CONTENT INDEX ESSENTIALS SERVICE 2026

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 English 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 1st of January 2025 to the 31st of Decembre 2025.
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	2025 Sustainability Statement p.2, p.56, p.10-11	*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.*			
	2-2 Entities included in the organization's sustainability reporting	2025 Sustainability Statement p.2				
	2-3 Reporting period, frequency and contact point	2025 Sustainability Statement p.2				
	2-4 Restatements of information	2025 Sustainability Statement p.129				
	2-5 External assurance	2025 Sustainability Statement p.152-156				
	2-6 Activities, value chain and other business relationships	2025 Sustainability Statement p.2, p.8-9, p.10-11, p.14-15				
	2-7 Employees	2025 Sustainability Statement p.35, p.85				
	2-8 Workers who are not employees	2025 Sustainability Statement p.85, p.87				
	2-9 Governance structure and composition	2025 Sustainability Statement p.29-31				
	2-10 Nomination and selection of the highest governance body	2025 Sustainability Statement p.29-31				
	2-11 Chair of the highest governance body	2025 Sustainability Statement p.29-31				
	2-12 Role of the highest governance body in overseeing the management of impacts	2025 Sustainability Statement p.29-31				
	2-13 Delegation of responsibility for managing impacts	2025 Sustainability Statement p.29-31				
	2-14 Role of the highest governance body in sustainability reporting	2025 Sustainability Statement p1, p.29-31				
	2-15 Conflicts of interest	2025 Sustainability Statement p.120-124				
	2-16 Communication of critical concerns	2025 Sustainability Statement p.119-124				
	2-17 Collective knowledge of the highest governance body	2025 Sustainability Statement p.29-31				
	2-18 Evaluation of the performance of the highest governance body	2025 Sustainability Statement p.29-31				
	2-19 Remuneration policies	2025 Sustainability Statement p.29-31				
	2-20 Process to determine remuneration	2025 Sustainability Statement p.29-31				
	2-21 Annual total compensation ratio	2025 Sustainability Statement p.95				
	2-22 Statement on sustainable development strategy	2025 Sustainability Statement p.1, p.2-4				
	2-23 Policy commitments	2025 Sustainability Statement p.3, 4, 7				
	2-24 Embedding policy commitments	2025 Sustainability Statement p.3, 4, 7				
	2-25 Processes to remediate negative impacts	2025 Sustainability Statement p.108-118				
	2-26 Mechanisms for seeking advice and raising concerns	2025 Sustainability Statement p.119-123				
	2-27 Compliance with laws and regulations	2025 Sustainability Statement p.82, p.85, p.120				
	2-28 Membership associations	2025 Sustainability Statement p.27-28				
	2-29 Approach to stakeholder engagement	2025 Sustainability Statement p.25-29				
	2-30 Collective bargaining agreements	2025 Sustainability Statement p.83, p.97, p.134, p.144, p.147				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2025 Sustainability Statement p.31-34	*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	2025 Sustainability Statement p.34 The following themes have been identified as material based on the double materiality assessment conducted by the AFD Group : - E1 Adaptation - E1 Mitigation & energy - E4 Biodiversity & ecosystems - S1 Group workforce - S3 Affected local communities - S4 Consumers and end-users – Social inclusion - G1 Corruption				
E1 Adaptation						

GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.16-25, p.45-66				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2025 Sustainability Statement p.60-61				
	203-2 Significant indirect economic impacts	2025 Sustainability Statement p.60-61				
E1 Mitigation & energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.45-66				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2025 Sustainability Statement p.66				
	305-2 Energy indirect (Scope 2) GHG emissions	2025 Sustainability Statement p.66				
	305-3 Other indirect (Scope 3) GHG emissions	2025 Sustainability Statement p.66				
	305-4 GHG emissions intensity	2025 Sustainability Statement p.59, p.66				
	305-5 Reduction of GHG emissions	2025 Sustainability Statement p.61				
	305-6 Emissions of ozone-depleting substances (ODS)		All requirements	Not applicable	AFD is a financing company that exercices an ongoing public interest mission. Given that AFD acts exclusively as a development finance institution and does not engage in any industrial or manufacturing activities that would lead to the direct use, production, or release of ozone-depleting substances (ODS), this is considered not applicable. The Group's activities focus on financing and supporting projects in sectors such as health, water, energy, biodiversity, and sustainable development, none of which involve significant exposure to ODS emissions. As such, this subject has not been identified as a material risk for AFD.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		All requirements	Not applicable	AFD is a financing company that exercices 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. As AFD operates as a financial institution—primarily providing funding, technical assistance, and project support—its core business does not involve any direct industrial or operational processes that generate significant air emissions such as NOx, SOx, or other regulated pollutants. As a result, this subject has been assessed as non-material for AFD's own operations, and thus has not been identified as a salient risk for our stakeholders or within the Group's activity scope.	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2025 Sustainability Statement p.64				
	308-2 Negative environmental impacts in the supply chain and actions taken	2025 Sustainability Statement p.63-64				
E4 Biodiversity & ecosystems						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.67-81				
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	2025 Sustainability Statement p.67, p.69, p.73-74				
	101-2 Management of biodiversity impacts	2025 Sustainability Statement p.69-77				
	101-3 Access and benefit-sharing	2025 Sustainability Statement p.67, p.79, p.80				
	101-4 Identification of biodiversity impacts	2025 Sustainability Statement p.70-71, p.78-79				
	101-5 Locations with biodiversity impacts	2025 Sustainability Statement p.70-71, p.78-79				
	101-6 Direct drivers of biodiversity loss	2025 Sustainability Statement p.81				
	101-7 Changes to the state of biodiversity	2025 Sustainability Statement p.70-71, p.78-79				
	101-8 Ecosystem services	2025 Sustainability Statement p.67-81				
S1 Group workforce						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.82-100				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2025 Sustainability Statement p.85				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2025 Sustainability Statement p.98				
	401-3 Parental leave	2025 Sustainability Statement p.100				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	2025 Sustainability Statement p.87-88				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2025 Sustainability Statement p. 98-100				
	403-2 Hazard identification, risk assessment, and incident investigation	2025 Sustainability Statement p. 98-100				
	403-3 Occupational health services	2025 Sustainability Statement p. 98-100				
	403-4 Worker participation, consultation, and communication on occupational health and safety	2025 Sustainability Statement p. 98-100				
	403-5 Worker training on occupational health and safety	2025 Sustainability Statement p.85, p. 98-100				
	403-6 Promotion of worker health	2025 Sustainability Statement p. 98-100				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2025 Sustainability Statement p. 98-100				
	403-8 Workers covered by an occupational health and safety management system	2025 Sustainability Statement p.100				
	403-9 Work-related injuries	2025 Sustainability Statement p.100				
	403-10 Work-related ill health	2025 Sustainability Statement p.100				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2025 Sustainability Statement p.83, p.94				
	404-2 Programs for upgrading employee skills and transition assistance programs	2025 Sustainability Statement p.94				
	404-3 Percentage of employees receiving regular performance and career development reviews	2025 Sustainability Statement p.95				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2025 Sustainability Statement p.82-100				
	405-2 Ratio of basic salary and remuneration of women to men	2025 Sustainability Statement p.95				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2025 Sustainability Statement p.96				
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		All requirements	Not applicable	The disclosure GRI 407-1 "Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk" is not applicable to the AFD Group. AFD fully complies with labor and trade union rights, both internally through established social dialogue mechanisms and externally through its operations and partnerships. As a public development finance institution, AFD promotes the fundamental principles of the International Labour Organization, including freedom of association and collective bargaining, across its projects and relationships with partners. The Group acts as a positive contributor by supporting social dialogue and labor rights in the countries where it operates.Therefore, this disclosure does not represent a material risk area for AFD, as it not only ensures compliance but also actively fosters respect and promotion of these fundamental rights.	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	2025 Sustainability Statement p.85, p.105, p.109, p.110				

GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	2025 Sustainability Statement p. 64				
	414-2 Negative social impacts in the supply chain and actions taken	2025 Sustainability Statement p. 64				
S3 Affected local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.101-118				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		All requirements	Not applicable	The GRI disclosure 411-1, "Incidents of violations involving rights of indigenous peoples" is not applicable to the AFD Group. The AFD Group implements a rigorous approach of Sustainable Development Analysis (ADD) to identify and manage environmental and social (E&S) risks proactively into its project financing processes. This approach ensures that potential impacts on local communities, including indigenous peoples, are assessed and mitigated before any funding is approved. AFD's environmental and social risk management framework involves strict evaluations prior to project approval, ongoing monitoring during implementation, and audits where necessary. This includes respect for international standards and a strong commitment to preventing any adverse effects. Furthermore, AFD applies an exclusion list, notably aligned with the International Union for Conservation of Nature (IUCN) guidelines concerning critical habitats (https://www.afd.fr/sites/default/files/2023-01-10-20-06/liste-exclusion-groupe-afd.pdf - point number 19 on page 4). Projects that could negatively affect such sensitive areas, often linked with indigenous territories, are excluded from financing. This stringent exclusion criterion effectively minimizes the risks of violations involving indigenous peoples.	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	2025 Sustainability Statement p.101-118				
	413-2 Operations with significant actual and potential negative impacts on local communities		All requirements	Not applicable	The GRI 413-2 disclosure, which requires reporting on operations with significant actual or potential negative impacts on local communities, is not applicable to the Group AFD because of its proactive approach to environmental and social risk management and its core mission. The Group AFD implements a robust Sustainable Development Analysis (ADD) process that systematically assesses and manages environmental and social risks. This framework ensures that potential negative impacts are identified, mitigated, or avoided from the outset. Furthermore, AFD's overarching objective is to maximize positive impacts for local populations rather than generate significant negative effects. Because AFD’s operations are designed with rigorous environmental and social safeguards in line with its sustainability commitments, the organization does not engage in activities likely to cause significant adverse effects on local communities. Therefore, the GRI 413-2 disclosure is not relevant in the context of AFD’s mission and operational reality.	
S4 Consumers and end-users – Social inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.101-118				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		All requirements	Not applicable	The GRI 416-1 disclosure, which involves assessing the health and safety impacts of product and service categories, is not applicable to the AFD Group. This disclosure primarily applies to organizations that provide products or services with direct health and safety impacts on consumers or users. For AFD, which operates mainly in financing and development activities rather than producing or selling physical products or direct consumer services, this disclosure is irrelevant. The Group ensures health and safety concerns are fully addressed internally through robust policies that minimizes potential direct impacts with a dedicated service ensuring effective control of health and safety aspects in all of its operations. Thus, the AFD Group covers these issues through internal operational controls and relevant standards on occupational health and safety, rather than through the product/service impact assessment required by GRI 416-1.	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		All requirements	Not applicable	The GRI 416-2 disclosure, which involves incidents of non-compliance concerning the health and safety impacts of products and services, is not applicable to the AFD Group. This disclosure primarily applies to organizations that provide products or services with direct health and safety impacts on consumers or users. For AFD, which operates mainly in financing and development activities rather than producing or selling physical products or direct consumer services, this disclosure is irrelevant. The Group ensures health and safety concerns are fully addressed internally through robust policies that minimizes potential direct impacts with a dedicated service ensuring effective control of health and safety aspects in all of its operations. Thus, the AFD Group covers these issues through internal operational controls and relevant standards on occupational health and safety, rather than through the product/service impact assessment required by GRI 416-2.	
GRI 418: Customer Privacy 2016	Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 Sustainability Statement p.101-118				
G1 Corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	2025 Sustainability Statement p.120, p.122				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2025 Sustainability Statement p.124				
	205-2 Communication and training about anti-corruption policies and procedures	2025 Sustainability Statement p.119-121, p.123				
	205-3 Confirmed incidents of corruption and actions taken	2025 Sustainability Statement p.124				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		All requirements	Not applicable	The GRI 408-1 disclosure does not apply to AFD Group because the procedures of the AFD significantly mitigate the risk of child labor through robust policies—including CSR clauses in contracts and systematic due diligence—significantly mitigate any risk of child labor. Moreover, the management of the risk related to child labor is systematically integrated within the broader framework of the Group's due diligence process. This process, aligned with international standards (including the principles of the ILO and the OECD guidelines), aims to assess and prevent any social and environmental risks potentially associated with the projects and partners financed by AFD. In addition, the Group’s exclusion list explicitly (https://www.afd.fr/sites/default/files/2023-01-10-20-06/liste-exclusion-groupe-afd.pdf - point number 2 on page 3) prohibits financing of any activity involving child labor, with clear reference to international standards for minimum working age. These mechanisms inherently limits direct exposure to child labor risk. Therefore, even without formally applying the GRI 408-1 disclosure, the risk of child labor is proactively taken into account in the analysis and monitoring procedures of operations and partners.	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		All requirements	Not applicable	The GRI 409-1 disclosure on forced or compulsory labor is not applicable to the AFD Group because AFD’s internal procedures effectively mitigate such risks through several robust measures. First, AFD integrates strict CSR clauses in its contracts that explicitly prohibit forced or compulsory labor. Second, due diligence processes are conducted to identify and exclude any operations with significant risks related to forced or compulsory labor. Third, the AFD exclusion list clearly states the prohibition of any funding linked to forced or compulsory labor (https://www.afd.fr/sites/default/files/2023-01-10-20-06/liste-exclusion-groupe-afd.pdf - point number 2 on page 3), reinforcing its commitment to ethical operations and supplier management.	