship training for retirement

Since 2012 at CIE and SODECI, the "Family Budget Management" project aims to help employees with their development throughout their career and reach retirement with complete peace of mind about their future and make the household an agent of development and poverty reduction.

In 2020, 40 SODECI employees followed a training course focussed on income, savings and investment planning.

In 2017, SODECI launched an entrepreneurship training programme specifically aimed at older employees to prevent a deterioration in their standard of living on retirement.

This voluntary training turned out to be just as important as the future pensioners having financial capital from their shareholder fund, thanks to the mutual fund. In 2020, 15 employees benefited from the entrepreneurship training.

Voluntary employee benefits expenditure[9]:

€ 6,728,868

or 7% of payroll, up 35% compared to 2016

Funds used for internal loans[10]:

€ 3,484,438

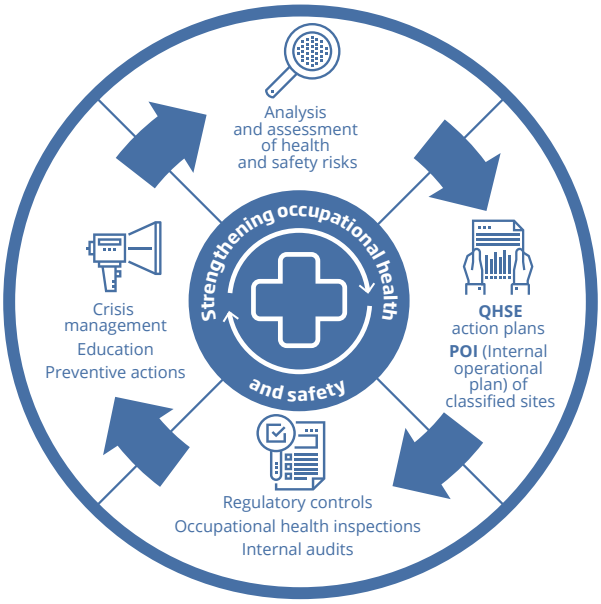
or 4% of payroll, up 24% compared to 2014

9 *Financial contribution by the company to the funds dedicated to the solidarity, health and retirement of employees (Solidarity Fund, Health Solidarity Fund, Health Insurance for pensioners - ASMAR, etc.).*

10 *Funds placed at the disposal of employees to help them undertake personal projects to acquire property or investments to improve their income.*

C - Strengthening occupational health and safety

The improvement of occupational health and safety conditions is a major focus of the Group's social policy. The health and safety measures implemented follow the OHSAS 18001 or ISO 45001 standards, as well as the preventive measures implemented by the Hygiene, Safety and Working Conditions Committees, safety and environment visits by management and safety toolbox talks. The QSE coordinator and Hygiene, Safety and Working Conditions Committee members ensure that working conditions and the application of safety measures are in line with applicable regulations and the Group's social ambitions. Their recommendations are gradually being formulated within the various departments.



The workplace health and safety commitment of the Group's companies extends to their subcontractors. For CSR 2020 reporting, an indicator monitoring "subcontractor operational accidents" was put in place. It strengthens and widens the existing set of indicators.

The main risks impacting the safety of third parties are electrical and road risks. On that point, certain immediate actions were implemented at CIE, in particular the strengthening of accident management procedures and the physical and financial care for victims, with CIE social worker follow-up until recovery.

In addition, since June 2020, an extensive educational campaign on electrical risks has been conducted with the support of the press (radio, TV and online), as well as meetings with thought leaders.

Moreover, in the framework of the Electricity Production Department's CSR activities, educational actions are often passed on to communities. On Friday 27 November 2020, the management of the Kossou hydroelectric plant organised a "safety day". This gathering of personalities, chairs of the youth and women's associations, was an occasion to discuss electrical risks, innovation and energy efficient products offered by CIE.

Since January 2020, the Coronavirus pandemic that has spread throughout the world has not spared the countries where the Eranove Group operates.

In this environment, the Eranove Group activated business continuity plans, critical to the economies of countries in which it operates. Numerous internal and external preventive actions have been undertaken. In a show of solidarity, the Eranove Group companies took an active part in each country's efforts to confront the crisis. These actions are detailed in chapter 4.A.2 (Responding to public health issues).

109
workplace accidents
with lost time excluding travel
(compared to 151 in 2018)

.0.17
days of lost time
per 1,000 hours worked
severity rate down 27%
compared to 2015

.6.76
non-travel accidents
per million hours worked,
down 35%
compared to 2015

D - Investing in training

At CME in 2020:

3,708

CIE employees trained

485 external students

on vocational training (Higher Technical Certificate/Diploma, professional degree)

In 2020, the Eranove Group continued to act as a catalyst for the mosaic of pan-African expertise, convinced that human skills are the key to success. The group has been investing in training for a long time, through the dedicated structures of its subsidiaries. Created in 1970, the Centre des Métiers de l'Électricité (CME) of CIE (Eranove Group subsidiary) has become a reference site at the sub-regional level. In 2020, the SODECI Centre des métiers de l'eau (CMEAU - water training centre) strengthened its organisation, a first step towards achieving performance.

The actions of the Eranove Group focus on business skills, to match human resources with positions.

€ 2.2 million

spent on training,

representing 2.23% of payroll (compared with the legal statutory minimum in France of 1.5%)

5,315

employees trained [12]

Each employee having received an average of

✪ 48 hours of training

FOCUS

CME students trained in renewable energies

The first group of 75 students was trained by the Centre des métiers de l'électricité (CME) in three tracks related to renewable energies: photovoltaic solar energy, building energy efficiency and industry energy efficiency.

Thanks to a service agreement signed between the Côte d'Ivoire government, German cooperation (GIZ) and CIE, these students followed an eight month sandwich course, with four months spent in the business, to acquire professional skills and technical expertise in a growth market. This successful experience opens the door to other training courses of the same type and makes CME a reference site for these professions of the future.

12 Total number of employees having attended formal training session. Note: the same employee trained over "n" sessions is counted "n" times.

03

PROTECTING THE ENVIRONMENT AND RESPONDING TO CLIMATE CHANGE

CSR Policy - Area n°2 (Environment): Prevention, optimisation of resources and solutions

Climate | *Air quality* | *Waste and circular economy* | *Water* | *Biodiversity*

24% less relative emissions
(gCO_2e/ KWh product) in five years

Environmental management system
and ISO 14001 Certification

Consideration of biodiversity
at all development stages of projects

A subsidiary dedicated
to energy efficiency: **Smart Energy**

A - Incorporating the environment into the core of our business

1 - Oversee our impact with an environmental management system

Environmental issues force industrialised countries to change economic models embedded for decades to transition towards a new kind of more reasonable consumption. For its part, Africa has a real opportunity to achieve sustainable development and enjoy green growth. In other words, growth that meets the needs of the population by leveraging efficient and environmentally-friendly technologies.

This sustainable and green approach proves to be historical in Africa where the circular economy is already the people's reality. Recycling has certainly not yet reached industrial stage; however engineering craftsmen give a new lease of life to end of cycle products on a daily basis to meet the current needs of the population.

As the FAO highlights[13], Africa is a green continent with 16% of the world's forests and 25% of its tropical forests which contribute to purifying the air from pollutant emissions over thousands of kilometres. Their canopies are home to an extraordinary range of flora and fauna, 1.5 million different species according to estimates, which sustain millions of people.

To conserve this wealth and compensate for the overdevelopment of the rest of the planet, many international players propose regulations and standards that could restrict the development of the poorest continent in the world. 41%[14] of its population lives on the poverty line, while 65% of its citizens have access to water and 50% to electricity.

African countries are implementing their development action plans, giving access to essential life services to all their citizens, and utilising natural resources to convert them on site to finished or partially finished products. In that respect, national development plans promote the industrial, agricultural or forestry sectors that are resilient to climate change and likely to utilise all the potential of the future demographic dividend. Yet if this industrialisation must be done without damaging the environment, it will require significant financial and political means to achieve this green industrialisation.

Africa is the continent where the environmental challenges of the 21st century are pushed to the limit, and the ecological and social future of the continent and its sustainable development potential are global issues.

With that in mind and with its scale, the Eranove Group uses an environmental management system to manage its environmental impact: identification of its environmental impact - primarily those linked to its core business -, implementation of action plans to avoid and reduce impact, and offset it as required while best managing its available resources.

Africa is the continent where the environmental challenges of the 21st century are pushed to the limit, and the ecological and social future of the continent and its sustainable development potential are global issues.

Impact refers to polluting atmospheric gas and greenhouse gas emissions (GHG), as well as waste, vibration and noise pollution, effluent discharges and biodiversity effects.

In the development phase of new facilities, environmental and social impact assessments establish the initial state of the natural environment, identify and assess environmental impact, then outlines measures to be taken. As a result, action plans including the human resources needed for implementation are compiled together in an Environmental and Social Management Plan (ESMP).

In the operational phase, the Group companies target the implementation of ISO 14001 environ-

13 *FAO and UNEP, 2020. The State of the World's Forests report*
14 *World Bank, Poverty and Shared Prosperity Report 2018.*

mental management systems, which proves to be just as valuable as certain facilities being subject to the Installations classified for environmental protection regulation. This is the case, for example, with the power production and water treatment plants in Côte d'Ivoire.

At this time, the power and drinking water production and transport businesses have the most significant environmental impact and are implementing the Environment standard ISO 14001. The French Association for Standardisation (AFNOR) conducts regular audits to renew certifications.

Each ISO 14001 certified entity maintains an environmental management plan, which ensures that its risks and impacts are monitored, and the process is continually improved.

ISO 14001 certification scope:

61%

drinking water production

100%

of electricity production and transmission

In addition, and as a continuous improvement initiative of the environmental management system, CIE decided to commit to the ISO 50001 (energy management) certification process with the technical support of its subsidiary SMART ENERGY.

SMART ENERGY carried out initial energy audits of 11 sites in scope 1 and 2 of the Energy Management System.

From these audits, a preparatory review was carried out by AFNOR in 2018, followed by a mock audit by the firm Vision et Stratégie Holding.

An energy review of the 2019 fiscal year was carried out to evaluate the system and the impact of improvement actions on energy performance.

An audit of phase 1 was carried out by AFNOR in November 2020. Following this, an audit of phase 2, certification audit was scheduled for April 2021.

An audit of the vehicle fleet was performed by SMART ENERGY in accordance with the standard requirements.

For the 2020 fiscal year, an energy review was carried out on the 11 sites in scope 1 and 2 in preparation for the April 2021 certification audit.

CIPREL thermal power plant © CIPREL

2 - Enhancing facility performance

Making electricity and water accessible to as many people as possible requires optimised operation and maintenance of production, transport and distribution infrastructure, as well as customer relationship development.

During the last five years, the Group has demonstrated its performance in power production facilities operation and maintenance, as can be seen from their availability rates: 97.58% for CIPREL and 97.85% for CIE[15].

In 2020, network productivity improvement measures (measures to reduce network losses) continued at CIE and SODECI. These efforts contributed to reducing the loss of water and energy resources.

- ✪ Overall productivity of the Côte d'Ivoire national electricity distribution network has increased by 4.5% between 2017 and 2020 (from 79% to 82.5%), due in particular to enhanced maintenance works and anti-fraud measures implemented by CIE.

- ✪ Internal productivity at drinking water production plants (treated/untreated water) increased to 98.69% for SODECI.

- ✪ Productivity of the drinking water distribution network (billed water/drinking water produced) increased to 75.11% for SODECI, an improvement of 3 percentage points compared to 2019 (72.06%).

The actions carried out in the areas of prevention and suppression of fraud, in partnership with the licensing authorities, have improved the billing ratio from 79% in 2019 to 88% in 2020 at CIE and from 72% to 75% at SODECI.

FOCUS

Fall in unbilled water volume at SODECI

In 2020, SODECI's network productivity increased to 75.11%, up 3 points compared to 2019. This performance indicator measures the proportion of distributed water that "theoretically" does not reach the end consumer, and therefore is not billed as a result of pipe breaks, leaks, fraud, etc. The performance in 2020 recovered some of this shortfall that was around 30% in 2019 to a little less than 25 %, thanks to a range of actions such as pressure regulation, systematic leak checks, improved repair times as well as fighting fraud.

15 *Availability excluding planned maintenance.*

3 - Developing our business in a sustainable way

Current projects

Country	Project name	Project types	Capacity
CÔTE D'IVOIRE	ATINKOU	Gas-steam combined cycle thermal power plant	390 MW
	CAVALLY	Hydroelectric development	196 MW
MALI	KENIE RENEWABLE ENERGY	Kenié hydroelectric development	56 MW
TOGO	KEKELI EFFFICIENT POWER	Tri-fuel combined cycle thermal power plant	65 MW
GABON	ASOKH ENERGY	Ngoulmendjim hydroelectric development	73 MW
	LOUETSI ENERGY	Dibwangui hydroelectric development	15 MW
	ORELO	Drinking water production plant	140 000 m³/day
RD CONGO	PROJET ESSOR	Gemena, Bumba and Isiro solar mini-grids	NA
TOTAL POWER PRODUCTION CAPACITY IN DEVELOPMENT			795 MW[16]
		of which Combined cycle thermal power plant	455 MW
		of which Hydroelectric	340 MW
TOTAL DRINKING WATER PRODUCTION CAPACITY			140 000 m³/day
TOTAL NUMBER OF SOLAR MINI-GRIDS			3

In 2020, the Eranove Group continued its continental strategy of responsible development by involving stakeholders and following local regulations, regional agreements as well as the most demanding international standards.

All projects developed by the Eranove Group incorporate the environmental impact early on in the process. Environmental and social impact assessments are carried out from the project design phase. They subscribe to the Group's sustainable development approach, as well as the framework set by the sustainable development goals, and following the environmental and social requirements of financial partners. Furthermore, the Eranove Group is constantly seeking an optimal balance between the impact and risks of its projects on local populations, flora and fauna on one hand, and efficiency of facilities on the other.

> All projects developed by the Eranove Group incorporate the environmental impact early on in the process.

An entire range of experts, engineers, technicians, financiers, environmentalists, sociologists and various subject matter experts, work together during the environmental and social impact assessment phase to maximise the positive impact of projects on local populations. It can also bring about job opportunities (priority access to direct jobs, strengthening of local subcontractor services, development and promotion of indirect/induced jobs) as well as the improvement or strengthening of basic social infrastructure (education, health, culture).

Multidisciplinary teams are strengthened with the most thorough environmental expertise, focussing on habitat identification, participation in scientific programmes enhancing knowledge on biodiversity, conservation and tangible and intangible cultural heritage management, avoidance of GHG emissions, etc.

After several months, even years of studies, the environmental and social impact assessments and the environmental and social management plan are submitted for approval to the appropriate national authorities, as well as to international financial institutions, according to a parti-

16 *Minimum total power.*

cipatory process including consultation with all stakeholders.

Once approved, these management plans act as roadmaps that Eranove commits to follow throughout the project planning, then the facility construction, operation and maintenance phases.

In the operational phase, environmental and social considerations are part of corporate life with the implementation of the CSR policy and management systems certification and assessment according to ISO Quality, Safety, Environment and CSR standards.

The ESMP are monitored, checked and evaluated regularly by the local authorities and financial partners.

Appraisal of Eranove Group development projects continues with important progress made in 2020:

- Kékéli: in Togo, the Kékéli Efficient Power combined cycle thermal power plant is under construction, following signature of a concession agreement in 2018 and funding secured in 2019. The Kékéli project ("aurore" in Mina local language) centres around a tri-fuel plant with steam cycle located in the Lomé port area. The production capacity (65 MW) corresponds to 30% of the country's energy capacity and will provide electricity to the equivalent of 250,000 households.

- Kenié: Mali, since 2015 the Eranove Group has been continuing the development of the hydroelectric plant project (56 MW) located on the Kenié Falls, 35 km downstream from Bamako on the Niger river.

- Atinkou: in Côte d'Ivoire, the Atinkou combined cycle gas/steam power plant project ("house of light" in Ebrié local language) concession agreement was signed in 2018 and its finance agreement completed in 2020. Located in Jacqueville, near Abidjan, this 390 MW capacity plant is under construction. Its combined cycle technology will be the most recent and efficient to be implemented in Sub-Saharan Africa through a "class F" turbine. With the CIPREL and Atinkou plants, the Eranove Group confirms its position as energy leader in Côte d'Ivoire, the West African Economic and Monetary Union's largest market with nearly 1 GW of IPP (independent power producer) production capacity, meaning independently funded and owned. The total capacity operated by the Eranove Group in Côte d'Ivoire will therefore increase to 1,640 MW, including the six hydroelectric power plants and the State-owned thermal power plant operated by CIE.

- Cavally: staying in Côte d'Ivoire, appraisal of the hydroelectric development of the Cavally River continues with a view to concluding a Build Own Operate Transfer (BOOT)-style construction/operation contract.

- In Gabon, the technical, environmental and social development of two hydroelectric plant projects located in Ngoulmendjim (73 MW) and Dibwangui (15 MW) continues following the signature of concession contracts in 2016. Three big phases were completed in 2020 thanks to the selection of the successful bidders for EPC contracts following a call for tenders, the procurement of provisional environmental compliance certificates by the Gabon Ministry of Water, Forests, Sea and Environment, as well as the signature of electricity purchase/sales contracts. The plants, which will be run by two companies launched in 2018, Asokh Energy and Louetsi Energy, will supply electricity to the capital, Libreville, and the south-west of the country. The Eranove Group is also developing a project for a drinking water treatment and conveyancing plant in Libreville with a capacity of 140,000 m^3 per day, as well as catchment infrastructure and associated transportation.

- In the Democratic Republic of Congo (DRC), alongside the companies Gridworks and AEE Power Ventures, the Eranove Group obtained the provisional contract for the design, development, funding, construction, operation, upkeep and maintenance of three solar mini-grids in the cities of Gemena, Bumba and Isiro in the north of the country, for a period of 25 years.

ATINKOU thermal power plant mock-up © ATINKOU

B - Controlling our impact on climate

1 - Understanding the climate issue in Africa

According to the development path that humanity decides to follow in the coming decades, the world-wide scientific community expects to see a rise in the average global temperature of +2 to +7°C by the end of the century compared to the mid-19th century (pre-industrial age).

An average increase in the global temperature greater than 1.5 or 2° Celsius would be a major destabilisation factor on society. To reach international targets and limit global warming to under +1.5° Celsius, global greenhouse gas emissions (GHG) must be reduced by 7.6% per year until 2050[17].

> A person in the south of the Sahara currently emits an average of 0.8 tonnes of CO2 annually, compared to 6.4 tonnes per citizen in Europe and 15.5 in North America.

Clearly, the measures taken over the next decade to move towards a low-carbon economy will be critical to avoid uncontrolled climate change.

Sub-Saharan Africa remains the most vulnerable area to climate change with the lowest GHG emissions (4% of global CO_2 emissions). A person in the south of the Sahara currently emits an average of 0.8 tonnes of CO_2 annually, compared to 6.4 tonnes per citizen in Europe[18] and 15.5 in North America[19].

Above all, this reduced level of emissions reflects the weakness of the economic and industrial development of a continent where everything remains possible. Africa is likely to follow a different ethical track, both in terms of carbon emissions and human development. This opportunity could even make it exemplary when it comes to the +1.5° Celsius objective.

In contrast, if the continent targets and achieves production and consumption methods comparable to the most polluting countries, any possibility of reducing global warming by 1.5° or 2° is compromised. In other words, the sum of the development choices made by each country on the continent will significantly influence the level of global GHG emissions.

17 *GAP Emissions report 2019, UNEP.*
18 *European Union zone*
19 *Data from the World Bank, https://data.worldbank.org/indicator/EN.ATM.CO2E.PC?locations=ZG, accessed 1 April 2021.*

Furthermore, Sub-Saharan Africa remains one of the most vulnerable regions to climate change and is already feeling the effects with storms, droughts and floods.

According to the Intergovernmental Panel on Climate Change (IPCC)1[20], Africa is exposed for many reasons: the economy is dominated by agricultural activity, the continent's complex climatic system, the significant decline in rainfall expected in North and South Africa, the low adaptation capacity due to poverty and weak governance.

In 2008, the UN stated that by 2050 some 250 million people[21] worldwide could join the flow of migrants who cross borders and oceans looking for a new livelihood. This amounts to 6 million climate migrants every year. As of now, a good number of them are living in overcrowded cities with little opportunity for employment, housing and basic services. Africa's total urban population stood at 41% in 2019 (498 million people) and will double in twenty years reaching 1 billion citizens in 2040[22]. According to the World Bank, African cities will accommodate 187 million extra inhabitants between 2017 and 2025, equivalent to the population of Nigeria.

"n Africa, we are told that the region will be disproportionately affected as it produces very little greenhouse gas and will suffer a huge negative impact... There is no doubt that climate change will exacerbate the situation, however we are putting ourselves in a position of great vulnerability by continuing to neglect our environment (...). It is therefore of the highest importance that Africa prepares itself and implements the necessary measures. The responsibility of saving Africa for Africa will certainly fall to African leaders and their citizens."

Speech by **Wangari Maathai**, leader of the Kenya Green Belt Movement and winner of the 2004 Nobel Peace Prize, at the African Development Bank in Tunis (Tunisia) on 27 October 2009.

"Not only has Africa barely contributed to the current level of carbon emissions, but it is unlikely that it will become a signification source of pollution in the future, whatever happens. Africa is a green land that can and wants to define a new, low-carbon development model (...) This raises an important point, in my opinion. Africa has a lot more to lose than others if no agreement on climate change is reached. Not only because our ecology is more fragile but also because our best years are ahead of us and only the lack of an agreement could kill our future even before it is born."

Speech given at the Global Climate Change Conference in Copenhagen on 16 December 2009 by Meles Zenawi, then Prime Minister of Ethiopia and chief negotiator of the African Union.

For over a decade, prominent African voices have highlighted the African paradox of having low CO_2 emissions while being highly vulnerable to climate change.

The climate issue for the African continent

From a climate point of view, and despite the scale of future consequences (water stress, droughts), the installed base of equipment emitting CO_2 on the continent could be a real opportunity.

In Europe and the United States, industrial chains have been designed with no awareness of energy limitations. Households have bought energy intensive equipment and housing is designed without any built-in energy efficiency. Generally speaking, society is organised around infinitely available, low-cost carbon energy.

20 *"IPCC - The regional impacts of climate change: an assessment of vulnerability, chapter 2: Africa"*

21 *Climate: 250 million new migrants by 2050, according to the HCR -https://news.un.org/fr/story/2008/12/145732-climat-250-millions-de-nouveaux-deplaces-dici-2050-selon-le-hcr.*

22 *World Bank.*

Africa is currently experiencing economic and population growth; therefore it has the possibility to grow under another model, less energy intensive and more focussed on human development, with awareness of the planet's finite resources and the increased need to turn to renewable resources.

Creativity will be key for the continent to build a sustainable model, using innovation for efficiency gains.

As a responsible pan-African actor, the Eranove Group is committed to fighting climate change in its mission.

The mission of the Eranove Group is to make essential life services accessible to as many people as possible in Africa. In particular, the Eranove Group aims to grow production capacities and customer access to water, electricity, training and the internet.

The Eranove Group will not compromise on these development objectives that are essential to improving living standards in Africa, in a long-term sustainable manner, nor on its commitment to moving towards a "low-carbon" world and preparing for climate change.

At Eranove, the climate challenge is seen as a source of opportunities and federative projects, allowing it to continue its development of a low-carbon, resilient and value-creating model.

This means that the Group has to optimise the use of limited resources while maximising their impact on development. That means increasing the availability of public services at a price compatible with household budgets while adapting to climate change.

The Group's approach is focussed on efficiency and innovation. At Eranove, the climate challenge is seen as a source of opportunities and federative projects, allowing it to continue its development of a low-carbon, resilient and value-creating model. Reducing GHG emissions requires a range of levers as the stated objectives cannot be achieved with any one sole action. The identification and implementation of these levers depends on both the creative spirit of consumers and entrepreneurial youth, and the efforts of pan-African industrialists, such as the Eranove Group, committed to climate and sustainable development.

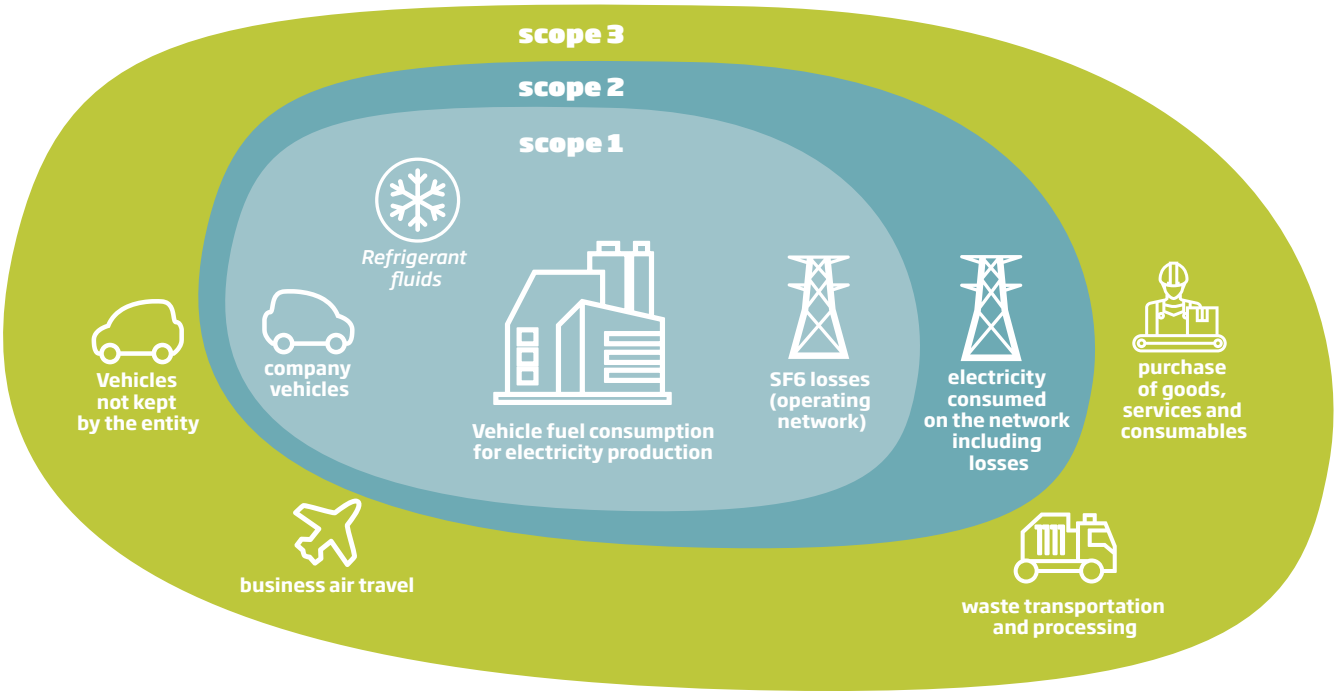
This quest for efficiency has led to a reduction of 24% in five years in the Eranove Group's carbon emissions per kWh produced and it foresees a path to a 25% reduction by 2025.

Ayamé dam © CIE

2 - Calculating our carbon footprint

Since 2012, the Eranove Group has monitored significant GHG emissions by using internationally recognised methodologies (French Environment and Energy Management Agency - ADEME - carbon footprint association and GHG assessment). The Group, along with its subsidiaries, established a schedule of actions by scope, including identifying measures taken and planned and setting reduction targets. Every year, the scope is extended to better reflect the Group's emissions. In 2020, estimated emissions from hydroelectric plants as well as fugitive emissions (losses of sulphur hexafluoride or SF6 and refrigerant fluids used for refrigeration, chillers, air conditioning, liquid coolers, heat pumps or even refrigerated transport) were included.

In 2020, the Eranove updated its greenhouse gas assessment.



GHG Emissions by scope in 2020

scope 1 2,578,683 tCO_2e

scope 2 117,350 tCO_2e

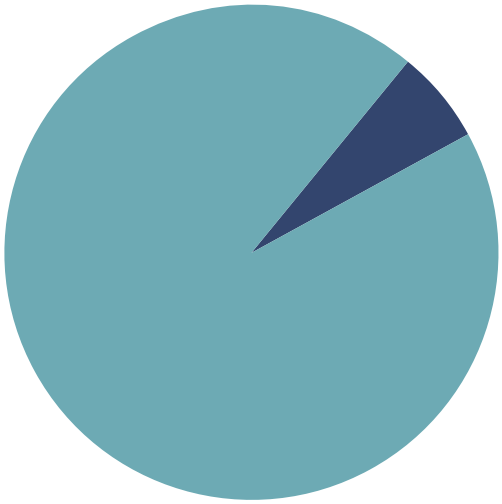
scope 3 421 tCO_2e

Scope 1 (GHG direct emissions): 2,578,683 tCO_2e, of which 93% from natural gas consumption. This category includes refrigerant fluids (except SODECI), fuel consumption for electricity production, estimated emissions from hydroelectric plants, company vehicles and SF6 losses (operating network).

Scope 2 (indirect energy emissions): 117,350 tCO_2e, of which 84% from electricity consumption from water production and distribution in addition to the electricity consumed on the network by all of the Group's companies, this means all losses from the Ivorian power network under the CIE public services management business.

Scope 3 (other indirect emissions): emissions reporting under scope 3 is not mandatory in France in 2020. Work is in progress at Eranove to extend emissions coverage to scope 3. In 2020, only emissions from vehicles not kept by the entity and business air travel are monitored by the Eranove Group under scope 3. The objective is to extend the monitoring to waste emissions (transport and processing), purchases of goods, services and consumable, as well as emissions from the digital business.

Electricity production represents 94% of the Eranove Group's emissions

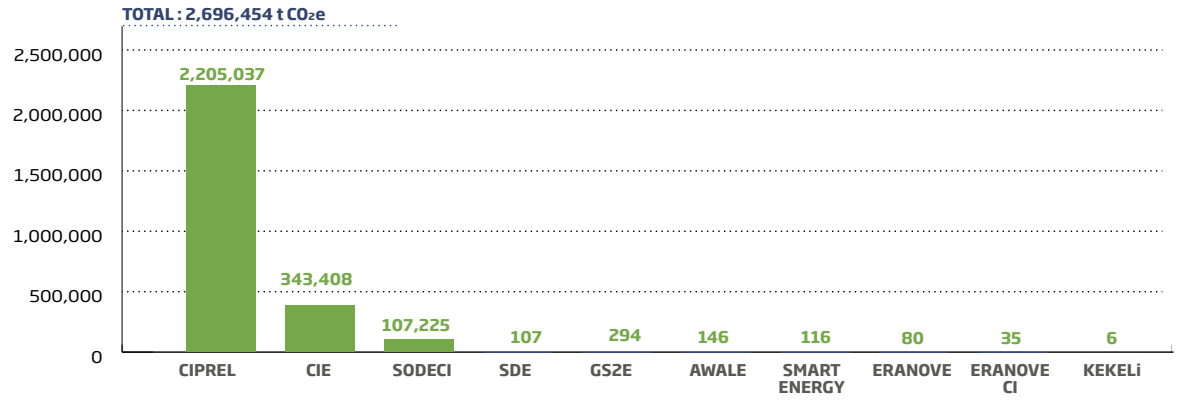


TOTAL
2,696,454 tCO_2e

- GHG emissions from electricity production **2,546,849**
- GHG emissions excluding electricity production **149,605**

In 2020, CIPREL emissions were 2,205,037 tCO_2e/year, 82% of the Group's emissions

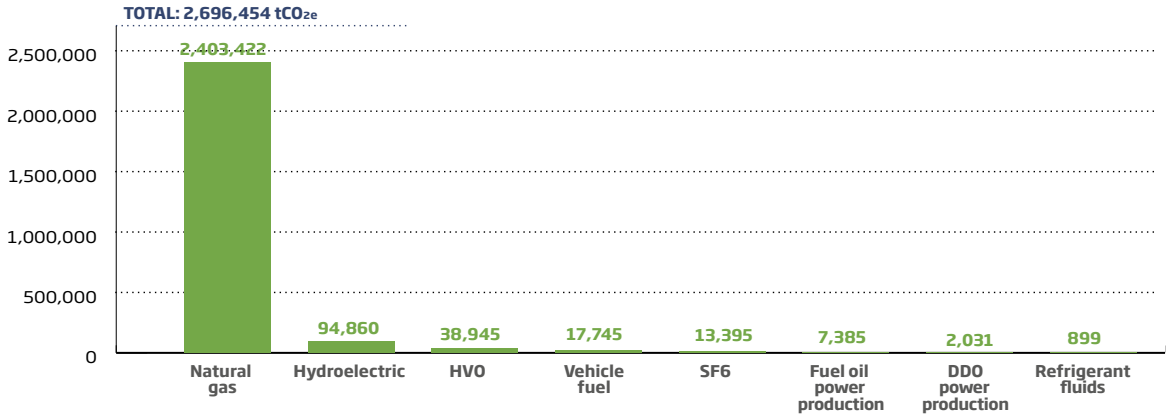
GHG emissions (tCO_2e) of Eranove Group companies



Note: KEKELI, 1st GHG reporting exercise - incomplete reporting scope, does not include emissions from plant construction

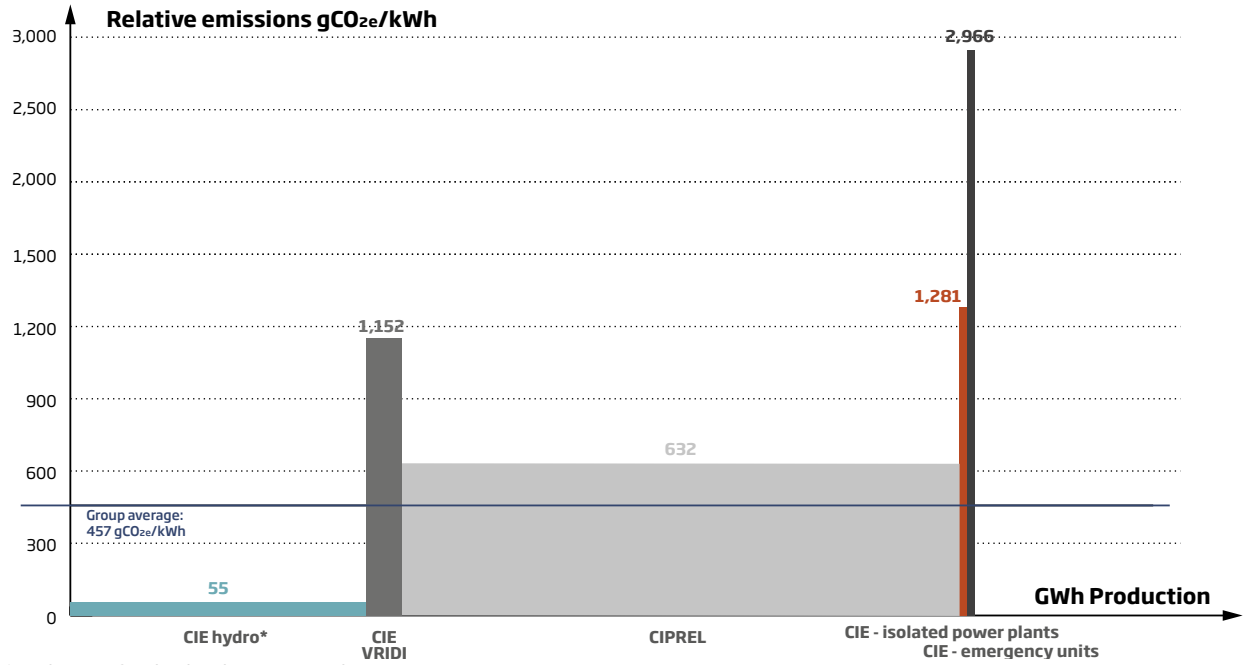
In 2020, natural gas was the source of 89% of the Eranove Group's GHG emissions

GHG emissions (tCO_2e) of Eranove Group companies by energy source



*Note: *Hydroelectric GHG emissions estimate based on internal benchmarks of 55g CO_2e/kWh*

The Group average of 457g CO_2e/kWh is made up of different facility types

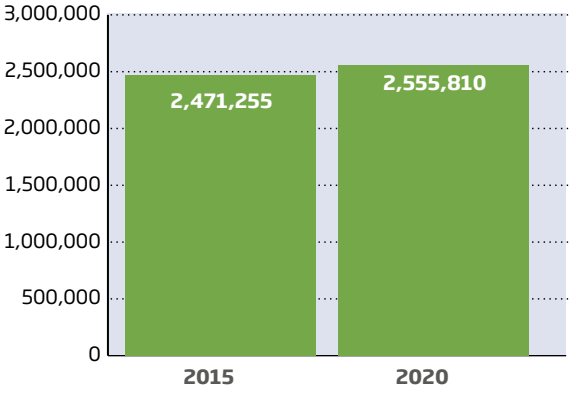


*Initial estimate from benchmark, assessment to do
Note: The Group average of 457g CO2e/kWh is a weighted average of the emissions level of each facility and its production

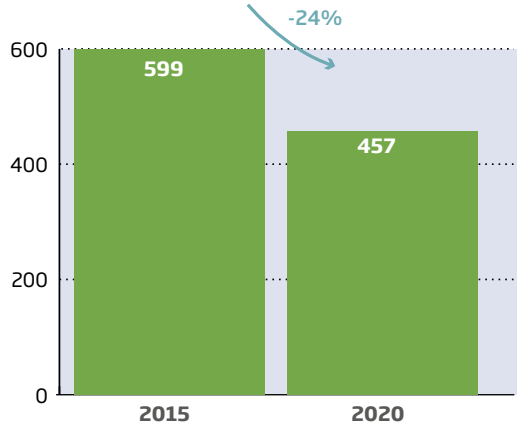
3 - Commitment to reduce greenhouse gases in the short, medium and long term

The Eranove Group's GHG emissions from electricity production have fallen by 24% in 5 years

The Group's annual emissions from electricity production have increased by 3.5% in 5 years in absolute value (tCO_2e)



The Group's emissions (gCO_2e/kWh)* from electricity production have fallen 24% in 5 years



* Scope of interconnected production + isolated networks + emergency units. Including a benchmark value of 55 gCO2e/kWh for hydroelectric production.

Power production by the Eranove Group is based on technological expertise, a quest for efficiency with the priority given to sustainable energy.

The Eranove Group is implementing several measures in the identification, design and construction phases of power plants, to meet the following objectives:

- Exclude the development of coal power plants and, more generally, open cycle liquid fossil fuel plants.
- Calculate GHG emissions during the plant design phase.
- Incorporate climate change during the plant design phase through:
  - researching the most efficient available technologies with suppliers.
  - integrating energy efficiency and solar auto-production.
  - sizing hydroelectric power plants to ensure their resilience to climate change (extreme weather events and changes to water regimes).
  - conceiving mitigation measures and/or offsetting of negative risks and impacts during the construction phases (avoid fermentation by clearing arboreal biomass of the area concerned in the reservoir before water is added, encouraging gas emission for example).
  - registring for carbon credits generated and their potential sale on the regulatory or voluntary market.

Action plan

Project	Objectives	Capability	Progress
Renewable energies	Proactive pipeline development of renewable energy projects: hydroelectric, solar, biomass. These projects will enable a further reduction in emissions beyond 2025.	Reduction in Group relative emissions in grams of CO_2/kWh	Several projects under review.
Power increase	Improvement in CIPREL's thermal productivity would enable an increase in power production for the same gas consumption and therefore reduce the carbon impact per kWh produced.	Reduction in CIPREL relative emissions in g CO_2e/kWh	Memorandum of Understanding signed with the Côte d'Ivoire government Technical and financial reviews in progress.
Steam Cycle	A steam cycle design on old generation CIPREL turbines with this steam supplied for an industrial process, optimising the power produced by CIPREL with a reduced carbon impact (CIPREL + industrial).	Reduction in CIPREL relative emissions in g CO_2e/kWh	Studies in progess

Summary of Eranove Group commitments - power production

- Do not develop any coal/fuel/HVO/DDO production project.
- Review GHG emissions of all power production facilities during the of Environment and Social Impact Assessments carried out in the development phase.
- Measure and report GHG emissions by facility and by energy source on an annual basis.
- Reduce GHG/kWh emissions by a minimum of 25% between 2015 and 2025, equivalent to a decrease of 150 g CO_2e/kWh.
  - ➜ Continued development of renewable energy pipeline projects (hydroelectric, solar, biomass)
  - ➜ Continued work on thermal facility efficiency
- Target a gradual reduction in Group emissions by 2050 through an ongoing strategy of thermal efficiency and development of renewable energies, and additionally:
- Review alternative fuels (hydrogen, biomethane, pyrogasification) and measure their impact
- Review relative or absolute emission reduction projects in a proportionate way to the reduction potential and the implementation capacity (technical/financial) with trade-offs at each phase
- Every three years, review the Group's climate commitments to strengthen them according to studies, the carbon market and technological advances
- Carry out climate resilience studies on all hydroelectric facilities

GHG emissions from drinking water production and distribution

Although the water sector releases less GHG than electricity, nevertheless it has significant emissions. In 2020, SODECI was among the top national power consumers.

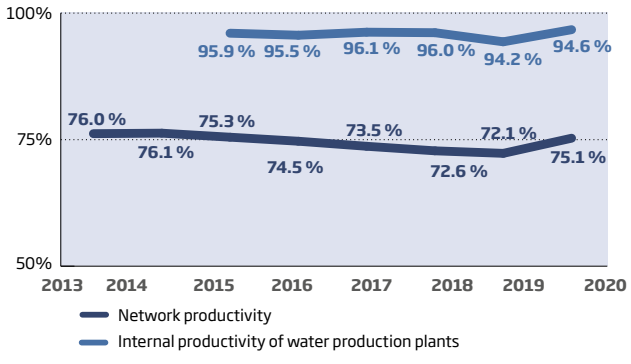
Energy consumption optimisation measures were undertaken in the first half of 2020 according to the areas defined in 2018:

- Energy consumption optimisation of boreholes in Abidjan: consumption from boreholes that supply Abidjan represents 45% of SODECI's overall power consumption. Their consumption optimisation action plan includes performing energy and hydrogeological diagnostic audits of every borehole, and the identification and implementation of optimisation measures (electric pump unit replacement, boreholes, regeneration, etc.).
- For example: adjustments following the audit have enabled progress on the Wh/m³ average of the Bonoua1 catchment area from 669 to 528, a reduction of 21%.
- The gradual replacement of "old generation" engines by low energy consumption engines. Two pilot sites, the plants in Zone Est and Bouaké Kan, have been selected to corroborate the saving targets expected from this project.

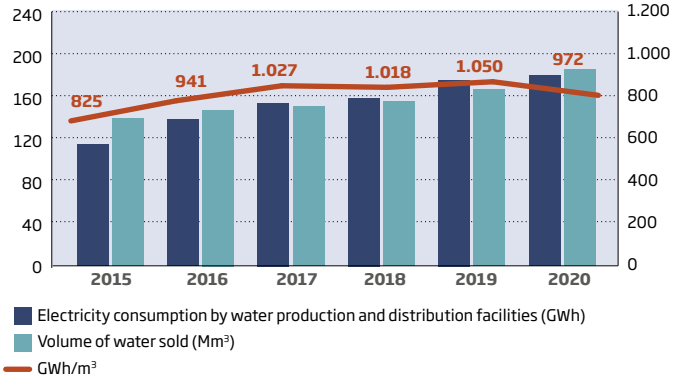
0.97 kWh
consumed electricity / m³ of water distributed

The action plans implemented started a decreasing trend in relative electricity consumption

SODECI technical productivity progression

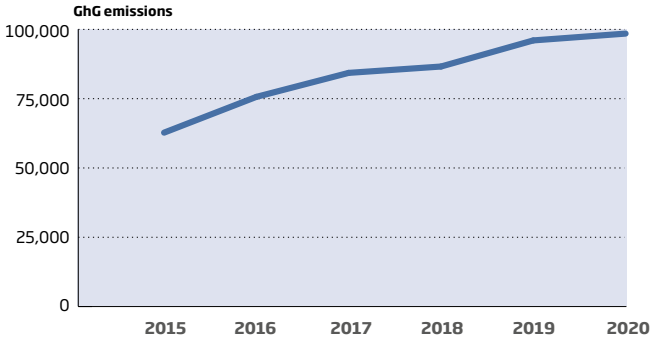


Electricity consumption progression for SODECI's drinking water business

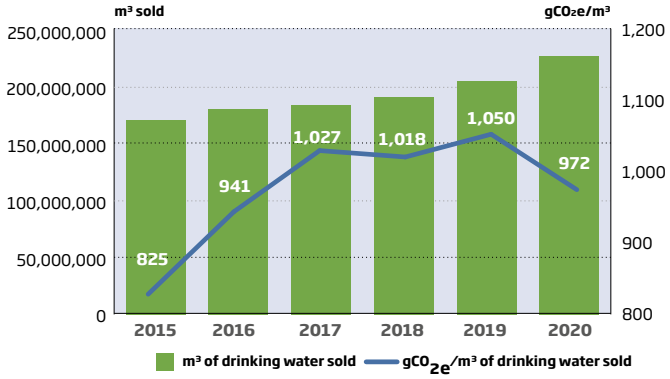


Emissions progression per m³ of drinking water sold

In absolute values: 9.4% average increase per year (2015-2020) of GHG emissions from electricity consumption from SODECI drinking water production and distribution facilities

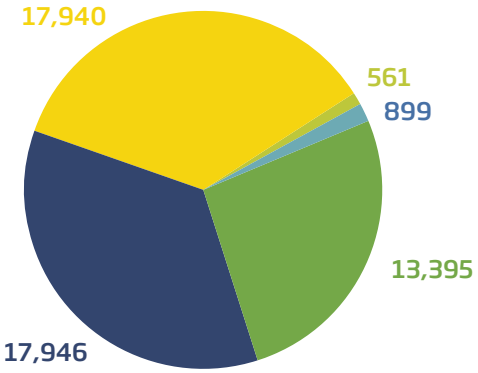


In relative values: 3.3% average increase per year (2015-2020) of GHG emissions per m³ of drinking water sold by SODECI



In 2020, scope 1 emissions excluding electricity production and drinking water were 50,740 tCO2e

Eranove Group GHG emissions (tCO2e) excluding electricity production - by type - 2020

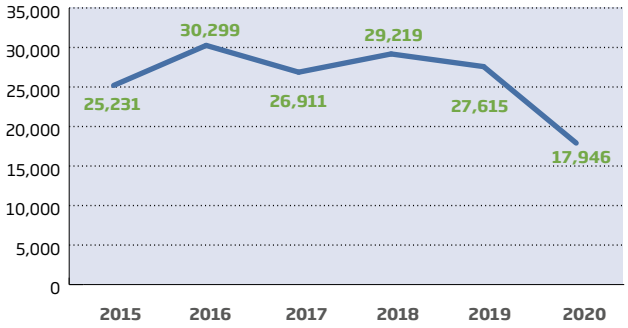


TOTAL 50,740 tCO2e

- GHG emissions from electricity consumption linked to sanitation
- GHG emissions from electricity consumption at head offices, branches, offices
- GHG emissions from vehicle fuel
- GHG emissions from SF6 losses
- GHG emissions from refrigerant fluid losses

GHG emissions from electricity consumption at head offices, branches and offices

6.6%/year reduction in GHG emissions from electricity consumption at head offices, branches and offices (tCO2e)



As a result of a reduction in CIE emissions

Summary of Eranove Group scope 1 commitments, production

- Reduce by 25% carbon emissions from drinking water delivered (g CO_2e/m^3water delivered) by 2030 through combined actions on network productivity and energy efficiency of the system.
- Involve all companies in an Energy Management System aimed at reducing all electricity consumption of tertiary sites by 25% by 2030.
- Commit to action plans to increase vehicle fleet efficiency, including a study of the transition to electric, with a GHG reduction target of minimum 25% by 2030.

Other contributions to reducing emissions

Through CIE and Smart Energy, the Eranove Group is committed beyond its scope with domestic and business end consumer measures:

Actions completed by CIE:

- CIE offers products in branch to control consumption. In the 2020 fiscal year, in two customer service locations (one in Cap Sud and the other at the new branch in Djibi), SmartClim, LED bulbs and neon lights, and power-saving devices were offered.
- Provision of low energy lights in the "Electricity for All" programme
- For several years in the media and on social networks, CIE has run eco-gesture educational campaigns through videos and leaflets.
- "Prepaid" offering allowing customers to better control their electricity consumption.
- The e-branch and mobile payments reduce customer trips and therefore contribute to improving their carbon footprint

Prepayment penetration:

47%

of CIE customers in 2020
(38% in 2019)

69%

of payments are remote (CIE)

total number of accounts created on the macieenligne online platform

161,818

Smart Energy, a CIE and Eranove Group subsidiary created in early 2017, helps businesses to reach the highest possible levels of energy performance with a personalised approach meeting the specific needs of each client. Smart Energy has expertise in three fields of action: energy performance to make substantial savings on energy consumption; energy from renewable sources proposing adapted technical solutions; power-saving equipment sales. The Smart Energy initiative follows the IPVMP protocol (on measures) and complies with the NF EN 16247 standard (energy audits).

2,251 tCO_2

emissions prevented thanks to energy audits carried out by Smart Energy in 2020

CFA Francs

192

million

in sales of energy efficient consumer products in 2020

Summary of commitments concerning other contributions to reducing emissions:

- Continue support actions towards sustainable electricity consumption in the countries where we operate
- Develop energy efficiency
- Promote digitalisation as an alternative to trips with a carbon footprint

4 - Adapting to climate change

Global warming increases the occurrence of intense climatic variations (heat waves, fires, hurricanes, landslides, spatial-temporal drought, floods, storms, etc.) throughout the world. In 2020, several extreme climatic events confirmed this, notably: 9.3 million hectares of scorched earth in Siberia; 2.3 million hectares of Amazonian forest burnt; floods in India and China causing 3,000 deaths and 70 million people impacted[23].

Sub-Saharan Africa remains one of the most vulnerable regions to climate change according to the IPCC[24]. Among the main reasons for this risk are: the economy is dominated by agricultural activity, the continent's complex climatic system, the significant decline in rainfall expected in North and South Africa, the low adaptation capacity due to poverty and weak governance.

This paradox of an Africa with extremely low CO_2 emissions yet highly vulnerable has been voiced by the continent's leaders for over 10 years.

This paradox of an Africa with extremely low CO_2 emissions yet highly vulnerable has been voiced by the continent's leaders for over 10 years.

The Eranove Group incorporates resilience to climate change from the very first development stages in its hydroelectric projects and for this approach it uses the International Hydropower Association (IHA) climate resilience guide.

Moreover, CIE, Eranove CI, SODECI and CIPREL participated in a study by the United Nations Development Programme (UNDP), in partnership with the Ivorian Environment and Sustainable Development Ministry, aiming to better incorporate adaptation to climate change in development planning in Côte d'Ivoire.

Results validation and capacity building workshops are planned at the end of the study.

FOCUS

Resilience to climate change in Kénié

The hydroelectric dam project in Kenié, located in Koulikoro, in the surrounding of Bamako, the capital of Mali, an area of significant market gardening on an irrigated perimeter. This dam will be a run of the river, without any lake formation on the Niger river, Kenié dam must take into account the inherent flood risk to all rivers worldwide, and confirm its resilience in the context of climate change remain sustainable faced with climate change over its concession period (30 years). To mitigate and offset the flood risk, an approach called "index-based insurance", initially developed for agriculture, has been selected to compensate those affected by a possible flood that goes beyond a fixed "natural threshold".

This innovative approach to anticipate future risk, will allow residents of the dam project to continue with their market gardening with a resilient outlook to climate change.

23 *Carbone 4, 2020 weather report*
24 *"IPCC - the regional impacts of climate change: an assessment of vulnerability, chapter 2: Africa"*

C - Managing our resources and our waste

Every year, the planet's resources are consumed well beyond their long term or restoration limits. Optimised and sensible use of raw materials, waste reduction and more generally, a circular economy vision are solutions to this issue.

1 - Managing water resources

Water layer monitoring

The sedimentary basin of Côte d'Ivoire is made up of three large water layers located in the continental terminal (Abidjan, Sud Comoé and Dabou).

The abstraction thresholds have been defined following hydrogeological modelling studies. In 2020, operation of the different layers was at 2.55 m^3/s versus an average threshold of 5.3 m^3/s, in line with requirements. Strict monitoring of the Abidjan water layer operation is carried out to stop the abstraction threshold from being reached.

Drinking water production

Drinking water production is one of the core businesses of the Eranove Group.

In 2020, SODECI produced 303 million litres of drinking water, versus 285 million in 2019, an increase of 6%.

SDE production experienced an exceptional decline in 2020 due to losing the contract to manage urban water and the management contract for rural water not getting started.

Water treatment plants discharge liquid effluents and solid sludges daily with varying physical and chemical characteristics. These discharges come mainly from purging decanters, washing contact basins, coagulating, flocculating and decanting, washing filters, purging lime saturators and emptying reagent containers.

The pollution parameters for these effluent discharges are mainly: pH, suspended matter (SM 5), aluminium, Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD) and, to a lesser extent, fluorine. The management of these effluents is carried out in compliance with national laws and within the framework of the ISO 14001 environmental plans. The companies in the Eranove Group analyse challenges with their overseers and propose the solutions most appropriate for the situation, including compliance investment programmes.

Drinking water distribution

The Abidjan distribution network is around 4,169 km long with an average age of more than 45 years. This network has been subjected to routine high pressure following the commissioning of new drinking water production plants required to meet growing demand.

Three key actions were implemented to reduce physical losses and to improve network performances in Abidjan: instrumentation, pressure management, sectorisation. (See III.B.1 for further detail)

Used water waste

For SODECI, controlling the impact of direct waste on the environment is a major challenge of sustainable development. With the growth in industrialisation and rapid urbanisation, SODECI has strengthened the sanitation department extending it to industrial activities.

Water management in hydroelectric plants

Hydraulic resources

Tracking the hydraulic dam storage optimises the use of hydroelectric energy (low carbon) by the Energy Movements Department (DME) of CIE on behalf of the Ivorian electrical sector. This tracking is carried out every day using daily operational information conveyed from the plants to the DME which is responsible for passing on this information to the licensing authority. This information covers the storage level of each dam depending on the lake sides, daily supply as well as each group's daily production. Management of hydraulic storage remains

extremely dependent on water level hazards due to the climatic disruption witnessed in recent years.

The volume of hydraulic resources registered in Côte d'Ivoire in 2020 was 19,142 million cubic metres, with an overall water level index of 0.94 m^3/kWh, which corresponds to net energy resources of 1887 GWh in 2020 at the national level (including the Soubré dam not operated by CIE).

Water discharges

In hydroelectric plants, polluting water discharges can occur during turbining, operating dewatering wells, disposing of river water, draining decant water from treatment plants. The measures put in place are the installation of an oil separator in the dewatering wells, the regular analysis of upstream and downstream water and dewatering wells, plugs placed in manholes leading to measuring collectors before discharge, sediment sludge collection as waste.

2 - Reducing our raw material consumption

Preserving quantity and quality of resources is especially important, whether in relation to production or distribution activities.

In addition to raw water and fuel resources, the main resources used in the production process, the group tracks the consumption of secondary resources in order to streamline it. This tracking is shown in the annual indicators (see annex).

This is the case for raw materials used in the production of drinking water and demineralised processed water (chlorine gas, lime, calcium hypochlorite, aluminium sulphate) and in electricity production (SF6 oils and gas, see indicators in appendix).

Oil consumption (in l/GWh)

23.5 l/GWh

36% lower compared to 2016

SF6 consumption:

570 kg in 2020

a fall of 46% compared to 2017 (1053 kg)

This policy of rationalisation extends even into the company restaurants in the production plants and training centres. Whether food services are subcontracted or not, food waste is avoided by adapting purchases to orders and forecasts, just-in-time preparation and the use of vacuum and cold storage. If there are leftovers, they are distributed to employees or local residents.

3 - Optimising our discharge (waste, effluent, atmospheric pollutants, other emissions)

Optimising waste management

Optimising waste management is one of the principles of the Eranove Group's approach to the circular economy. It aims to promote eco-gestures, improve the internal productivity of the resources consumed, commit to a responsible purchasing process, encourage and promote processing, re-use and recycling of waste produced through local channels, and secure storage of industrial waste in countries where there is no adequate processing solution.

However, in the countries in which the Group operates, operators' attempts to recycle non-hazardous waste are often thwarted by the scarcity of reliable providers and suppliers which are not equipped for recycling. When a new traceable and compliant recycling or returns channel through suppliers is identified, it is referenced in "waste channels files" and shared with all subsidiaries. Such was the case in 2019 in Côte d'Ivoire for example, for electric and electronic material waste and used batteries. These initiatives are thus helping to promote value creation and the emergence of innovative channels.

As far as hazardous waste is concerned, regulations require it to be monitored with traceability until it is finally disposed of by companies approved by the State. Compliance with the regulations is reflected in each production unit by a waste tracking register. In Côte d'Ivoire, this process is supervised by the Ivorian Anti-Pollution Centre (CIAPOL), which issues a certificate guaranteeing the elimination of the product. In Senegal, some hazardous waste is controlled by the National Department of the Environment and Listed Buildings (DEEC).

To encourage collective awareness, all Group companies monitor the waste produced by tertiary activities (paper, printer cartridges, etc.). In 2017, paper monitoring for bill publishing was introduced.

Since 2019, quantities of non-hazardous and hazardous waste produced by Ivorian operating sites are included in CSR reporting.

To encourage collective awareness, all Group companies monitor the waste produced by tertiary activities (paper, printer cartridges, etc.). In 2017, paper monitoring for bill publishing was introduced.

Waste produced in Ivorian industrial sites in 2020:

Common waste:
1,063 tons

Special waste:
275 solid tons
159,326 m^3 liquid

Reducing noise pollution and vibrations

Located in the industrial area of Vridi, the CIE and CIPREL thermal power plants are located away from residential areas. Nevertheless, the operation of combustion turbines by CIE and CIPREL can cause noise pollution and vibrations, sources of stress and fatigue for employees. On a daily basis, the mandatory wearing of personal protective equipment (helmets, ergonomic earplugs) at thermal power plants is part of the work instructions implemented and followed in the QSE process. At least once a year, an external body performs a noise level audit on the production site and in the neighbourhood to check that noise remains below the national regulatory limits of the World Health Organisation (WHO).

The Kékéli plant, located in the urban area of Lomé port in Togo, benefited from specific noise management plans from its initial design: anti-noise fittings, noise modelling to comply with relevant standards and awareness-raising of caution and prevention among the population.

Preventing impacts to soil quality

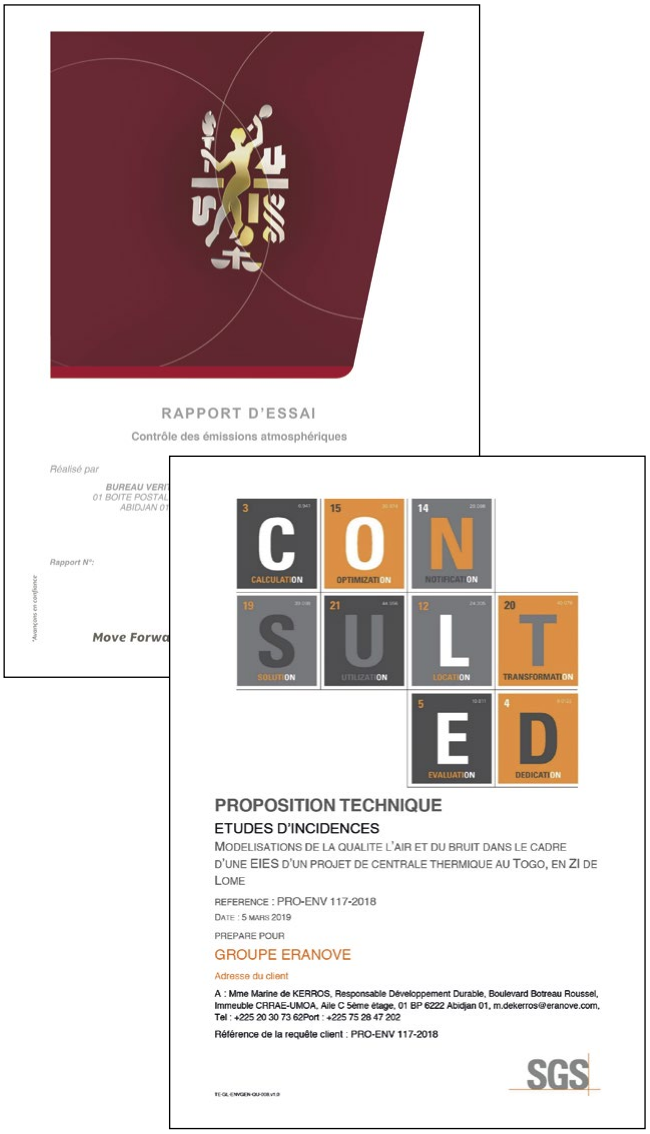
The assessment of the environmental situation of each site takes into account the sensitivity of the

soil and is regularly re-evaluated. CIE analysis, for example, noted a changed in surface water sensitivity in Kossou and Taabo, taking into account the proximity of the expansion of residential areas. Similarly, the sensitivity of soils, subsoils and groundwater was reviewed in Vridi due to the shallow water table[25]. The soil quality impacts of the facilities built by the Eranove Group undergo an impact assessment and have an environmental management plan in line with relevant standards and the expectations of international financial institutions.

Preventing air pollution

Atmospheric pollutants, nitrogen oxides (NOx) and sulphur oxides (SOx) are monitored during thermal electricity production. CIE and CIPREL carry out annual and quarterly studies respectively on GHG emissions and atmospheric pollutants with the company Veritas (NOx, SOx and CO_2 monitoring). This monitoring verifies the compliance of emissions compared to the limits set by national orders, and also, as is the case for CIPREL, to international donor standards.

- In 2017, the CIPREL gas turbines were equipped with Dry Low NOx (DLN) systems which lower maximum temperatures at the heart of the fire during combustion, therefore reducing NOx emissions. The installation of these systems required a two-month shutdown of each turbine and now ensures compliance with international standards in all configurations of gas operation.
- From the outset, the new power plants under construction in Atinkou and Kekeli will be equipped with low-emission technology and emissions measuring systems in air flow.


RAPPORT D'ESSAI

Contrôle des émissions atmosphériques

Réalisé par

Rapport N°:

PROPOSITION TECHNIQUE

ETUDES D'INCIDENCES

MODELISATIONS DE LA QUALITE L'AIR ET DU BRUIT DANS LE CADRE D'UNE EIES D'UN PROJET DE CENTRALE THERMIQUE AU TOGO, EN ZI DE LOME

REFERENCE : PRO-ENV 117-2018

DATE : 5 MARS 2019

PREPARE POUR

GROUPE ERANOVE

Adresse du client

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Référence de la requête client : PRO-ENV 117-2018

SGS

25 *Afnor CSR Energy Performance Assessment - Overview of the environmental situation.*

D – Contributing to biodiversity conservation

1 - Understanding the biodiversity issue in Africa

Human activity causes an unprecedented erosion of biodiversity. Africa has not been spared and has seen a dramatic loss of biodiversity that protects rich and diverse flora and fauna on the ground and at sea. According to experts, by 2100 climate disruption alone could cause the disappearance of over 50% of some species of birds and mammals, and cause a fall of 20% to 30% in the plant and animal life that thrive in the lakes, without forgetting a significant loss of plant species[26]. In the shorter term, African biodiversity is threatened by the erosion and degradation of natural habitats (mainly linked to agricultural expansion), the direct overexploitation of fish and wild animals (particularly as a result of hunting and illicit trade), and the spread of non-indigenous invasive species. In addition to the consequences on livelihoods, water supply and food safety, this decay of biological diversity reduces the people's resilience to extreme events, especially rural populations who are often the most deprived.

2 - Manage, reduce, offset our impact on biodiversity

In response to this challenge, the Eranove Group is committed to preventing direct or indirect impact on biodiversity and failing that to reduce them, even offset them as a last resort.

In particular, biodiversity is taken into account in every stage of project development:

- Initial state assessments take place over a year to cover all seasons so that all plant and animal species likely to set up a critical habitat are identified according to the IFC (International Financial Corporation, World Bank Group) performance standard no. 6, an international frame of reference in biodiversity.

- An environmental and social impact assessment of each project includes all biodiversity impact.

- The Biodiversity Action Plan (BAP) presents concrete measures covering the lifetime of the project to improve biodiversity impact. It includes several approaches to habitat and species conservation, a project respectful of biological richness, additional measures in the operational phase, as well as a participative approach to knowledge improvement.

Each of these documents, written by teams of specialists from consultancy firms, is reviewed by the country's authorities to confirm its alignment with the environment, then by environmental auditors from the banks and financial institutions.

26 *World Bank: https://www.worldbank.org/en/news/feature/2019/02/14/biodiversity*

FOCUS

Sustainability at the heart of the Ngoulmendjim and Dibwangui hydroelectric projects in Gabon

The hydroelectric facility projects in Ngoulmendjim and Dibwangui in Gabon have been subject to environmental and social impact assessments since 2018. In accordance with the Eranove Group's E&S practices, these assessments meet the country's legal and regulatory requirements and the safeguarding policies of multilateral development institutions, such as the African Development Bank of the International Financial Corporation (IFC).

The environmental and social impact assessment identifies, evaluates and analyses the potential environmental and social risks and impacts of the project, whether they be positive or negative. This assessment is carried out on the basis of a natural and social initial state review that was carried out during a complete 12-month cycle of seasons.

Based on universal methodology, it outlines the means to put in place to prevent, reduce or offset the project's impact. This is done on the basis of information taken from the hydroelectric facility feasibility study. The approach is inclusive and participative and includes consultation with all stakeholders.

The two respective assessments received the approval of the Gabonese authorities through the issuance of provisional endorsements by the Gabonese administration for the environment.

All measures to prevent, reduce and/or offset the project's environmental impact are charted in the Environmental and Social Management Plan (ESMP) which is the operational output of the environmental and social impact assessment for all project phases (development, construction, operation/maintenance).

In accordance with environmental and social best practices, the ESMP for Ngoulmendjim and Dibwangui covers objectives, organisational framework, implementation plans and programmes, responsibility matrices, schedules, performance indicators/estimated costs tracking, including a capacity strengthening programme for stakeholders and local communities, respectively.

The geographical location of Gabon, in Equatorial Africa, in an area of dense biodiversity, led the project team to propose a Biodiversity Management Action Plan prepared by taking into account concerns about specific habitats and threatened species such as great apes or podostomaceae (riverweed).

The issues of sedimentation and resilience to climate change on the two sites are the subject of in-depth assessments in progress, taking account of several factors (precipitation, heat stroke, evapotranspiration, minimum and maximum temperatures, water erosion, etc.); for instance, the assessments will emphasise the impact of climate change on the project and, conversely that of the project on the climate in terms of greenhouse gas emissions and/or carbon sequestration.

Finally, dam safety will be subject to a review by independent experts before works begin and this will continue during construction to highlight it during the operational/maintenance phase of the two facilities.

The consortium in charge of project development, made up of FGIS (Gabonese Strategic Investment Fund) and the Eranove Group, launched several concurrent assessments to enhance the positive impacts. With the support of credible, experienced organisations and individual resources, the consortium prepared plans around the social influx of workers, stakeholder commitment, cultural and archaeological heritage management, gender and vulnerable persons management, livelihood recovery, traffic management and road safety, community development, support for local economic activities, as well as a rural electrification programme.

These projects are managed with transparency and equality, and they are supported by an external independent assessment on sustainability by the International Hydropower Association (IHA) on each project, based on its own tools such as the ESG-Tool (overall review) and the GRES-Tool (carbon footprint)..

04

PROVIDING ACCESS TO ESSENTIAL SERVICES AND CONTRIBUTING TO LOCAL DEVELOPMENT

CSR Policy - Area n°3 (Society):
Access to essential services and community development

2.9 million customers receiving electricity

1.4 million customers receiving drinking water

698,000 customers benefiting from sanitation services

254,836 new electricity connections for low income households

127,689 new water connections for low income households

✪ **91% overall compliance rate** (physico-chemical and microbiological)


l'eau potable pour tous
l'eau potable pour tous
l'eau potable pour tous

A - Public-private partnerships

1 - Developing balanced public-private partnerships

In Sub-Saharan Africa, one person in every two still has no access to electricity and the situation varies greatly depending on the country, and also between urban and rural areas. In addition to these 600 million Africans without power[27], 413 million people do not have access to drinking water[28], and only 28% of the Sub-Saharan population have basic sanitation services[29]. This is where the private sector has a key role to play, alongside governments and international donors, to achieve the Sustainable Development Goals (SDG) by 2030.

The Eranove Group operates via its subsidiaries or service agreement contracts, in partnership with public authorities. Whether it be independent water and electricity production or public service management contracts, the Eranove Group works in the framework of balanced public-private partnerships.

FOCUS

CIE concession contract renewal

The concession contract between CIE and Côte d'Ivoire was renewed in October 2020.

This new contract solidifies the trusting relationship between CIE and the government, built up over three decades to facilitate electricity access to the population, to develop product quality and to offer services that meet the needs of the customer.

A subsidiary of the Eranove Group, CIE was founded in 1990 during the privatisation of the electricity sector in Côte d'Ivoire. 54% owned by the Eranove Group, 26% by small investors, 15% by the Côte d'Ivoire government and 5% by its own employees, it has been quoted on the Abidjan Stock Exchange since 1992.

With 4,700 employees, it serves an ever-growing number of customers, 2.9 million to date (equivalent to 15.7 million consumers).

Power production operated by CIE on conceded assets is approaching 2,000 GWh annually, thanks to six hydroelectric dams and a gas power plant. It has 118 branches in Côte d'Ivoire and operates 57,000 km of power networks. CIE continues to improve its industrial efficiency and the digitalisation of its processes. It posted an availability rate of 93.55% for power production generators excluding planned shutdowns, and 16 hours 22 minutes of average outage time at the end of 2020.

The Ivorian government has taken up the challenge to achieve complete electrification of Côte d'Ivoire by 2025. To meet this challenge, it has committed to ramp up the National Rural Electrification Programme by powering up all villages with over 500 residents. In addition, the Electricity for All Programme, launched in 2014 with funding of CFA Francs 60 billion (91.5 million euros) through technical and financial partners, targets low income households where settlement of the CFA Francs 150,000 subscription charges is included in a payment plan over 10 years through their energy refills.

CIE actively participates with the government in this ambitious national programme with over 200,000 connections annually. At the end of December 2020, the CIE teams reached the target of 1 million new households connected.

In September 2020, CIE won the prestigious "International Edison Award". This recognition confirms the central role that CIE plays in the electricity sector and places it at the heart of Côte d'Ivoire's development strategy and the actions taken by the government for the country's development.

In the coming decade, CIE intends to strengthen its foothold and local expertise and improve its performance in all areas while continuing its digital transformation.

27 *International Energy Agency / Africa Energy Outlook 2019: https://www.iea.org/reports/africa-energy-outlook-2019#energy-access*
28 *The United Nations / UNESCO World Water Development Report http://www.unesco.org/reports/wwdr/2021/en*
29 *Ibid*

Press release

SDE DRINKING WATER CONCESSION CONTRACT EXPIRY ON 31/12/2019

The Senegalese water company (SDE) informed its customers of its leasing contract expiration with the Senegalese government for drinking water production and distribution in the country's urban and suburban areas. The SDE Board of Directors, senior management and employees would like to express their sincere gratitude to you. It is also the opportunity for us to thank all the suppliers, service providers and financial organisations for their support in the success of our mission. Our thanks also go to the Senegalese government for its continued trust through several renewals during this period.

For 23 years, we applied ourselves as professionals, listened to our customers and our partners to serve them better and turn our corporate citizen status into action. It is the opportunity for us to highlight some significant milestones from this prosperous period. On 23 April 1996 when we began our business in Senegal, 241,167 of you were customers with drinking water connections; at the last count in December 2019, there are now 808,956 customers benefiting from SDE services. In the same period, annual production went from 96 billion litres to over 200 billion litres. With regard to drinking water access, it became almost universal in the scope of the lease with a 98.5% rate in 2009 versus 80% at the beginning of SDE operations, while the bacteriological water quality has increased from 92% in 1996 to 99.63% in 2017.

Since 2015, all of these remarkable achievements have contributed significantly to Senegal reaching the Millennium Development Goals. It should also be noted that at a global level, the main performance indicator remains network productivity. In Senegal, this rate reached a record level of 81.04% in 2017 compared to 68.2% at the beginning of service, placing us in the top group at a global level. For comparison, the average productivity rate in France is 80%.

On another point, remember that SDE is the first QSE (Quality, Safety and Environment) certified water production and distribution company in Africa. Since 2015, it has also been assessed as exemplary by AFNOR according to the ISO 26000 standard on Corporate Social Responsibility. All these actions have been recognised at the international level and earned rewards, in particular the Water Utility of the Year award in 2018, presented in South Africa by over 850 industry professionals. SDE's expertise is sought after well beyond its borders in the framework of service contracts in Saudi Arabia (Mecca and Taif) and the Democratic Republic of Congo (Kinshasa, Lubumbashi and Matadi). Many water companies from Africa and other continents are regularly inspired by SDE's example.

Dear customers, over the years, thanks to committed employees and proven professionalism, we have continuously improved the service to better satisfy you. This has led to numerous innovations (surveillance cockpit for network repairs, electronic leak detection, E-branch, SDE mobile, electronic payment methods, etc.). There has also been this distinct closeness through the transparency that we have built in particular with Consumer Associations whom we thank for their permanent support, as well as other customer representative groups and different partners, to better understand their expectations. It is important to remember that, as is the case with all public water services, incidents causing disruptions have been part of this journey. However, you have demonstrated understanding and patience at these difficult times when every effort has been made to reinstate the population's regular water supply. Permanently at your service, we are proud of the work carried out and proud to have succeeded in promoting a true Senegalese brand in the area of drinking water public services management.

While awaiting the adjudication from the Senegalese Supreme Court on our annulment appeal of the drinking water public service operating contract awarded to a competitor, circumstances beyond our control force us to halt our exciting mission based on the leasing contract with the Senegalese government. However, we reassure you that our activities will continue in other forms as the expertise built up patiently over 23 years must be preserved and strengthened.

This end of year 2019 provides us with the opportunity to wish you and your families a happy new year 2020.

Thank you for placing your trust in us

FOCUS

Finance agreement signed for the construction of the 390 MW combined cycle Atinkou plant

With a view to the construction of a new power plant in Côte d'Ivoire, a substantial finance agreement of some 404 million euros was signed in March 2020 by the Eranove Group, the International Financial Corporation (IFC), member of the World Bank Group, and the Côte d'Ivoire government. The Atinkou project ("house of light" in Ebrié local language) is backed by the consortium. It is located in Jacqueville, some forty kilometres from Abidjan, anchor point of a new industrialised zone.

The new plant is part of a national transition policy towards more virtuous power production. Once installed, its power will be 390 MW combined cycle gas/steam, technology that reduces carbon emissions and saves on natural gas consumption. The construction phase will employ up to 2,500 local people, both directly and indirectly, then 100 staff in the operational phase. Once completed, Atinkou will produce 2,875 GWh per year, equivalent to the annual consumption of a million households.

The finance agreement falls within the framework of the concession agreement signed for a period of 20 years in December 2018 by the Côte d'Ivoire government and the Eranove Group. Under the leadership of the IFC, it leverages debt financing through five big organisations: the African Development Bank (BAD), the Entrepreneurial Development Bank from the Netherlands (FMO), the German Development Finance Institution (DEG), the Emerging Africa Infrastructure Fund (EAIF) and the OPEC Fund for International Development.

2 - Responding to public health issues

All of the Eranove Group's activities meet hygiene, health and safety standards for the operation of infrastructure or services provided. **Great care is demanded of each company in the design, construction, operation and maintenance of facilities, to prevent any incident that may have potential consequences on the health and safety not only of its employees but also of subcontractors, consumers and residents.**

The inherent risks of facilities in the water and electricity sectors, in terms of hygiene, health and safety, are regulated by government contracts as well as national and international regulations in force. Their enforcement is the subject of regular checks, carried out both internally within the Group and by governments.

SODECI, which follows the World Health Organisation (WHO) directives on drinking water - international references on standards and safety - carried out nearly 115,000 microbiological and physico-chemical analyses on distributed drinking water in 2020, with a 91% ✪ overall compliance rate. The age of some leased facilities, as well as the constant extensions required to meet demand, lead SODECI to implement action plans every time that a compliance deviation is found.

With regards to electrical risks, CIE is further strengthening its actions in 2020. An extensive awareness-raising campaign on electrical risks began in June 2020 in the press (radio, TV and online), as well as through meetings with thought leaders. The objective is to ensure these risks are understood and the necessary precautions are followed. More specifically, safety days targeted communities, such as the one organised in November 2020 by the Kossou Hydroelectric Plant management with dignitaries, youth and women associations. In addition, field actions are conducted to secure equipment and restrict access to the outskirts of facilities.

In 2020, to further manage this risk, the Eranove Group introduced an indicator on third party accidents.

> Since January 2020, the Coronavirus pandemic that has spread throughout the world has not spared the countries where the Eranove Group operates. [...] According to the World Bank, Africa is going through its first economic recession in 25 years.

2020: Year of the COVID-19 virus

Since January 2020, the Coronavirus pandemic that has spread throughout the world has not spared the countries where the Eranove Group operates. Africa has certainly been one of the continents less affected by this major health crisis in 2020. Health systems have not been under less pressure, while the economic consequences have hit households and businesses hard. According to the World Bank, Africa is going through its first economic recession in 25 years.

In this environment, the Eranove Group activated business continuity plans, critical to the economies of countries in which it operates. Numerous internal and external preventive actions have been undertaken. In a show of solidarity, the Eranove Group companies took an active part in each country's efforts to confront the crisis.

FOCUS

Fighting the COVID-19 pandemic on all fronts

The Eranove Group subsidiaries stood together in the face of the COVID-19 pandemic by redoubling their efforts in four main areas.

Business and service continuity
The top priority is to guarantee employees' health to ensure power production continuity and facility safety. The organisation of teams has been adapted and remote working arranged. CIPREL put a crisis unit in place to ensure business continuity. To ensure service continuity on the CIPREL site, two on-call teams made up of around 30 employees and 24 permanent service providers took turns to cover April and May, in three week rotations following a period of quarantine in a hotel.

Internal prevention measures
As a result of the service continuity measures, the Eranove Group companies supported their employees to reduce their risks. CIE organised 40 educational sessions for 754 employees, as well as weekly "safety checkpoints". Nearly 24,500 (25,300 at SODECI) bottles of hydroalcoholic gel and 754,000 (356,000 at SODECI) masks were distributed within the business. Fortunately, there were no deaths from the 76 cases of infection registered among its employees in 2020, the same for SODECI with 24 registered cases.

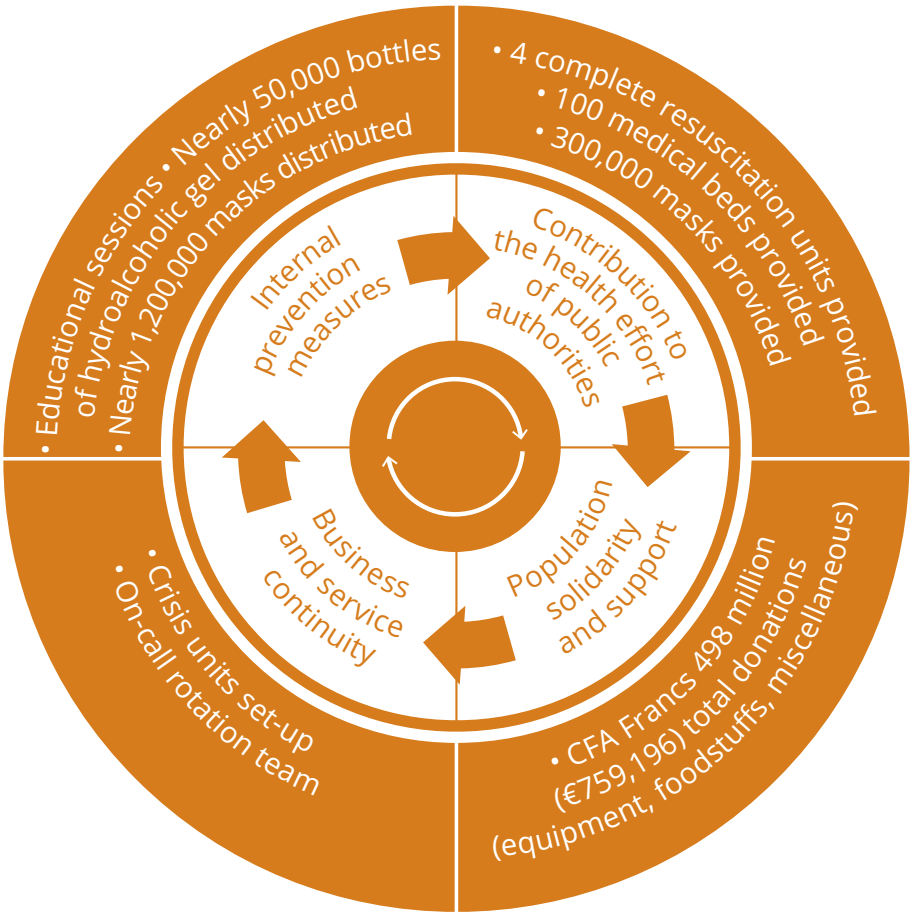
Contribution to the health effort of public authorities
Together, the Eranove Group, CIE, SODECI and CIPREL donated CFA Francs 365 million (556,400 euros) to the Ivorian Ministry for Public Health and Hygiene, to improve the technical equipment of hospitals and increase their patient capacity. Between April and July, this support resulted in the quick delivery of four complete resuscitation units, 100 medical beds for 13 domestic hospitals, and 300,000 fabric masks made by local micro-enterprises.

In Senegal, SDE donated CFA Francs 15 million to the COVID-19 Force Fund created by the government and supported the Ndioum and Dalal Diam hospitals (CFA Francs 4 million), as well as various health centres (CFA Francs 14 million). Among others, CFA Francs 5.5 million of testing material donations were also made to the Institute for Health Research, Epidemiological Surveillance and Training (IRSSEF).

Population solidarity and support
In Togo in May 2020, Kekeli Efficient Power, the Eranove Group subsidiary in charge of building a thermal power plant, distributed CFA Francs 31 million worth of medical equipment and foodstuffs to healthcare workers and local communities in Baguida, Gbétsogbé and Noudokopé.

Another donation made by SODECI to the Treichville commune to the tune of CFA Francs 5 million covered foodstuffs and hydroalcoholic gel.

CIPREL supported the local populations of VRIDI with donations in kind.



B - Serving our consumers

1 - Focus on the customer

	Number of customers	Number of consumer (estimate)[30]
Electricity	2,915,688	15,800,000
Drinking Water	1,453,974	7,900,000
Sanitation	698,239	3,800,000
Internet	1,859	10,000
Training	485[31]	N/A
Energy Efficiency	23	N/A

The strengthening of customer relations is a key element of the Eranove Group's strategy and continued in 2020 focussed on reliable quality management systems, regularly audited according to the ISO 9001 standard (2015 version).

42%
of employees
work with
ISO 9001 certified systems

CIE and SODECI are increasing initiatives to modernise customer relations. CIE has 47% prepaid service subscribers and 69% of customers using digital payment, whereas SODECI is working to introduce prepaid services. Ready to listen, CIE and SODECI customer relations centre recorded 1 million and 250,000 requests respectively in 2020.

CIE continued its "New confidence contract" initiatives based on three commitments to cover phone, branch and home customers.

1. Simplification and standardisation of the customer journey in branch. This local approach has seen the opening of service points, particularly in shopping centres, and the improvement in average repair time, up to 3 hours 35 minutes at the end of December 2020 against a time of 3 hours targeted by CIE.
2. A better customer experience with the launch of the "My CIE online" platform and mobile application, downloaded 119,095 times by the end of December 2020. The digitalisation of the customer relationship can also be seen through the customer relations centre on WhatsApp, Facebook, email and chat channels, in addition to billing and repair service digitisation and the installation of smart meters.
3. Customer bill management support (see 4.B.3)

To better serve its customers, the Eranove Group is working on product quality and in particular, reducing average outage time.

Average outage time:
16 hours
in 2020
a decrease of 41 % compared to 2016 (28 hours)

Information and internet access is now an essential life service in a global environment of digitalisation. Awale, an Eranove subsidiary, is the only telecoms operator in Côte d'Ivoire authorised to install fibre optic cables on aerial electrical supports (poles, pylons) and has laid 1,811 km of fibre optic cables at the end of 2020. Its offering is proving to be particularly competitive, as much in terms of cost as completion time, feed and availability rates.

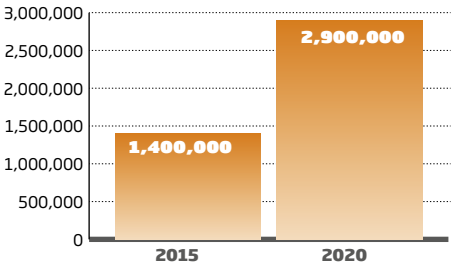
30 *Calculation assumptions: 5.43 persons per household in Côte d'Ivoire (2014 census data)*
31 *Staff on an initial diploma course*

2 - Expanding access to essential services

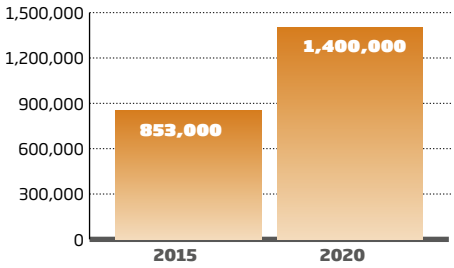
Over 600 million people in Africa[32] do not have access to electricity (the rate has gone from 42% in 2015 to 54% in 2019[33]) and 413 million do not have basic, safe water in the Sub-Saharan area[34]. The issue of access to these basic services, an economic and social imperative of primary importance, is all the more crucial as in fact, the continent's groundwater tables contain 5,000 billion cubic metres of water[35], hydroelectric potential is estimated at 300,000 MW[36], triple the current capacity, and the continent has the most solar resources on the planet but has only installed 5 gigawatts, equal to 1% of global capacity[37].

For 60 years, in answer to this challenge of access to essential services (electricity, water, sanitation, training, information) and to improve living conditions of populations as well as the customer experience, the Eranove Group has been investing in Africa. The conclusion of its lengthy experience is unequivocal: solutions must be prepared and developed in Africa, without pre-established models as each country has its specificities, challenges and its own issues.

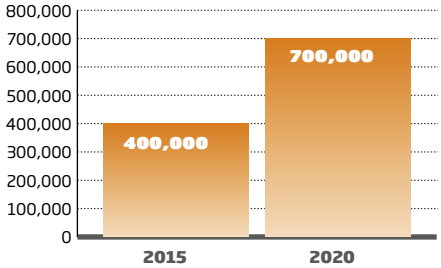
Electricity customers +107% in 5 years



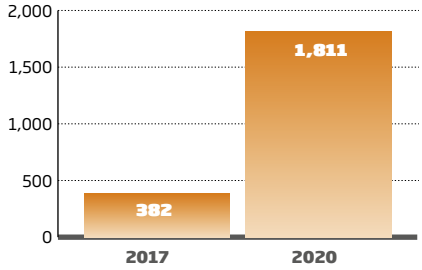
Drinking water customers + 64% in 5 years



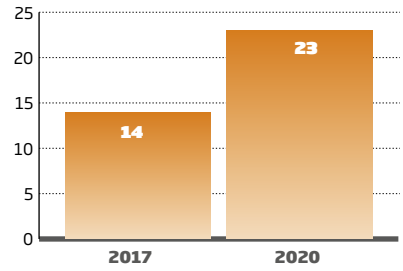
Sanitation customers +75% in 5 years



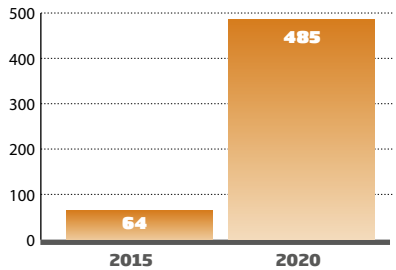
Internet access (km of fibre optic cable) +374% in 3 years



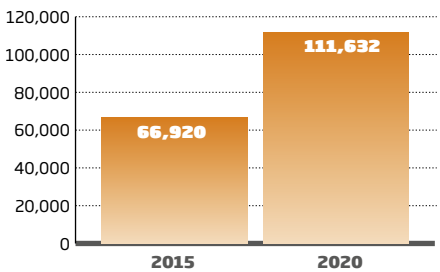
Energy efficiency customers +64% in 3 years



Vocational training +658% in 5 years



Occupational training +67% in 5 years



32 *International Energy Agency / Africa Energy Outlook 2019: https://www.iea.org/reports/africa-energy-outlook-2019#energy-access*
33 *BAD - https://www.afdb.org/en/news-and-events/energie-augmentation-de-12-du-taux-dacces-lelectricite-en-afrique-entre-2015-et-2019-avec-le-soutien-de-la-banque-africaine-de-developpement-42851*
34 *The United Nations / UNESCO World Water Development Report http://www.unesco.org/reports/wwdr/2021/en*
35 *http://www.unesco.org/reports/wwdr/2021/en*
36 *World Bank*
37 *https://www.iea.org/reports/africa-energy-outlook-2019#energy-access*

The environment in which the Eranove Group operates is characterised by demographic expansion, rural exodus, obsolete or inadequate infrastructure, as well as the impact of the informal economy. The incomes of a vast majority of people, in both rural and urban areas, remain low, insecure and seasonal.

Faced with these issues, along with governments and authorities, the Eranove Group committed to finding solutions that fall within public policy framework to improve access to essential life services:

Lower rates or "social tariffs"

These state-subsidised tariff brackets help provide access for the most disadvantaged to basic services and are applied by the Eranove Group's public service companies.

Subsidised connections

State-approved and donor-funded, these connections are subsidised for low-income families. They are a way to reduce the costs of access to drinking water and electricity in the interests of fairness. They are being implemented by public service companies from the Eranove Group through calls for tenders or CSR partnerships.

"Electricity for All" and "Water for All" programmes

In Côte d'Ivoire, large sections of the population have low, seasonal, or irregular income, most often reliant on the agricultural or unofficial economy. Their savings capacity does not allow payment for a standard electricity connection and then cover bimonthly or quarterly bills.

Launched in 2014 by the Ministry for Oil, Energy and Renewable Energies, the "Electricity for All" programme implemented by CIE has connected 1,022,670 households (around 5.5 million people), including 254,836 in 2020.

The programme involves CIE representatives crossing Côte d'Ivoire village by village, neighbourhood to neighbourhood, to provide indoor installation kits and to carry out subscription connections so households can benefit from modern electricity services.

To provide light to every household in Côte d'Ivoire by 2030, the "Electricity for All" programme combines energy efficiency (through the installation of low energy bulbs), and technological innovation with automated prepayment meters, rechargeable from €0.76 (CFA Francs 500).

The programme offers connection and inside installation by lifting the main access constraints for the most disadvantaged households.

In terms of water access, technical and financial performance improvement (APTF) of the urban hydraulic sector began in 2020. Works began in May in the Yopougon commune in the presence of the Minister of Hydraulics, the Mayor and the Director General or the National Office of Drinking Water (ONEP). In its first phase, the APTF aims to carry out 165,000 subsidised connections billed at €15.24 (CFA Francs 10,000) instead of €251.54 (CFA Francs 165,000) for standard connections, for the most disadvantaged households in the Grand Abidjan area. As of 31 December 2020, 47,162 connections were completed in 62 neighbourhoods in Grand Abidjan, with 344 km of linear network laid.

FOCUS

Solar mini-grids for three cities in Democratic Republic of Congo

The approval of the "Essor" project, which involves three solar mini-grids in the north of the Democratic Republic of Congo (DRC), marks a new direction for the Eranove Group. The project, which requires an investment of 82 million euros, went through a call for international tenders launched by the DRC Ministry of Energy and hydraulic resources in January 2019. It aims to provide electricity to 460,000 citizens in Gemena, Bumba and Isiro, three locations chosen for their economic drive and lack of alternative, reliable and affordable solutions for their electrification.

The Eranove Group is a stakeholder in a consortium, with Gridworks Partners, a subsidiary of the British Business Bank and AEE Power Ventures, which will install these mini-grids, operate them and carry out maintenance for 25 years. "The participation of several experienced and credible players in this project is one of the keys to success on a continental scale as it combines local, African and international expertise for the benefit of the people, and brings tailor-made solutions adapted to each country's requirements," explains Marc Albérola, CEO of the Eranove Group. In time, Eranove aims to equip other Congolese locations while contributing to a national effort of greenhouse gas reduction.

254,836
electricity connections
for low-income households completed in 2020

127,689
water connections
for low-income households completed in 2020 by SODECI

Mini-grids

These independent electricity or water mini-grids provide water and electricity access in areas far from existing infrastructure. Complementary to the interconnected grid, they have proved to be an adequate solution in Africa. Their more limited size makes it easier to use renewable energy such as solar, and contribute to the continent's low carbon development.

3 - Encouraging sustainable consumption amongst customers

Founded in 2016, Smart Energy is a subsidiary of CIE and the Eranove Group, and supports its customers in improving their energy efficiency, from both the point of view of their consumption efficiency and turning to renewable energy sources. Smart Energy develops "measurement" plans that make it possible to better understand which stations consume the most power in order to control their activity. Smart Energy also encourages industrial customers to produce their own renewable energy using solar equipment or biomass.

CIE and SODECI, the Eranove Group companies that are in direct contact with water and electricity consumers promote the efficient use of those resources through messages broadcast on different channels and media (internet, social networks, posters, written press, audiovisual, etc.). The "Save Energy" information and advertising campaign launched by CIE in 2017 encourages consumers to increase their "eco-gestures" to better control their expenses and reduce their carbon footprint. This campaign is run permanently on the CIE website www.cie.ci in Côte d'Ivoire.

For Ivorian consumers to take concrete measures to reduce their consumption, CIE sells energy efficient products in its branches that are recognised and tested by Smart Energy. It also assists consumers whose consumption is increasing.

FOCUS

CIE supports its customers to control their electricity consumption

In the framework of its sales and marketing strategy, CIE decided to launch a new confidence contract with its customers based on three areas: a better customer experience, better responsibility and support in controlling electricity consumption. This last point addresses a major consumer concern - their bill amount - along with CIE's willingness to guide them towards eco-responsible consumption. The initiative is broken down into multiple actions in two key areas.

Support with consumption tracking and oversight: draws the customer's attention to sharp and/or seasonal increases due to abnormal use through post, text and email. They are also asked to contact CIE by phone and visit their branch for advice specific to their circumstances or to negotiate payment facilities.

Customer support for energy efficient product use: this initiative has led to CIE opening a service point called "Ecostore" in the Playce Marcory shopping centre in Abidjan. This is the first showroom dedicated to selling energy efficient products. Customers can head there to benefit from CIE's expertise in energy saving and to buy products to reduce their consumption. It should be noted that these products are recognised and tested by Smart Energy, the energy efficiency subsidiary of CIE and the Eranove Group. "HOMEC" controls overall household consumption, "SMART CLIM" reduces consumption by air conditioners and offers a complete range of low energy LED bulbs. First studies show that over 90% of customers are satisfied with this new CIE initiative.

C - Integrating innovation

The Eranove Group is committed to a voluntary innovation strategy and the digitalisation of key industrial processes, which had a ramp-up in five areas in 2018: the network, energy efficiency, the digital plant, the digitalisation of service to customers, and training. The implementation involves smart grid deployment with smart meters on water and electricity networks as well as innovation application and digital transformation in companies.

FOCUS

Six digital transformation and innovation projects at CIE

Despite a difficult environment due to the pandemic, CIE did not stop innovating in 2020, keeping its momentum towards digital transformation.

A first project, focussing on "geo-referencing" customer meters, has made notable progress under the regional management scope of North Abidjan. No less than 250,000 meters have been geo-referenced in four months - with a high CSR impact as in doing so 80 young Ivorians have been hired.

The system aims to facilitate breakdown repairs, in an environment where addresses are not always very precise in Abidjan, and where meters are found outside homes. With geo-referencing, CIE knows exactly where to find the meters concerned using the customer ID when a problem is signalled. This technology also analyses the data in a smart way, for example with information on the customer location compared to the nearest CIE branch.

Three other projects focus on mobile applications. A new version of "My CIE online" is in preparation to better meet the needs of the 140,000 customers who have downloaded the application. As far as "Smart Control" is concerned, entirely designed and developed by CIE, it will digitalise the anti-fraud process. It is therefore easier for CIE representatives to detect fraud cases and follow a more traceable operational track that no longer involves handwritten paper lists. "The fact that the oversight and lists are generated by a tool rather than humans makes the process even more reliable," explains Antoine Djigbenou, director of digital strategy and transformation at CIE. The "Smart Post" application, still in the pilot phase, seeks to remotely manage 200 of Abidjan's 4,200 electricity stations through an internal platform. Meters placed in electricity distribution stations will provide real time information on network health status so that faults can be identified quicker and customised repair works scheduled.

Moreover, CIE's implementation of power network equipment surveillance using drones has continued with installation mapping and the preparation of intelligent processing of aerial images that will be collected by the drones.

Finally, a three-year training course has been designed for 600 managers (around 10% of the workforce) so they can get involved with innovation in progress, ensuring that the managers can encourage the teams to embrace changes, and to think in terms of data and service quality

FOCUS

Prepaid smart water meters

At the end of 2020, SODECI launched an international call for tenders for the purchase of smart meters that will work in prepaid mode. This system will allow customers to better control their consumption and their budget, and will also help SODECI in the fight against fraud.

Different types of meters will be tested throughout 2021 to validate their effective operation and to adjust the technology to customer behaviour in the field. Around 120,000 SODECI customers will be involved in the deployment of these meters in the short term.

D - Fostering closer links with host communities

Since 2014, the Eranove Group has structured its social initiatives around ISO 26000 guidelines; this standard defines the approach to sustainable development by organisations in their environment. Stakeholders therefore have a framework within which to express themselves and steer the social initiatives from which they may directly or indirectly benefit.

1 - Stakeholder involvement

The Eranove Group's foothold in its operating countries is enriched by regular discussions with stakeholders. Aware of its influential role towards its subsidiaries, subcontractors, suppliers and partners, the Eranove Group encourages them to respect the fundamental principles in terms of responsibility.

Stakeholder involvement is incorporated into project design in three areas in the Eranove Group's development of new facilities: public consultation, participatory development of stakeholder engagement plans and the introduction of liaison committees in impacted communities. For the Kenié hydroelectric dam project, on the Niger river in Mali, the French association HUDDA organised communication and information sessions with resident stakeholders on behalf of the Eranove Group.

In 2020, the Eranove Group updated its approach with its suppliers in order to confirm the inclusion of ethical, social and environmental clauses in all contracts. Moreover, its main suppliers were involved in the deployment of ethical charters and due diligence in relation to anti-fraud.

The Eranove Group subsidiaries are encouraged to develop a complete approach to involve their stakeholders - in particular by following the framework proposed by the ISO 26000 standard, with stakeholder mapping and an inclusive and regular communication and consultation process.

In 2020, the Eranove Group updated its approach with its suppliers in order to confirm the inclusion of ethical, social and environmental clauses in all contracts.

CIPREL has established itself as an example with it good practices. In 2019, CIPREL's CSR department and neighbouring communities benefited from training on the participatory evaluation process (PEP). Its objective was to help CIPREL to evaluate and improve its CSR efficiency, and to better understand the concerns of the neighbouring communities in order to strengthen its communication. Following this training, CIPREL formed a joint monitoring committee (CIPREL/Communities) and organised a meeting every two months on priority actions, with a view to continuously improving stakeholder cohesion and communication. The presentation of CIPREL's activities gave the communities a better understanding of the CSR and environmental protection initiatives undertaken.

For its part, CIE's power production department identified and prioritised 408 stakeholder groups according to their influence and potential impact between them and the Group's activities. These partners are then invited to voice their expectations, suggestions and recommendations identified during open and participatory discussions. These discussions take place regularly - weekly, monthly, quarterly or annually - depending on the individual stakeholders. The expectations expressed are translated into issues and applied in action plans.

2- Contribution to the development of host communities

€ 1,234,416
committed to societal initiatives[38]

Historically, thanks to its African foothold and stakeholder involvement, the Eranove Group involves host communities in a common vision of economic and social development.

Measures are taken throughout the year and in each company to benefit local populations of operational sites, covering areas from health to sport as well as culture, education, the environment and water and electricity access. All measures that contribute to shared development.

Moreover, the local development initiative aims to promote the Group's managerial model to the local communities: training in participative village management and assistance with social organisation, tools to identify sources of wealth, promotion of a family savings culture and sustainable resource management.

Historically, thanks to its African foothold and stakeholder involvement, the Eranove Group involves host communities in a common vision of economic and social development.

Community consideration is incorporated from the facility development phase and if need be, a resettlement action plan drafted and implemented to compensate those affected by the project. This includes livelihood restoration plans for managers of identified businesses, according to regulations and in line with local legislation and international standards.

The Group's societal role has been strengthened by the Eranove Foundation launched in 2019. Driven by human respect values, good governance, solidarity and commitment to environmental protection, the Foundation's mission is to undertake actions of general interest to the benefit of local community development, health and education.

In 2020, faced with the Coronavirus pandemic, the Eranove Group companies contributed to the actions undertaken in each country at the national level and in local communities (see Focus 4.A.2)

FOCUS

Complete renovation of the "Front lagunaire" school group in Treichville

Along with the Eranove Foundation, founded in 2019 to strengthen the Group's social impact, CIE and SODECI entirely renovated the Front lagunaire school group in Abidjan in 2020. This public building made up of four schools with 24 classrooms accommodates 400 students, with 1,500 places unused due to the age of the facilities. It is located in the Treichville commune which houses the CIE and SODECI headquarters.

The initiative has received CFA Francs 60 million of funding and falls within the mission and rationale of the Eranove Foundation: coordinated sponsorship activities of the Group's subsidiaries and support projects of general interest on health, education and local development.

The complete renovation of the Front lagunaire involved, among other things, repainting buildings, internal electrical rewiring, new toilet installation, air fans, felt boards and low energy lighting, as well as anti-intrusion harrows and a metal gate. "The Front lagunaire students have seen their environment and learning conditions significantly improved while the building perimeter is better protected," explains Guy-Marc Aka, executive secretary of the Eranove Foundation.

38 *Amounts released and invested in external support, sponsorship and partnership initiatives in the field of sport, culture, health and education*


CIE
Compagnie Ivoirienne d' Electricité
Fondation eranove
SODECI s.a.

Appendix

APPENDIX I - EFPD cross-reference table

EFPD INFORMATION[39]	SECTION IN THE 2020 REPORT
Business model	Extra-Financial Performance Declaration
Presentation of the main risks	Extra-Financial Performance Declaration
Due diligence procedures and key performance indicators	Appendix
Societal impacts of the business	Chapter 2: Developing human capital Chapter 4: Providing access to essential life services and contributing to local development
Environmental impacts of the business	Chapter 3: Protecting the environment and responding to climate change
Climate change	Chapter 3: Protecting the environment and responding to climate change
Circular economy	Chapter 3: Protecting the environment and responding to climate change
Collective agreements entered into within the company and on their impacts on the company's economic performance and employees' working conditions and initiatives to prevent discrimination and promote diversity	Chapter 2: Developing human capital
Fighting food waste	Chapter 3: Protecting the environment and responding to climate change
Fighting discrimination and promoting diversity	Chapter 2: Developing human capital
Disabilities	Chapter 2: Developing human capital

39 *Concerning the topics required by Article R. 225-105-1 of the French Commercial Code, the fight against food insecurity, protection of animal welfare and responsible, fair and sustainable nutrition, were deemed as not relevant for the Eranove Group. The company's activities do not relate to the production, sale or distribution of food products.*

APPENDIX II - GRI cross-reference table

GENERAL INFORMATION		SECTION OF THE RAPPORT
STRATEGIES AND ANALYSIS		
G4-1	Statement from the organisation's head decision-maker	Editorial
G4-2	Description of main impacts, risks and opportunities	Extra-Financial Performance Declaration
ORGANISATION PROFILE		
G4-3	Organisation name	Editorial
G4-4	Main brands, products and services	Editorial
G4-5	Registered office of the organisation	Editorial
G4-6	Location of the organisation	Editorial
G4-7	Ownership and legal status of the organisation	Appendix 5
G4-8	Geographical distribution of the organisation's market	Editorial
G4-9	Size of the organisation	Editorial / 2.A
G4-10	Total number of employees by employment contract type and by gender	2.A
G4-11	Percentage of employees covered by a collective agreement	2.A
G4-13	Changes in the organisation during the reporting period	1.A
G4-14	Methodology, processes and precautionary principle within the organisation	Appendix 3 / 2.C / 4.A.2
G4-15	Codes, policies and other initiatives which the organisation has adopted	1.C / 1.D / 3.B
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4-18	Reporting principles and system, process for defining content and aspects scope	Appendix 3
G4-19	Relevant aspects identified in the process for defining content	EFPD / 1/ 2/ 3/ 4 / Appendix 3
G4-20	Scope of relevant aspects within the organisation	EFPD / 1/ 2/ 3/ 4 / Appendix 3
G4-21	Scope of relevant aspects outside the organisation	4
STAKEHOLDER ENGAGEMENT		
G4-24	List of stakeholders in dialogue with the organisation	Editorial / EFPD/ 4.D /4.D
G4-25	Stakeholder identification and selection criteria	Editorial / 5.C
G4-26	Method for the involvement of stakeholders and frequency of dialogue	4.A / 4.D
G4-27	Key stakeholder topics and concerns as regards dialogue	Editorial / 4.A / 4.D.1
REPORT PROFILE		
G4-28	Reporting period	Editorial / Appendix 3
G4-29	Publication date of most recent report	Appendix 3
G4-30	Reporting cycle	Editorial / 1.D
G4-31	Reporting key focus area	Masthead
G4-33	External audits	Appendix 5
GOVERNANCE		
STRUCTURE AND COMPOSITION		
G4-34	Governance structure of the organisation	1.A
G4-35	Delegation of powers process	1.A
G4-36	Appointment of economic, environment and corporate managers and their line managers	1.C / 1.D
G4-38	Set out the composition of the higher governance body and its committees	1.A / 1.C
G4-42	Set out the roles of the higher governance body and executive managers in relation to the organisation's development, approval, mission updates, mission values or statements, strategies, policies and goals as regards economic, environmental and corporate impacts.	1.A
HIGHER GOVERNANCE BODY'S RISK MANAGEMENT ROLE		
G4-45	Set out the role of the higher governance body as regards identifying and managing economic, environmental and corporate impacts, risks and opportunities.	1.A / Annexe 3
G4-46	Set out the role of the higher governance body as regards examining the effectiveness of the organisation's risk management processes in economic, environmental and corporate areas	1.A
G4-47	Indicate how often the higher governance body examines the economic, environmental and corporate impacts.	1.A / Annexe 3

GENERAL INFORMATION		SECTION OF THE RAPPORT
ROLE OF THE HIGHER GOVERNANCE BODY IN SUSTAINABLE DEVELOPMENT REPORTING		
G4-48	The most senior manager in charge of examining and officially approving the sustainable development report	1.A
COMPENSATION AND INCENTIVES		
G4-52	Compensation calculation process	1.A / 2.A
ETHICS AND INTEGRITY		
G4-56	Description of the organisation's values, principles, standards and rules in relation to conduct	1.C
G4-57	Procedures for obtaining advice on ethical and law-abiding conduct	1.C
SPECIFIC INFORMATION		
Advice on the description of the managerial approach		
G4DMA	Relevance of the aspect and the impacts which justify it	Editorial EFPD / 1/ 2/ 3/ 4/ Appendix 3
G4DMA	Methodology for managing the aspect and its impacts	Editorial EFPD / 1/ 2/ 3/ 4/ Appendix 3
CATEGORY: ECONOMY		
ASPECT: ECONOMIC PERFORMANCE		
G4-EC1	Direct economic value created and distributed	3.A / 4.B.2/ 4.C / 2.A / 2.B / 4.D
G4-EC2	Climate change-related risks and opportunities likely to lead to major changes in business activities, income or expenditure	DPEF / 3.B
G4-EC3	Extended benefit pension scheme coverage	2.B
ASPECT: MARKET PRESENCE		
G4-EC5	Ratios for basic starting salary by gender in comparison with the local minimum wage	2.A
ASPECT: INDIRECT ECONOMIC IMPACTS		
G4-EC7	Development and impact of investment in infrastructure and service support	3.A / 4.B.2 / 4.C
G4-EC8	Substantial indirect economic impacts and the scale of such impacts	3.A / 3.B / 4.B.2/ 4.C
CATEGORY: ENVIRONMENT		
ASPECT: MATERIALS		
G4-EN1	Consumption of materials in weight and volume	3.A / 4.B.3 / 3.B / 3.C
ASPECT: ENERGY		
G4-EN6	Reducing energy consumption	3.A / 4.B.3 / 3.B / 3.C
G4-EN7	Reducing the energy needs of products and services	3.A / 4.B.3 / 3.B / 3.C
ASPECT: WATER		
G4-EN8	Total volume of water taken by source	3.A / 3.B / 3.C
ASPECT: EMISSIONS		
G4-EN19	Reduction of GHG emissions	3.B
ASPECT: EFFLUENTS AND WASTE		
G4-EN22	Total water effluents by type and destination	3.B / 3.C
G4-EN23	Total waste weight by type and processing method	3.B / 3.C
CATEGORY: SOCIAL		
SUB-CATEGORY: DECENT WORKING CONDITIONS AND EMPLOYMENT PRACTICES		
ASPECT: EMPLOYMENT		
G4-LA1	Total number of new hires, and staff turnover rate by age, gender and geographical area	2.A
G4-LA2	Social benefits offered to employees on the main operating sites	2.B
ASPECT: EMPLOYER/EMPLOYEE RELATIONS		
G4-LA4	Minimum notice period in the event of an operational change included in an agreement	2.A
ASPECT: HEALTH AND SAFETY AT WORK		
G4-LA5	Percentage of the total workforce represented in the occupational health and safety joint committees	2.C
G4-LA6	Rate and type of workplace accidents, occupational illnesses, absenteeism, lost workdays by geographical area and by gender	2.C
G4-LA7	Employees who are directly and frequently exposed to specific work-related illnesses as part of their jobs	2.C

GENERAL INFORMATION		SECTION OF THE RAPPORT
ASPECT: TRAINING AND EDUCATION		
G4-LA9	Average number of employee training hours during the reporting period	2.D
G4-LA10	Employee training and skills development programmes	2.D
ASPECT: DIVERSITY AND EQUAL OPPORTUNITIES		
G4-LA12	Breakdown of employees by professional group, age and gender	2.A
ASPECT: EQUAL PAY FOR WOMEN AND MEN		
G4-LA13	Ratio of basic salary and comparison between women's and men's salaries for each category	2.A
SUB-CATEGORY: HUMAN RIGHTS		
ASPECT: ANTI-DISCRIMINATION		
G4-HR3	Total number of discriminatory incidents and corrective actions implemented	2.A
ASPECT: ASSESSMENT OF SUPPLIER COMPLIANCE WITH HUMAN RIGHTS REGULATIONS		
G4-R10	Percentage of new suppliers checked against human rights-related criteria	4.D.1
G4-R11	Negative impacts on human rights in the supply chain and measures taken	4.D.1
SUB-CATEGORY: SOCIETY		
ASPECT: LOCAL COMMUNITIES		
G4-SO1	Percentage of sites having implemented schemes to involve local communities, impact assessments and development programmes	4.D
ASPECT: ANTI-CORRUPTION MEASURES		
G4-SO3	Communication and training on anti-corruption policies and procedures	1.C
SUB-CATEGORY: RESPONSIBILITY FOR PRODUCTS		
ASPECT: HEALTH AND SAFETY OF CONSUMERS		
G4-PR1	Percentage of product and service categories for which health impacts are assessed with the aim of making improvements	4.A.2
ASPECT: PRODUCT AND SERVICES LABELLING		
G4-PR3	Information on products and services required by organisational procedures	4.A.2

APPENDIX III - Methodological note

General context

Since the 2015 fiscal year, the Eranove Group has been conducting CSR reporting, complying voluntarily with Law no. 2010 788 promulgated on 12 July 2010 on national commitment to the environment, known as "Grenelle 2", which brings in greater transparency and non-financial reporting obligations. The approach, which until then had been voluntary, became obligatory for the Group following the promulgation of Order no. 2017-1180 of 19 July 2017, on the publication of non-financial information by certain large companies and groups of companies, which transposes European directive 2014/95/EU. This order introduces the obligation to include an "Extra-Financial Performance Declaration - EFPD" in the management report, containing information on how the company is responding to the social and environmental consequences of its business activities.

In its EFPD, the Eranove Group:

- + describes its business activity, in the "business model",
- + proves, via its "risk analysis", that its commitments are in line with the reality of its business and covers the most important and relevant issues,
- + Makes a commitment via its "CSR policy", presents its results with means indicators and key performance indicators.

On this basis, the CSR indicators selected by Eranove have been adapted to meet the regulatory requirements set out by Articles L225-102-1 and R.225-105-2 of the French Commercial Code and to cover the main risks. Key performance indicators are marked with a ✪ in the risk table (see chapter "extra-financial performance declaration").

Moreover, the Eranove Group aims in its report to apply the principles of the Global Reporting Initiative (GRI) with respect to producing sustainable development reports, namely: thoroughness, clarity, timeliness, balance and accuracy.

Finally, the Eranove Group is engaged in a multi-year process of ongoing progress and improvement in order to enhance its internal reporting system, to make its data reliable and expand the number of actions and indicators it tracks to give the most accurate picture possible of its footprint and provide an effective management tool.

Extra-Financial Performance Declaration

METHODOLOGY AND PROCESSES USED TO ANALYSE RISK AND THE CSR POLICY

The process implemented (during the 2018 fiscal year) to carry out the non-financial risk analysis and analyse the CSR policy followed the following main steps:

METHOD FRAMEWORKS

The risk analysis methodology draws on the definitions and frames of reference of France's AMF - Autorité des Marchés Financiers - and those of ISO 31000: 2018.

- Definition of risk: "Risk means the possibility of an event happening whose consequences would affect the people, assets, environment and objectives of the company or its reputation (Extract from the AMF frames of reference)".
- Frames of reference: the documents below have served as a frame of reference in the risk-definition approach:
  - Risk management and internal control systems - Frame of Reference - AMF (France's Autorité des Marchés Financiers) - 36 pages - 22 July 2010
  - Frame of reference on risk management and internal control systems for small and medium-size companies - AMF (France's Autorité des Marchés Financiers) - 10 pages - 22 July 2010
  - Standard: ISO 31000: 2018 Risk management - Guidelines

METHODOLOGICAL STARTING POINTS

In year 1 of compliance with the EFPD (Article 225 of the French Commercial Code, Extra-Financial Performance Declaration), several choices were made:

- Identification of events: negative risks [-] or positive risks/opportunities [+], being thorough on overall Group risks and adopting a formulation specific to the business activities and distinctive features of the company and its subsidiaries.
- Performance of an initial qualitative risk rating: principal risks; other risks and voluntary initiatives, pursuant to the law (principal risks).
- Set up a Group policy of Group RIs[40] and MIs[41] to monitor general risk management, with each company being responsible for dealing with risks (contextualisation of risk > subsidiary policies > subsidiary due diligence (action plans, programmes) > subsidiary results.
- Overall approval by a representative panel of directors of the company and of its main subsidiaries.

In year 3 (2020 fiscal year), the areas for improvement have been updated thanks to projects launched and carried out. Furthermore, to reinforce the Eranove Group's risk approach, a rating of the main risks was performed based on occurrence and impact criteria. Once the gross risks had been assessed, the residual risks were rated using existing measures and action plans.

These results will be shared more widely in 2021-2022 in order to reinforce the risk culture within the Eranove Group and to proceed with actions to contain the risks.

Risk areas have been understood beyond the strict interpretation of the regulations applicable to the EFPD. Therefore, all of the quality/customer risks and governance risks have been taken into account.

In the end, the key performance indicators for the main non-financial risks are presented (indicated by a star ★) throughout the "Extra-Financial Performance Declaration" (see presentation table of risk analysis results, in the EFPD chapter) and/or in the additional indicators presented in the appendices of this report. The other risks and opportunities taken into account and voluntary initiatives.

In addition to the main risks, the company endeavours to manage all of its impact, risks and opportunities, and has voluntarily committed to the initiatives it considers useful:

- Human Capital: includes the other risks, opportunities and voluntary initiatives as follows: headcount management, diversity, adherence to international labour standards.
- Environmental protection: includes the other risks, opportunities and voluntary initiatives as follows: pollution caused by waste and emissions into the

40 RI - Results Indicator
41 MI - Means Indicator

air, consumption of other raw materials and inputs, regulatory changes and restrictions, developing an energy-efficient service offering, support for the development and financing of renewable energy projects, the protection and rehabilitation of the natural environment.

+ Relations with society: includes the other risks, opportunities and voluntary initiatives as follows: contribution to social and economic development, responsible purchasing, promoting our local roots.
+ Governance and business practice: includes the other risks, opportunities and voluntary initiatives as follows: respect for the company's principles of governance, ESG information for investors.

STAGES IN THE PROCESS IMPLEMENTED SINCE THE 2018 FISCAL YEAR

Collection of existing data

The initial risk analysis was conducted based on a large-scale document review (via the group's Share file) with the support of a specialist consultant. The focus was on capitalising on the existing documentation, being thorough, without impacting the operational teams at this stage.

Analysis of the existing information and formulation of an initial plan

Based on the documentation, it was decided to proceed in several stages:

+ identification, formalisation and ranking of the main negative risks [-] and positive opportunities [+].
+ formulation of a group CSR policy.
+ identification of KPIs (quantitative) and KPNs (qualitative) already piloted, already checked, to be created in the future for a better understanding by third parties or for better management.
+ compliance with ISO 26000, used within the company as a voluntary standard.
+ "communicatory" one-page summary of the policy.

Review of the plan prior to its submission to a panel

The plan was then submitted, debated and amended following exchanges between the team in charge, an external consultant and the top management of Eranove Group to finalise a version that could be put to the panel.

Panel interview

The plan was then submitted to a panel of 12 directors of the main companies and subsidiaries. Notes were taken continuously during the interviews.

Inclusion of notes

Considered by the project team as sufficiently solid and supported, this document was submitted to the panel for information and final observations.

Approval

The risk analysis carried out for the 2018 fiscal year was approved by the Board of Directors in June 2019. Risk mapping, briefly updated the 2020 fiscal year, was approved by the Board of Directors on 13 April 2021.

To reinforce the Eranove Group's risk approach, a rating of the main risks was performed in 2020 based on occurrence and impact criteria[42]. Once the gross risks had been assessed, the residual risks were rated using existing measures and action plans.

These results will be shared more widely in 2021-2022 in order to reinforce the risk culture within the Eranove Group and to proceed with actions to contain the risks.

42 The criteria are covered in the introductory chapter of the "Non-financial risk assessment, monitoring and management" section

APPLICABLE TEXTS

+ Law on the Extra-Financial Performance Declaration
+ Order no. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain large companies and certain groups of companies.
+ Decree no. 2017-1265 of 09 August 2017 which implements Order no. 2017-1180 of 19 July 2017 on the publication of non-financial information by certain large companies and certain groups of companies.
+ Decree of 14 September 2018 amending the Decree of 13 May 2013 determining the conditions under which the independent third-party organisation conducts its work
+ "Sapin II" law on the fight against corruption
+ Law no. 2016-1691 of 9 December 2016 on transparency, anti-corruption and modernisation of economic life

CSR reporting methodology: procedure and reporting tools

The CSR reporting project was initiated by the Group's senior management in November 2014 in order to reflect, as comprehensively and accurately as possible, the growing importance of CSR within all entities of the Group.

In this regard, a computerised system for the collection and consolidation of social, environmental and societal data was put in place using software known as OPERA, which has been selected and deployed. The CSR indicators were integrated into this configured software, which includes historical data since 2012.

The list of indicators (bundles of entries into the information system) is the reference framework used by the Group. Each indicator has: a unique numerical identifier, a name, a definition, a calculation methodology (or calculation formula), a unit, the reporting period, the scope covered, the sources and managers, the comments and the annual columns used to report the data.

CHOICE OF INDICATORS

Aware of the importance of CSR reporting, the Eranove Group decided not to reduce the scope of the indicators to the main risks and Articles L225-102-1 and R.225-105-2 of the French Commercial Code, but instead, to broaden the 2020 scope by seeking to reflect the main impacts of its operations.

+ DEFINITION OF GROUP-WIDE ENVIRONMENTAL, SOCIAL AND SOCIETAL INDICATORS

Each year, an initial series defining additional indicators is put forward by the Sustainable Development (SD) team to incorporate regulatory changes and feedback. These series are shared with each operational entity to confirm the feasibility and relevance of the initial definition.

Many working sessions common to the subsidiaries and between each subsidiary, with the SD team within the Sustainable Development circle, ensured that the indicators were consistent with the analysis of the CSR risks and properly reflected the reality of the business line. Definitions were then adjusted and the scopes refined.

For reasons of stability, if a change in the definition of the indicator made in 2020 changes the value of the 2019 indicator, it has been decided not to carry forward the calculation of the 2019 indicator, except as otherwise provided in the commentary.

+ CHANGES IN INDICATORS FROM 2019 TO 2020

This section presents the changes to indicators between the 2019 and 2020 CSR reporting following feedback from members of the Sustainable Management Circle and/or upon request from the independent third-party organisation in charge of verification. These developments include: the new indicators, the reformulation of titles, definitions or calculation modes and the deletion of indicators.

With regards to the collection of corporate indicators (Human Resources):

The definitions and/or calculation formulae were adjusted for the following indicators, with the aim of elimination ambiguities and ensure good reproducibility:

+ Total payroll of the business
+ Occupational accident
+ Theoretical time worked
+ Absences.

Creation of an indicator charting the Togo workforce:

+ Total workforce in Togo.

Creation of three indicators charting the section of the workforce covered by voluntary social security protection:

+ Voluntary social security protection
+ Workforce covered by voluntary social security protection
+ Section of the workforce covered by voluntary social security protection

Collection of environmental indicators

Adjustment, reformulation of titles, definitions, units and/or calculation modes of the following indicators:

+ Electricity consumption by electricity production plants
+ Consumption of Fuel Oil/Diesel Oil by electrical generators
+ Consumption of Fuel Oil/Diesel Oil by emergency generators
+ Total electricity production from thermal power plants
+ Total production from hydroelectric power plants
+ GHG emission from the electricity consumption of water production and distribution facilities
+ GHG emissions from electricity consumption linked to sanitation
+ GHG emissions from electricity consumption at head offices, branches and offices
+ GHG emissions from consumption by emergency generators
+ GHG emissions from external electricity consumption of electricity production plants
+ GHG emissions from consumption of Fuel Oil/Diesel Oil by electrical generators
+ GHG emissions during electricity production

Creation of new indicators charting external electricity consumption of power production plants and GHG emission from SF6 losses and refrigerant fluids:

+ External electricity consumption by electricity production plants
+ Refrigerant fluids
+ Refrigerant fluid losses
+ GHG emissions from SF6 losses
+ GHG emissions from refrigerant fluid losses

Collection of societal indicators

Creation of 7 new indicators on anti-fraud and third-party accidents:

+ Billing ratio
+ Third party operational accident
+ Subcontractor operational accident
+ Third party traffic accident
+ Accident caused by a subcontractor.

REPORTING

*** REPORTING TOOL**

The reporting tool, named OPERA CSR, was updated in response firstly to modifications and addition of the indicators chosen and validated for the 2020 fiscal year, and secondly, to the need to optimise the time frame and quality of reporting results. It now has the following functionality:

+ Connection mode: SaaS (Software as a Service): direct access over the internet with a dedicated payable code for each user
+ Display of a dashboard for monitoring entries and alerts, indicating:
  + the number of indicators for which data has been entered (data alert threshold)
  + the number of indicators to be corrected or justified (variation alert threshold)
  + the number of indicators with incoherent data (coherence alert threshold)
  + the rate of progress of the entry (confidential indicators included)
  + the completion of comments
  + the completion of sources
  + the completion of managers.
+ Creation of a collection for entering and consulting data on wages (confidential area), with reduced access to ensure the confidentiality of information
+ Automated calculation of the greenhouse gas emissions indicators in order to facilitate the inclusion of emission factors specific to each country
+ Incorporation of new indicators on voluntary social cover, GHG emissions, external electricity consumption by power production facilities, anti-fraud and third-party accidents,
+ Automatic reporting of data in a format that can be directly used as an appendix to the Sustainable Development reports (incorporating the name and logo of the entity concerned and the indicators where it is included in the scope), known as "Grenelle reporting".
+ Graphic reporting of data in an Excel format that can be used for presentations or internal materials.

The user manual, updated by the developer AMELKIS (France) according to changes made to the software (V4) was sent during deployment of this new version to each of the users in the entities, in order to ensure proficiency with the tool.

*** REPORTING PROCEDURE**

The reporting procedure (ESA-RSE-REP-2017-12), approved 28 December 2017, describes the eight main stages characterised by well-defined tasks and responsibilities:

N°	STAGES OF THE PROCESS	TASKS	RESPONSIBLE
1	Report request	- Define framework and guidelines of the reporting. - Prepare general scheduling of the report. - Communicate the reporting guidelines and schedule to the companies	ERANOVE Senior Management ERANOVE Sales & Marketing Dept ERANOVE SDD SD CIRCLE ITO
2	Configuration of the Opera tool for reporting	Identify deletions and additions of indicators Request software update from the vendor Perform technical operations to incorporate the updates made Create the reporting period(s) in the software	ERANOVE SD TEAM ERANOVE RI IS CONTRACTOR SD CIRCLE ITO
3	Reporting data collection and entry by the companies	- Define within the company the reporting guidelines and schedule - Prepare the reporting data indicators - Check the reliability of data produced by employees - Collect data from those responsible for data production - Enter and save the data in the Opera software - Create the reproductions of the company's data - Audit data entry and check the data in Opera	Company CSR manager Dept concerned Eranove SD TEAM
4	Preparation of Group report statements	- For each company, check the effectiveness and comprehensiveness of data entry into the software - Prepare the Group data retrieval statements	Company CSR manager Dept concerned ERANOVE SDD
5	Preparation of the Sustainable Development report (Group) including the EFPD	- Creation of detailed summary with the contributions of subsidiaries - Conduct/update the CSR risk analysis, business model and CSR policy - Write the Group's Sustainable Development report, including the EFPD	ERANOVE SD TEAM ERANOVE SDD ERANOVE Sales & Marketing Dept CSR manager subsidiaries CSR CONSULTANT
6	Check the Group's non-financial CSR reporting	- Perform an internal audit for thoroughness, reliability and consistency of the reporting data (indicator and Group SD report, including the EFPD) - Check and certify the reliability and compliance of the CSR reporting data with current standards	ERANOVE SDD CSR manager companies Senior management - companies Eranove Senior Management ITO
7	Validation of extra-financial reporting by the Board of Directors	- Validation of the company CSR indicators by senior management then by the Company Board of Directors - Validation of the Group's CSR reporting (indicators and SD report, including the EFPD) by Eranove senior management and the Board of Directors - Publication of the report on the verification of the Group's CSR reporting by the ITO	Senior management - company Board of Directors - companies ERANOVE Senior Management ERANOVE Board of Directors ITO
8	Publication of the SD reports of the companies and group	- Writing the company SD report - Edition, publication and circulation of the company and Group SD reports (including the EFPD)	Company CSR manager Eranove SDD Design and printing contractor

REPORTING SCOPE

In 2020, the information, whatever the domain, social, societal or environmental, published in this report, covers all companies having an operational activity in the Eranove Group, namely: CIE, SODECI, CIPREL, SDE, ERANOVE CI, ERANOVE SA, AWALE CORPORATION, GS2E, and SMART ENERGY and KEKELI EFFICIENT POWER.

Work carried out under management or services contracts is excluded from the reporting system.

For all information, year-on-year comparisons are based on like-for-like scope.

For each of the indicators, the companies concerned are specified if the indicator does not cover full scope.

For certain indicators, changes in results are not presented in relation to year n-1, but are shown as percentages or annual average growth rates, compared to years in which major initiatives were introduced. Data for 2018, 2019 and 2020 is available in the appendix.

DISCLAIMER AND METHODOLOGY LIMITATIONS

Severity rate and frequency of lost time are calculated on the basis of theoretical hours worked, calculated from the workforce number at the end of the month, multiplied by the monthly timetable for a 40-hour (Côte d'Ivoire and Senegal) or 35-hour (France) working week, and multiplied by 12 months. For example (35 hours/week * 52 weeks/year/12 months a year) 151.67 hours/month in France and (40 hours/week * 52 weeks/year/12 months a year) 173.33 hours/month in Côte d'Ivoire and Senegal. Using this method, the theoretical working time takes into account the changes in the workforce throughout the year.

The following are taken into account when calculating the absenteeism rate: absences for occupational accidents, unauthorised absences, sick leave, and dismissals.

The occupational accidents calculation includes CME and CMEAU student interns.

With regards to water production and distribution, the network productivity takes into account the revenue from water billed to the customer and on drinking water provided to the network (this means treated water from plants and, for SDE, water from boreholes connected to the network after chlorination). Technical productivity from distribution is from Dakar and Abidjan, where water discharges entering the respective capitals is measured.

The total energy consumption indicator is the sum of electrical energy consumption, and those from natural gas, DDO/HVO and Fuel Oil/Diesel oil consumption

ENV 410 = (ENV415+ENV420+ENV425+ENV430)+ENV440*0.00901067+(ENV450+ENV460)*0.01+((ENV470+ENV475) /1 000)*0.00985833

Conversion factors are based on PCI data and density resulting from the GHG assessment on the ADEME website (http://www.bilans-ges.ademe.fr/):

- Natural gas: 49.6 GJ/t – 654 kg/m^3
- HVO/DDO : 40 GJ/t – 900 kg/m^3
- Fuel oil / Diesel oil: 42 GJ/t – 845 kg/m^3

Calculation of Eranove Group's greenhouse gas emissions

The calculation of greenhouse gas emissions was carried out automatically using the ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/).

For electricity consumption of headquarters, branches, offices and facilities:

- Côte d'Ivoire electricity = 0.445 kgCO2e/kWh
- Senegal electricity = 0.637 kgCO2e/kWh
- France electricity = 0 .0599 kgCO2e/kWh
- Togo electricity: 0.195 kgCO2e/kWh

For fuel:

- Petrol = 2.8 kgCO2e/l
- Road diesel = 3.16 kgCO2e/l

For DDO and HVO:

- Heavy fuel oil = 3.25 kgCO2e/ l

For natural gas:

- Natural gas = 2.53 kg CO2e/m^3

For fuel oil/diesel oil used in generators:

- Diesel = 3.16 kgCO2e/l

The Eranove Group's GHG report has been drawn up according to the standards and guidelines of GHG Protocol (https://ghgprotocol.org/) and the ADEME GHG assessment (https://www.bilans-ges.ademe.fr/).

The GHG emissions calculation is based on 3 parameters, called "scope":

- Scope 1: direct emissions from industrial processes, power production, SF6 and refrigerant fluid leaks from air conditioning (SODECI excluded from refrigerant fluids), company vehicles and estimated emissions from hydroelectric plants (estimated hydroelectricity GHG emissions based on internal benchmarks of 55 gCO2e/kWh)
- Scope 2: emissions related to electrical energy consumption and to the energy networks
- Scope 3: other indirect emissions

When it comes to GHG, for the energy section of our operations, Eranove is an energy producer, energy transmitter, energy distributor and marketer all at the same time.

On a methodological level, we count CIE which brings together all business lines and network losses in scope 1, since it is an integral part of its industrial process. The calculation of network losses is used to assess the actions taken to reduce network losses. It does not mean additional emissions as it would for a company operating outside the energy sector. GHG emissions are calculated as follows: emission factors related to energy production = emission factors from energy sold + emission factors related to network losses.

For other entities in the Group (including energy-producing companies), emissions related to network losses are counted in scope 2 since the entities have no levers for action on the network.

Moreover, Eranove uses the scope 3 measure voluntarily in order to lead useful reduction measures and to be as true as possible to the reality of its emissions.

APPENDIX IV - 2018 to 2020 performance indicators

Employment indicators

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
1 - COMPANY HEADCOUNT							
SOC110	**Total company workforce**				**9,108**	**9,010**	**7,822**
SOC111	Total workforce, Managers (MA)	Total number of the company's Managers (MA), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of Managers on current CDI and CDD contracts at the time of reporting. NB: Managers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	1,010	1,056	1,065
SOC112	Total workforce, Supervisors (S)	Total number of the company's Supervisors (S), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of Supervisors on current CDI and CDD contracts at the time of reporting. NB: Supervisors whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	4,110	4,103	3,462
SOC113	Total workforce, Workers (W)	Total number of the company's Workers (W), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of Workers on current CDI and CDD contracts at the time of reporting. NB: Workers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported. Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	3,988	3,851	3,295
SOC1201	**Percentage of women in the workforce**				**23.66%**	**22.67%**	**23.18%**
SOC121	Total workforce, female Managers (MA)	Total number of the company's female Managers (MA), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of female Managers on current CDI and CDD contracts at the time of reporting. NB: Female Managers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	279	297	300
SOC122	Total workforce, female Supervisors (S)	Total number of the company's female Supervisors (S), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of female Supervisors on current CDI and CDD contracts at the time of reporting. NB: Female Supervisors whose last day of work is the last day of reporting (for example: 31/12/N) are counted in the numbers at the time of reporting and included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	1,220	1,196	1,072
SOC123	Total workforce, female Workers (W)	Total number of the company's female Workers (W), consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of female Workers on current permanent and temporary contracts at the time of reporting. NB: Female Workers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	656	550	441
SOC130	**Total workforce, Expatriate**				**7**	**7**	**7**
SOC131	Total workforce, expatriate Managers (MA)	Total number of the company's Managers (MA) on current permanent contracts (CDI) and temporary (CDD) expatriate contracts. The concept of an expatriate has nothing to do with nationality. It reflects the nature of the signed contract. NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of expatriate Managers on current CDD and CDI contracts at the time of reporting NB: Expatriate Managers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	7	7	7
SOC132	Total workforce, expatriate Supervisors (S)	Total number of the company's Supervisors (S) on current permanent contracts (CDI) and temporary (CDD) expatriate contracts. The concept of an expatriate has nothing to do with nationality. It reflects the nature of the signed contract. NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of expatriate Supervisors on current CDD and CDI contracts at the time of reporting. NB: Expatriate Supervisors whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	0	0	0
SOC133	Total workforce, expatriate Workers (W)	Total number of the company's Workers (W) on current permanent contracts (CDI) and temporary (CDD) expatriate contracts. The concept of an expatriate has nothing to do with nationality. It reflects the nature of the signed contract. NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	# No. of individuals	Number of expatriate Workers on current CDD and CDI contracts at the time of reporting NB: Expatriate Workers whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported. Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	0	0	0

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC140	**Total workforce by age bracket**				**9,108**	**9,010**	**7,822**
SOC141	Total workforce aged 18-25	Total number of employees as of the reporting date aged 18 years or more and strictly less than 26. NB: until his or her 26th birthday, an employee is still 25 years old.	# No. of individuals	In Excel, use the formula 'n =DATEDIF ([Date of birth];"dd/mm/2020";"y") which will give the age and classify by age bracket. NB: To help with age classification, select 2 decimal places after the comma.	225	189	138
SOC142	Total workforce aged 26-35	Total number of employees as of the reporting date aged 26 years or more and strictly less than 36. NB: until his or her 36th birthday, an employee is still 35 years old.	# No. of individuals	In Excel, use the formula 'n =DATEDIF ([Date of birth];"dd/mm/2020";"y") which will give the age and classify by age bracket. NB: To help with age classification, select 2 decimal places after the comma.	3,358	3,058	2,405
SOC143	Total workforce aged 36-45	Total number of employees as of the reporting date aged 36 years or more and strictly less than 46. NB: until his or her 46th birthday, an employee is still 45 years old.	# No. of individuals	In Excel, use the formula 'n =DATEDIF ([Date of birth];"dd/mm/2020";"y") which will give the age and classify by age bracket. NB: To help with age classification, select 2 decimal places after the comma.	2,989	3,232	3,092
SOC144	Total workforce aged 46-55	Total number of employees as of the reporting date aged 46 years or more and strictly less than 56. NB: until his or her 56th birthday, an employee is still 55 years old.	# No. of individuals	In Excel, use the formula 'n =DATEDIF ([Date of birth];"dd/mm/2020";"y") which will give the age and classify by age bracket. NB: To help with age classification, select 2 decimal places after the comma.	1,726	1,751	1,510
SOC145	Total workforce aged 56 and over	Total number of employees as of the reporting date aged 56 years or over.	# No. of individuals	In Excel, use the formula 'n =DATEDIF ([Date of birth];"dd/mm/2020";"y") which will give the age and classify by age bracket. NB: To help with age classification, select 2 decimal places after the comma.	810	780	677
SOC150	**Total workforce by contract type**				**9,108**	**9,010**	**7,822**
SOC151	Total workforce on temporary contracts (CDD)	Total number of employees on temporary contracts (CDD) at the close of the reporting period	# No. of individuals	Number of employees on CDD contracts. Employees on CDD contracts whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported.	590	472	364
SOC160	**Total workforce by country**				**9,108**	**9,010**	**7,822**
SOC161	Total workforce, France	Total number of temporary (CDD) and permanent (CDI) employees working in France	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	22	26	25
SOC162	Total workforce, Côte d'Ivoire	Total number of temporary (CDD) and permanent (CDI) employees working in Côte d'Ivoire	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	7,872	7,759	7,752
SOC163	Total workforce, Senegal	Total number of temporary (CDD) and permanent (CDI) employees working in Senegal	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	1,207	1,225	17
SOC164	Total workforce, Mali	Total number of temporary (CDD) and permanent (CDI) employees working in Mali	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	0	0	0
SOC165	Total workforce, Democratic Republic of Congo	Total number of temporary (CDD) and permanent (CDI) employees working in DR Congo	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	7	0	0
SOC166	Total workforce, Saudi Arabia	Total number of temporary (CDD) and permanent (CDI) employees working in Saudi Arabia	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.	0	0	0
SOC166	Total workforce in Togo	Total number of temporary (CDD) and permanent (CDI) employees working in Togo	# No. of individuals	Number of employees on CDI and CDD contracts at the close of the reporting period.			28
2 - WORKFORCE WITH A DISABILITY - COMPANY							
SOC210	**Total workforce with a disability**	**A person affected by a disability means "any individual whose physical or mental integrity is temporarily or permanently reduced (...), compromising his or her autonomy, ability to attend school or occupy a job", (extract from the Ivorian Labour Code)** **NB: Whether or not an employee has a disability is decided by the occupational health division,**	**# No. of individuals**		**101**	**99**	**155**
SOC250	Number of disabled persons hired	Total number of disabled persons hired on temporary or permanent contracts into the Company workforce during the reporting period. NB: The disability is assessed and certified by a company doctor specialising in occupational medicine. The recruitment of disabled persons may, under certain conditions, be subject to a tax credit.	# No. of individuals	Number of first temporary or permanent contracts recorded for disabled persons during the reporting period. NB 1: if the same individual has several contracts throughout the same period, this person is only counted once. It is not the date on the first contract that prevails but rather the date the employee begins work. NB2 Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract.	0	0	0
SOC260	Number of disabled persons in the workforce	Total number of employees on temporary or permanent contracts suffering from a physical infirmity, whether or not this was acquired after hiring NB: The disability is assessed and certified by a company doctor specialising in occupational medicine.	# No. of individuals	Number of disabled persons employed on temporary or permanent contracts at the end of the reporting period (for example on the 31/12/N) NB 1: disabled employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported. NB 2: this number equates to the total of previous indicators SOC230 + SOC 240	101	99	155

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
3 - TRAINING							
SOC310	**Total number of training sessions**				**5,916**	**7,250**	**5,315**
SOC311	Number of training sessions followed by managers	Total number of Managers having attended formal training sessions, NB: A single managerial employee trained during n sessions is accounted for n times, Training of employees leaving the Company in the course of the year is counted,	# No. of individuals	Number of Managers having participated in training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For companies with a training centre, do not omit the training sessions carried out outside theses centres. For long training courses (over several years), the trained workforce is counted at the end of the training.	728	1,341	802
SOC312	Number of training sessions followed by supervisors	Total number of supervisory employees having attended formal training sessions, NB: A single supervisory employee trained during n sessions is accounted for n times, Training of employees leaving the Company in the course of the year is counted,	# No. of individuals	Number of Supervisors having participated in training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For companies with a training centre, do not omit the training sessions carried out outside theses centres. For long training courses (over several years), the trained workforce is counted at the end of the training	3,025	3,515	2,433
SOC313	Number of training sessions followed by workers	Total number of Workers having attended formal training sessions, NB: A single Worker trained during n sessions is accounted for n times, Training of employees leaving the Company in the course of the year is counted,	# No. of individuals	Number of Workers having participated in training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For companies with a training centre, do not omit the training sessions carried out outside theses centres. For long training courses (over several years), the trained workforce is counted at the end of the training	2,163	2,394	2,080
SOC340	**Total number of in-house training sessions (CME, CMEAU)**				**4,828**	**6,361**	**4,570**
SOC341	Number of in-house training sessions followed by managers	Total number of Managers who attended training sessions for which the direct costs were billed by the Group's training centres (CME Bingerville, CME Dakar, CMEAU Abidjan). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Managers having participated in in-house training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For long training courses (over several years), the trained workforce is counted at the end of the training.	378	866	276
SOC342	Number of in-house training sessions followed by supervisors	Total number of Supervisors who attended training sessions for which the direct costs were billed by the Group's training centres (CME Bingerville, CME Dakar, CMEAU Abidjan). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Supervisors having participated in in-house training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For long training courses (over several years), the trained workforce is counted at the end of the training	2,512	3,127	2,218
SOC343	Number of in-house training sessions followed by workers	Total number of Supervisors who attended training sessions for which the direct costs were billed by the Group's training centres (CME Bingerville, CME Dakar, CMEAU Abidjan). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Workers having participated in in-house training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB: For long training courses (over several years), the trained workforce is counted at the end of the training	1,938	2,368	2,076
SOC350	**Total number of external training sessions**				**1,079**	**889**	**745**
SOC351	Number of external training sessions followed by managers	Total number of Managers who attended training sessions for which the direct costs were billed by training centres external to the Group (local or foreign companies or providers). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Managers having participated in external training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB 1: For long training courses (over several years), the trained workforce is counted at the end of the training. NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	352	475	526
SOC352	Number of external training sessions followed by supervisors	Total number of Supervisors who attended training sessions for which the direct costs were billed by training centres external to the Group (local or foreign companies or providers). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Supervisors having participated in external training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB 1: For long training courses (over several years), the trained workforce is counted at the end of the training. NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	502	388	215
SOC353	Number of external training sessions followed by workers	Total number of Workers who attended training sessions for which the direct costs were billed by training centres external to the Group (local or foreign companies or providers). The number of training sessions attended is linked to the number of employees present at the various sessions. NB: A single managerial employee trained during "n" sessions is counted "n" times. Training of employees leaving the Company in the course of the year is counted.	# No. of individuals	Number of Workers having participated in external training sessions by the end of the reporting period. The trained workforce is counted bases on attendance sheets. NB 1: For long training courses (over several years), the trained workforce is counted at the end of the training. NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	225	26	4

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC320	**Total training expenses**	**All expenses generated by training and campaigns delivered to employees up to the end of the reporting period; these expenses only include the direct costs of training hours delivered in the Group's training centres or in external centres and companies, either within the country or internationally. NB: training expenses are to be reported using the bills received from providers and the payment statements of temporary staff (freelance) where applicable.**	**€**	**Total expenses for training delivered during the reporting period for both in-house and external training Total training expenses = In-house training expenses S0C 321 + External training expenses S0C 322 NB: does not take into account expenses directly linked to training (excludes accommodation, catering and transport)**	**3,098,320**	**2,910,807**	**2,179,407**
SOC321	In-house training expenses	All expenses generated by the in-house training delivered to employees up to the end of the reporting period; these expenses only include the direct costs of training hours delivered in the Group's training centres (CME Bingerville, CME Dakar, CMEAU Abidjan) NB: in-house training expenses are to be reported using the bills issued by the group's training centres.	€	Total expenses for training delivered during the reporting period for all in-house training. NB: does not take into account expenses directly linked to training (excludes accommodation, catering and transport).	1,192,754	724,903	481,826
SOC322	External training expenses	All expenses generated by external training delivered to employees up to the end of the reporting period; these expenses only include the direct costs of training hours delivered in external centres and companies, either within the country or internationally. NB: external training expenses are to be reported using the bills received from providers and the payment statements of temporary staff (freelance) where applicable.	€	Total expenses for training delivered during the reporting period for all external training. NB:1 does not take into account expenses directly linked to training (excludes accommodation, catering and transport). NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	1,905,376	2,185,904	1,810,112
SOC330	**Number of training hours**				**156,282**	**177,531**	**375,904**
SOC331	Hours of in-house training	Total sum of hours spent by all temporary (CDD) and permanent (CDI) employees in training sessions in Eranove Group training centres during the reporting period.	# No. of hours	Number of participant hours at a session or meeting = length of the session or meeting * number of participants Total number of training hours = accumulated total hours for all formal sessions or meetings. Or: Total sum of training hours minus (-) the total sum of external training hours. NB 1: A 2-hour training session with 5 employees is counted as 10 hours and not 2. Hours are calculated based on attendance sheets or tracking documents NB 2 training by interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors are not counted.	125,546	153,415	169,255
SOC332	Hours of external training	Total sum of hours spent by all temporary (CDD) and permanent (CDI) employees in training sessions in external centres and companies (outside the Group's training centres) during the reporting period.	# No. of hours	Number of participant hours at a session or meeting = length of the session or meeting * number of participants Total number of training hours = accumulated total hours for all formal sessions or meetings. Or: Total sum of training hours minus (-) the total sum of in-house education and training hours. NB 1: A 2-hour training session with 5 employees is counted as 10 hours and not 2. Hours are calculated based on attendance sheets or tracking documents NB 2 training by interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors are not counted.	30,736	24,116	206,649
4 - SALARIES							
SOC400	Total payroll of the business	Sum of gross compensation paid to all employees of the business, excluding in-kind benefits and employer contributions.	€	Sum of all amounts paid in employee remuneration excluding fringe benefits and employer costs, as reported externally: - For France, gross social security, - For Côte d'Ivoire, Senegal and Togo, social security returns.	104,439,534	111,033,966	97,541,960
SOC410	✪ Amount of gross annual salaries		€		113,366,032	122,355,532	105,319,781
SOC411	✪ Gross annual pay, Managers	Sum of compensation paid to all Managers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to Managers during the reporting period.	36,760,504	42,122,079	41,121,892
SOC412	✪ Gross annual pay, Supervisors	Sum of compensation paid to all Supervisors in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to Supervisors during the reporting period.	48,058,409	50,140,400	40,816,208
SOC413	✪ Gross annual pay, Workers	Sum of compensation paid to all Workers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to Supervisors during the reporting period.	28,547,119	30,093,053	23,381,681

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC420	**✪ Amount of gross annual pay, women**		**€**		**25,893,153**	**27,468,394**	**24,463,718**
SOC421	✪ Gross annual pay, Female Managers	Sum of compensation paid to all FEMALE Managers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to female Managers during the reporting period.	8,724,526	9,634,455	9,354,777
SOC422	✪ Gross annual pay, Female Supervisors	Sum of compensation paid to all FEMALE Supervisors in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to female Supervisors during the reporting period.	12,880,884	13,566,472	11,778,142
SOC423	✪ Gross annual pay, Female Workers	Sum of compensation paid to all FEMALE Workers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this amount.	€	Sum of all annual gross salaries paid to female Workers during the reporting period.	4,287,744	4,267,467	3,330,799
SOC430	**Average gross annual pay**		**€**		**345,497**	**394,761**	**455,226**
SOC431	Average gross annual pay, Managers	Average compensation paid to all Supervisors in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual salaries, Managers / "Number of Managers paid"	524,250	595,068	717,790
SOC432	Average gross annual pay, Supervisors	Average compensation paid to all Supervisors in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual pay, Supervisors / "Number of Supervisors paid"	92,277	105,671	101,764
SOC433	Average gross annual pay, Workers	Average compensation paid to all Workers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual pay, Workers / "Number of Supervisors paid"	102,043	104,631	93,989
SOC440	**Average gross annual pay, women**		**€**		**269,130**	**402,956**	**330,728**
SOC441	Average gross annual pay, Female Managers	Average compensation paid to all Female Managers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual salaries, female Managers / "Number of female Managers paid"	427,961	561,536	529,855
SOC442	Average gross annual pay, Female Supervisors	Average compensation paid to all Female Supervisors in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual pay, female Supervisors / "Number of female Supervisors paid"	82,315	111,305	78,162
SOC443	Average gross annual pay, Female Workers	Average compensation paid to all Female Workers in the Company's workforce before deductions of mandatory contributions. In-kind benefits are taken into account in this average.	€	Amount of gross annual salaries, female Workers / "Number of female Workers paid"	64,036	69,263	63,046
5 - OCCUPATIONAL ACCIDENTS							
SOC500	**Occupational accident**	**An employee experiences an unforeseen event that causes damage or at work, whatever the cause.**		**The documents justifying the occupational accident are statements to the CNPS in Côte d'Ivoire, to the Social Security Office in Senegal, the CNSS in Togo and in France on net-entreprises.fr.**			
SOC510	Occupational accidents, with and without time lost, other than during commuting	Accidents involving employees with and without lost time, excluding accidents during trips between home and the workplace and the location of meal breaks. NB: a commuting accident is an accident that occurs: -Between the home and the workplace, -Between the workplace and the place where the employee goes to take his or her meal break.	Number	Total occupational accidents with lost time for temporary (CDD) and permanent (CDI) employees, and accidents without lost time for CDD and CDI employees at the close of the reporting period. NB: does not include commuting accidents.	156	133	111
SOC520	Occupational accidents, besides commuting, with lost time	Accidents to employees with medically prescribed, paid lost time (allocation paid by the social security agency as compensation for wages suspended by the employer), excluding accidents during trips between home and the workplace and between the workplace and the location of meal breaks, as well as fatal occupational accidents.	Number	Total occupational accidents with lost time of 1 day or more for temporary (CDD) and permanent (CDI) employees during the reporting period. NB: does not include occupational accidents without lost time and occupational accidents leading to immediate or delayed death of the employee. Only occupational accidents declared and accepted by social security agencies are reported.	151	127	109
SOC525	Commuting accident	Accidents to employees with medically prescribed, paid lost time (allocation paid by the social security agency as compensation for wages suspended by the employer), occurring during trips between home and the workplace and between the workplace and the location of meal breaks, excluding fatal occupational accidents.	Number	Total occupational accidents with lost time of 1 day or more for temporary (CDD) and permanent (CDI) employees during the reporting period occurring during trips from home to workplace or workplace to location of meal breaks. NB: does not include occupational accidents without lost time and occupational accidents leading to immediate or delayed death of the employee. Only occupational accidents declared and accepted by social security agencies are reported.	76	55	51

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC530	Occupational accidents causing a death	Occupational accidents other than during commuting causing immediate or delayed death of the employee.	Number	Total occupational accidents other than commuting causing immediate or delayed death of the employee during the reporting period.	2	0	3
SOC540	Number of workdays lost	Sum of medically prescribed days lost for accidents excluding during commuting and enabling employees to interrupt their activities with the payment of daily compensation for wage	Days	Total number of days (calendar days) not worked by permanent and temporary workers due to an occupational accident (except lost time due to commuting accidents between home and the workplace and the workplace and location of meal breaks) during the reporting period. NB: -Only includes days of lost time that took place over the period. -For deaths, only the lost workdays prior to death (if applicable) are counted.	3,465	3,204	2,683
SOC550	✪ Severity rate	The severity rate represents the number of paid days of lost time per 1,000 hours worked, i.e. the number of days lost for temporary disability per 1,000 hours worked.	Days	Severity rate: Number of workdays lost by permanent and temporary employees (SOC 540) X 1,000 / total number of theoretical hours worked per year (SOC 610)	0.18	0.17	0.17
SOC560	✪ Frequency rate	The frequency rate is the number of accidents other than during commuting with lost time greater than one day, occurring in a given time period per million hours of work.	Number	Frequency rate: Number of occupational accidents other than during commuting with days lost by permanent and temporary employees (SOC 520) / total number of theoretical hours worked per year (SOC 610) * 1,000,000	8.02	6.82	6.76
6 - WORKING TIME							
SOC610	**✪ Company theoretical working time**		**Hours**		**18,838,618**	**18,622,580**	**16,122,182**
SOC611	Managers, theoretical working time	Time to be worked by Managers (temporary and permanent) per regulations in force.	Hours	Senegal, Côte d'Ivoire and Togo: Managers' total at month end *173.33 during the reporting period France: Managers' total at month end *151.67 during the reporting period	2,065,812	2,072,861	2,108,041
SOC612	Supervisors, theoretical working time	Time to be worked by Supervisors (temporary and permanent) per regulations in force.	Hours	Senegal, Côte d'Ivoire and Togo: Supervisors' total at month end *173.33 during the reporting period France: Supervisors' total at month end *151.67 during the reporting period	8,567,284	8,426,703	7,121,413
SOC613	Workers, theoretical working time	Time to be worked by Workers (temporary and permanent) per regulations in force.	Hours	Senegal, Côte d'Ivoire and Togo: Workers' total at month end *173.33 during the reporting period France: Workers' total at month end *151.67 during the reporting period	8,205,521	8,123,016	6,892,728
SOC620	**Company overtime**		**Hours**		**668,873**	**642,558**	**466,336**
SOC621	Manager overtime	Working time authorised by written agreement of management carried out by Managers beyond the statutory duration of working hours in force.	Hours	If applicable: Total manager overtime (temporary and permanent) at the close of the reporting period	0	0	0
SOC622	Supervisors overtime	Working time authorised by written agreement of management carried out by Supervisors beyond the statutory duration of working hours in force.	Hours	If applicable: Total supervisor overtime (temporary and permanent) at the close of the reporting period	270,928	286,239	189,787
SOC623	Worker overtime	Working time authorised by written agreement of management carried out by Workers beyond the statutory duration of working hours in force.	Hours	If applicable: Total worker overtime (temporary and permanent) at the close of the reporting period	397,945	356,319	276,549
7 - ABSENTEEISM							
SOC700	**Total time of absence (TTA)**	**Absenteeism is the duration of lawful and unlawful absences by temporary and permanent employees over a given period. Lawful absences: statutory leave, maternity leave, unpaid leave, dismissals, exceptional statutory leave, sick leave, occupational and travel accidents. Total duration of lawful and authorised absences by employees.**	**Hours**	**SOC710 + SOC720 + SOC730 + SOC740 + SOC750 + SOC760 + SOC770 + SOC780**	**3,309,271**	**3,209,795**	**1,872,497**
SOC710	Absences for statutory leave (ACL)	Duration of statutory annual leave taken with compensation by employees of the company on temporary or permanent contracts	Hours	Total statutory leave (according to the definition of the national Labour Code) taken by temporary and permanent employees by the close of the reporting period. Côte d'Ivoire, Senegal and Togo: 8 hours per day (40 hours/week) France: 7 hours per day (35 hours/week) NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	2,938,263	2,869,731	1,596,388

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC720	Absences for maternity leave (ACM)	Duration of maternity or paternity leave taken by employees on temporary or permanent contracts.	Hours	Côte d'Ivoire, Senegal and Togo: Number of days maternity/paternity leave taken by employees * 8 hours France: Number of days maternity/paternity leave taken by employees * 7 hours NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	62,654	112,263	94,332
SOC730	Absences for unpaid leave (ACS)	Duration of statutory annual leave taken without compensation for personal reasons by employees on temporary or permanent contracts	Hours	Côte d'Ivoire, Senegal and Togo: -Number of concerned employees * number of days taken as unpaid leave * 8 hours France: -Number of concerned employees * number of days taken as unpaid leave * 7 hours NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors	70,709	5,778	406
SOC740	Absences due to dismissals (AMP)	Duration of absences of employees on temporary or permanent contracts having received a temporary suspension of the employment contract as a disciplinary measure.	Hours	Côte d'Ivoire, Senegal and Togo: -Number of days dismissal * 8 hours France: -Number of days dismissal * 7 hours NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors	33,744	7,064	4,248
SOC750	Absences for exceptional permission (APE)	Duration of absences authorised to employees on temporary or permanent contracts by the employer based on family event duly justified by the employee and non-deductible from the statutory leave. These absences are defined by the Labour Code, collective agreements or internal regulations: marriage, death, birth, etc.	Hours	Côte d'Ivoire, Senegal and Togo: Number of exceptional permission days' leave taken * 8 hours France: Number of exceptional permission days' leave taken * 7 hours NB 1: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	19,315	26,748	15,370
SOC760	Absences due to illness (AAM)	Length of time of interruptions of work recommended by a doctor (occupational health division or other) for employees on temporary or permanent contracts during the reporting period.	Hours	Côte d'Ivoire, Senegal and Togo: -Number of days sick leave * 8 hours France: -Number of days sick leave * 7 hours NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors	149,760	146,637	125,793
SOC770	Absences for occupational and commuting accidents (ATT)	Length of absences of employees on temporary or permanent contracts for occupational and commuting accidents.	Hours	Côte d'Ivoire, Senegal and Togo: (Number of days lost time by temporary and permanent employees due to an occupational accident + Number of days lost time by temporary and permanent employees due to a commuting accident) * 8 hours France: (Number of days lost time by temporary and permanent employees due to an occupational accident + Number of days lost time by temporary and permanent employees due to a commuting accident) * 7 hours NB: -Only includes days of lost time for the year n-1. -For deaths, only the lost workdays prior to death (if applicable) are counted. NB: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors	26,548	34,480	30,726
SOC780	Unauthorised absences (ANA)	Length of unlawful and unexcused absences by employees on temporary or permanent contracts	Hours	Côte d'Ivoire, Senegal and Togo: Number of non-authorised days of absence by temporary and permanent employees * 8 hours France: Number of non-authorised days of absence by temporary and permanent employees * 7 hours NB1: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting	8,280	7,096	5,234
SOC711	✪ Rate of absenteeism	The quotient of the number of hours of absence (apart from ACL, ACM, ACS, APE) in relation to the number of theoretical work hours of employees on permanent and temporary contracts current at the close of the reporting period.	%	Absenteeism rate = (AMP (SOC740) +AAM(SOC760)+ATT(SOC770)+ANA(SOC780)) / TTT(SOC610)	1.16%	1.05%	1.03%
SOC712	Attendance rate	The ratio corresponding to the gap between the time of theoretical work time of employees under permanent and temporary contracts and the total length of absences (besides ACL, ACM, ACS, APE).	%	Attendance rate = 1-Rate of absenteeism	98.84%	98.95%	98.97%

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
8 - HIRES							
SOC810	**Workforce hires, Company**				**668**	**643**	**501**
SOC811	Number hired on temporary contracts (CDD)	All individuals who signed a temporary employment contract (CDD) for the reporting period.	# No. of individuals	Total number of temporary contracts recorded during the reporting period. NB: if the same individual has several contracts throughout the same period, this person is therefore counted several times. It is not the signature date on the contract that prevails but rather the date the employee begins work.	352	331	258
SOC812	Number hired on temporary contracts (CDI)	All individuals who signed a temporary employment contract (CDI) for the reporting period.	# No. of individuals	Total number of permanent contracts recorded during the reporting period. NB: if the same individual has several contracts throughout the same period, this person is therefore counted several times. It is not the signature date on the contract that prevails but rather the date the employee begins work. A temporary contract converted to permanent is counted as a permanent hire and an expired temporary contract.	316	312	243
SOC815	Number of women hired	Number of women out of all people hired on temporary and permanent contracts over the reporting period	# No. of individuals	Total women hired = (Total number of women hired on temporary and permanent contracts) NB: if the same individual has several contracts throughout the same period, this person is therefore counted several times. It is not the signature date on the contract that prevails but rather the date the employee begins work. A temporary contract converted to permanent is counted as a permanent hire and an expired temporary contract.	137	80	114
SOC816	Percentage of women hired	Percentage of women out of all people hired on temporary and permanent contracts over the reporting period	%	The quotient of the number of women hired compared to company-wide hires. Percentage of women hired = (SOC 815 / SOC 810) * 100	21%	12%	23%
SOC813	Number of young people aged between 18 and 25 hired	All individuals who signed a permanent (CDI) or temporary (CDD) employment contract in the reporting period and, at the date of contract signature, were 18 or older and strictly less than 26 years NB: until his or her 26th birthday, an employee is still 25 years old.	# No. of individuals	Total number of permanent and temporary contracts recorded during the reporting period signed by young people who, at the date of contract signature, were 18 or older and strictly less than 26 years NB: if the same individual has several contracts throughout the same period, this person is therefore counted several times. It is not the signature date on the contract that prevails but rather the date the employee begins work. A temporary contract converted to permanent is counted as a permanent hire and an expired temporary contract.	114	102	75
SOC814	Number of interns hired	All individuals who signed an intern contract during the reporting period	# No. of individuals	Total number of signed intern contracts (whether certificate course, subsidised, paid or unpaid)	2,473	1,990	1,021
9 - DEPARTURES							
SOC910	**9 - DEPARTURES**				**473**	**587**	**235**
SOC920	Workforce departures, Company				44	13	15
SOC921	Dismissals	Number of permanent (CDD) employees dismissed. NB: Departures during an employee's trial period are also counted.	# No. of individuals	Total number of temporary employees dismissed during the reporting period. NB: if an individual has been dismissed and reinstated in the same year, then dismissed again, this person is counted twice. It is not the signature date on the dismissal decision that prevails but rather the date the decision is communicated to the employee. All dismissal reasons are counted.	1	0	0
SOC922	Number of dismissals on permanent contracts (CDD)	Number of permanent (CDI) employees dismissed. NB: Departures during an employee's trial period are also counted.	# No. of individuals	Total number of permanent employees dismissed during the reporting period. NB: if an individual has been dismissed and reinstated in the same year, then dismissed again, this person is counted twice. It is not the signature date on the dismissal decision that prevails but rather the date the decision is communicated to the employee. All dismissal reasons are counted.	43	13	15

	Number of dismissals on permanent contracts (CDI)	Definition	Unit	Calculation method or formula	2018	2019	2020
SOC930	**Voluntary departures**				**140**	**91**	**60**
SOC931	Number of departures of permanent (CDD) employees	Number of temporary (CDD) employees who of their accord left the company employing them during the reporting period NB: Departures during an employee's trial period are also counted.	# No. of individuals	Total number of temporary employees having voluntarily broken their contract during the reporting period (resignations and contractual breaches by the employee).	5	13	5
SOC932	Number of departures of permanent (CDI) employees	Number of permanent (CDI) employees who of their accord left the company employing them during the reporting period NB: Departures during an employee's trial period are also counted.	# No. of individuals	Total number of permanent employees having voluntarily broken their contract during the reporting period (resignations and contractual breaches by the employee).	135	78	55
SOC940	**Departures due to contract termination**				**289**	**483**	**160**
SOC941	Number of departures of temporary (CDD) employees at termination	All employees who left the headcount because their temporary employment contract came to its planned termination.	# No. of individuals	Total number of temporary (CDD) employees whose exit from the company was related to the expired term of their employment contract. NB an employee whose temporary contract terminates on 31/12/N and signs another contract starting 01/01/N+1 is not considered as a departure.	135	312	31
SOC942	Number of departures of permanent (CDI) employees at termination	All employees who left the headcount because their permanent employment contract came to its planned termination.	# No. of individuals	Total number of permanent (CDI) employees whose exit from the company was related to the expired term of their employment contract and are of standard retirement age. NB an employee whose permanent contract terminates on 31/12/N is not considered as a departure for year N but rather N+1.	154	171	129
SOC950	**Turnover rate**	**Workforce renewal rate following voluntary departures or dismissals and employee hires.**	**%**	**Turnover rate = [(Number of departures during year N + Number of new starters during year N)/2] / Workforce numbers as of 31 December in year N-1*100 Turnover rate = [(SOC 910 + SOC 810)/2] / [(SOC 110 N-1)]*100 NB1: The number of departures depends on total dismissals, voluntary departures and contract terminations. NB2: The number of new starters depends on the total of temporary and permanent hires NB3: Internal transfers are not counted as departures.**	**6.26%**	**6.83%**	**4.70%**
10 - OCCUPATIONAL DISEASES							
SOC101	✪ Occupational diseases	Total number of employees on temporary and permanent contracts declared by the occupational health doctor as being affected by occupational diseases over the reporting period.	# No. of individuals	Occupational diseases are arranged in a table provided by the social security agency which also sets out the conditions for contraction of these diseases. Occupational disease diagnosed by the company doctor is supported by a medical certificate.	0	0	0
11 - EXPENDITURE IN RESPECT OF SOCIAL POLICY							
SOC102	**Expenditure in respect of social policy**		**€**		**16,042,392**	**12,752,935**	**10,213,306**
SOC103	Voluntary expenditure by the company on employee benefits	Voluntary financial contribution by the company to the funds dedicated to the solidarity, health and retirement of employees (Solidarity Fund, Health Solidarity Fund, Health Insurance for pensioners: ASMAR, FCP, etc.) NB: The following mandatory contribution are excluded: training expenses	€	Total allocated funds for solidarity, health and retirement of employees (FCP, PS Managers, SF, HSF, ASMAR, etc.) NB: only voluntary employer contributions are reported, not mandatory contributions	6,537,083	7,733,652	6,728,868
SOC104	- Funds used for internal loans:	Total amount of loans granted to employees notably through mutual insurance companies, to help them to implement personal projects to acquire property or make investments to improve their income.	€	Total fund allocated for MA2E, FCP-SDE, FPH-SDE, etc.	9,505,309	5,019,283	3,484,438
SOC105	**Voluntary social security protection**						
SOC106	Workforce covered by voluntary social security protection	Total number of temporary and permanent employees as of 31/12/yy benefiting from the voluntary contribution by the company to the solidarity, health and retirement funds of employees over the reporting period	# No. of individuals	Total number of temporary and permanent employees benefiting from the voluntary financial contribution by the company to the funds to the solidarity, health and retirement funds of employees (Solidarity Fund, Health Solidarity Fund)	,		7,704
SOC107	Section of the workforce covered by voluntary social security protection	Percentage of temporary and permanent employees benefiting from the voluntary contribution by the company to the solidarity, health and retirement funds of employees over the reporting period	%	SOC 106- Workforce covered by voluntary social security protection / SOC 110- Total company workforce	,		98%

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
12 - GENDER PROMOTION							
SOC171	**Governance**						
SOC172	Number of Executive Committee (EXCO) members	Total number (men and women) of Executive Committee members	# No. of individuals	Sum of designated EXCO members at the close of the reporting period	107	132	117
SOC173	Number of female members on the Executive Committee	Number of female members on the Executive Committee	# No. of individuals	Sum of designated female EXCO members at the close of the reporting period	19	23	24
SOC174	Proportion of women on the Executive Committee	Percentage of women on the Executive Committee.	%	(SOC173-Number of female members on the Executive Committee / SOC172- Number of Executive Committee members) * 100	17.76%	17.42%	20.51%
SOC175	**Technical business lines**						
SOC176	Number of employees with technical expertise	Total employees (men and women) on temporary and permanent contracts with technical expertise (business lines with operational and maintenance activities) in the reporting period, NB 1: The list of technical business lines is available from the human resources department of each entity NB 2: not included are interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors,	# No. of individuals	Total employees on temporary and permanent contracts with technical expertise at the close of reporting, NB: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract,	2,711	3,228	2,749
SOC177	Number of female employees with technical expertise	"Total female employees on temporary and permanent contracts with technical expertise (business lines with operational and maintenance activities) in the reporting period, NB 1: The list of technical business lines is available from the human resources department of each entity NB 2: not included are interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors,"	# No. of individuals	Total female employees on temporary and permanent contracts with technical expertise at the close of reporting, NB: Female employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Female inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract,	134	158	114
SOC178	Proportion of females with technical expertise	Percentage of female employees with technical expertise (business lines with operational and maintenance activities) in the reporting period,	%	"=SOC 177-Number of female employees with technical expertise/SOC176-Number of employees with technical expertise*100	4.94%	4.89%	4.15%
13 - CERTIFICATION SCOPE							
SOC1005	**Number assigned and certifiable**						
SOC1006	Number assigned	Total number of the company's employees, consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD) assigned to the economic interest grouping GS2E (Water and Electricity Services Grouping)	# No. of individuals	Total number of the company's employees on temporary and permanent contracts (current at the close of the reporting period) assigned to the economic interest grouping GS2E NB1: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported. Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract. NB2: Not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors.	338	276	340
SOC1007	Total certified number	Total number of the company's employees, consisting of those on current permanent contracts (CDI) and those on current temporary contracts (CDD). NB 1: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: employees assigned to GS2E are counted in the GS2E workforce (and extracted from the CIE and SODECI numbers)	# No. of individuals	CIE, SODECI and other entities: [(SOC 110- Total company workforce) - (SOC 1006-Assigned employees)] GS2E: [(SOC110-Company workforce) + (Total number assigned to CIE and SODECI)]	9,108	9,010	7,822
SOC1010	**Occupational health and safety certification scope**						
SOC1011	Number of OHSAS 18001 / ISO 45001 certified services	Total number of employees on temporary or permanent contracts from departments or sub-departments certified OHSAS 18001 / ISO 45001 at the close of reporting NB 1: not included are contracts of interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: employees assigned to GS2E are counted in the GS2E workforce	# No. of individuals	Total number of employees (on temporary and permanent contracts at the close of reporting) from departments or sub-departments covered by a current OHSAS 18001 / ISO 45001 certificate at the close of reporting. NB1: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract. NB2: For GS2E, staff made available must be counted in the workforce.	2,433	2,476	1,339
SOC1012	OHSAS 18001 / ISO 45000 certification scope	Ratio of the number of employees from OHSAS 18001/ISO 45001 certified services to the total certifiable number at the close of reporting	%	[Number of OHSAS 18001 / ISO 45001 certified services (SOC 1011) / Total certifiable number (SOC 1007)]*100	27%	27%	17%

Environmental indicators

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
1 - PROVISIONS & GUARANTEES FOR ENVIRONMENTAL RISKS							
ENV110	Provisions and guarantees for environmental risks	Amount planned in the budget to manage environmental risks	€	Amount planned for known and identified environmental risks linked to the company's activities	2,436,170	2,435,820	4,573
2 - WATER CONSUMPTION							
ENV200	**Water consumption**				**7,450,250**	**8,773,640**	**5,290,679**
ENV210	Water consumption by headquarters, branches, offices	The quantity of drinking water, taken by meters or billed, consumed in administrative and sales facilities, i.e. head offices, sales branches and offices	m³	Total water consumption, taken by meters, of all sales branches, offices and other administrative centres. NB: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year. Exclude: -free water for staff and pensioners' accommodation, -electricity and water production centres.	464,229	463,468	333,022
ENV220	Water consumption by thermal power plants	The quantity of water used by thermal electric power plants.	m³	Total water consumption, taken by meters, of all thermal electricity production sites. NB: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year.	176,309	229,264	236,325
ENV230	Water consumption by water production plants	The quantity of water used in water production plants for operating needs (washing of decanters, filters, etc.).	m³	Quantity of water used in plants for operational needs = (water production from plants * (100-internal productivity of water production plants ENV320)) / 100	6,809,712	8,080,908	4,721,332
3 - WATER PRODUCTION & DISTRIBUTION							
ENV350	**Drinking water production capacity**						
ENV351	✪ Drinking water production capacity	Total capacity of boreholes and drinking water production plants. The total sum of the maximum capacities (or theoretical capacities) of all the production units installed.	m³/day	Total sum of the maximum capacities (or theoretical capacities) of all the production units installed.	1,690,188	1,723,127	1,173,352
ENV300	**PRODUCTION AND DISTRIBUTION OF WATER**						,
ENV301	Raw water, plants	Quantity of raw water used for drinking water production	m³	Volume of raw water used for drinking water production.	339,201,623	364,850,162	310,699,898
ENV302	Borehole water	Quantity of raw water coming out of the company's drilling operations (besides wells supplying water production plants)	m³	Volume of raw water produced by the company's drilling operations and supplying the network (besides wells supplying water production plants)	122,366,974	134,975,220	0
ENV310	Treated water, plants	Quantity of water treated to be bacteriologically and chemically clean enough to drink.	m³	Sum of treated water production by all plants	332,392,911	356,191,768	306,558,908
ENV315	✪ Total water produced	Quantity of drinking water produced and connected to the network.	m³	Sum of treated water production by all plants (ENV 310) and borehole water connected to the network, besides wells supplying water production plants (ENV 302)	454,759,885	491,166,988	306,558,908
ENV320	✪ Internal productivity of water production plants	The ratio of the quantity of treated water produced by the plants to the quantity of raw water used by these plants.	%	Average productivity of all plants in % = (Sum of volume of "Treated water, plants" from water production plants over a given period) / (Sum of volume "raw water, plants" from water production plants during the reporting period) x100	98.0%	97.6%	98.7%
ENV330	✪ Network productivity	The ratio of the quantity of water billed to customers to the quantity of water put into the water system by the production plants and operating wells.	%	Productivity of the drinking water network (%) =(ENV 341 total volume of water in m³ sold to customers during the reporting period / (ENV 310 volume of treated water from plants during the reporting period + ENV 302 borehole water during the reporting period) x100	76.00%	73.89%	74.27%
ENV341	Volume of water sold	Quantity of water as read on meters and billed to customers.	m³	Total in m³ billed to customers during the reporting period NB: does not equate to volume collected.	345,624,862	362,928,425	227,666,000

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
4 - ENERGY CONSUMPTION							
ENV410	**Total energy consumption**				**7,542,224**	**7,870,108**	**8,560,985**
ENV415	Electricity consumption by electricity production plants	Total quantity, taken from meters, of electricity consumed by all power production plants excluding generator shutdowns.	GWh	Total GWh taken from meter(s) from all electricity production sites (auxiliary consumption). NB1: Includes consumption by plant offices if they cannot be isolated (otherwise count in ENV 420) NB2: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year.	58.2	64.4	74.1
ENV416	External electricity consumption by electricity production plants	Total quantity, taken from meters, of electricity consumed by all power production facilities during generator shutdowns only.	GWh	Total GWh taken from meter(s) from all power production sites (general auxiliary consumption: bridge crane, lighting, engine power take-off, etc.) during generator shutdowns. NB1: Includes consumption by plant offices if they cannot be isolated (otherwise count in ENV 420) NB2: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year.	,		0.8
ENV420	Electric power consumption by headquarters, branches, offices	Total quantity, taken from meters, of electricity consumed by all sales branches, offices and other administrative centres.	GWh	Total GWh taken from meter(s) from sales branches, offices and other administrative centres. NB: does not equate to GWh collected. NB: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year. Exclude: -Free electricity for staff and pensioners' accommodation, -Electricity and water production centres.	65.04	61.41	40.37
ENV425	Electricity consumption by sanitation facilities	Total quantity, taken from meters, of electricity consumed in the maintenance and operation of sanitation and drainage networks and facilities.	GWh	Total GWh taken from meter(s) from all sites with sanitation operations Includes consumption by plant offices if they cannot be isolated (otherwise count in ENV 420) NB2: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year.	1.4	1.7	1.3
ENV430	Electricity consumption by water production and distribution facilities	Total quantity, taken from meters, of electricity consumed by all water production and distribution facilities.	GWh	Total GWh taken from meter(s) from all water production and distribution sites (auxiliary consumption). NB1: Includes consumption by plant offices if they cannot be isolated (otherwise count in ENV 420) NB2: For data not available at fiscal year-end, consider a rolling year (the last 12 months of bills) for year n and state the scope as to why the rolling year was required and the rolling year calendar was used. Data calculated on a rolling year basis should not be reprocessed the following year so that year n-1 reporting is a calendar year.	402	432	221
ENV440	Natural gas consumption	Total quantity of natural gas used by gas turbines, mechanically measured.	m^3	Total natural gas consumed in m^3 during the reporting period by gas turbines, mechanically measured. NB: For periods where mechanical measurement is not possible, estimate with GWh products.	836,960,576	873,326,866	949,969,227
ENV450	HVO consumption	Total quantity of heavy vacuum oil (HVO) used by gas turbines, mechanically measured.	m^3	Total HVO consumed in m^3 during the reporting period by gas turbines, mechanically measured (gas substitution in case of interrupted supply).	741	2,941	11,983
ENV460	DDO consumption	Total quantity of Distillate Diesel Oil (DDO) used by gas turbines, mechanically measured.	m^3	Total DDO consumed in m^3 during the reporting period by gas turbines, mechanically measured (gas and HVO substitution or in the case of transition from gas or HVO).	363	408	576

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
ENV470	Consumption of Fuel Oil/Diesel Oil by emergency generators	Total quantity of fuel oil/diesel oil used by emergency generators	m³	Total fuel oil/diesel consumed in m3 during the reporting period by emergency generators (used in case of power supply fault), charged by actual use or stock withdrawals,	5,336	5,357	50,527
ENV475	Consumption of Fuel Oil/Diesel Oil by electrical generators/power production	Total quantity of fuel oil/diesel oil used by electrical generators	m³	Total fuel oil/diesel consumed in m3 during the reporting period by generators of isolated power plants and to start up operational facilities (used in case of power supply fault), charged by actual use or stock withdrawals.	2,502	10,327	2,337,102
ENV480	**Total consumption of vehicle fuel**				**5,897,689**	**6,434,182**	**5,904,949**
ENV481	Diesel consumption by vehicles	Total quantity of diesel used by operational vehicles.	l	Total quantity in litres of diesel fuel consumed by operational vehicles. NB: Excludes contract vehicles, all vehicles for personal use, short-term rental vehicles (less than a week)	4,959,147	5,005,248	3,905,122
ENV482	Regular and premium petrol consumption by vehicles	Total quantity of regular/premium petrol used by operational vehicles.	l	Total quantity in litres of regular/premium petrol fuel consumed by vehicles used in operations. NB: Excludes contract vehicles, all vehicles for personal use, short-term rental vehicles (less than a week)	938,542	1,428,934	1,999,828
5 - ELECTRICITY PRODUCTION & DISTRIBUTION							
ENV510	**✪ Total interconnected capacity in use**		**MW**		**1,247**	**1,247**	**1,247**
ENV511	Total interconnected installed THERMAL capacity	Total capacity of interconnected thermal production equipment in operation, on an actual capacity basis. This is the total sum of the maximum (or theoretical) power of all generators installed on the network.	MW	Sum of the power of the interconnected thermal production equipment for a given period on an actual capacity basis in MW.	643	643	643
ENV512	Total interconnected installed HYDROELECTRIC capacity	Total capacity of interconnected hydroelectric production equipment in operation, on an actual capacity basis.	MW	Sum of the power of the interconnected hydroelectric production equipment for a given period based on real capacity in MW.	604	604	604
	✪ Proportion of electricity production capacities (MW) that are renewable		%		48%	48%	48%
ENV520	**✪ Total interconnected electricity production**				**4,683**	**5,139**	**5,592**
ENV521	Total electricity production from THERMAL power plants	Total electricity production delivered from interconnected thermal production equipment.	GWh	Total gross energy delivered from interconnected thermal production equipment.	3,050	3,276	3,694
ENV522	Total production from HYDROELECTRIC power plants	Total gross electricity production delivered from interconnected hydroelectric production equipment.	GWh	Total gross energy delivered from interconnected hydroelectric production equipment.	1,633	1,863	1,897
	✪ Proportion of electricity production (GWh) that is renewable		%		35%	36%	34%
ENV530	✪ Total electricity production productivity	Ratio of power put onto the transmission network (net production) to power coming out of the alternator (gross production) of a generator. The difference between the two levels of power is consumed by the auxiliaries of the generator (various ancillary equipment necessary to the operation of the generator).	%	Electricity production productivity = Total net production / gross production * 100 NB: Losses correspond to the energy extracted for internal plant consumption.	97.9%	99.1%	98.9%
ENV531	✪ Electricity production productivity, Abidjan	Ratio of power produced in Abidjan put onto the transmission network (net production) to power coming out of the alternator (gross production) of a generator. The difference between the two levels of power is consumed by the auxiliaries of the generator (various ancillary equipment necessary to the operation of the generator).	%	Electricity production productivity, Abidjan = Total net production, Abidjan / gross production, Abidjan * 100 NB: Losses correspond to the energy extracted for internal plant consumption in Abidjan.	98.5%	99.1%	99.0%
ENV550	**Available energy**				**7,547**	**9,430**	**8,974**
ENV551	Available THERMAL energy	Energy that can be produced by all thermal production equipment according to the operational and technical conditions of the facility.	GWh	for thermal production equipment: AVAILABLE ENERGY = EMP-EINP-EIP EMP = theoretical producible energy (maximum) for the reporting period, EIP = total planned unavailable energy for the period EINP = total unplanned unavailable energy for the period.	4,611	4,475	4,814
ENV552	Available HYDROELECTRIC energy	Energy that can be produced by all hydroelectric production equipment according to the operational and technical conditions of the facility.	GWh	for hydroelectric production equipment: AVAILABLE ENERGY = EMP-EINP-EIP EMP = theoretical producible energy (maximum) for the reporting period, EIP = total planned unavailable energy for the period EINP = total unplanned unavailable energy for the period.	2,936	4,955	4,159

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
ENV560	**✪ Total electricity efficiency**	**This is the ratio of gross production (energy out of the alternator) to energy actually consumed by the final customer. Therefore, this ratio factors in production, transmission and distribution losses. Note: customers supplied directly by the transmission network experience only production and transmission losses.**	**%**	**Total electricity system productivity according to the definition of national Ivorian statistics.**	**80.32%**	**83.08%**	**82.54%**
6 - CONSUMPTION OF RAW MATERIALS & INPUTS							
ENV600	**Consumption of raw materials and inputs**						
ENV610	Oils	Quantity of oils used in operating facilities.	l	Total in litres of oil consumed.	100,299	78,224	131,365
ENV620	Chlorine gas	Quantity of chlorine gas used in operations.	t	Total in tonnes of chlorine gas used for operations.	689	682	0
ENV630	Lime	Quantity of lime used in operations.	t	Total in tonnes of lime used for operations.	12,797	13,582	25,909
ENV640	Calcium hypochlorite	Quantity of calcium hypochlorite used in operations.	t	Total in tonnes of calcium hypochlorite used for operations.	1,838	3,227	4,453
ENV650	Aluminium sulphate	Quantity of aluminium sulphate (Al2(SO4)3 used in operations.	t	Total in tonnes of aluminium sulphate used for operations.	6,821	9,468	10,623
ENV660	SF6 gas	Quantity of SF6 gas used in operating and maintaining facilities.	kg	Total in kg of SF6 gas used for operations. NB: The measurements are obtained by weighing the SF6 cylinders, the difference in weight over a period makes up the SF6 losses (Transmission).	1,022	613	570
ENV670	Calcium carbonate	Quantity of calcium carbonate used in operations.	t	Total in tonnes of calcium carbonate used for operations	1,223	980	2,838
ENV680	Refrigerant fluids	Quantity of refrigerant fluids present in air conditioning equipment installed in operational headquarters, offices, branches, factories and facilities.	kg	Total kg of refrigerant fluids present in air conditioning equipment (split, cabinet, DRV, rooftop). The quantity present in equipment is determined from the average load. - Split: 1 kg of fluid - Cabinet: 5 kg of fluid - DRV: 9 kg of fluid - Rooftop: 26 kg of fluid Source: Restitution matrix of GHG from refrigerant fluids. The matrix leverages entry data (average load, annual leakage rate, GWP) from the ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/)			8,797
ENV681	Refrigerant fluid losses	Estimated quantity of leaked refrigerant fluids from air conditioning equipment installed in operational headquarters, offices, branches, factories and facilities.	kg	Total estimated kg of leaked refrigerant fluids from air conditioning equipment (split, cabinet, DRV, rooftop). Leaks are quantified on the basis of an annual leak rate. - Split: 5% - Cabinet: 6% - DRV: 10% - Rooftop: 5% Source: Restitution matrix of GHG from refrigerant fluids. The matrix leverages entry data (average load, annual leakage rate, GWP) from the ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/)			485
7 - ATMOSPHERIC POLLUTANTS: CO2, N0x, SOx							
ENV710	**Greenhouse gas (GHG) emissions**		**tCO2e**		**2,439,700**	**2,581,463**	**2,601,594**
ENV711	GHG emissions excluding electricity production	Amount of GHG released into the atmosphere as a result of electricity consumption by water production and distribution plants, sanitation facilities and branches and offices, as a result of fuel consumption of vehicles and emergency generators, and business air travel	tCO2e	ENV741+ENV742+ENV743+ENV744+EN-V745+ENV746+ENV747+ENV771	284,781	299,751	149,605
ENV741	GHG emission from the electricity consumption of water production and distribution facilities	Amount of GHG released into the atmosphere as a result of the electricity consumption of water production and distribution facilities (including consumption of production sites if they cannot be isolated).	tCO2e	=FeE*(ENV430)*1000 where FeE Côte d'Ivoire =0,445 kgC02e/kWh FeE Senegal = 0,637 kgC02e/kWh FeE Togo: 0,195 kgCO2e/kWh FeE France = 0.0599 kgC02e/kWh Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	219,005	233,635	98,479
ENV742	GHG emissions from electricity consumption linked to sanitation	Amount of GHG released into the atmosphere as a result of the total quantity of electricity consumed in the maintenance and operation of sanitation and drainage networks and facilities (including consumption of production sites if they cannot be isolated).	tCO2e	=FeE*(ENV425)*1000 where FeE Côte d'Ivoire =0,445 kgC02e/kWh FeE Senegal = 0,637 kgC02e/kWh FeE Togo: 0.195 kgCO2e/kWh FeE France = 0.0599 kgC02e/kWh Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	644	761	561
ENV743	GHG emissions from electricity consumption at head offices, branches and offices	Amount of GHG released into the atmosphere as a result of the total amount of electricity consumed by the head offices, branches and offices	tCO2e	=FeE*(ENV420)*1000 where FeE Côte d'Ivoire =0,445 kgC02e/kWh FeE Senegal = 0,637 kgC02e/kWh FeE Togo: 0.195 kgCO2e/kWh FeE France = 0.0599 kgC02e/kWh Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	29,219	27,615	17,946

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
ENV744	GHG emissions from consumption by emergency generators	Amount of GHG released into the atmosphere as a result of the consumption of fuel by emergency generators (in the event of a fault in the electricity supply)	tCO2e	= (Fe Diesel*ENV470)/1000 Fe Diesel: 3.16 kgCO2e/l Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	16,861	16,928	160
ENV745	GHG emissions from vehicle fuel consumption	Amount of GHG released into the atmosphere as a result of fuel use of vehicles	tCO2e	= (2.8*ENV482 + 3.16*ENV481)/1000 where Fe Petrol: 2.8 kgCO2e/l Fe Diesel: 3.16 kgCO2e/l Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	18,299	19,818	17,940
ENV746	GHG emissions from SF6 losses	Amount of GHG released into the atmosphere from SF6 losses	tCO2e	= (ENV660-Gas SF6 / 1000) * GWP SF6 Global Warming Potential (GWP) SF6: 23,500 Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) GWP taken from the 5th report by the Intergovernmental Panel on Climate Change - IPCC (2013)			13,395
ENV747	GHG emissions from refrigerant fluid losses	Amount of GHG released into the atmosphere from refrigerant fluid losses	tCO2e	The calculation is completed in a matrix charting losses by gas type related to the Global Warming Potential (GWP) by gas type. The GWP being the emission component. The list of GWP of different gases making up refrigerant fluids is available in the ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/)			899
ENV712	**GHG emissions from interconnected electricity production**	**Amount of GHG released into the atmosphere only as a result of interconnected electricity production (excluding emergency generators).**	**tCO2e**	**= ENV761+ENV762+ENV763+ENV764+ENV765**	**2,154,919**	**2,281,712**	**2,451,989**
ENV761	GHG emissions from consumption of natural gas	Amount of GHG released into the atmosphere as a result of the total quantity of natural gas used by gas turbines, mechanically measured.	tCO2e	= 2.53*ENV440/1000 Fe Natural gas: 2.53 kgCO2e/m3 Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	2,117,510	2,209,517	2,403,422
ENV762	GHG emissions from HVO consumption	Amount of GHG released into the atmosphere as a result of the total quantity of heavy vacuum oil (HVO) used by gas turbines, mechanically measured.	tCO2e	= 3.25*(ENV450) Fe HVO: 3.25 kgCO2e/l Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/)"	2,410	9,559	38,945
ENV763	GHG emissions from DDO consumption	Amount of GHG released into the atmosphere as a result of the total quantity of Distillate Diesel Oil (DDO) used by gas turbines, mechanically measured.	tCO2e	= 3.25*(ENV460*1000) Fe DDO: 3.25 kgCO2e/l Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/)"	1,180	1,327	1,871
ENV764	GHG emissions from fuel oil/diesel oil consumption	Total quantity of fuel oil/diesel oil used by electrical generators	tCO2e	= (3,16*ENV475)/1000 Fe Diesel: 3.16 kgCO2e/l Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	7,906	32,633	7,385
ENV765	GHG emissions from external electricity consumption of production facilities	Amount of GHG released into the atmosphere as a result of the electricity consumption of electricity production facilities (including consumption of production site offices if they cannot be isolated).	tCO2e	=FeE*(ENV416)*1000 where FeE Côte d'Ivoire =0,445 kgC02e/kWh FeE Senegal = 0,637 kgC02e/kWh FeE Togo: 0.195 kgCO2e/kWh FeE France = 0.0599 kgC02e/kWh Source: ADEME Base Carbone database (http://www.bilans-ges.ademe.fr/) "	25,912	28,676	365
ENV713	Greenhouse gas emissions / MWh of electricity produced	Amount of CO2 equivalent released for the production of a MWh	KgCO2e/MWh	(=) ENV712*1000 / ENV520 * 1000	460	444	439
ENV714	Greenhouse gas emissions during electricity production	Quantity of GHG emissions into the atmosphere during electricity production.	% gaz sec	Instantaneous actual measurement of atmospheric emissions in working condition carried out by a specialised external body NB1: Retain the highest number from data entered NB2: Volatile Organic Compounds (VOC) are not included in the measurement carried out in accordance with operational authorisation requirements.	3.39%	12.04%	6.06%
ENV770	**GHG emissions from business air travel**						
ENV771	GHG emissions from business air travel	Amount of GHG released into the atmosphere as a result of business air travel	tCO2e	Total GHG emissions stated on flight tickets issued and billed to the company by its travel agencies during the reporting period for the business travel account of its temporary and permanent employees. NB 1: the GHG emissions reference by trip is provided by the International Civil Aviation Organisation (ICAO) online calculator: (https://www,icao,int/environmental-protection/CarbonOffset/Pages/default,aspx), If two sets of data are available for the same trip then retain the highest number NB 2: Not included are GHG emissions for flight tickets brought forward by employees and booked outside of the agency contracting with the entity, NB 3: GS2E passes on available personnel data to CIE and SODECI for consideration in their respective reporting"	752	995	226
ENV750	Education on reducing GHG emissions						

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
ENV751	GHG emissions to be avoided due to energy audits	Quantity of GHG that will not be emitted thanks to energy efficiency efforts or the transition to renewable energies.	tCO2e	Total estimated savings on customer's annual electricity consumption if the actions around equipment and operation recommended in audit reports are implemented. These savings, assessed over the reporting period, are estimated in kWh, reduced to t CO2e (expressed negatively). Methodologies are stated in each audit report and internal calculator.	1,935	627	2,251
ENV720	✪ NOx emissions, electricity production	Discharges of nitrogen oxide (NOx) during electricity production (results of the highest analyses).	mg/Nm³	Highest number from the results of analyses carried out during the reporting period by a specialist organisation (i.e., Veritas). If no reading has been taken during the reporting period: provide the last result available.	225	227	224
ENV730	✪ SOx emissions, electricity production	Discharges of sulphur oxide (SOx) during electricity production (results of the highest analyses).	mg/Nm³	Highest number from the results of analyses carried out during the reporting period by a specialist organisation (i.e., Veritas). If no reading has been taken during the reporting period: provide the last result available.	1	23	25
8 - EQUIPMENT CONTAINING PCBS							
ENV800	**Total number of transformers containing PCBs**						
ENV830	Total number of transformers used	Total number of transformers used at the close of the reporting period	Number	Total transformers used by Distribution, Transmission and Production at the close of the reporting period.	13,313	13,578	37,461
ENV810	Number of transformers contaminated with PCBs to be decontaminated	Total number of transformers identified at the end of the period for which the fluid (oil), used as dielectric fluid or lubricant, has a PCB content of between 50 and 500 ppm which can be treated and reduced by specialised organisation to put these appliances back into use at the end of the period	Number	Total transformers from Distribution, Transmission and Production, whose fluid (oil) has a PCB content between 50 and 500 ppm listed at the close of the reporting period. NB: decontamination is carried out by authorised specialist service providers.	286[43],	285[45]	284
ENV820	Number of transformers contaminated with PCBs to be disposed of	Total number of transformers identified at the end of the period for which the fluid (oil), used as dielectric fluid or lubricant, has a PCB content greater than 500 ppm, such that these devices must be removed and isolated from operations and then placed at the disposal of a company specialising in the elimination of PCBs at the end of the period	Number	Total transformers from Distribution, Transmission and Production, whose fluid (oil) has a PCB content greater than 500 ppm listed at the close of the reporting period. NB: disposal is carried out by authorised specialist service providers.	32[45]	31[45]	33
ENV840	Rate of transformers containing PCBs	Ratio of the number of transformers contaminated with PCB to be decontaminated and disposed of over the total number of transformers used	%	Sum (transformers to be decontaminated (ENV 810) + transformers to be disposed of (ENV820))/total number of transformers used (ENV830)	2.39%[45]	2.33%[45]	0.84%
ENV850	Number of transformers with PCB sent for disposal	Number of transformers contaminated with PCB sent to authorised centres during the reporting period.	Number	Total transformers sent to authorised centres for disposal in France, in the framework of the agreement signed with the Basel and Stockholm Regional Convention Centre for the disposal of PCBs.	0	0	0
9 - CONSUMPTION OF PAPER & COMPUTER PRODUCTS, WASTE PRODUCTION							
ENV900	**Consumption of paper & computer products**						
ENV910	Office consumption of paper	Quantity of paper reams purchased and/or use for printing or note-taking during the reporting period	kg	Total number of paper reams purchased x weight of one ream (Weight of a ream of 500 sheets of A4 paper: 2.6 kg; weight of a ream of 500 sheets of A3 paper: 5 kg)	148,229	145,785	127,980
ENV911	Paper consumption for bill production	Quantity of paper used for producing customer bills (outsourced service)	kg	Total weight of customer bills produced during the reporting period (specify calculation method in the comments).	89,892	91,364	70,996
ENV920	Consumption of printer toners (ink)	Quantity of ink cartridges (toner) used for printing by all the printers in the company, whether they are leased and for shared use or allocated specifically to individuals.	kg	Number of cartridges purchased x weight of each cartridge (cartridge weight according to the model - see article details at www.amazon.com)	4,258	4,240	3,820
ENV950	**Waste production by industrial entities**						
ENV951	Common industrial waste	Quantity of industrial waste assimilated to household refuse by industrial entities (drinking water production plant, thermal and hydroelectric power plant) during the reporting period. NB: Quantities are recounted based on declarations made to the relevant authorities (Côte d'Ivoire: Anti-Pollution Centre of Côte d'Ivoire (CIAPOL) / Senegal: Department of the Environment and Listed Buildings (DEEC))	t	Total in weight of common industrial waste produced during the reporting period.	223.64	269.27	1,062.52
ENV952	Special liquid waste	Quantity of liquid waste (used oil, used HVO/DDO, used water, etc.) posing a risk to the environment and human health produced by industrial entities (drinking water production plant, thermal and hydroelectric power plant) during the reporting period. NB: Quantities are recounted based on declarations made to the relevant authorities (Côte d'Ivoire: Anti-Pollution Centre of Côte d'Ivoire (CIAPOL) / Senegal: Department of the Environment and Listed Buildings (DEEC))	m³	Total volume of dangerous liquid waste produced during the reporting period	127,851.9	96,163.64	159,325.95

43 2018.2019 data updated from that shown in the previous report due to a restatement.

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
ENV953	Special solid waste	Quantity of solid waste (used filters, soiled cloths and gravel, chemical products, used batteries, etc.) posing a risk to the environment and human health produced by industrial entities (drinking water production plant, thermal and hydroelectric power plant) during the reporting period. NB: Quantities are recounted based on declarations made to the relevant authorities (Côte d'Ivoire: Anti-Pollution Centre of Côte d'Ivoire (CIAPOL) / Senegal: Department of the Environment and Listed Buildings (DEEC))	t	Total in weight of dangerous solid waste produced during the reporting period.	64.77	149.69	275.07
10 - CERTIFICATION SCOPE							
ENV1010	**Environment certification scope (ISO 14001)**						
ENV1020	**ISO 14001 - drinking water production**						
ENV1021	Production capacity of ISO certified drinking water facilities	Total capacity of boreholes and drinking water production plant covered by ISO 14001 certification current at the close of the reporting period	m^3/day .	Total sum of maximum (or theoretical) capacities of all drinking water production units (borehole and plants) operated by ISO 14001 certified departments/sub-departments	1,304,828	1,339,795	716,320
ENV1022	ISO14001 certification scope - Drinking water production	Ratio of the drinking water production capacity of ISO 14001 certified entities to the drinking water production capacity at the close of the reporting period	%	[Drinking water production capacity of ISO 14001(ENV1021) / Water production capacity (ENV351)] * 100	77%	78%	61%
ENV1030	**ISO 14001 - Sanitation**						
ENV1031	ISO 14001 certified sanitation network	Length of operational sanitation and drainage network covered by ISO 14001 certification current at the close of the reporting period	km	Total length of unitary used water and rainwater networks operated by ISO 14001 certified departments/sub-departments as of 31/12/N	0	0	0
ENV1032	ISO 14001 certification scope - Sanitation	Ratio of the length of operational sanitation and drainage network operated by ISO 14001 certified entities to the length of operational sanitation and drainage network at the close of the reporting period	%	[length of ISO 14001 (ENV 1031) certified unitary used water and rainwater networks / Sanitation networks operated as of 31/12/N (SOT 234)] * 100	0%	0%	0%
ENV1040	**ISO 14001 - electricity production**						
ENV1041	Electricity production capacity of ISO certified power plants	Total capacity of interconnected hydroelectric and thermal production equipment operated based on actual capacity of facilities covered by ISO 14001 certification current at the close of the reporting period	MW	Sum of the power from interconnected hydroelectric and thermal equipment operated by ISO 14001 departments at the close of the reporting period (based on actual capacity)	1,247	1,247	1,247
ENV1042	ISO 14001 certification scope - electricity production	Ratio of the electricity production capacity of ISO 14001 certified entities to the electricity production capacity at the close of the reporting period	%	[Electricity production capacity of ISO 14001 certified entities (ENV 1041) / Total capacity of electricity production (ENV 510)] * 100	100%	100%	100%
ENV1050	**ISO 14001 - electricity transmission**						
ENV1051	ISO 14001 certified transmission networks	Number of kilometres of operating High Tension (HTB and THT) lines and cables used for transporting electricity covered by ISO 14001 certification current at the close of the reporting period	km	Sum (number of km of lines and cables used) of HTB and THT operated by ISO 14001 departments at the close of the reporting period	5,453	6,022	7,063
ENV1052	ISO14001 certification scope - electricity transmission	Ratio of the transmission networks operated by ISO 14001 certified entities to the total transmission networks operated at the close of the reporting period	%	[Transmission networks operated by ISO 14001 certified entities (ENV 1051) / Transmission networks operated (SOT 231)] * 100	100%	100%	100%
ENV1100	**Compliance Management certification scope (ISO 50001)**						
ENV1101	Greenhouse Gas (GHG) emissions from certified entities	Total quantity of GHG released into the atmosphere by ISO 50001 certified entities during the reporting period	tCO2e	Total GHG (from water and electricity production and transport, electricity and fuel consumption, and business air travel) released during the reporting period by ISO 50001 certified entities valid at the close of reporting	0	0	0
ENV1102	ISO 50001 certification scope	Ratio of Greenhouse Gas (GHG) emissions from ISO 50001 certified entities to total greenhouse gas emissions	%	[Greenhouse Gas emissions from ISO 50001 certified entities (ENV 1101 / Greenhouse Gas Emissions (ENV 710)*100	0%	0%	0%

Societal indicators

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
1 - NUMBER OF CUSTOMERS							
SOT100	**Number of Customers**				**4,666,136**	**5,183,221**	**5,069,783**
SOT101	Number of Electricity Customers	Natural or legal persons having signed a subscription contract for the supply of electricity, which contract was current at the reporting date or in the reporting period.	Number	Total number of electricity subscription contracts current at the reporting date or in the reporting period.	2,196,725	2,538,154	2,915,688
SOT102	Number of Water Customers	Natural or legal persons having signed a subscription contract for the supply of drinking water, which contract was current at the reporting date or in the reporting period.	Number	Total number of drinking water subscription contracts current at the reporting date or in the reporting period.	1,933,967	2,060,261	1,453,974
SOT103	Number of Sanitation Customers	Natural or legal persons having signed a subscription contract for the supply of drinking water and paying a fee for sanitation.	Number	Total number of water subscription contracts paying a fee for sanitation.	534,966	583,597	698,239
SOT104	Number connected to high speed internet	Number of end-user individuals and businesses connected, via a service agreement for the construction of aerial optic fibre, to lease FTTH access, Last miles and high speed CPL access for internet and other services, provided on behalf of a telecoms operator.	Number	Total number of end-user customers (homes and businesses) connected to "last miles" and high speed CPL access (power-line communication), FTTH homes and businesses (Fibre to the Home) according to their contracts with telecoms operator during the reporting period	457	1,178	1,859
SOT108	Number of Energy Performance customers	Natural or legal persons who have already subscribed to an energy diagnostic or optimisation contract with Smart Energy	Number	Total number of customers having already signed a contract with Smart Energy at the close of the reporting period (NB a customer who has signed n contacts is counted only once)	21	31	23
SOT105	Subsidised connections to the electricity grid	Number of subsidised connection operations (subsidised connections to the grid existing before the "Electricity for All" programme) carried out during the reporting period	Number	Discounted electricity connection operations (subsidised connections to the grid existing before the "Electricity for All" programme) to help households access electricity, according to the defined criteria in a subsidised connection framework memorandum, are counted.	0	0	0
SOT106	Subsidised water connections	Number of subsidised connections to drinking water carried out during the reporting period.	Number	Subsidised connections are to supply water to low income households according to the conditions set out by the concessioning authority	101,330	93,342	127,689
SOT107	PEPT subsidised connections to the electricity grid	Number of connection operations performed during the reporting period under the Electricity For All Programme (PEPT) carried out during the reporting period. NB: The connections taken into account are those reported in the IS.	Number	Electricity network connection operations carried out based on relaxed connection formalities and payment method of these operational costs for the benefit of households without an electricity subscription are counted. The Electricity for All Programme (PEPT), created by the Côte d'Ivoire government, began in 2014, is covered by a "Electricity For All Programme framework" which defines the targets and eligibility criteria for the programme.	205,531	202,991	254,836
2 - SERVICE QUALITY							
SOT200	**Availability of the electricity service**						
SOT201	✪ Average duration of electricity cuts	Average annual duration of electricity cuts during the reporting period, excluding exceptional incidents and scheduled shutdowns for works	Hour and minute	The average outage time is calculated based on following formula: For a given year i: (TMC)i=(END)i/(PM)i Or: (END)i: Non-distributed Energy for the year i. The volume of non-distributed energy due to an operation or network incident. (PM)i: Average Power for the year i (PM)i=(Energy delivered to distribution)i/(24x(number of days in the year)i)	22	18	16
SOT202	Availability of electricity generators excluding	Performance measurement of electricity generators defined by the ratio between how long the generators are operational and the how long these generators would have worked ideally, i.e., 100% of the time, excluding intermittent power. NB: availability excluding planned shutdowns.	%	Besides annual planned shutdowns by the operators of a given production generator, other shutdowns still take place due to unforeseen circumstances (alarm raised for various reasons, out of order generator, etc.): these are accidental shutdowns. Availability excluding planned shutdowns is the rate calculated with accidental shutdowns only according to the following formula: Availability excluding planned shutdowns = (Number of hours of accidental shutdowns / Total number of hours of normal operation without shutdown - Number of hours of planned shutdowns) * 100	96.7%	95.4%	97.7%
SOT210	**Distributed water quality**						
SOT211	Number of physical and chemical analyses conducted	Number of physical and chemical analyses conducted in-house on the water distributed during the reporting period.	Number	Total number of physical and chemical analyses (except continuous analysers) conducted by in-house laboratories on the water distributed during the reporting period.	84,756	85,273	107,991
SOT212	Number of microbiological analyses conducted	Number of microbiological analyses conducted in-house and externally on the water distributed during the reporting period.	Number	Total microbiological analyses conducted by in-house and external laboratories on the water distributed during the reporting period.	16,021	15,653	7,944
SOT213	Number of compliant physical and chemical analysis results	Number of physical and chemical analyses compliant with applicable standards conducted during the reporting period.	Number	Total compliant physico-chemical analysis results. The reference of compliance is: - Côte d'Ivoire: The retained levels are those stated in the "Guidelines for water quality", from the WHO directives on the quality of drinking water for human consumption. - Senegal: Directives on the quality of drinking water for human consumption.	76,643	74,252	97,452

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOT214	Number of compliant microbiological analysis results	Number of microbiological analyses compliant with applicable standards conducted during the reporting period.	Number	Total compliant microbiological analysis results. The reference of compliance is: - Côte d'Ivoire: The retained levels are those stated in the "Guidelines for water quality", from the WHO directives on the quality of drinking water for human consumption. - Senegal: Directives on the quality of drinking water for human consumption.	15,499	15,160	7,552
SOT215	✪ Physico-chemical compliance rate	Ratio of the number of physical and chemical analyses on the water distributed that are compliant out of the number of physical and chemical analyses conducted during the reporting period	%	Number of compliant physico-chemical analyses (SOT 213) / Number of physico-chemical analyses conducted (SOT 211) * 100	90.43%	87.08%	90.24%
SOT216	✪ Microbiological compliance rate	Ratio of the number of microbiological analyses on the water distributed that are compliant out of the number of microbiological analyses conducted during the reporting period	%	Number of compliant microbiological analyses (SOT 214) / Number of microbiological analyses conducted (SOT 212) * 100	96.74%	96.85%	95.07%
SOT230	**Networks operated**						
SOT236	Total power networks operated	Total number of kilometres of electricity transmission and distribution lines and cables operated at the end of the reporting period	km	Total power networks = SOT 231 + SOT 232	51,638	53,977	57,020
SOT231	Electricity transmission networks operated	Number of kilometres of High Tension (HTB and THT) lines and cables used for transporting electricity operated at the close of the reporting period	km	Sum (number of km of lines and cables used) of HTB and THT operated as of 31 December	5,453	6,022	7,063
SOT232	Electricity distribution networks operated	Number of kilometres of low and medium voltage (BT and HTA) lines and cables used for transporting electricity operated at the close of the reporting period	km	Total length of BT and HTA lines in the electricity distribution network operated as of 31 December	46,185	47,955	49,957
SOT233	Drinking water networks operated	Length of the drinking water network operated at the close of the reporting period	km	Total length of disconnected networks operated as of 31 December	28,922	32,324	17,884
SOT234	Sanitation networks operated	Length of the sanitation and drainage network operated at the close of the reporting period	km	Total length of unitary used water networks and length of rainwater networks operated as of 31 December	2,398	2,398	2,398
SOT235	Aerial optic fibre networks operated	Length of the electric power network's aerial optic fibre network operated at the close of the reporting period	km	Total length of national power network's aerial optic fibre communications network (ADSS- All Dielectric Self-Supporting Cable et OPGW- Optical Ground Wire) operated as of 31 December	797	1,436	1,811
SOT240	**Anti-fraud measures**						
SOT241	✪ Billing ratio	Ratio of power/drinking water billed to customers compared to power/drinking water delivered by the distribution network during the reporting period	%	Drinking water: ratio of billed drinking water (ENV 341) / drinking water delivered (ENV 315) Electricity: ratio of billed power / Power delivered (ENV 520)			82%
3 - SUPPORT, SPONSORSHIP AND PARTNERSHIP ACTIONS							
SOT120	**Support, sponsorship and partnership actions**						
SOT121	Support, sponsorship and partnership expenditure	Amounts released and invested in support, sponsorship and partnership initiatives in the field of sport, culture, health and education. NB: Only take external expenses into account	€	Total actual accounting expenditure during the reporting period in the company accounts related to sponsorship and partnership actions in the field of sport, culture, health and education	1,240,728	508,045	1,234,416
4 - ETHICS							
SOT130	**Promoting ethics**						
SOT131	✪ Expenditure on promoting ethics	Amount spent on the implementation of strategy, projects or initiatives aiming to promote ethics and to fight corruption,	€	Total actual accounting expenditure during the reporting period in the company accounts (based on paid bills) aimed at promoting ethics, preventing and eliminating corruption, NB: All expenses (board expenses, communications, etc.) are to be taken into account,	52,743	60,298	84,376
SOT132	✪ Individuals trained/educated on ethics	Number of individuals trained/educated on anti-corruption.	Number	Total temporary or permanent employees trained/educated. If an individual has been trained in two modules, then he/she is counted twice, NB: where a training session brings together participants from several entities (for example in the framework of the Ethics Circle), each entity reports its own trained employees, based on the attendance sheet,	275	542	1,561
SOT135	Ethics alert process						
SOT136	✪ Number of internal complaints received	Number of internal complaints and alerts (from employees) received and followed up for processing by those in charge of ethics	Number	Total internal complaints and alerts received by those in charge of ethics during the reporting year through all channels available to this end (post, email, telephone, meeting, suggestions box, etc.). These complaints are recorded and tracked.	0	4	27
SOT137	✪ Number of internal complaints resolved	Number of internal complaints and alerts (from employees) resolved by those in charge of ethics	Number	Total internal complaints and alerts resolved during the reporting year. These complaints and alerts, recorded and tracked by those in charge of ethics, are considered as resolved upon confirmation of action put in place either by the complainant or the concerned entity	0	1	27

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOT138	✪ Number of external complaints received	Number of external complaints and alerts (from customers, suppliers, etc.) received and followed up for processing by those in charge of ethics	Number	Total external complaints and alerts received by those in charge of ethics during the reporting year through all channels available to this end (post, email, telephone, meeting, suggestions box, etc.). These complaints are recorded and tracked.	49	26	104
SOT139	✪ Number of external complaints resolved	Number of internal (from employees) and external (from customers, suppliers, etc.) complaints and alerts resolved by those in charge of ethics	Number	Total external complaints and alerts resolved during the reporting year. These complaints and alerts, recorded and tracked by those in charge of ethics, are considered as resolved upon confirmation of action put in place either by the complainant or the concerned entity,	37	21	98
5 - COLLECTIVE AGREEMENTS							
SOT141	Total number of collective agreements signed	Total number of collective agreements signed in the reporting period with the trade unions	Number	Only takes into account agreements signed specifically during the reporting period	2	1	1
SOT142	Number of collective agreements signed concerning health and safety aspects	Number of collective agreements concerning health and safety signed during the reporting period with the trade unions	Number	Only takes into account agreements signed specifically during the reporting period	0	0	0
6 - CERTIFICATION SCOPE							
SOT150	**Quality certification scope (ISO 9001)**						
SOT151	Number of ISO 9001 certified services	Total number of employees (made up of those with a current permanent contract and those with a current temporary contract) from ISO 9001 certified departments at the close of the reporting period NB1: Not included are interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: employees assigned to GS2E are counted in the GS2E workforce	# No. of individuals	Total number of employees (on current temporary and permanent contracts at the close of reporting) from departments or sub-departments covered by a current ISO 9001 certificate at the close of reporting. NB1: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract. NB2: For GS2E, staff made available must be counted in the workforce.	4,377	4,439	3,306
SOT152	ISO 9001 certification scope	Ratio of the number of employees from ISO 9001 certified services to the total certifiable number at the close of reporting	%	[Number of ISO 9001 (SOC 151) certified services / Total certifiable number (SOC 1007)]*100	48%	49%	42%
SOT155	Compliance management certification scope (ISO 19600)						
SOT156	Number of services assessed for ISO 19600	Total number of employees on temporary or permanent contracts from ISO 19600 assessed departments or sub-departments at the close of the reporting period NB1: Not included are interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: employees assigned to GS2E are counted in the GS2E workforce	# No. of individuals	Total number of employees (on temporary and permanent contracts at the close of reporting) from departments or sub-departments covered by a current OHSAS 18001 / ISO 19600 assessment certificate at the close of reporting. NB1: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract. NB2: For GS2E, staff made available must be counted in the workforce.	4,527	4,506	4,376
SOT157	ISO 19600 certification scope	Ratio of the number of employees from ISO 19600 assessed services to the total certifiable number at the close of reporting	%	[Number of ISO 19600 (SOT 156) assessed services / Total certifiable number (SOC1007)]*100	50%	50%	56%
SOT160	**Anti-corruption certification scope (ISO 37001)**						
SOT161	Number of ISO 37001 certified services	Total number of employees on permanent or temporary contracts from ISO 37001 certified departments or sub-departments at the close of the reporting period NB1: Not included are interns, apprentices, volunteers, consultants, temporary staff, day workers or subcontractors. NB2: employees assigned to GS2E are counted in the GS2E workforce	# No. of individuals	Total number of employees (on current temporary and permanent contracts at the close of reporting) from departments or sub-departments covered by a current ISO 37001 certificate at the close of reporting. NB1: Employees whose last day of work is the last day of reporting (for example: 31/12/N) are included in the number reported Inpatriates and expatriates are counted in the workforce of the hosting entity that signed the employment contract. NB2: For GS2E, staff made available must be counted in the workforce.	0	0	0
SOT162	ISO 37001 certification scope	Ratio of the number of employees from ISO 37001 certified services to the total certifiable number at the close of reporting	%	[(Number of ISO 37001 (SOT161) certified services / Total certifiable number (SOC 1007)]*100	0%	0%	0%

	Indicators	Definition	Unit	Calculation method or formula	2018	2019	2020
SOT170	**CSR certification scope (ISO 26000)**						
SOT171	**ISO 26000 - drinking water production**						
SOT172	Production capacity of drinking water facilities assessed for ISO 2	Total capacity of boreholes and drinking water production plants covered by a current ISO 26000 assessment at the close of the reporting period	m^3/day .	Total sum of maximum (or theoretical) capacities of all drinking water production units (borehole and plants) operated by ISO 26000 assessed departments/sub-departments	660,188	695,155	0
SOT173	ISO 26000 assessment scope - Drinking water production	Ratio of the drinking water production capacity of ISO 26000 assessed entities to the drinking water production capacity at the close of the reporting period	%	[Drinking water production capacity of ISO 26000(SOT 172) assessed entities / Water production capacity (ENV 351)] * 100	39%	40%	0%
SOT175	**ISO 26000 - electricity production**				,		
SOT176	Production capacity of power plants assessed for ISO 2	Total capacity of interconnected hydroelectric and thermal production equipment operated based on actual capacity of facilities covered by a current ISO 26000 assessment at the close of the reporting period	MW	Sum of the power from interconnected hydroelectric and thermal equipment operated by ISO 26000 assessed departments at the close of the reporting period (based on actual capacity)	1,247	1,247	1,247
SOT177	ISO 26000 assessment scope - power production	Ratio of the electricity production capacity of ISO 26000 assessed operating entities to the total number of electricity production capacity at the close of the reporting period	%	[Electricity production capacity of ISO 26000 (SOT 176) assessed entities / Total capacity of electricity production (ENV 510)] * 100	100%	100%	100%
7-IMPACT ON THIRD PARTIES							
SOT180	**Accident**						
SOT181	Third party operational accident	Accident with serious injury (causing bodily harm) caused voluntarily or not from the entity's facility where a third party is the victim during the reporting period.	Number	Total accidents with serious injury caused voluntarily or not from the entity's facility where a third party (another person, subcontractor) is the victim during the reporting period.			27
SOT182	Subcontractor operational accident	Accident with serious injury (causing bodily harm) caused voluntarily or not from the entity's facility where a subcontractor is the victim during the reporting period.	Number	Total accidents with serious injury caused voluntarily or not from the entity's facility where a subcontractor is the victim during the reporting period.			7
SOT183	Third party traffic accident	Accident with serious injury (causing bodily harm) caused voluntarily or not from the entity's employees (permanent or temporary) where a third party (another person, subcontractor) is the victim during the reporting period. NB: Vehicle accidents are covered by an insurance contract underwritten by the entity.	Number	Total accidents with serious injury caused voluntarily or not by the entity's employees where a third party (another person, subcontractor) is the victim during the reporting period.			6
SOT184	Accident caused by a subcontractor	Accident with serious injury (causing bodily harm) caused voluntarily or not by a subcontractor providing services to the entity where a third party (another person) is the victim during the reporting period.	Number	Total accidents with serious injury caused voluntarily or not by a subcontractor working on a service contract for the entity where a third party (another person) is the victim during the reporting period.			0

ERANOVE

Report by the independent third party on the consolidated non-financial statement

For the year ended 31/12/2020

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Rapport de l'organisme tiers indépendant sur la déclaration consolidée de performance extra-financière figurant dans le rapport de gestion
Exercice clos le 31 décembre 2020

TO THE SHAREHOLDERS

In our capacity as independent third party, accredited by COFRAC number 3-1058 (scope available at www.cofrac.fr), and member of the Mazars network of one of the company's Statutory Auditors, we hereby report to you on the consolidated non-financial statement for the year ended December 31st 2020 (hereinafter the "Statement"), included in the Group management report pursuant to the requirements of articles L. 225102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

THE ENTITY'S RESPONSIBILITY

The Board of Directors is responsible for preparing the Statement, including a presentation of the business model, a description of the principal nonfinancial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators.
The Statement has been prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), the main elements of which are presented in the Statement, and are available on request at the company's headquarters.

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by the requirements of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional professional guidance.

RESPONSIBILITY OF THE STATUTORY AUDITOR

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- the fairness of the information provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the "Information").

However, it is not our responsibility to comment on the entity's compliance with other applicable legal and regulatory requirements, in particular the French duty of care law and anti-corruption and tax avoidance legislation nor on the compliance of products and services with the applicable regulations.

NATURE AND SCOPE OF OUR WORK

The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000[1] :

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
  - + assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and;
  - + corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix; for all risks identified, our work was carried out on the consolidating entity and on a selection of entities[2] ;
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, we implemented:
  - + analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - + tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 44% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

1 *ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information.*
2 *CIE, CIPREL, SODECI*

MEANS AND RESOURCES

Our work was carried out by a team of 5 people between December 2020 and April 2021 and took a total of 5 weeks.
We conducted 5 interviews with the people responsible for preparing the Statement, representing in particular the Sustainable Development Departments and human resources.

CONCLUSION

Based on the procedures performed, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

This is a free translation into English of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

COMMENTS

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comments:

- The definition of the rating scale as part of the methodology for main non-financial risks assessment, including criteria for impact and probability of occurrence ratings, has not changed the list of the main non-financial risks; the latter were identified out of a collective consultation of the Group's companies and managers according to their assessment of the level of risk and were validated by the Board of Directors.

L'organisme tiers indépendant
MazarS SAS
Paris La Défense, le 18 mai 2021

Marc Biasibetti
Associé

Edwige Rey
Associée RSE & Développement Durable

APPENDIX: INFORMATION CONSIDERED TO BE THE MOST IMPORTANT

Qualitative information (actions and results) relating to the main CSR risks and priorities:

- Management of jobs and skills
- Employee safety in the workplace and on projects
- Reduction of greenhouse gas emissions
- Fight against fraud and identification of actions to reduce leaks and ruptures
- CSR advocacy and communication
- Ethical alerts
- Certification process and consolidation of environmental risk audits

Quantitative indicators including key performance indicators

HR Information	
Total number of employees and breakdowns	Total headcount as of 12/31/2020
	Total female workforce as of 12/31/2020
	Total workforce by age group as of 12/31/2020
Working hours	Theoretical working hours
Workplace accidents	Severity rate
	Frequency rate
Absenteeism	Absenteeism rate
Training	Number of training hours per employee
Certification	OHSAS 18001 / ISO 45000 certification coverage rate

Environmental Information	
Water production & distribution	Internal efficiency of water production plants
	Network efficiency
Electricity production & distribution	Share of renewable electricity production capacity (MW)
	Total production of hydroelectric power plants
	Share of renewable electricity production (MW)
	Power production efficiency
	Power production efficiency Abidjan

Societal Information	
Quality of service	Average time of electricity cut
	Compliance rate for physico-chemical/microbiological analyses
Promotion of ethics	Expenses related to the promotion of ethics
	People trained/aware on ethics

1 *1 ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information.*
Informations environnementales ; consommations d'énergies par type ; rendement eau et électricité ; consommations d'eau.
Informations éthiques : Dépenses de formation pour la lutte contre la corruption.
2 *CIE et SODECI sur l'ensemble des volets ; CIPREL sur le volet environnemental.*

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