



GRI content index

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the French version of the report.

GRI Mark

Statement of use	Agence Française de Développement (AFD) has reported in accordance with the GRI Standards for the period between the 1st of January 2023 to the 31st of Decembre 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	2-1 Organizational details	2023 Universal Registration Document p.10, p.12, p.14, p.17-22, p.251-253 Rapport d'activité et de responsabilité sociétale 2024, p.15, p.17, p.56-69	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>			
	2-2 Entities included in the organization's sustainability reporting	2023 Universal Registration Document p.235, p.262, p.87				
	2-3 Reporting period, frequency and contact point	2023 Universal Registration Document p.262, p.87				
	2-4 Restatements of information	2023 Universal Registration Document p.262, p.137				
	2-5 External assurance	2023 Universal Registration Document p. 87				
	2-6 Activities, value chain and other business relationships	2023 Universal Registration Document p. 46-47 Rapport d'activité et de responsabilité sociétale 2024, p.6-17, p.44-55, p.52-53, p.56-75, p.70-75				
	2-7 Employees	2023 Universal Registration Document p. 232, p. 270-273, p. 262 Rapport d'activité et de responsabilité sociétale 2024, p.11, p.15, p.17				
	2-8 Workers who are not employees	2023 Universal Registration Document p. 270-273				
	2-9 Governance structure and composition	2023 Universal Registration Document p. 92-99				
	2-10 Nomination and selection of the highest governance body	2023 Universal Registration Document p. 92-99				
	2-11 Chair of the highest governance body	2023 Universal Registration Document p. 92-99				
	2-12 Role of the highest governance body in overseeing the management of impacts	2023 Universal Registration Document p. 98-99				
	2-13 Delegation of responsibility for managing impacts	2023 Universal Registration Document p. 99				
	2-14 Role of the highest governance body in sustainability reporting	2023 Universal Registration Document p. 46				
	2-15 Conflicts of interest	2023 Universal Registration Document p. 98				
	2-16 Communication of critical concerns	2023 Universal Registration Document p. 127				
	2-17 Collective knowledge of the highest governance body	2023 Universal Registration Document p. 92-99				
	2-18 Evaluation of the performance of the highest governance body	2023 Universal Registration Document p. 92-99				
	2-19 Remuneration policies	2023 Universal Registration Document p.99-100, p.101-106				
	2-20 Process to determine remuneration	2023 Universal Registration Document p.101-106				
	2-21 Annual total compensation ratio	2023 Universal Registration Document p.273, 183				
	2-22 Statement on sustainable development strategy	2023 Universal Registration Document p.2 Rapport d'activité et de responsabilité sociétale 2024, p.2-3, p.30-43, p.76-88, p. 89-91				
	2-23 Policy commitments	2023 Universal Registration Document p.75-78, p.53-54 Rapport d'activité et de responsabilité sociétale 2024, p. 78-79, p.80-81				
	2-24 Embedding policy commitments	2023 Universal Registration Document p.75-78 Rapport d'activité et de responsabilité sociétale 2024, p. 78-79, p.80-81				
	2-25 Processes to remediate negative impacts	2023 Universal Registration Document p.75-78 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				
	2-26 Mechanisms for seeking advice and raising concerns	2023 Universal Registration Document p.75-78 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				

	2-27 Compliance with laws and regulations	2023 Universal Registration Document p.75-78, p.53-54 Rapport d'activité et de responsabilité sociétale 2024, p. 78-79, p.80-81				
	2-28 Membership associations	2023 Universal Registration Document p.35, p. 62 Rapport d'activité et de responsabilité sociétale 2024, p.18-29, p.44-55, p.70-75				
	2-29 Approach to stakeholder engagement	2023 Universal Registration Document p.70-71 Rapport d'activité et de responsabilité sociétale 2024, p.76-77, p.91				
	2-30 Collective bargaining agreements	2023 Universal Registration Document p.80				

Material topics

[Please note: The material topics included in the headings below are examples. They can be renamed and grouped according to the names the organization has given to its material topics. The list of material topics included in the content index is the same as the list of material topics reported under 3-2-a in GRI 3: Material Topics 2021. The disclosures included under the material topics are also examples. The disclosures can be removed (except for Disclosure 3-3) and other disclosures can be added according to the disclosures the organization has reported for each material topic.]

GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 Universal Registration Document p.46-47, p. 48-52 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	2023 Universal Registration Document p.267 The Agence Française de Développement (AFD) has reported on 8 material topics identified in the materiality matrix based both on their materiality level but also on the degree of internal maturity and hindsight. Those 8 material topics are the most significant material topics reported for this year among all of them identified in the materiality matrix : - Transparency of funding and accountability on impacts - Ethics and financial exemplarity - Respect of planetary boundaries - Environmental and social risks in projects - Employees' quality of life at work - Social relations within the Group - Professional equity, diversity and equality - Health, security and safety of employees				

Transparency of funding and accountability on impacts

GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Rapport d'activité et de responsabilité sociétale 2024, p.25, p.30-43, p.44-55				
	203-2 Significant indirect economic impacts	Rapport d'activité et de responsabilité sociétale 2024, p.25, p.30-43				

Ethics and financial exemplarity

GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.75-78, p.53-54 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2023 Universal Registration Document p.75-78 Rapport d'activité et de responsabilité sociétale 2024, p.80-81				
	205-2 Communication and training about anti-corruption policies and procedures	2023 Universal Registration Document p.75-78 Rapport d'activité et de responsabilité sociétale 2024, p.80-81				
	205-3 Confirmed incidents of corruption and actions taken	2023 Universal Registration Document p.75-78, p.53-54 Rapport d'activité et de responsabilité sociétale 2024, p. 78-79, p.80-81				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.	

Respect of planetary boundaries

GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.60-67, p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Rapport d'activité et de responsabilité sociétale 2024, p.11-12, p.26-27, p.30-35, p. 36, p.38-39, p.42, p.53-54, p.65, p.78				
	304-2 Significant impacts of activities, products and services on biodiversity	2023 Universal Registration Document p.60-67 Rapport d'activité et de responsabilité sociétale 2024, p.11-12, p.26-27, p.30-35, p. 36, p.38-39, p.42, p.53-54, p.65, p.78				

GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	2023 Universal Registration Document p.64-65 Rapport d'activité et de responsabilité sociétale 2024, p.11-12, p.26-27, p.30-35, p. 36, p.38-39, p.42, p.53-54, p.65, p.78			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2023 Universal Registration Document p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.36-39, p.49			
	305-2 Energy indirect (Scope 2) GHG emissions	2023 Universal Registration Document p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.36-39, p.49			
	305-3 Other indirect (Scope 3) GHG emissions	2023 Universal Registration Document p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.36-39, p.49			
	305-4 GHG emissions intensity	2023 Universal Registration Document p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.36-39, p.49			
	305-5 Reduction of GHG emissions	2023 Universal Registration Document p.57, p.65-66 Rapport d'activité et de responsabilité sociétale 2024, p.36-39, p.49			
	305-6 Emissions of ozone-depleting substances (ODS)		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.
Environmental and social risks in projects					
GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.69 Rapport d'activité et de responsabilité sociétale 2024, p.85, p.76-88, p. 89-91			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2023 Universal Registration Document p.69 Rapport d'activité et de responsabilité sociétale 2024, p.85			
	308-2 Negative environmental impacts in the supply chain and actions taken	2023 Universal Registration Document p.69 Rapport d'activité et de responsabilité sociétale 2024, p.85			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	2023 Universal Registration Document p.69 Rapport d'activité et de responsabilité sociétale 2024, p.85			
	414-2 Negative social impacts in the supply chain and actions taken	2023 Universal Registration Document p.69 Rapport d'activité et de responsabilité sociétale 2024, p.85			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Rapport d'activité et de responsabilité sociétale 2024, p.25			
	413-2 Operations with significant actual and potential negative impacts on local communities		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.
Employees' quality of life at work					
GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p. 79-81, p. 80, p.77 Rapport d'activité et de responsabilité sociétale 2024, p.86-88, p.89			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2023 Universal Registration Document p. 79-81, p. 80, p. 270-273			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Universal Registration Document p. 79-81, p. 80, p. 270-273			
	401-3 Parental leave	2023 Universal Registration Document p. 79-81			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Rapport d'activité et de responsabilité sociétale 2024, p.91			
	404-2 Programs for upgrading employee skills and transition assistance programs	2023 Universal Registration Document p.79-80 Rapport d'activité et de responsabilité sociétale 2024, p.20			
	404-3 Percentage of employees receiving regular performance and career development reviews	2023 Universal Registration Document p.46-47, p. 48-52, p.77, p.79-80 Rapport d'activité et de responsabilité sociétale 2024, p.89			
Social relations within the Group					
GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.80 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91, p.22			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	2023 Universal Registration Document p.46-47, p. 48-52, p.80 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91			

GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Yes	Not applicable	AFD is a financing company that exercises an ongoing public interest mission. The main risks related to the Group's activity including, where relevant and proportionate, risks created by its business relations, products and services. Therefore, this is not one of the main risks identified by AFD Group's materiality analysis.	
Professional equity, diversity and equality						
GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.82 Rapport d'activité et de responsabilité sociétale 2024, p.86-88				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2023 Universal Registration Document p.94-98, p. 270-273				
	405-2 Ratio of basic salary and remuneration of women to men	2023 Universal Registration Document p.82 Rapport d'activité et de responsabilité sociétale 2024, p.91				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2023 Universal Registration Document p.46-47, p. 48-52, p.82 Rapport d'activité et de responsabilité sociétale 2024, p.86-88				
Health, security and safety of employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	2023 Universal Registration Document p.46-47, p. 48-52, p.53-54, p.83-85 Rapport d'activité et de responsabilité sociétale 2024, p.76-88, p. 89-91				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	2023 Universal Registration Document p.53-54 Rapport d'activité et de responsabilité sociétale 2024, p.79				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2023 Universal Registration Document p.83-85				
	403-2 Hazard identification, risk assessment, and incident investigation	2023 Universal Registration Document p.83-85				
	403-3 Occupational health services	2023 Universal Registration Document p.83-85				
	403-4 Worker participation, consultation, and communication on occupational health and safety	2023 Universal Registration Document p.83-85				
	403-5 Worker training on occupational health and safety	2023 Universal Registration Document p.83-85				
	403-6 Promotion of worker health	2023 Universal Registration Document p.83-85				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Universal Registration Document p.83-85				
	403-8 Workers covered by an occupational health and safety management system	2023 Universal Registration Document p.83-85				
	403-9 Work-related injuries	2023 Universal Registration Document p. 270-273				
	403-10 Work-related ill health	2023 Universal Registration Document p. 270-273				