

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 2024 to the 31st of Decembre 2024.					
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	2024 Universal Registration Document p.12, p.13, p.15, p.18-25, p.256 Rapport d'activité et de responsabilité sociétale 2025, p.11, p.13-24, p.98-101	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	2024 Universal Registration Document p.10, p.265-268, p.93-96				
	2-3 Reporting period, frequency and contact point	2024 Universal Registration Document p.265-268, p.93-96				
	2-4 Restatements of information	2024 Universal Registration Document p.265-268, p.143				
	2-5 External assurance	2024 Universal Registration Document p.93-96				
	2-6 Activities, value chain and other business relationships	2024 Universal Registration Document p. 4-9, p.13, p.18 Rapport d'activité et de responsabilité sociétale 2025, p.8-29, p.30-31, p.73,74, 75, p.98-101				
	2-7 Employees	2024 Universal Registration Document p. 235, p. 273-276, p.265-268 Rapport d'activité et de responsabilité sociétale 2025, p.72, p.74, p.75				
	2-8 Workers who are not employees	2024 Universal Registration Document p. 273-276				
	2-9 Governance structure and composition	2024 Universal Registration Document p. 98-106				
	2-10 Nomination and selection of the highest governance body	2024 Universal Registration Document p. 98-106				
	2-11 Chair of the highest governance body	2024 Universal Registration Document p. 98-106				
	2-12 Role of the highest governance body in overseeing the management of impacts	2024 Universal Registration Document p. 98-106				
	2-13 Delegation of responsibility for managing impacts	2024 Universal Registration Document p. 98-106				
	2-14 Role of the highest governance body in sustainability reporting	2024 Universal Registration Document p. 47				
	2-15 Conflicts of interest	2024 Universal Registration Document p. 104				
	2-16 Communication of critical concerns	2024 Universal Registration Document p. 133				
	2-17 Collective knowledge of the highest governance body	2024 Universal Registration Document p. 98-106				
	2-18 Evaluation of the performance of the highest governance body	2024 Universal Registration Document p. 98-106				
	2-19 Remuneration policies	2024 Universal Registration Document p.105-106, p 107-112				
	2-20 Process to determine remuneration	2024 Universal Registration Document p.107				
	2-21 Annual total compensation ratio	2024 Universal Registration Document p.107-112				
	2-22 Statement on sustainable development strategy	2024 Universal Registration Document p.2, p.6, p.45-93 Rapport d'activité et de responsabilité sociétale 2025, p.2-5, p.30-49, p.78-91, p.92-94				
	2-23 Policy commitments	2024 Universal Registration Document p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p. 81-82, p.83-85				
	2-24 Embedding policy commitments	2024 Universal Registration Document p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p. 81-82, p.83-85				
	2-25 Processes to remediate negative impacts	2024 Universal Registration Document p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p.78-91, p. 92-94, p.95-97				
	2-26 Mechanisms for seeking advice and raising concerns	2024 Universal Registration Document p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p.78-91, p. 92-94				
	2-27 Compliance with laws and regulations	2024 Universal Registration Document p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p.78-91, p. 92-94				
	2-28 Membership associations	2024 Universal Registration Document p.77-78 Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.50-65				
	2-29 Approach to stakeholder engagement	2024 Universal Registration Document p.75-76 Rapport d'activité et de responsabilité sociétale 2025, p.78-79, p.85				
	2-30 Collective bargaining agreements	2024 Universal Registration Document p.86-87				
Material topics						
	3-1 Process to determine material topics	2024 Universal Registration Document p.48-49, p. 50-54 Rapport d'activité et de responsabilité sociétale 2025, p.78-80, p. 81-91	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.			

GRI 3: Material Topics 2021	3-2 List of material topics	2024 Universal Registration Document p.270				
		The Agence Française de Développement (AFD) has reported on 13 material topics identified in the materiality matrix based both on their materiality level but also on the degree of internal maturity and hindsight. Those 13 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 - Client and stakeholder satisfaction - Internal environmental footprint - Deepening sustainable development in AFD Group's operations - Strengthening of social link - Engaging of clients and counterparties towards Sustainable Development Goals (SDGs)				
		A description of the Group's non-financial issues is available on the 2024 Universal Registration Document p.271				
Transparency of funding and accountability on impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-54 Rapport d'activité et de responsabilité sociétale 2025, p.78-80, p. 81-91				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49				
	203-2 Significant indirect economic impacts	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49, p.59-61, p.73-75				
Ethics and financial exemplarity						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-54, p.79-83, p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p. 81-82, p.83-85				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2024 Universal Registration Document p.79-83 Rapport d'activité et de responsabilité sociétale 2025, p.83-85				
	205-2 Communication and training about anti-corruption policies and procedures	2024 Universal Registration Document p.79-83 Rapport d'activité et de responsabilité sociétale 2025, p.83-85				
	205-3 Confirmed incidents of corruption and actions taken	2024 Universal Registration Document p.79-83 Rapport d'activité et de responsabilité sociétale 2025, p.83-85				
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 indicator 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 indicator, 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 indicator 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.	
Respect of planetary boundaries						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-54, p.63-70, p.58, p.67-69 Rapport d'activité et de responsabilité sociétale 2025, p.78-97, p.81, p.86-88, p. 92-94, p.95-97				
GRI 304: Biodiversity 2016	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 2025, p.31, p.39, p.40, p.42-45, p.69, p.70				
	304-2 Significant impacts of activities, products and services on biodiversity	2024 Universal Registration Document p.63-70 Rapport d'activité et de responsabilité sociétale 2025, p.78-97, p.81, p. 92-94, p.95-97				
	304-3 Habitats protected or restored	2024 Universal Registration Document p.63-70 Rapport d'activité et de responsabilité sociétale 2025, p.39, p.40				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		All requirements	Not applicable	The GRI indicator 304-4, "IUCN Red List species and national conservation list species with habitats in areas affected by operations," is not applicable to the AFD Group. This is because AFD's operations do not impact natural habitats of threatened species. The AFD Group implements a rigorous approach of Sustainable Development Analysis (ADD) to identify and manage environmental and social (E&S) risks proactively. Moreover, the Group applies a strict exclusion list aligned with the IUCN's (https://www.afd.fr/sites/default/files/2023-01-10-20-06/liste-exclusion-groupe-afd.pdf - point number 17 on page 4), which prohibits investment in projects affecting critical habitats designated as highly sensitive for biodiversity conservation. This exclusion policy ensures no direct operational impact on such key biodiversity areas, making the GRI 304-4 disclosure irrelevant for the Group's activities.	
	305-1 Direct (Scope 1) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-2 Energy indirect (Scope 2) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-3 Other indirect (Scope 3) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				

GRI 305: Emissions 2016	305-4 GHG emissions intensity	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-5 Reduction of GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-6 Emissions of ozone-depleting substances (ODS)		All requirements	Not applicable	AFD is a financing company that exercises 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 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. 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.	
Environmental and social risks in projects						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p.50-54, p.73-74 Rapport d'activité et de responsabilité sociétale 2025, p.80, p.83, p.87-88				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2024 Universal Registration Document p.73-74 Rapport d'activité et de responsabilité sociétale 2025, p.87-88				
	308-2 Negative environmental impacts in the supply chain and actions taken	2024 Universal Registration Document p.73-74 Rapport d'activité et de responsabilité sociétale 2025, p.87-88				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	2024 Universal Registration Document p.73-74 Rapport d'activité et de responsabilité sociétale 2025, p.87-88				
	414-2 Negative social impacts in the supply chain and actions taken	2024 Universal Registration Document p.73-74 Rapport d'activité et de responsabilité sociétale 2025, p.87-88				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		All requirements	Not applicable	The GRI indicator 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	Rapport d'activité et de responsabilité sociétale 2025, p.16-19, p.26, p.46, p.50-65				
	413-2 Operations with significant actual and potential negative impacts on local communities		All requirements	Not applicable	The GRI 413-2 indicator, 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 indicator is not relevant in the context of AFD's mission and operational reality.	
Employees' quality of life at work						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-52, p. 84-91 Rapport d'activité et de responsabilité sociétale 2025, p.89-91, p.92				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2024 Universal Registration Document p. 84-91, p. 273-276				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Universal Registration Document p. 84-91, p. 273-276				
	401-3 Parental leave	2024 Universal Registration Document p. 84-91				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2024 Universal Registration Document p. 43-45, p.58, p.82 Rapport d'activité et de responsabilité sociétale 2025, p.94				
	404-2 Programs for upgrading employee skills and transition assistance programs	2024 Universal Registration Document p. 84-91 Rapport d'activité et de responsabilité sociétale 2025, p.66-75				
	404-3 Percentage of employees receiving regular performance and career development reviews	2024 Universal Registration Document p.48-49, p. 50-52, p.82, p.84-91 Rapport d'activité et de responsabilité sociétale 2025, p.92				
Social relations within the Group						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-52, p.86-87 Rapport d'activité et de responsabilité sociétale 2025, p.89-91, p.92-94				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	2024 Universal Registration Document p.48-49, p. 50-52, p.86-87 Rapport d'activité et de responsabilité sociétale 2025, p.89-91, p.92-94				
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 indicator 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 indicator 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.	
Professional equity, diversity and equality						

GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-52, p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.92-94				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2024 Universal Registration Document p.100-104, p. 273-276				
	405-2 Ratio of basic salary and remuneration of women to men	2024 Universal Registration Document p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.89-90				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2024 Universal Registration Document p.48-49, p. 50-52, p. 55-56, p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.89-90				
Health, security and safety of employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-52, p.55-56, p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.79-91, p.92-94				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	2024 Universal Registration Document p.55-56 Rapport d'activité et de responsabilité sociétale 2025, p.83-85				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2024 Universal Registration Document p.89-91				
	403-2 Hazard identification, risk assessment, and incident investigation	2024 Universal Registration Document p.89-91				
	403-3 Occupational health services	2024 Universal Registration Document p.89-91				
	403-4 Worker participation, consultation, and communication on occupational health and safety	2024 Universal Registration Document p.89-91				
	403-5 Worker training on occupational health and safety	2024 Universal Registration Document p.89-91				
	403-6 Promotion of worker health	2024 Universal Registration Document p.89-91				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2024 Universal Registration Document p.89-91				
	403-8 Workers covered by an occupational health and safety management system	2024 Universal Registration Document p.89-91				
	403-9 Work-related injuries	2024 Universal Registration Document p. 273-276				
	403-10 Work-related ill health	2024 Universal Registration Document p. 273-276				
Client and stakeholder satisfaction						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.77-78 Rapport d'activité et de responsabilité sociétale 2025, p.28-29				
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 indicator, which involves assessing the health and safety impacts of product and service categories, is not applicable to the AFD Group. This indicator 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 indicator 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 indicator, which involves incidents of non-compliance concerning the health and safety impacts of products and services, is not applicable to the AFD Group. This indicator 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 indicator 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	2024 Universal Registration Document p.77-78, p.266 Rapport d'activité et de responsabilité sociétale 2025, p.28-29				
Internal environmental footprint						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p. 50-54, p.63-70, p.58, p.67-69 Rapport d'activité et de responsabilité sociétale 2025, p.78-97, p.81, p.86-88, p. 92-94, p.95-97				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-2 Energy indirect (Scope 2) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-3 Other indirect (Scope 3) GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-4 GHG emissions intensity	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-5 Reduction of GHG emissions	2024 Universal Registration Document p.58, p.67-70 Rapport d'activité et de responsabilité sociétale 2025, p.81, p.86-88				
	305-6 Emissions of ozone-depleting substances (ODS)		All requirements	Not applicable	AFD is a financing company that exercises 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 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. 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.	
Deepening sustainable development in AFD Group's operations						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.57-67 Rapport d'activité et de responsabilité sociétale 2025, p.81-82				

GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49				
	203-2 Significant indirect economic impacts	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49, p.59-61, p.73-75				
Strengthening of social link						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.48-49, p.55, p.70-72				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	2024 Universal Registration Document p.48-49, p. 50-52, p. 55-56, p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.89-90				
	405-1 Diversity of governance bodies and employees	2024 Universal Registration Document p.100-104, p. 273-276				
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	2024 Universal Registration Document p.87-89 Rapport d'activité et de responsabilité sociétale 2025, p.89-90				
	413-1 Operations with local community engagement, impact assessments, and development programs	Rapport d'activité et de responsabilité sociétale 2025, p.16-19, p.26, p.46, p.50-65				
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities		All requirements	Not applicable	The GRI 413-2 indicator, 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 indicator is not relevant in the context of AFD's mission and operational reality.	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49				
	203-2 Significant indirect economic impacts	Rapport d'activité et de responsabilité sociétale 2025, p.10-29, p.31, p.36, p.40, p.42-49, p.59-61, p.73-75				
Engaging of clients and counterparties towards Sustainable Development Goals (SDGs)						
GRI 3: Material Topics 2021	3-3 Management of material topics	2024 Universal Registration Document p.77-78 Rapport d'activité et de responsabilité sociétale 2025, p.30-49				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers				The "204-1 Proportion of spending on local suppliers" indicator in the GRI framework measures the percentage of an organization's procurement budget spent on suppliers located in the same geographic area as its operational activities. It reflects how the organization supports local economies through direct purchasing of goods and services. For the AFD Group, this indicator is not applicable because the group does not conduct operational activities in the countries where it supports development. Instead of direct procurement or purchasing locally, AFD primarily provides financial support to countries, which helps support local economy. Therefore, AFD does not have direct local supplier spending in its countries of intervention, as its role is financial and indirect rather than operational. In summary, the 204-1 indicator does not correspond to the nature of AFD's activities, which focus on financial support rather than direct local procurement	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Rapport d'activité et de responsabilité sociétale 2025, p.16-19, p.26, p.46, p.50-65				
	413-2 Operations with significant actual and potential negative impacts on local communities		All requirements	Not applicable	The GRI 413-2 indicator, 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 indicator is not relevant in the context of AFD's mission and operational reality.	