



EXPORT DEVELOPMENT CANADA

# GRI CONTENT INDEX

2022 INTEGRATED ANNUAL REPORT

Canada



EDC's 2022 Integrated Annual Report has been written in accordance with the GRI Standards: Core option. Our reporting also includes some disclosures in accordance with relevant disclosures from the G4 Sector Supplement for the Financial Services Industry.

## GRI Content Index

| GRI 2: General Disclosures 2021                     |  |   |
|---|--|---|
| GRI Disclosure Number                               | GRI Disclosure Name  | 2022 Disclosure Response  |
| <b>The Organization and Its Reporting Practices</b> |  |   |
| 2-1   | Organizational details   | Export Development Canada (EDC) is a Crown corporation wholly owned by the Government of Canada. The Head Office is located at 150 Slater Street, in Ottawa, Ontario, Canada.<br><br><a href="#">2022 Integrated Annual Report</a> – About EDC, page 2; Corporate representation, page 233<br><br>EDC webpage – <a href="#">Contact us</a>  |
| 2-2   | Entities included in the organization's sustainability reporting | <a href="#">2022 Integrated Annual Report</a> – Consolidated Financial Statements, pages 160–223  |
| 2-3   | Reporting period, frequency and contact point                    | EDC's 2022 Integrated Annual Report covers activities for the 2022 calendar year at all EDC operations across Canada and around the world. The report is published on an annual basis. Please share your thoughts on the 2022 report via email to <a href="mailto:ExternalComms@edc.ca">ExternalComms@edc.ca</a> .<br><br><a href="#">2022 Integrated Annual Report</a> – About this report, page 5<br><br>EDC webpage – <a href="#">Corporate reports</a>  |
| 2-4   | Restatements of information                                      | None  |
| 2-5   | External assurance   | Limited external assurance was performed over select ESG metrics in the 2022 Integrated Annual Report. The Chief Sustainability Officer is responsible for approval of the Assurance Statement. Financial results are assured by the Office of the Auditor General of Canada.<br><br><a href="#">2022 Integrated Annual Report</a> – About this report, page 5; Independent auditor's report, pages 162–164   |
| <b>Activities and Workers</b>                       |  |   |
| 2-6   | Activities, value chain and other business relationships         | EDC has offices across Canada, as well as many international representations and one international corporate branch, which host its employees and locally engaged staff/professionals. EDC's supply chain is one typical of a business office operation, including procurement of professional services, office supplies, and equipment and furnishings.<br><br><a href="#">2022 Integrated Annual Report</a> – About EDC, page 2; Creating impact: Our 2030 corporate strategy, page 10; Our impact, page 11; Performance against objectives, page 15; Putting customers first, page 22; EDC's global presence, pages 38–39; Consolidated Financial Statements, pages 160–223<br><br><a href="#">2022–2026 Corporate Plan Summary</a> , pages 16–35<br><br>EDC webpages – <a href="#">Country and market info</a> ; <a href="#">Our solutions</a> ; <a href="#">About us</a> |
| 2-7   | Employees  | <a href="#">2022 Integrated Annual Report</a> – Data appendix, pages 115–118  |
| 2-8   | Workers who are not employees                                    | Omission – Information unavailable. EDC currently does not track data on the number of workers who are not employees.   |

## GRI 2: General Disclosures 2021

| GRI Disclosure Number | GRI Disclosure Name   | 2022 Disclosure Response   |
|-----------------------|---|--|
| <b>Governance</b>     |   |  |
| <b>2-9</b>            | Governance structure and composition  | <p>The board provides oversight of the Corporation's overall ESG orientation and contributes to the ongoing evolution of its ESG strategy. All six committees have ESG accountabilities specified in their terms of reference. Except for the President and CEO, all board members are independent and non-executive officers.</p> <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 50–51; Corporate governance, 96–101; Data appendix, page 122</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Governance, pages 8–11</p> <p><a href="#">2021 Human Rights Disclosure</a> – Governance, pages 7–11</p> <p><a href="#">2022–2026 Corporate Plan Summary</a> – Appendix II: Corporate Governance Structure, pages 48–49</p> <p>EDC webpage – <a href="#">Management and governance</a></p>  |
| <b>2-10</b>           | Nomination and selection of the highest governance body                     | <p>Board members are appointed by the Government of Canada, and report to Parliament through the Minister of International Trade.</p> <p><a href="#">2022 Integrated Annual Report</a> – Corporate governance, pages 98–100</p> <p>EDC webpage – <a href="#">Management and governance</a></p>   |
| <b>2-11</b>           | Chair of the highest governance body  | <p>The Chair of the Board of Directors is not a senior executive at EDC.</p> <p><a href="#">2022 Integrated Annual Report</a> – Corporate governance, pages 98–100</p> <p>EDC webpage – <a href="#">Management and governance</a></p>  |
| <b>2-12</b>           | Role of the highest governance body in overseeing the management of impacts | <p>The board's responsibility is to supervise the direction and management of EDC and oversee the strategic direction (including ESG). Our Board of Directors approves the Environmental and Social Risk Management Policy, the Environmental and Social Review Directive, the Internal Audit Charter, the Transparency and Disclosure Policy, the Accounting Policy, and the Risk and Capital Management Policy Manual.</p> <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 50–51; Corporate governance, pages 96–101</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Governance, pages 8–11</p> <p><a href="#">2021 Human Rights Disclosure</a> – Governance, pages 7–11; Management of human rights issues, pages 19–20</p> <p>EDC webpages – <a href="#">ESG Advisory Council</a>; <a href="#">Stakeholder engagement</a>; <a href="#">Management and governance</a>; <a href="#">Audits</a></p> |
| <b>2-13</b>           | Delegation of responsibility for managing impacts                           | <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 50–51; Corporate governance, pages 96–101</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Governance, pages 8–11</p> <p><a href="#">2021 Human Rights Disclosure</a> – Governance, pages 7–11; Management of human rights issues, pages 19–20</p> <p>EDC webpage – <a href="#">Management and governance</a></p>   |

## GRI 2: General Disclosures 2021

| GRI Disclosure Number                   | GRI Disclosure Name   | 2022 Disclosure Response   |
|---|---|--|
| <b>Governance</b>                       |   |  |
| 2-14                                    | Role of the highest governance body in sustainability reporting | The Chief Executive Officer and Chief Sustainability Officer approve the ESG-related disclosures of the Integrated Annual Report.  |
| 2-15                                    | Conflicts of interest   | <a href="#">2022 Integrated Annual Report</a> – Business integrity, page 92; Corporate governance, pages 96–97<br><a href="#">Code of Conduct</a> , pages 16–19, 27<br>EDC webpage – <a href="#">Disclosure of wrongdoing</a>  |
| 2-16                                    | Communication of critical concerns                              | <a href="#">Code of Conduct</a> , page 27<br>EDC webpage – <a href="#">Disclosure of wrongdoing</a>  |
| 2-17                                    | Collective knowledge of the highest governance body             | <a href="#">2022 Integrated Annual Report</a> – Corporate governance, page 96; Data appendix, page 122   |
| 2-18                                    | Evaluation of the performance of the highest governance body    | EDC webpage – <a href="#">Audits</a>   |
| 2-19                                    | Remuneration policies   | Omission – Information unavailable. EDC currently does not disclose this information publicly due to the sensitive nature of the topic.  |
| 2-20                                    | Process to determine remuneration                               | <a href="#">2022 Integrated Annual Report</a> – Corporate governance, page 100   |
| 2-21                                    | Annual total compensation ratio                                 | <a href="#">2022 Integrated Annual Report</a> – Data appendix, page 119<br>Omission – Information unavailable. EDC currently does not publicly disclose the annual total compensation ratio.   |
| <b>Strategy, Policies and Practices</b> |   |  |
| 2-22                                    | Statement on sustainable development strategy                   | <a href="#">2022 Integrated Annual Report</a> – Message from the Chair, page 6; Message from the President and CEO, page 7; Q&A with the Chief Sustainability Officer, pages 8–9; Performance against objectives, page 15<br><a href="#">2022 Climate-Related Disclosure</a> – Strategy, pages 12–13   |
| 2-23                                    | Policy commitments  | <a href="#">2022 Integrated Annual Report</a> – Creating impact: Our 2030 corporate strategy, page 10; ESG approach, pages 54–55; Transparency and disclosure, page 57; Our climate commitment, page 66; Respecting human rights, page 78<br><a href="#">2022 Climate-Related Disclosure</a> – Policy commitment, page 10<br><a href="#">2021 Human Rights Disclosure</a> – Governance, page 7; Management of human rights issues, pages 12–20<br><a href="#">EDC's 2030 Strategy</a> , page 6<br>EDC webpage – <a href="#">Business integrity</a> |
| 2-24                                    | Embedding policy commitments                                    | <a href="#">2022 Integrated Annual Report</a> – Our climate commitment, page 66; Respecting human rights, pages 78–81<br><a href="#">2022 Climate-Related Disclosure</a> – About this report, page 3; Governance, pages 10–11; Strategy, pages 13–17<br><a href="#">2021 Human Rights Disclosure</a> – Governance, page 7; Management of human rights issues, pages 12–20<br><a href="#">Code of Conduct</a>   |
| 2-25                                    | Processes to remediate negative impacts                         | <a href="#">2022 Integrated Annual Report</a> – Corporate governance, pages 96–101<br><a href="#">EDC's Principles on Leverage and Remedy</a>  |

## GRI 2: General Disclosures 2021

| GRI Disclosure Number                   | GRI Disclosure Name                                | 2022 Disclosure Response   |
|---|--|--|
| <b>Strategy, Policies and Practices</b> |  |  |
| 2-26                                    | Mechanisms for seeking advice and raising concerns | <a href="#">2022 Integrated Annual Report</a> – Business integrity, page 92<br><a href="#">Code of Conduct</a> , pages 26–27<br><a href="#">Public Servants Disclosure Protection Act</a> – Government of Canada<br><a href="#">OECD Good Practice Guidance on Internal Controls, Ethics, and Compliance</a><br>EDC webpage – <a href="#">Disclosure of wrongdoing</a>   |
| 2-27                                    | Compliance with laws and regulations               | EDC is a financial institution without public investors that has direct accountability to the Auditor General of Canada and Government. There were no incidents of non-compliance detected in 2022.  |
| 2-28                                    | Membership associations                            | <a href="#">2022 Integrated Annual Report</a> – Collaborating for greater impact, pages 41–45<br>EDC webpage – <a href="#">Agreements and memberships</a>  |
| <b>Stakeholder Engagement</b>           |  |  |
| 2-29                                    | Approach to stakeholder engagement                 | EDC engages with stakeholders on a continual basis. Our stakeholders represent recognized organizations or persons who influence and/or are impacted by EDC's activities. Some of EDC's key stakeholders include our shareholder, the Government of Canada, our customers, EDC's ESG Advisory Council and the Industry Stakeholder Panel. The ESG Advisory Council met twice in 2022 to discuss EDC's role in supporting the climate transition and to discuss the changing composition of EDC's portfolio. The Industry Stakeholder Panel identifies common priorities, competitive issues and market developments, which we use to understand the concerns of our customers.<br><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 50–51 and 54–55; Corporate governance, page 98<br><a href="#">2022 Climate-Related Disclosure</a> – Governance, page 10; Strategy, pages 22–23<br><a href="#">2021 Human Rights Disclosure</a> – Management of human rights issues, pages 19–20<br><a href="#">2021 EDC Materiality Assessment</a><br>EDC webpages – <a href="#">Stakeholder engagement</a> ; <a href="#">ESG Advisory Council</a> |
| 2-30                                    | Collective bargaining agreements                   | EDC employees are not covered by a collective bargaining agreement.  |

## GRI 3: Material Topics 2021

| GRI Disclosure Number | GRI Disclosure Name                  | 2022 Disclosure Response  |
|-----------------------|--------------------------------------|---|
| 3-1                   | Process to determine material topics | <a href="#">2022 Integrated Annual Report</a> – About this report, page 5; ESG materiality assessment, page 56<br><a href="#">2021 EDC Materiality Assessment</a>   |
| 3-2                   | List of material topics              | We conducted a second materiality assessment in 2021 to identify the ESG topics of greatest importance to our internal and external stakeholders and to help focus our near-term efforts.<br><a href="#">2022 Integrated Annual Report</a> – ESG materiality assessment, page 56<br><a href="#">2021 EDC Materiality Assessment</a> |

## GRI 200: Economic

| GRI Disclosure Number                | GRI Disclosure Name  | 2022 Disclosure Response  |
|--------------------------------------|--|---|
| <b>201 Economic Performance</b>      |  |   |
| <b>3-3</b>                           | Management of material topics  | <p>EDC's activities impact economic performance in Canada and internationally through the products and services it mobilizes for Canadian companies. EDC's mandate is to support and develop Canada's export trade and Canadian capacity to engage in that trade and to respond to international business opportunities.</p> <p>We fulfill our mandate by creating financial solutions for companies to take Canadian capabilities and expertise around the world – connecting them directly with foreign buyers and global supply chains. We support Canadian direct investment abroad and investment into Canada. Much of our business is done in partnership with other financial institutions and through collaboration with Government of Canada partners.</p> <p>To make a positive economic impact, EDC ensures that it's in strong operational health by tracking and monitoring financial performance. The Board of Directors is responsible for managing our business and activities and ensuring that management fulfills its responsibilities for financial reporting and internal controls.</p> <p>We set performance objectives and measure our achievement against them. Some key performance indicators include customers served, business facilitated (\$) and financial transactions. Longer-term objectives can be found in our 2030 strategy.</p> <p><a href="#">2022 Integrated Annual Report</a> – About EDC, page 2; Performance against objectives, pages 15–17; Putting customers first, page 22; Partnerships with financial institutions, page 43; ESG approach, pages 50–51</p> <p><a href="#">2022–2026 Corporate Plan Summary</a> – Goals and Objectives, pages 16–35</p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p><a href="#">EDC's 2030 Strategy</a></p> <p>EDC webpages – <a href="#">About us</a>; <a href="#">Our solutions</a></p> |
| <b>201-1</b>                         | Direct economic value generated and distributed (EVG&D)                        | <a href="#">2022 Integrated Annual Report</a> – Data appendix, page 113; Consolidated Financial Statements, pages 160–223   |
| <b>201-2</b>                         | Financial implications and other risks and opportunities due to climate change | <p><a href="#">2022 Integrated Annual Report</a> – Committed to climate action, pages 64–75</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Strategy, pages 12–27</p> <p><a href="#">Climate Change Policy</a></p> <p><a href="#">Environmental and Social Risk Management Policy</a></p> <p><a href="#">Due Diligence Framework: Climate Change</a></p>   |
| <b>201-3</b>                         | Defined benefit plan obligations and other retirement plans                    | <p>EDC maintains a defined benefit pension plan, a defined contribution plan, and other post-retirement benefit plans.</p> <p><a href="#">2022 Integrated Annual Report</a> – Consolidated Financial Statements, pages 160–223</p>  |
| <b>201-4</b>                         | Financial assistance received from government                                  | <p><a href="#">2022 Integrated Annual Report</a> – Management's Discussion and Analysis, pages 124–159</p> <p>EDC webpage – <a href="#">About us</a></p>  |
| <b>203 Indirect Economic Impacts</b> |  |   |
| <b>3-3</b>                           | Management of material topics  | See Economic Performance (Management of material topics)  |

| GRI 200: Economic                    |                                       |   |
|--------------------------------------|---------------------------------------|---|
| GRI Disclosure Number                | GRI Disclosure Name                   | 2022 Disclosure Response  |
| <b>203 Indirect Economic Impacts</b> |                                       |   |
| <b>203-2</b>                         | Significant indirect economic impacts | <p>EDC supports exports, foreign investment and trade development activities, including facilitating business in emerging markets.</p> <p><a href="#">2022 Integrated Annual Report</a> – About this report, page 5; Creating impact: Our 2030 corporate strategy, page 10; Performance against objectives, page 15; Inclusive trade, pages 26–29; Committed to climate action, pages 64–75; Community impact, page 89; Notes to the Consolidated Financial Statements, pages 169–223</p> <p>EDC webpage – <a href="#">About us</a></p>   |
| <b>205 Anti-Corruption</b>           |                                       |   |
| <b>3-3</b>                           | Management of material topics         | <p>Corruption in international business impacts the fundamentals of fair trade, distorting economic growth, which contributes to increased poverty, human rights violations and environmental degradation.</p> <p>EDC is dedicated to conducting business responsibly and in compliance with all applicable anti-bribery and anti-corruption laws and regulations. EDC views business ethics as fundamental to successful business practices, whether conducted in Canada or other markets in which our customers do business. We conduct extensive due diligence to mitigate the risk of our products and services from being used to further money laundering, sanctioned or fraudulent activity, terrorist financing or corrupt business practices. When EDC becomes aware of negative news pertaining to business partners or transactions that we support, action is taken to mitigate and/or limit exposure.</p> <p>Our Code of Conduct, policies, international commitments and governing legislation all play a key role at EDC on the topic of anti-corruption. EDC is subject to the <i>Corruption of Foreign Public Officials Act</i>, the <i>Federal Accountability Act</i>, the <i>Financial Administration Act</i> as well as the <i>Public Servants Disclosure Protection Act</i>. Canada is a signatory to the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and passed the <i>Corruption of Foreign Public Officials Act</i>. Canada is also a signatory to the Organisation for Economic Co-operation and Development (OECD) Recommendation for Further Combating Bribery of Foreign Public Officials, which includes the Good Practice Guidance on Internal Controls, Ethics and Compliance, and is a member of the OECD Working Party on Export Credits and Credit Guarantees. We are also guided by certain agreements governing international trade, including the OECD Guidelines for Multinational Enterprises, the Extractive Industries Transparency Initiative, the World Trade Organization’s Agreement on Subsidies and Countervailing Measures and the Voluntary Principles on Security and Human Rights.</p> <p>On a quarterly basis, EDC monitors key risk indicators related to corruption risks, and reports findings to its Board of Directors. All transactions and counterparties are subject to ongoing counterparty monitoring to mitigate risk factors. Quality assurance, compliance testing and internal audits are conducted regularly to ensure that anti-corruption measures continue to operate in adherence with established guidelines, policies and procedures. Program effectiveness assessments are captured in the Chief Compliance &amp; Ethics Officer’s quarterly reporting.</p> <p>EDC is dedicated to working together with its stakeholders, from customers and financial partners to industry associations and civil society organizations, to help Canadian companies achieve their international business goals while working to prevent financial crimes. We educate our employees regarding financial crimes through mandatory financial crime training, mandatory code of conduct exercises and by providing clear risk escalation standards. EDC also provides resources for companies on how to protect themselves against threats to business integrity.</p> <p><a href="#">2022 Integrated Annual Report</a> – Business integrity, page 92</p> <p><a href="#">Anti-Corruption Policy Guidelines</a></p> <p><a href="#">Code of Conduct</a></p> <p><a href="#">EDC’s Approach to Combatting Bribery and Corruption in International Business Transactions</a></p> <p>EDC webpages – <a href="#">ESG governance</a>; <a href="#">Anti-corruption resource centre</a>; <a href="#">Business integrity</a></p> |

**GRI 200: Economic**

| <b>GRI Disclosure Number</b> | <b>GRI Disclosure Name</b>   | <b>2022 Disclosure Response</b>   |
|------------------------------|--|---|
| <b>205 Anti-Corruption</b>   |  |   |
| <b>205-1</b>                 | Operations assessed for risks related to corruption                      | <p><a href="#">2022 Integrated Annual Report</a> – About this report, page 5; Business integrity, page 92</p> <p><a href="#">Anti-Corruption Policy Guidelines</a></p> <p><a href="#">Code of Conduct</a></p> <p><a href="#">EDC's Approach to Combatting Bribery and Corruption in International Business Transactions</a></p> <p>EDC webpage – <a href="#">Business integrity</a></p> |
| <b>205-2</b>                 | Communication and training about anti-corruption policies and procedures | <p>Omission – Information unavailable in detailed format; however, training metrics for anti-corruption related modules are publicly disclosed at an aggregate level.</p> <p><a href="#">2022 Integrated Annual Report</a> – Data appendix, page 122</p>  |

**GRI 300: Environmental**

| <b>GRI Disclosure Number</b> | <b>GRI Disclosure Name</b>    | <b>2022 Disclosure Response</b>  |
|------------------------------|-------------------------------|--|
| <b>302 Energy</b>            |                               |  |
| <b>3-3</b>                   | Management of material topics | <p>Climate change is a complex global issue that will have impacts across all economic sectors. To help address the issue of climate change, EDC considers the impact that its own operations have on the environment and has committed to achieving net zero in its operational emissions.</p> <p>Energy consumption and its related emissions continue to have a material impact, and therefore we continue to strive to improve performance with respect to energy use and reduce our overall operational footprint. In an effort to improve energy efficiency, EDC's head office underwent a full lighting retrofit in 2022.</p> <p>As an organization dedicated to helping Canadian companies of all sizes succeed on the world stage, we consider the climate and energy impacts of supporting our customers in addition to energy consumption in our own operations. This is guided by our Climate Change Policy, as well as by our Environmental and Social Risk Management Policy, Environmental and Social Review Directive (ESRD) and Due Diligence Framework: Climate Change.</p> <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 50–51; Committed to climate action, pages 64–75</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Introduction, pages 4–7; Strategy, page 24; Metrics and targets, pages 36–37</p> <p><a href="#">Climate Change Policy</a> – Commitments, page 2</p> <p><a href="#">Environmental and Social Risk Management Policy</a></p> <p><a href="#">Due Diligence Framework: Climate Change</a></p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p>EDC webpages – <a href="#">Environment at EDC</a>; <a href="#">Operational footprint</a></p> |



| GRI 300: Environmental |  |  |
|------------------------|--|--|
| GRI Disclosure Number  | GRI Disclosure Name                        | 2022 Disclosure Response   |
| <b>302 Energy</b>      |  |  |
| <b>302-1</b>           | Energy consumption within the organization | We track performance with regard to our energy consumption and associated emissions using the Greenhouse Gas (GHG) Protocol.<br><br><a href="#">2022 Integrated Annual Report</a> – Data appendix, page 106  |
| <b>302-4</b>           | Reduction of energy consumption            | Electricity consumption increased by 167,231 kWh between 2021 and 2022. Natural gas consumption increased by 28,088 m <sup>3</sup> between 2021 and 2022. The electricity and natural gas consumption figures are only representative of the EDC head office's proportionate share (98.30%) and exclude natural gas consumed by subleased offices on certain floors. We track performance with regard to our energy consumption and associated emissions using the GHG Protocol.<br><br><a href="#">2022 Integrated Annual Report</a> – Data appendix, page 106<br><br>EDC webpage – <a href="#">Operational footprint</a>   |
| <b>305 Emissions</b>   |  |  |
| <b>3-3</b>             | Management of material topics              | See Energy (Management of material topics)   |
| <b>305-1</b>           | Direct (Scope 1) GHG emissions             | EDC calculates its emissions using the GHG Protocol's Operational Control Approach since EDC has operational control over its head office facility and can control the lighting, heating and cooling. In contrast, subleased office spaces, and regional and international offices are outside of EDC's operational control and classified as Scope 3 emissions.<br><br>EDC quantifies and reports its emissions using the GHG Protocol and GRI Standards and uses Canadian emission factors to calculate Scope 1 and 2 emissions from its head office. EDC's source for global warming potential (GWP) rates is the IPCC Fourth Assessment Report.<br><br><a href="#">2022 Integrated Annual Report</a> – Committed to climate action, pages 64–75; Data appendix, pages 102–104<br><br><a href="#">2022 Climate-Related Disclosure</a> – Metrics and targets, pages 35–37<br><br>EDC webpage – <a href="#">Operational footprint</a> |
| <b>305-2</b>           | Energy indirect (Scope 2) GHG emissions    | See Emissions (305-1) for calculation approach and methodology.<br><br><a href="#">2022 Integrated Annual Report</a> – Committed to climate action, pages 64–75; Data appendix, pages 102–104<br><br><a href="#">2022 Climate-Related Disclosure</a> – Metrics and targets, pages 35–37<br><br>EDC webpage – <a href="#">Operational footprint</a>   |
| <b>305-3</b>           | Other indirect (Scope 3) GHG emissions     | EDC quantifies and reports its emissions using the GHG Protocol and GRI Standards and uses Canadian emission factors to calculate emissions from regional and subleased offices, Department for Environment, Food & Rural Affairs emission factors to calculate travel emissions, U.S. Environmental Protection Agency factors for waste and employee commuting emissions, and the Quantis Scope 3 Evaluator tool to calculate procurement-related emissions. EDC's source for GWP rates is the IPCC Fourth Assessment Report.<br><br><a href="#">2022 Integrated Annual Report</a> – Committed to climate action, pages 64–75; Data appendix, pages 102–104<br><br><a href="#">2022 Climate-Related Disclosure</a> – Metrics and targets, pages 35–37<br><br>EDC webpage – <a href="#">Operational footprint</a>  |

| GRI 300: Environmental |  |   |
|------------------------|--|---|
| GRI Disclosure Number  | GRI Disclosure Name                                    | 2022 Disclosure Response  |
| <b>305 Emissions</b>   |  |   |
| <b>305-4</b>           | GHG emissions intensity                                | <p>EDC reports two intensity metrics – tonnes CO<sub>2</sub>e/sq. ft. and tonnes CO<sub>2</sub>e/FTE.</p> <p><a href="#">2022 Integrated Annual Report</a> – Committed to climate action, pages 64–75; Data appendix, pages 102–103</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Metrics and targets, pages 35–37</p> <p>EDC webpage – <a href="#">Operational footprint</a></p>  |
| <b>305-5</b>           | Reduction of GHG emissions                             | <p>In 2022, total greenhouse gas emissions dropped by 1,136 tCO<sub>2</sub>e. The decrease can be mainly attributed to reductions in purchased goods and services and capital goods, partially offset by increased business travel. All greenhouse gases are included as part of this calculation.</p> <p><a href="#">2022 Integrated Annual Report</a> – Data appendix, pages 102–104</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Metrics and targets, pages 35–37</p> <p>EDC webpage – <a href="#">Operational footprint</a></p>   |
| <b>306 Waste</b>       |  |   |
| <b>3-3</b>             | Management of material topics                          | <p>EDC considers the impact that its operations have on the environment and has taken steps to reduce its operational footprint, which has been reported publicly since 2008.</p> <p>As a provider of financial services, EDC’s main environmental impacts relate to paper usage, energy and water consumption, and business travel. We have institutionalized our commitment to preserve the environment and reduce negative impacts from our business through our ESG group. We have also committed to reducing our operational footprint by implementing robust recycling/composting programs. EDC performed a waste audit at the end of 2022, which indicated that EDC’s efforts to reduce, reuse and recycle have had some impact on our footprint.</p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p>EDC webpages – <a href="#">Environment at EDC</a>; <a href="#">Operational footprint</a></p> |
| <b>306-1</b>           | Waste generation and significant waste-related impacts | <p>As EDC is a financial services provider, the waste generated is typical of commercial buildings and office environments. This includes but is not limited to paper, food waste, packaging waste and electronic waste. The waste that can’t be recycled or composted ends up in landfills. In EDC’s disclosures, the focus is on waste management and generation with respect to our own activities.</p> <p><a href="#">Environmental and Social Risk Management Policy</a></p> <p>EDC webpage – <a href="#">Environment at EDC</a></p>   |
| <b>306-2</b>           | Management of significant waste-related impacts        | <p>See Waste (Management of material topics)</p> <p>EDC has worked steadily over the past several years to improve performance in waste management and reduction in waste footprint. The waste and recycling is hauled by a third-party service provider.</p> <p><a href="#">Environmental and Social Risk Management Policy</a></p> <p>EDC webpages – <a href="#">Environment at EDC</a>; <a href="#">Operational footprint</a></p>  |

**GRI 300: Environmental**

| <b>GRI Disclosure Number</b> | <b>GRI Disclosure Name</b> | <b>2022 Disclosure Response</b>   |
|------------------------------|----------------------------|---|
| <b>306 Waste</b>             |                            |   |
| <b>306-3</b>                 | Waste generated            | One waste audit was completed on September 21, 2022.<br><a href="#">2022 Integrated Annual Report</a> – Data appendix, page 106 |

**GRI 400: Social**

| <b>GRI Disclosure Number</b> | <b>GRI Disclosure Name</b>               | <b>2022 Disclosure Response</b>  |
|------------------------------|--|--|
| <b>401 Employment</b>        |  |  |
| <b>3-3</b>                   | Management of material topics            | <p>Our culture invites diversity, rewards excellence, and values development. EDC is committed to employment equity and actively encourages applications from women, Indigenous peoples, persons with disabilities and visible minorities.</p> <p>EDC employment programs, policies and projects are led by the People and Culture department. EDC has taken an adaptive approach to the ongoing challenges of the pandemic and the resulting public health measures. The health, safety and wellness of our employees has been our number one priority.</p> <p>EDC continues to invest in formal programs to help its people grow. EDC evaluates its performance in relation to employment in several ways. We conduct regular engagement surveys to ensure we deliver an exceptional employee experience. This gives us targeted feedback in areas that are most meaningful for our people. We also track and actively review key metrics such as employee turnover, retention rates and our workforce composition, which are all reported publicly. HR also tracks risks and creates a response plan to address the trends identified in the engagement surveys.</p> <p>In Q3 of 2022, EDC implemented a new minimum standard that requires employees to come into the office five days a month for value-added activities. By the end of December, the average daily number of employees who work from an EDC/FinDev office was 325, and an average of 1,060 employees came in at least once during the week, which is a significant increase from prior periods.</p> <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, pages 54–55; Helping to build a more equitable world, pages 77–89</p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p>EDC webpage – <a href="#">Life at EDC</a></p> |
| <b>401-1</b>                 | New employee hires and employee turnover | <a href="#">2022 Integrated Annual Report</a> – Data appendix, pages 119–121   |

**GRI 400: Social**

| GRI Disclosure Number                     | GRI Disclosure Name   | 2022 Disclosure Response  |
|---|---|---|
| <b>403 Occupational Health and Safety</b> |   |   |
| <b>3-3</b>                                | Management of material topics                                     | <p>EDC is committed to health and safety in the workplace, including mental health. It is in our best interest to support our people, address their concerns, communicate openly, and keep them safe. By maintaining a Health, Safety &amp; Wellness program, EDC provides a safe, positive and inclusive work environment.</p> <p>Employee health and safety is guided by our Health and Safety Policy, which applies to all employees. EDC has an occupational health and safety (OHS) management system that covers all employees conducting work on behalf of EDC at any workplace, including workplace extensions.</p> <p>Employee health and safety is overseen jointly by Finance &amp; Corporate Services and Human Resources in collaboration with a number of health and safety committees at EDC's various locations. The Board of Directors has oversight of health and safety through the Risk Management Committee and/or the HR Committee of the Board of Directors.</p> <p>EDC provides an Employee and Family Assistance Program to all employees, which includes assistance on issues such as health and well-being, career and workplace, financial security, and life events.</p> <p>Workplace inspections (by Workplace Health and Safety Committee members and security personnel), employee grievances, surveys, near misses and injury reviews, and threat assessments are some of the ways in which performance related to health and safety is evaluated.</p> <p><a href="#">2022 Integrated Annual Report</a> – Empowering our people, page 83; Corporate governance, pages 98–100</p> |
| <b>403-1</b>                              | Occupational health and safety management system                  | <p>As of December 31, 2022, EDC had an OHS management system in place that is in compliance with the requirements of the organization's Health and Safety Policy and the <a href="#">Canadian Labour Code, Part II</a>. The OHS management system covers all employees conducting work on behalf of EDC at any workplace, including workplace extensions (e.g., business travel, working from home, client sites, etc.).</p>  |
| <b>403-2</b>                              | Hazard identification, risk assessment and incident investigation | <p>Workplace inspections (by Workplace Health and Safety Committee members and security personnel), employee grievances, surveys, near misses and injury reviews, and threat assessments are all mechanisms used to identify work-related hazards, assess risks on a routine and non-routine basis, and apply the hierarchy of controls to eliminate hazards and minimize risks.</p> <p>EDC staff can report hazards and hazardous situations through the following channels:</p> <ul style="list-style-type: none"> <li>• The Workplace Health and Safety (H&amp;S) Committee</li> <li>• His/her/their leader</li> <li>• Safety &amp; Security Services</li> <li>• HR Business Partner</li> <li>• Compliance Officer</li> <li>• Sounding Board (an anonymous reporting committee)</li> </ul> <p>All employees have the right to refuse unsafe work. If an employee uses this right, the HR business partner is notified. The process for assessment involves the employee-leader and the H&amp;S Policy Committee and undergoes an external review. For reported or observed incidents, security personnel (often the first responder) will inspect the area and report the incident to the leader(s), the Human Resources department and the Workplace H&amp;S Committee. The Workplace H&amp;S Committee reviews the incident and submits its recommendations to the H&amp;S Policy Committee.</p>   |
| <b>403-3</b>                              | Occupational health services                                      | <p>EDC has a disability management specialist who supports employees with an at-work services program, an incidental sick leave program, and a short-term disability and long-term disability program. The individual works with Canada Life, our disability benefits provider, to facilitate accommodation solutions and returns to work.</p>  |

**GRI 400: Social**

| <b>GRI Disclosure Number</b>              | <b>GRI Disclosure Name</b>  | <b>2022 Disclosure Response</b>  |
|---|---|--|
| <b>403 Occupational Health and Safety</b> |   |  |
| <b>403-4</b>                              | Worker participation, consultation and communication on occupational health and safety                        | Relevant occupational health and safety is shared through EDC's intranet and through an H&S Bulletin Board located on every floor and in every office of EDC. EDC has four Workplace Health and Safety Committees (headquarters in Ottawa, Montreal, Toronto and Vancouver), through which approximately 20 staff members participate in meetings. There are at least nine meetings per committee per year, and workers are represented in all these committees. The responsibilities of each committee are to discuss health, safety and wellness, monitor H&S activities (e.g., fire drill), investigate any workplace injuries or reported near misses, and promote H&S in the workplace. Decisions made within H&S committee meetings are recommended to the H&S Policy Committee for approval. The H&S Policy Committee meets a minimum of four times a year and consists of seven people.  |
| <b>403-5</b>                              | Worker training on occupational health and safety   | Health and safety training is provided to EDC employees at all levels of the organization. Employee training ranges from first aid/CPR and anti-bullying and anti-discrimination to incident safety (e.g., fire evacuation, earthquakes, workplace threats, etc.). All employees are informed of our Health and Safety Policy and are expected to abide by it. Leaders are provided health and safety training by our Safety & Security Services team, and each Workplace Health and Safety Committee is trained (every two years) on the H&S Program by a third-party provider. In response to the COVID-19 pandemic, multiple new training modules have been created to support employees, vendors, consultants and managed services. These include the Return-to-Office safety modules and a training module for all returning employees handling Floor Warden duties in low-capacity buildings. Lessons are identified and improvement initiatives are taken following the completion of health or safety exercises and post-incident reviews. These exercises range from fire evacuations to business continuity and incident safety.   |
| <b>403-6</b>                              | Promotion of worker health  | EDC offers a robust benefits program with comprehensive health, dental and paramedical coverage. In addition, we provide at-work services and short- and long-term disability case management for non-occupational medical and health care services. Employees can also access counselling services through our Employee and Family Assistance Program. EDC has a resource dedicated to Disability Management and Accommodations. This ensures that employees and leaders have one internal point of contact who can provide information, resources and support. The individual works with Canada Life, our disability benefits provider, to facilitate accommodation solutions and returns to work. EDC's Wellness Program complements and works in combination with our health benefits and insurance, leave program and disability management services to provide a comprehensive offering to support our employees' overall well-being. Tips and strategies are shared to help promote balance and encourage employees to care for their own and their family's well-being. Areas of focus include mental health, heart health, meditation and physical fitness. EDC also offers a free fitness facility and classes to employees. |
| <b>403-7</b>                              | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Under normal circumstances, many EDC employees visit client sites and drive vehicles to get to those sites. As such, there is some occupational health and safety risk involved with conducting those activities. To keep employees safer on the road and at client sites, EDC provides staff CAA memberships and appropriate safety equipment when visiting client sites.   |
| <b>403-8</b>                              | Workers covered by an occupational health and safety management system  | 100% of EDC employees and external resources (i.e., vendors, consultants, managed services, etc.) are covered under EDC's occupational health and safety management system.  |

**GRI 400: Social**

| GRI Disclosure Number             | GRI Disclosure Name                             | 2022 Disclosure Response   |
|-----------------------------------|---|--|
| <b>404 Training and Education</b> |   |  |
| <b>3-3</b>                        | Management of material topics                   | <p>Training and education are important to our success and enable us to support our clients in growing their business with confidence.</p> <p>The knowledge and expertise of our employees drive our ability to deliver value to Canadian exporters and investors of all sizes. Providing an attractive and meaningful workplace for a talented and engaged workforce is critical to maintaining EDC's position as a centre of expertise in international trade and investment and a top Canadian employer. Our investments in learning and growth opportunities include instructor-led and eLearning courses on a wide range of topics relating to EDC's mandate, operations and ESG, language training to meet the needs of our clients' market, tuition fee reimbursement for completing work-related courses, and subsidies for relevant professional memberships. We have significantly increased our training activities year after year and added new offerings in 2022 to ensure our employees have the skills required, now and in the future, to better support Canadian businesses and have a greater impact on Canadian trade.</p> <p>To support the successful execution of our corporate strategy, leadership and digital skills, customer relationship management and market knowledge have been our key focus areas for training. We also focused on providing training to develop the skills a hybrid workforce requires to maintain a healthy work-life balance and remain inclusive, diversified and productive. To ensure we deliver an exceptional employee experience, we conduct regular engagement surveys to gather timely and targeted feedback.</p> <p>EDC believes in the importance of building the next generation of Canadian leadership, which means encouraging knowledge of international business and trade. Our student development opportunities include work terms, co-op and educational programs, and scholarship programs – all designed to give a student's career in international finance a head start.</p> <p><a href="#">2022 Integrated Annual Report</a> – Inclusive trade, page 29; Strategic alliances and partners, page 45; Respecting human rights, page 79; Empowering our people, pages 82–83; Business integrity, page 92; Corporate governance, pages 96–97</p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p>EDC webpages – <a href="#">Life at EDC</a>; <a href="#">Careers at EDC</a> (Students)</p> |
| <b>404-1</b>                      | Average hours of training per year per employee | <a href="#">2022 Integrated Annual Report</a> – Data appendix, pages 120 and 123   |

**GRI 400: Social**

| <b>GRI Disclosure Number</b>               | <b>GRI Disclosure Name</b>                               | <b>2022 Disclosure Response</b>  |
|--|--|--|
| <b>405 Diversity and Equal Opportunity</b> |  |  |
| <b>3-3</b>                                 | Management of material topics                            | <p>At EDC, we are intensifying our inclusion, diversity and equity (ID&amp;E) efforts. Diversity and equal opportunity are relevant in relation to our own people but also to the Canadian businesses and suppliers that we support. Some segments of the Canadian population – including Black Canadians, Indigenous peoples, people of colour, the 2SLGBTQ+ community and women – face unique challenges in the business world. We want to ensure all Canadians, no matter their gender, race, beliefs or heritage, have the same opportunities. Our strategies tailored to these groups of exporters are not about giving special treatment, but about creating a level playing field and improving access to, and the relevance of, EDC services, so that all businesses can achieve their global potential. While focusing initially on women in trade, we have progressively broadened our scope as we learn about the trade needs and challenges of other equity-seeking groups.</p> <p>Our Chief Diversity Officer (CDO) leads our ID&amp;E efforts with support from our ID&amp;E Council. The Human Resources Committee of the Board of Directors has oversight of the implementation of EDC's ID&amp;E strategy. We continue to activate the three pillars of our ID&amp;E strategy with a focus on the "Employee Experience."</p> <p>As required by federal regulation, EDC regularly monitors representation in four key areas of our workforce: gender, visible minorities, Indigenous peoples, and persons with disabilities. Monitoring is done through biennial employee engagement surveys. Collaboration with employee resource groups (ERGs) is a key element of our ID&amp;E strategy. Each ERG has at least one executive sponsor, and the leads of each ERG along with their executive sponsors form our ID&amp;E Council.</p> <p>EDC's inclusive trade director leads our inclusive trade strategy to provide trade solutions that enable the growth of diverse and inclusive exporters in Canada.</p> <p><a href="#">2022 Integrated Annual Report</a> – Inclusive trade, pages 26–29; Inclusion, diversity and equity, pages 84–87; Supplier diversity, page 88; Corporate governance, pages 98–100</p> <p><a href="#">2021 EDC Materiality Assessment</a></p> <p>EDC webpage – <a href="#">An Inclusive Culture</a></p> |
| <b>405-1</b>                               | Diversity of governance bodies and employees             | <a href="#">2022 Integrated Annual Report</a> – Data appendix, pages 115–119   |
| <b>406 Non-Discrimination</b>              |  |  |
| <b>3-3</b>                                 | Management of material topics                            | See Diversity and Equal Opportunity (Management of material topics)  |
| <b>406-1</b>                               | Incidents of discrimination and corrective actions taken | There was one allegation raised formally, which cited discrimination. This incident was reviewed by the organization and is no longer subject to action.   |

**Financial Sector Specific Disclosures**

| GRI Disclosure Number    | GRI Disclosure Name   | 2022 Disclosure Response  |
|--------------------------|---|---|
| <b>Product Portfolio</b> |   |   |
| <b>3-3</b>               | Management of material topics   | <p>Human rights, climate change, environmental, corporate governance and other non-credit-related risks can impact the sustainability and reputation of a business, the strength of relationships, and the well-being and integrity of individuals and communities.</p> <p>As an export credit agency, EDC has a responsibility to continuously adopt leading practices to address these types of risks in the business it supports – that’s why EDC is putting sound ESG principles and practices at the core of its corporate decisions. It is critical for us to have strong procedures to identify potentially negative impacts, and to ensure that the transactions we support are financially, environmentally and socially responsible.</p> <p>Environmental and social considerations are also an integral part of our broader product/service design efforts and strategy. We are dedicated to building out our cleantech offering and portfolio as a core component of our 2030 strategy.</p> <p>To address environmental and social risks for the businesses that we support, it is standard practice for EDC to perform due diligence on potential risks related to transactions. Our work in environmental and social risk management is guided by our Environmental and Social Risk Management Policy Framework.</p> <p>To evaluate our success in helping our customers to identify environmental and social risks, avoid them where possible and reduce potential negative impacts, we track and monitor performance data. From an environmental and social performance perspective, we have developed an ESG scorecard which provides a snapshot of important key performance indicators that show how we are performing internally in areas like environmental and social risk screening. We evaluate the success of our product and service offering by directly targeting sustainability-focused businesses (e.g., cleantech companies) and by tracking and analyzing sales data. Every year, our corporate performance (including environmental and social aspects) and objectives are reviewed and summarized in a five-year rolling plan.</p> <p><a href="#">2022 Integrated Annual Report</a> – Performance against objectives, page 15; ESG scorecard, pages 52–53</p> <p><a href="#">2022–2026 Corporate Plan Summary</a></p> <p><a href="#">EDC’s 2030 Strategy</a></p> <p><a href="#">Due Diligence Framework: Human Rights</a></p> <p><a href="#">Due Diligence Framework: Climate Change</a></p> <p>EDC webpages – <a href="#">ESG at EDC</a>; <a href="#">Environment at EDC</a>; <a href="#">Our solutions</a>; <a href="#">Policy review</a></p> |
| <b>FS6</b>               | Percentage of the portfolio for business lines by specific region, size (e.g., micro/SME/large) and by sector | <p>We use our Environmental and Social Risk Management Framework, the Equator Principles and other internal tools to assess whether a sector or region presents potential for a significant environmental and/or social impact.</p> <p>EDC webpage – <a href="#">Business Facilitated by Region</a></p>   |



## Financial Sector Specific Disclosures

| GRI Disclosure Number    | GRI Disclosure Name  | 2022 Disclosure Response   |
|--------------------------|--|--|
| <b>Product Portfolio</b> |  |  |
| <b>FS7</b>               | Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose        | <p>EDC's strategic aspiration is to create a stronger, more equitable and sustainable economy, which in turn will boost the competitiveness of Canadian companies internationally. Our dedication to promote responsible and inclusive business for all drives us to provide trade solutions that enable the growth of diverse and inclusive exporters in Canada.</p> <p>Our core offering is a set of financial and insurance solutions, in addition to knowledge products, that provide Canadian companies of all sizes the tools they need to grow their business with confidence.</p> <p>Through our inclusive trade efforts, we offer targeted support for companies owned and/or led by women, Indigenous peoples, Black and racialized Canadians, people with disabilities and those from the 2SLGBTQ+ community. Business strategies tailored to these groups of exporters are about recognizing and addressing the unique needs of these communities to level the playing field. Improving the accessibility and relevance of our services for equity-seeking Canadian exporters will help facilitate their international growth and success.</p> <p>Equitable access to capital is one of the main barriers to growth for businesses owned and led by equity-seeking groups. To address this challenge, EDC has committed \$200 million in equity capital through its Inclusive Trade Investments Program (ITIP) to invest in companies founded or led by diverse Canadians.</p> <p>EDC has set 2023 targets for its support for Women in Trade and Indigenous businesses. These targets are not a specific amount set aside for financial support but rather a goal for business facilitation. As such, the 2023 targets should be viewed as a minimum level of support with no upper limit, and it is our objective to exceed these targets as we grow and evolve in this area.</p> <p>In 2022, EDC published its Sustainable Bond Framework to guide future issuances of green, social, sustainability and transition bonds (collectively referred to as "Sustainable Bonds").</p> <p><a href="#">2022 Integrated Annual Report</a> – Inclusive trade, pages 26–29; Sustainable finance, page 60; Helping to build a more equitable world, pages 77–89; Data appendix, page 112</p> <p><a href="#">EDC's 2030 Strategy</a></p> <p><a href="#">EDC Sustainable Bond Framework</a></p> <p>EDC webpages – <a href="#">Our solutions</a>; <a href="#">Inclusive trade</a>; <a href="#">EDC Inclusive Trade Investments Program (ITIP)</a></p> |
| <b>FS8</b>               | Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose | <p>We are helping Canadian companies innovate and invest in the low-carbon transition through our financing solutions, including our Sustainable Financing Guarantee and lending, insurance and investments for the cleantech sector.</p> <p>Our focus on cleantech support across all of our lines of business delivers environmental benefits by contributing to the acceleration of the clean energy transition and the reduction of domestic and international GHG emissions as outlined in the criteria of our cleantech definition.</p> <p>Similarly, existing green bond issuances are targeted to deliver investments into environmentally friendly sectors. Our Sustainable Bond Framework released in 2022 will inform further investments into green as well as transition-focused activities, as part of future bond issuances.</p> <p>The Sustainable Financing Guarantee pilot makes available \$1 billion in financing for sustainable and transition activities with each program partner, supported by an up-to-50% guarantee from EDC. The sustainability frameworks of each respective partner will inform eligible transactions supported through the pilot. Our targeted investments in cleantech venture capital funds deliver environmental benefits through the capital they provide to cleantech innovators.</p> <p><a href="#">2022 Integrated Annual Report</a> – Green bonds, pages 61–63; Committed to climate action, pages 64–75; Data appendix, pages 108–111</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Strategy, pages 19–21</p>   |

| Financial Sector Specific Disclosures |   |   |
|---------------------------------------|---|---|
| GRI Disclosure Number                 | GRI Disclosure Name   | 2022 Disclosure Response  |
| <b>Active Ownership</b>               |   |   |
| <b>3-3</b>                            | Management of material topics   | EDC does not have any voting policy that applies to environmental and social issues for shares over which the organization holds the right to vote. As EDC is a Crown corporation, we do not own shares; we report directly to the Government of Canada. EDC's business is global, and our mandate is to support Canadian companies exporting abroad, which can be riskier than doing business at home – this is especially true as businesses expand into developing markets.  |
| <b>FS10</b>                           | Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues | <p>Over the course of 2022, our ESG Customer Success team conducted screenings to identify human rights and environmentally related risks for non-project transactions. The number of screenings conducted each year is dependent on various factors, including the business opportunities presented to EDC, EDC's risk appetite, the volume of business supported, changes across regions and sectors, and emerging business trends. Projects are reviewed in accordance with EDC's Environmental and Social Review Directive (ESRD), which is developed in close alignment with the OECD Common Approaches and Equator Principles.</p> <p><a href="#">2022 Integrated Annual Report</a> – ESG approach, page 54; Respecting human rights, pages 80–81; Data appendix, page 114</p> <p><a href="#">2022 Climate-Related Disclosure</a> – Governance, pages 8–11</p> <p><a href="#">2021 Human Rights Disclosure</a> – Management of human rights issues, pages 19–20</p> <p>EDC webpage – <a href="#">Equator Principles</a></p> |
| <b>FS11</b>                           | Percentage of assets subject to positive and negative environmental or social screening   | <p>All our transactions are screened for environmental and social impacts. The level of screening depends on the product line, but it ranges from credit insurance on export sales that receive an environmental screening, to more complex transactions, such as financing for Category A projects, which are subject to an intense review for potentially negative environmental, social and human rights impacts. We monitor to ensure clients comply with the terms of the loan agreement, for the duration of EDC's support.</p> <p><a href="#">2022 Integrated Annual Report</a> – Transparency and disclosure, page 57; Respecting human rights, pages 80–81</p> <p><a href="#">Environmental and Social Risk Management Policy</a></p> <p><a href="#">Project review brochure</a></p>   |
| <b>FS13</b>                           | Access points in low-populated or economically disadvantaged areas by type  | <p>EDC has offices across Canada, as well as many international representations and one international corporate branch.</p> <p><a href="#">2022 Integrated Annual Report</a> – About EDC, page 2; Inclusive trade, pages 26–29; EDC's global presence, pages 38–39</p>  |