



# Human Rights and Fundamental Freedoms Policy

2025

#missionwater

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# 1/ Introduction and Statement of Commitment



The main objective of Saur Group's Human Rights and Fundamental Freedoms policy (hereinafter the 'Policy'), guided by its *raison d'être*, is to respect, protect and promote the fundamental human rights in all its activities. This policy is in line with the United Nations Guiding Principles on Business and Human Rights, as well as the Global Compact.

The **objective** is to integrate **human rights and sustainability at the heart of the company's strategy**, and to ensure that all stakeholders, including the communities affected by the Group's activities, benefit from the protection of their rights.



Saur Group's activities aim to contribute to the achievement of the United Nations' Sustainable Development Goals (SDGs), in particular SDG 6, which concerns access to water and sanitation for all. Protecting water resources is one of Saur's core commitments. Considering it essential to guarantee access to water in sufficient quality and quantity for current and future generations.

Building on its commitments, the Group recognises that access to water and sanitation is a fundamental human right, essential to people's health and dignity and to sustainable development.

The company's commitment to human rights is grounded in **core principles**: ethics, responsibility, transparency, and solidarity. The Group recognizes the diversity of its employees as a strength and works to ensure equal opportunities and non-discrimination. Saur attaches particular importance to human relations and strives to maintain a harmonious working environment through social dialogue. Protecting water resources is a fundamental value for the Group, which is committed to acting responsibly to promote social progress, environmental protection and economic performance.

Saur Group's governing bodies affirm their solid and continuous will to respect and promote human rights in all business units. Management deploys the necessary resources to ensure that the Group's operations are conducted in an ethical and responsible manner. This commitment includes a special focus on the protection of resources, especially water, recognizing their vital importance for human rights.

The Group expects all its employees to act with integrity, inciting them to adopt the principles and values set out in its *raison d'être*. This is so that they can use their knowledge, expertise, and skills to rally as many people as possible to the water cause.

The Human Rights and Fundamental Freedoms policy of Saur covers projects and operations carried out in France and abroad, both municipal and industrial. The Group encourages all actors in its value chain (*employees, suppliers, subcontractors, partners*) to respect the principles set out in this Policy, and expects them to adopt ethical and responsible practices.

## 2/ Framework and International Standards



The Group's human rights Policy is based on a set of reference texts and international standards, which guide its actions in favour of respect for fundamental rights. The main reference texts and standards are:

- **The United Nations Guiding Principles on Business and Human Rights**, which establish a framework for corporate responsibility to respect human rights.
- The **United Nations Global Compact**, of which Saur Group has been a signatory member since 2003. This commitment involves endorsing ten universal principles regarding human rights, labour standards, the environment and the fight against corruption, which are integrated into the company's strategy and actions.
- The **OECD Guidelines for Multinational Enterprises**, a set of recommendations designed to encourage responsible business practices in the areas of human rights, employment, the environment, anti-corruption and transparency. Their aim is to promote sustainable and ethical development worldwide.
- The **Universal Declaration of Human Rights**, which sets out the fundamental rights of every individual, regardless of their origin, sex, religion or any other consideration.
- **The International Labour Organisation (ILO) Fundamental Conventions**, which set out minimum standards for labour rights, such as the right to non-discrimination, freedom of association, and occupational health and safety.
- **ISO standards**, such as ISO 14001 for environmental management and ISO 45001 for occupational health and safety, which allow the Group to structure its approaches and continuously improve its performance in these areas.

Specifically, Saur recognises the importance of the right to access to water and sanitation. This intention translates into a willingness to respect the principles established by the United Nations, in particular, **United Nations General Assembly resolution 64/292, adopted on 28 July 2010, which explicitly recognizes the right to safe and clean drinking water and sanitation as a human right.**

# 3/ Implementation and Duty of Vigilance



Saur Group is committed to respecting human rights in its activities, in line with its core principles on human rights. This policy is reflected, for example, in the following actions, which are integrated into its operations :

- **Implementation of an internal control verification on human rights for all Group entities** : Saur intends to respect human rights in the activities and countries in which it operates. All of the Group's activities, processes, systems and entities fall within the scope of Internal Audit and Control without reservation or exception. As a result, the annual internal control self-assessment campaign included a review of human rights practices.
- **Adoption and implementation of a responsible purchasing charter for suppliers** : Saur selects its suppliers impartially, based on their professionalism and their respect for environmental and societal issues. It also requires them to adopt ethical rules that are compatible with its own values. The Group's responsible purchasing charter is gradually being added to each framework contract. Signing this charter is an essential part of the contract with the supplier/subcontractor. The Group also evaluates its suppliers via a dedicated platform.
- **Accessible, confidential and secure reporting and complaints channels** : Saur has set up a whistleblowing system to enable employees to report any situation that is abnormal or does not comply with **the Group's Code of Conduct**. This system guarantees the confidentiality of reports and the protection of whistleblowers. The Group also commits not to discriminate against employees who have testified in good faith. It undertakes to respect the principles of equal opportunities and respect for all.

As part of its obligations under the French Duty of Vigilance Law (2017), the Group publishes an annual structured Vigilance Plan to identify, prevent and mitigate the company's potential risks and impacts on human rights, people's health and safety, and the environment. This transparent and regular publication reflects the Group's actions to respect human rights.

A **list of countries at risk**, drawn up according to ethical and compliance criteria, is accessible to all Group employees. It establishes the countries for which consultation and authorisation from the Group Commitment Committee is required before engaging in a commercial relationship or joint venture. To reinforce this list of countries at risk, a Vigilance Index has been finalised and complements the existing list.

This Policy is part of a continuous improvement process. It will be regularly evaluated to verify its effectiveness, its applicability and its adaptability to new developments in the company, to identify areas for improvement and to implement corrective actions.

# 4/ Governance and Responsibilities



The Duty of Care Managing Committee of Saur (hereafter the “Committee”) is a governing body set up within the Group to ensure the integration and monitoring of issues related to human rights, the environment and other duty-of-care risks across all activities of the Group and its subsidiaries.

The Committee's main objective is to ensure that the Group's commitments in terms of risks relating to human rights, health and safety and the environment are respected and continuously improved. It is responsible for implementing and monitoring the Vigilance Plan and the Group's Human Rights and Fundamental Freedoms Policy.

The **Committee's missions** are :

- Reviewing regularly the risk mapping related to duty of care issues across the Group's activities and value chain
- Monitoring the corrective and preventive actions taken to reduce these risks
- Analyzing the regulatory developments and the expectations of stakeholders (NGOs, investors, regulators, customers and consumers, etc.).
- Validation and monitoring of related performance indicators and human rights action plans, in particular.
- Reviewing reports on human rights and environmental abuses, both internal and external.

The Committee brings together the Group functions that play a strategic role in identifying, managing and mitigating human rights risks. These functions are :

- **Sustainability Department** (Responsible for the Duty of Care and Lead of the Committee) : Leads the Group's CSR roadmap, oversees human rights commitments and leads the Committee's strategic discussions.
- **Human Resources Department** : Ensures that the labor rights of employees and workers are respected across all sites and subsidiaries, and monitors practices in terms of working conditions, diversity and inclusion.
- **Purchasing & Supply Chain Department** : Responsible for the evaluation of suppliers and subcontractors according to CSR criteria.
- **General Secretariat - Legal, Ethics & Compliance Department** : Supports the Group in ensuring compliance with local and international regulations on human rights and environmental issues.
- **Communication Department** : Drives the internal and external communication strategy in order to strengthen the brand image, support business objectives and ensure consistency of messages at national and international scale.

## 4/ Governance and Responsibilities



- **Operations Department - Quality, Health & Safety** : Ensures compliance with health and safety standards for employees and local communities affected by the Group's activities. It implements measures to prevent occupational and health risks, particularly at production and operating sites, and contributes to the continuous improvement of quality standards for water management services and infrastructures. It is responsible for implementing measures to mitigate environmental impacts.
- **Internal Audit and internal Control Department** : Responsible for ensuring effective internal controls, assessing compliance, overseeing risk management, and supporting governance improvements. It also coordinates internal audit activities to enhance transparency and control.
- **Executive Management of Group Subsidiaries** : Responsible for overseeing all subsidiaries and directing the operations of each Business Unit (Water Services France, Water Services International, Industrial Water Solutions, Saur Engineering, and Saur Services) to ensure full alignment with the Group's strategic objectives and to uphold operational excellence and performance.



**Saur Group Duty of Care Managing Committee**

The Committee meets at least once a year to draw up an overall assessment of the issues and actions relating to Duty of Care, and specifically to human rights, in connection with the Group's activities.



A summary of the decisions and recommendations is circulated to Committee members and the departments concerned after the meeting. This annual meeting format ensures a structured and strategic approach, while allowing operational teams to focus on implementing initiatives throughout the year.

It reports to the General Management Committee and the ESG Steering Committee once a year.

**The implementation of the Human Rights and Fundamental Freedoms Policy depends on the involvement of everyone, at all levels of responsibility within the company.**

- The General Management defines strategy, sets the commitments and provides employees with the resources to fulfil them. It also ensures their integration across all activities.
- Managers implement this Policy in the field, ensuring that the commitments are respected and supporting the teams in their implementation.
- Employees are responsible for applying best practices on a daily basis and must report any risky situations.

To this end, the Group **trains its employees and raises their awareness on human rights issues**. Saur is working on developing an online training course that will be complemented by on-the-job training as the CSR team visits different sites.

Eventually, suppliers and external stakeholders must comply with the Group's requirements and contribute to a responsible value chain.





**Sustainability Department**

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