

Non-financial performance declaration 2023



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Between ACOME's CSR strategy, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and the elements of the Global Reporting Initiative GRI-G4

1. CSR strategy and governance

The CSR initiative is an integral part of ACOME's identity and expertise

Sustainable development and corporate social responsibility are at the heart of ACOME's strategy; they are inseparable from its status as a Scop (cooperative enterprise), its values and its ambitions.

The raison d'être, which has been enshrined in ACOME's articles of association since 2019, takes up these fundamentals:

"As a responsible, benchmark manufacturer, our mission is to provide sustainable solutions for network development. We are working to ensure the company's long-term future by upholding fundamental cooperative values."

This responsibility is deeply rooted in our strategy as well as in our day-to-day actions, and can be seen in both our parent company and our subsidiaries.

Four priorities to address the risks identified and a cross-cutting environmental and energy transition programme

The materiality analysis has enabled us to prioritise CSR issues according to the risks associated with our activities, targeted markets, covered geographical areas, expectations of our stakeholders and our strategic plan.

To realise its ambition "to be an innovative international industrial group, setting the standard in networks for the automotive, telecoms and construction industries", it has identified four priority areas for CSR performance:

- **The ACOME model: values and ethics;**
- **People at the heart of the system;**
- **Reliable, high-performance, environmentally-friendly industrialist;**
- **Responsible offer, attentive to customers and partners.**

These four areas are based on the company's strategic plan, its support for the UN Global Compact, the seventeen Sustainable Development Goals (17 SDGs) of the Global Compact and the sustainable development guidelines published by the Global Reporting Initiative (GRI-G4).

The correspondence table (see section 7) serves to clarify the correspondences.

These four areas represent the ACOME Group's priority CSR challenges. These priorities are deployed throughout the Group's divisions and departments and are notably supported by:

- The human resources department for the "ACOME model: values and ethics" aspect;
- The industrial site departments for the "Reliable, high-performance and environmentally-friendly industrial" aspect;
- The Research, Innovation, Technology and Prospects Department, and the technical departments of the divisions, for the "Responsible supply" aspect;
- Human Resources, the Group Quality and CSR Department for the "People at the heart of the system" aspect.

In addition, a specific "Environmental and Energy Transition" programme has been included in the ACOME 2025 strategic plan.

With this programme, ACOME is committing to a trajectory for carbon neutrality by 2050.

Our carbon transition strategy is organised around two approaches: an industrial site-based approach, which specifically addresses the aspect of reducing carbon emissions, and a product-based approach, with an aspect of avoided carbon emissions.

The challenges for ACOME are:

1. Clean production: production sites with a carbon emissions reduction trajectory.
2. Producing useful products: by offering innovative products and services that reduce our customers' Scope 3 emissions.
3. Taking responsibility by being a player in the transition, influencing our ecosystem, raising awareness among our stakeholders and participating in regulatory developments.

True to our values of long-term partnership and our raison d'être, we are rolling out this programme step by step as part of a sustainable approach.

For the site-based approach, we decided to begin by developing our transition on the Mortain industrial site using a step-by-step methodology recognised by ADEME (ACT Pas à Pas). In 2022, Romagny's EET programme focussed first and foremost on producing a complete

carbon footprint covering all three scopes (until then, only items representative of scope 3 were monitored). Focus then turned to developing the site's low-carbon strategy and the action plan for reducing emissions in line with ADEME's ACT Step by Step approach. The site's carbon emissions reduction trajectory was then submitted to the Science Based Target in December 2023, with validation expected in June 2024. A new full carbon footprint for the 2023 financial year was launched in December 2023, with feedback scheduled for June 2024.

In 2023, the process was also initiated at the various ACOME Group sites. For example, the consolidation of IDEA OPTICAL's full carbon footprint across all three scopes for the 2023 financial year should be completed

by April 2024 in order to develop the reduction strategy and action plan.

For the product-based approach, regular 'Carbon Days' are held with our main partners to share the progress of our decarbonisation strategy and innovations that help to avoid carbon emissions.

ACOME is also an active contributor to decarbonisation in its ecosystem. ACOME representatives sit on national bodies (PEP-ECOPASSPORT, SYCABEL, FIEEC, FIEV, AFQP), European bodies (EUROPACABLE Sustainability Leadership Team) and international bodies (FTTH council) and play an active role in working groups to address the various aspects of the decarbonisation strategy.

18 issues identified from over 90 risks

**ACOME employees
at the heart
of the system:**

Putting people at the heart of the system

Safety / Reducing the risk of accidents

Quality of life at work

Empowerment and greater responsibility of the teams

Skills, training & training engineering, retaining talent

**Access to a pool of
ACOME experts / expertise
and key skills**

Responsible offer (Eco-design and low-carbon solutions)

Growth in demand for electric and hybrid vehicles

New materials and process innovation / Accelerating development and innovation

Encouraging the development and dissemination of environmentally-friendly technologies

Eco-design

Use of recycled products

**Listening to customers
(customer experience,
benefits provided)**

Customer-focused marketing / sales policy

Coordinating sustainability throughout the value chain / providing a service (added value) in line with the duty of care to our customers

ACOME, a reliable and efficient partner, CSR management, making the most of existing facilities

A shared vision

Appropriate governance and shared skills

Internal quality / process control

**Management of
non-financial risks
(social, environmental,
reputation, etc.)**

Extending risk management to include non-financial aspects in investment choices

Challenge 1: be a high-performance manufacturer

Challenge 2: keep pace with market trends

Challenge 3: drive a Group sales dynamic

Challenge 4: strengthen ACOME as an international Group

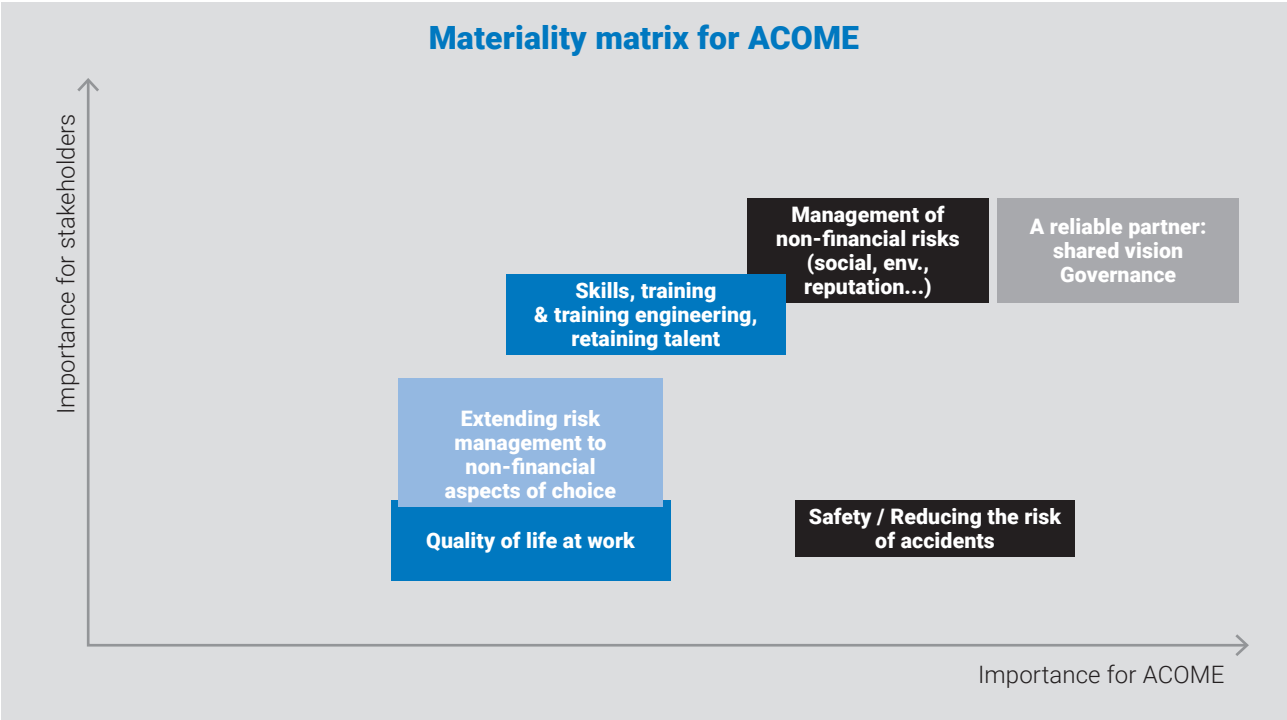
Challenge 5: secure skills and strengthen management control

Challenge 7: identify growth drivers

Challenge 8: manage and make a success of investments

1.

CSR strategy and governance



4

These actions, linked to the environmental and energy transition, are also part of the four pillars of the CSR strategy.

The 2023 non-financial performance declaration is structured around these four aspects, which are the cornerstones of our CSR performance.

CSR governance

The CSR Committee was set up in 2006. It is chaired by the Chairman and CEO and comprises 10 members representing the Group's various business lines. It is led by the Group's Quality and CSR Director.

This committee manages and monitors CSR action plans.

Methodology

Scope

The scope of this non-financial performance declaration (NFPD) has been established in accordance with the provisions of articles L.233-1 and L.233-3.

In 2023, the scope of the ACOME Group's activities has not changed. The 2023 scope of activity for the NFPD is the following:

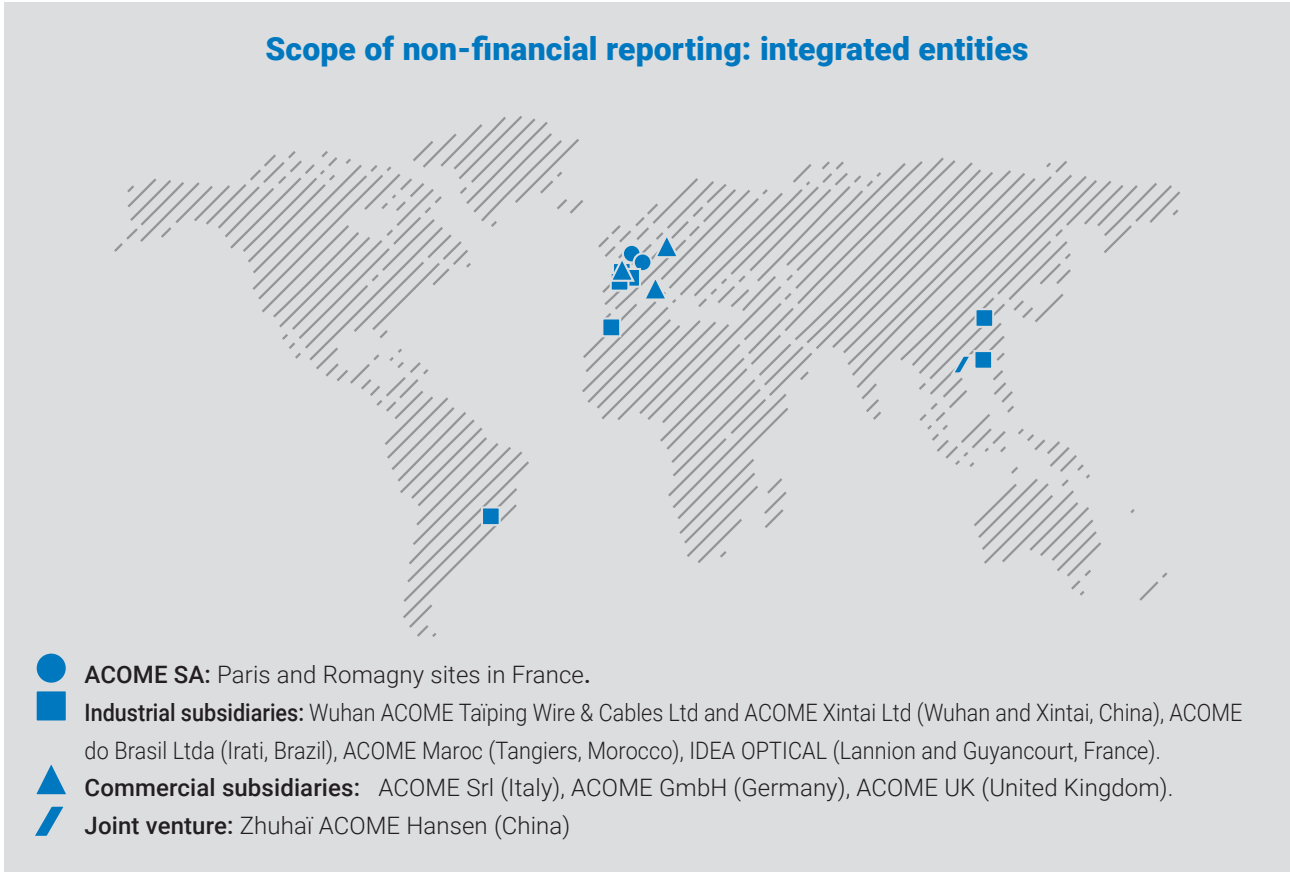
- ACOME SA: Paris and Romagny-Fontenay sites in France;
- The Chinese industrial sites: in Wuhan (Wuhan ACOME Taiping Wire & Cables Ltd) and Xintai (ACOME Xintai Ltd);
- The Brazilian industrial site at Irati (ACOME do Brasil Ltda);
- The Moroccan industrial site in Tangiers (ACOME Maroc);
- The French industrial and commercial sites of the subsidiary IDEA OPTICAL, in Lannion and Guyancourt; the active and fully integrated commercial subsidiaries in Italy (ACOME Srl), the United Kingdom (ACOME UK) and Germany (ACOME GmbH).
- The Zhuhai ACOME Hansen (ZAH) joint venture.

The entities outside of the scope (not concerned by the NFPD) are the following:

- The Chinese forward bases in Shanghai and Yantai (Shandong province), Tunis (Tunisia), Bucharest (Romania), Ciudad del Este (Paraguay) and Dublin (Ireland) are managed by service providers.

Period

The collected data covers the activity of the relevant entities over the period from 1 January to 31 December 2023.



Data collection methods

The method for the collection and use of CSR indicators has been optimised since 2017 with the choice of the Toovalu software solution, a collaborative web platform dedicated to collecting and managing non-financial reporting. The efficiency of the collection process has been optimised by feedback from previous collections. In 2021, the platform evolved into Toovalu Impact. Since then several training sessions have been held each year for the various contributors, i.e. the managers of the commercial and industrial subsidiaries and the human resources, health and safety, environment, finance and purchasing experts. As in previous years, this CSR data collection tool was also used in 2023.

The 2023 indicators comply with article R225-105-1 as amended by decrees n° 2016-1138 and n° 2017-1265 of 9 August 2017. Once the data has been collected, an initial validation is carried out by each subsidiary. A second validation is then carried out during consolidation at Group level, followed by a third verification by Grant Thornton, an independent third party (see the report by one of the

statutory auditors, designated as an Independent Third Party, on the declaration of non-financial performance included in the management report).

These consolidated non-financial data can be viewed in the form of a CSR performance dashboard (see part 6 of the NFPD).

Methodological details and limitations

The methodologies for certain social, environmental and societal indicators set out in article 225 of the Grenelle 2 Law may have limitations in the context of an international group.

- In order to harmonise the notion of employment contract, a common rule has been adopted for the Chinese sites (Wuhan, Xintai and Zhuhai). As such, contracts of 3 years or more are considered to be open-ended contracts.
- The non-financial indicators (see section 6) present the average workforce pro-rated to include temporary workers and fixed-term contracts used to cover extra

1. CSR strategy and governance

work. However, work-linked training contracts are not included.

- The rule adopted in case of departures on 31/12/2022: as the person is present on 31/12/2022, s/he will be counted as leaving on 1 January 2023.

The same applies to departures on 31/12/2023, that are counted as departures on 1 January 2024;

- Environmental indicators are monitored by the industrial sites. However, in 2023, following the completion of the full carbon assessment, only scope 3 greenhouse gas emissions from the Romagny site have been published in this report. The consolidation of the various Scope 3 emission items for the other sites is currently being collected and verified.
- The environmental indicators are not applicable to the commercial subsidiaries, are not currently monitored or are not readily available (for example, the rent for the commercial subsidiaries includes the energy bill for heating and lighting, without specifying the respective consumption), with the exception of the Idea Optical site in Guyancourt.
- The Group's activities are not directly concerned by initiatives to combat food waste, as the Group does not directly manage catering facilities for its customers and employees.
- The renewable energy indicator includes only renewable energy produced on the sites. It does not include the share of purchased renewable energy.
- The personnel turnover indicator is calculated as follows: $[(\text{number of new permanent contracts} + \text{number of permanent contracts terminated}) / 2] / (\text{annual workforce} - \text{permanent contracts present on 31 December of year } n-1)$.
- The absenteeism rate indicator is calculated as follows: $\text{number of calendar days of permanent contract staff absence due to illness} / \text{average number of employees on permanent contracts} * 365$. If the absence measured for sickness is in days worked, the number of calendar days of absence has been estimated by multiplying the number of days worked by 1.4.

2. ACOME business model: values and ethics

2.1.

Shared values

ACOME has forged its identity on four values: commitment, excellence, solidarity and respect.

These fundamentals, shared in France and abroad, guarantee the Group's long-term development. The cooperative spirit is the foundation of collective action.

In line with its values, the Group has put in place a comprehensive code of ethics, including whistleblowing procedures for anti-corruption and harassment.

It was presented during interactive meetings involving all employees in France. It was then rolled out to the subsidiaries.

The strategy is developed and shared with the stakeholders. It is broken down into strategic programmes and projects.

All employees are kept informed of the company's economic performance and the progress of the strategic plan at departmental meetings and at year-end meetings hosted by the Chairman or the Directors of the various sites, as well as at the ACOME SA General Meeting, which brings together the associates in France.

2.1.1.

Leading cooperative life & involvement in company life

A major player in the Social and Solidarity Economy (SSE), and France's leading cooperative and participative company,

ACOME is committed to its alternative business model.

The employees perform their work around a strategic vision, participative and collective practices and shared values.

The Scop statute is a vehicle for ethics, solidarity, social and sustainable development and local roots.

ACOME is a member of the Confédération générale des SCOP and of the Unions Régionales Ile-de-France et Ouest.

ACOME's history and mode of operation are indicative of the company's focus on people and sustainable employment. Capital and voting rights belong to the associates, who have equal rights in accordance with the principle of corporate democracy: "one person, one vote". All associates have access to information about the

company's development, can take part in the General Meetings and exercise their voting rights. The Scop status is an economic model that fosters a sense of responsibility amongst its employee co-entrepreneurs and financial independence. Annual profits are also distributed fairly: 50% is distributed to associates / employees, and 50% constitutes the non-divisible reserves that consolidate the shareholders' equity. In this way, ACOME preserves its independence and the financing of its long-term development.

In 2012, the ACOME Board of Directors set up a system designed to enhance the cooperative dynamic, with the main aim being to give meaning to the status of cooperator and to cultivate the specific features of the Scop.

This programme is based on the commitment of volunteer cooperative relays and on the creation of a cooperative passport, a course available to employees who want to improve their knowledge of how cooperatives work. Participants receive cooperative training and are mentored by a cooperative relay.

The course ends with an interview with a director and the issue of a cooperative passport. In 2023, 29 cooperative projects were completed and 31 people became associates of ACOME SA.

Beyond the structure of the SCOP, the concerted construction and implementation of the strategic plan have mobilised the teams since its conception. This founding work gives a permanent meaning to the actions and missions of each person by seeking support for the key objectives.

The new ACOME 2025 strategic plan was developed in 2020 and 2021 and was presented at the 2021 Annual General Meeting to all associates and then rolled out to all Group employees.

2.1.2.

Diversity and equal opportunities

Parity

At the Group level, women represent almost a quarter of the total workforce, a percentage that has been stable for several years now. The Group employs 387 women and 1,314 men.

In France, ACOME SA is pursuing its objectives to increase the number of women in its workforce and management, which are still predominantly male due to its industrial history.

2. **ACOME business model: values and ethics**

Since 2021, when an agreement was signed to promote gender equality and diversity in the workplace, we have been working hard every year to increase the proportion of women we recruit and promote.

In 2023, the gender equality index will reach 87 points for ACOME SA (compared with 86 points in 2022 and 78 points in 2019) and the proportion of women has increased by 1%.

The representation of men and women on the Board of Directors is balanced and complies with the requirements of the Copé-Zimmermann law (+40% women). The number of directors varies in accordance with the Articles of Association (between 5 and 12 members). Since 2017, the number of directors has increased, reaching parity in 2021 with 10 directors, 5 of whom are women. This number has risen to 12 with the integration or replacement of 3 male directors. It ensures that our members are well represented, taking into account their professional, geographical and sociological diversity.

Fourteen women hold positions on the management committees of the Group's various sites.

Equal opportunities

ACOME SA is pursuing its policy of maintaining employees in employment by stepping up its disability prevention and awareness campaigns. In addition to the appointment of a Disability Adviser, training sessions for HR and other managers have been organised to further improve the reclassification process and the management of medical restrictions with Structure Handicap. All relevant employees were given a specific interview and job coaching provided with the support of Cap Emploi.

These schemes are complemented by our social cover relative to the provident system.

The ACOME Group also pays close attention to the retention and integration of minority and/or vulnerable workers in these subsidiaries. In Brazil, for example, 19 people (over 21% of the workforce) are from minorities or vulnerable groups. Overall, 99 people in the Group come from minority and/or vulnerable backgrounds, representing more than 5.8% of the average pro-rated workforce.

2.1.3.

Territorial anchoring

ACOME SA, a French company with a long history in the Manche since 1941, is a major player in the region's economic development. With six plants spread over 43 hectares at Romagny-Fontenay, the Normandy site employs around 1,000 people in production, research, development and central Group administration. It contributes to the indirect employment of at least 3,000 people in the local economy and works closely with local institutions and public organisations: employment pact, agreement on the availability of volunteer fire-fighters, etc. ACOME implements a local purchasing and economic development strategy on all of its industrial sites.

2.1.4.

Energy, ecology and climate transition

Since the early 1990s, the environmental dimension has been an integral part of ACOME's responsibility. Over the years, we have taken numerous initiatives to reduce the environmental impact of our cables throughout their life cycle.

2.2.

Business ethics

2.2.1.

Fair practices

Compliance with the laws and regulations of the Group's operational countries is an absolute obligation. Under no circumstances can the conviction that we are acting in the company's best interests justify, even in part, behaviour that contradicts the provisions of the applicable laws and the company's code of conduct.

The company's code of conduct has been formalised and recorded in our management system (see PG46): ACOME Group Ethics and Anti-Corruption Code). It is based on the ten principles of the UN Global Compact, which ACOME signed in 2005, and the ethics charter that the Group rolled out in 2013.

It guarantees the Group's compliance:

- **With the principles of the Universal Declaration of Human Rights;**
- **With the fundamental conventions of the International Labour Organisation (ILO)**, particularly with regard to the rejection of forced or child labour;
- **With the principles of the United Nations Global Compact.**

It confirms that relations between people are based on the principle of trust and mutual respect, and that the Group intends to pursue a fair human resources policy that complies with the law, while refraining from discrimination on any unlawful grounds. Similarly, relationships with customers, suppliers and subcontractors are based on honesty, trust and mutual interest, whatever their size or conditions. Commitments to third parties are made by duly authorised employees. Property rights, confidentiality and the protection of privacy are respected, notably through the careful management of personal data.

The ACOME Group has set up a whistleblowing system that complies with French law and can be used by all Group employees, regardless of their position, status or the nature of their employment contract.

These practices apply to all Group employees and are rolled out across the various sites. This whistleblowing system can also be used by any stakeholder via the dedicated email address "alerte-ethique@acome.fr".

The Wuhan site in China has set up a contract with its stakeholders (WAT Sunshine).

2.2.2.

Responsible purchasing

ACOME implements a responsible purchasing policy.

Since 2010, the Group has been raising its suppliers' awareness of sustainable development and CSR policy.

The responsible purchasing policy is based on a requirement included in ACOME's supplier quality specification: the commitment of its suppliers to adhere to the ten principles of the UN Global Compact and to implement environmental management in compliance with the ISO 14001 standard.

ACOME also supports government and industry initiatives to prevent human rights violations, particularly associated

with the mining of "conflict minerals". These minerals can be mined and sold in violent and abusive conditions under the control of armed groups, with the proceeds used to finance armed conflicts in the region.

ACOME is committed to operating in a socially responsible manner and expects suppliers throughout the supply chain to provide products and materials from socially responsible sources.

ACOME supports an industry-wide approach to addressing these social responsibility issues.

In practical terms, ACOME responds to requests from its customers that ask it to specify whether the products contain "conflict minerals". The Group also participates in the AIAG (Automotive Industry Action Group) and the IMR (Initiative for Responsible Minerals). Finally, suppliers are assessed on a monthly basis.

The Supplier Quality Index (SQI) integrates the criteria of quality, cost, deadlines, support and sustainable development. Sustainable development accounts for 15% of the overall supplier score. This benchmark shows a constant improvement of the results.

2.3.

Certifications, validation and accreditation

2.3.1.

Certifications

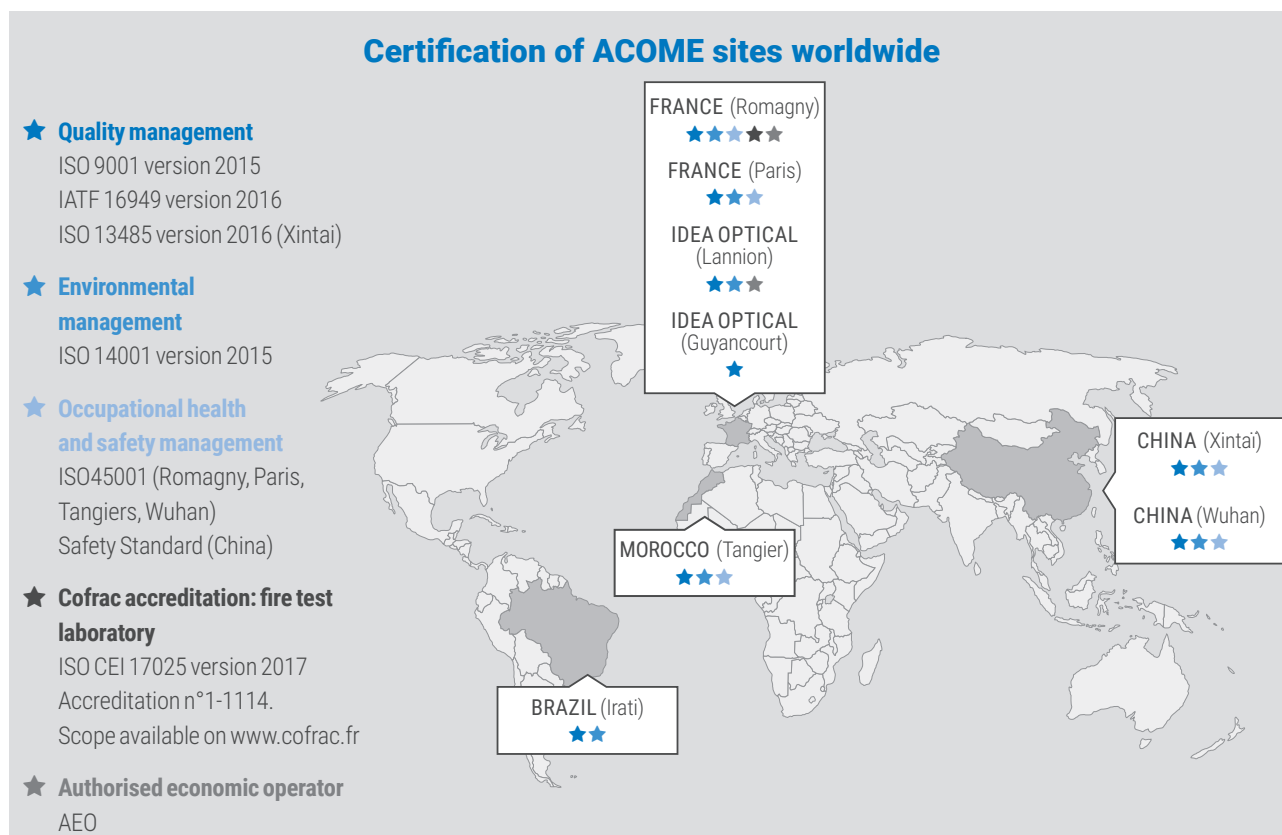
In 2023, all ACOME site certifications were confirmed or renewed (see table Summary of certifications, commitments and ACOME 2023 assessment).

Since 2023, 100% of the ACOME industrial sites, whatever their activities or country of location, have not only a certified quality management system but also a certified environmental approach and management system.

The Group's objective is for 100% of its industrial sites to be QSE (quality, safety and environment) certified by the end of the ACOME 2025 strategic plan.

To this end, ACOME is pursuing the health and safety certification process. After the Paris and Romagny-Fontenay sites, certified OHSAS 18001 since 2015 and then ISO 45001, Morocco was certified in 2020 and the two Wuhan sites in 2022. The Lynddahl Telecom and

2. ACOME business model: values and ethics



ACOME do Brasil sites now plan to undergo their ISO 45001 certification audits in 2024, followed by ACOME Xintai. The Group also continued to roll out combined audits. This approach makes it possible to simultaneously assess performance on quality-environment-health-safety standards. By involving the same certification body, this approach also guarantees the same standard of assessment at the various sites. In 2024, ACOME Do Brasil will be included in this combined audit process and will be audited by AFNOR.

2.3.2.

Ecovadis assessment of CSR performance

2.3.2.1.

Ecovadis assessment of CSR performance

Since 2012, ACOME has been using the independent international organisation Ecovadis to assess its CSR performance.

It is analysed according to more than 300 criteria divided into 4 themes:

- respect for the environment,
- social aspect,
- business ethics,
- responsible purchasing.

The ACOME Group's CSR performance received a score of 69/100 from ECOVADIS at the last assessment, and the next assessment is scheduled for June 2024.

The ACOME Group's CSR performance was also highlighted in an article published by Le Point in November 2021. ACOME is ranked 113th among the most responsible companies in France (208th in 2020) and 9th in the electronic equipment sector.

The CSR performance is also recognised at the subsidiary level. For example, for the fifth consecutive year (since 2019), ACOME's subsidiary in Brazil received the "Selo climat Parana" label, presented by the Secretary of Sustainable Development and Tourism of the state for the quality of its environmental indicators (including greenhouse gas emissions) and its actions linked to sustainable development.

2.3.2.2.

Carbon performance assessment

In addition to the CSR performance assessment, the carbon performance has been assessed by ECOVADIS since 2021.

This performance is assessed according to 3 criteria:

- the commitment of the companies;
- the implemented actions;
- the results. This area has two components: monitoring and assessing of GHG emissions, and an assessment of the effectiveness of reduction actions and completed improvements.

This assessment takes the form of a maturity level ranging from "insufficient" to "leader".

In 2023, ACOME was assessed at the intermediate level.

In 2022, ACOME SA made a voluntary commitment to the French EVE programme (voluntary company for the environment) and more specifically the FRET 21 programme to reduce its greenhouse gas emissions linked to transport. The action plan and carbon emission reduction targets for transport were validated in July 2022 by the FRET 21 national commission. The objective of the Mortain industrial site is to reduce its carbon emissions linked to the transport of its telecoms business by 5% over the next 3 years, i.e. a reduction of 118 tonnes through 4 actions (stacking pallets bound for Germany, using 45 or pallet wide containers, working with transporters committed to reducing emissions and increasing the use of delivery rounds for several customers).

In 2023, these actions resulted in a gain of 24 tonnes of CO₂ equivalent, slightly below the target of 118 tonnes within three years. New initiatives have been launched (particularly in the area of packaging to optimise lorry loads), as well as an extension of the scope to reinforce and achieve the targets set.

2.3.2.3.

Cybersecurity assessment and future action plans

With attacks on information systems on the increase worldwide, cyber security has become an essential factor that must be considered.

In 2018, the vulnerability of our IT systems to cyber attacks was assessed by Ernst & Young for all Group sites.

Since 2021, we commissioned an external independent third party to assess our cyber security.

Orange Cyberdéfense carried out a double audit. The first was designed to measure external vulnerability, i.e. to assess the risk of our network being penetrated from the outside. The second, called the "trainee audit", focused on assessing internal vulnerability. The principle was to check access to sensitive company data from an internal workstation.

This assessment continued in 2022 with a cyber attack test (via e-mail phishing) on our employees.

The conclusions of these assessments were shared with the Management Committee and taken into account by the Information Systems Department. As part of the continuous improvement of our cyber security, an assessment of our information security management system in accordance with ISO 27001 was carried out in 2023 and a defined action plan will be followed up in 2024.

2.3.3.

Ethical compliance and whistleblowing

The Group has set up a reporting system that can be accessed and used by any Group employee, including external or temporary (trainee, temporary worker, subcontractor, service provider), whatever their function, status or the nature of their employment contract. For example, whistleblowing reports may relate to:

- Corruption;
- Accounting irregularities;
- Irregularities in the field of competition;
- Human rights and fundamental freedoms, etc.;

This system for collecting reports and handling alarms is structured into two parts.

The first system handles all types of reports relating to the code of conduct, ethics and anti-corruption. The Group has officially appointed the Director of Group Quality and CSR as the contact point for receiving reports on this subject and triggering the appropriate handling procedure (+33 (0)2 33 89 37 08 or by email : alerte-ethique@acome.fr).

In addition to these obligations, the Human Resources and Cooperative Life Department has developed a system for preventing and reporting sexual and psychological harassment. Victims of harassment can therefore contact a number of different people:

2. ACOME business model: values and ethics

- **The local adviser.** This is a trained volunteer from the company, appointed to welcome and provide discreet support to a person in distress and to guide them through the process.
- **The human resources adviser.** This is a person who ensures that the situations reported are properly handled and followed up, in complete confidentiality. The Human Resources Department guarantees that all situations brought to its attention will be handled confidentially, and has officially appointed Ms. Jeannine Eugène (+33 (0)1 42 79 14 91) as Group Human Resources Adviser.
- **In France, the CSE Adviser provides** support and guidance to victims of sexual harassment (Ms. Sophie Durdilly in her current role).

The list of advisers is posted in the communication spaces of the sites.

Finally, in accordance with the recommendations of the Global Reporting Initiative (GRI-G4), the various types of incidents, grievances, fines or sanctions potentially linked to Sustainable Development criteria are monitored.

In 2023, the Group did not record any incidents or grievances, nor did it receive any sanctions related to the Sustainable

Development criteria of the GRI.

2.4.

Commitments, partnerships, donations and sponsorship

2.4.1.

ACOME, committed to the energy, ecological and climate transition

Since the early 1990s, the environmental dimension has been an integral part of ACOME's responsibility. Over the years, ACOME has taken a number of initiatives to promote CSR and the eco-design of products, including participating in the foundation of the PEP EcoPassport® association. As such, ACOME is committed to reducing the impact of its cables throughout their life cycle.

In addition to its reduction actions, and to take a further step in favour of the environment, since 2013 ACOME has also decided to take action to preserve biodiversity and forests in Normandy. Since 2013, the Normandie For ever association, of which ACOME is a founding member, has

been offering a solution for sequestering CO₂ through the reforestation of poor plots of land.

In concrete terms, ACOME's direct climate funding for Normandie For ever and outside of its value chain has enabled the sequestration of more than 1250 tonnes of CO₂ equivalent since 2016 by reforesting more than 7 hectares on various plots in Normandy.

Since then, new manufacturers in Normandy have joined ACOME and become involved in the association. As a result, seven new reforestation projects were supported in 2023. At the association's general meeting in December 2023, Normandie For ever confirmed its intention to double the number of hectares replanted to meet the needs of around fifteen planting projects, and to consider larger projects. ACOME SA plans to finance the sequestration of 115 tonnes of CO₂ in 2024 (equivalent to ACOME SA's business travel emissions in 2023).

2.4.2.

Global Compact:

ACOME supports the Global Compact

In 2005, ACOME decided to join the United Nations Global Compact, thereby committing itself to supporting and promoting the United Nations Global Compact within its sphere of influence. This commitment covers ten universally accepted principles relating to Human rights, labour standards, the environment and the fight against corruption, which ACOME undertakes to respect in all activities and countries where the Group is present.

Since then, ACOME has continued its commitment to the "Global Compact 3.0" and confirmed its support for the United Nations 2030 Agenda, its ten principles and seventeen sustainable development goals.

Each year since then, ACOME communicates on the progress made and publishes its COP "Communication of Progress" on the Global Compact France website.

2.4.3.**Support for research and teaching**

At the regional level, ACOME SA is in contact with more than 25 organisations in Normandy. It supports research and education (secondary schools, regional universities, industrial training centres) and competitiveness clusters (plastics processing in Alençon, technology park in Lannion).

ACOME is deploying this approach both in France and in the Group's operational countries. In Brazil, ACOME supports local players and charities (ANAPCI institution in Irati).

2.4.4.**Commitment to professional organisations**

In France, the company works alongside professional organisations (CCI, employers' unions, industrial development agencies) and the regional and national SCOP unions. In France, it has been involved in a number of awareness-raising initiatives in the industry for over twenty years.

Strongly committed to the digital development of regions and to access to very high-speed broadband, the Group organises annual events dedicated to connected mobility. In 2018, the Symposium organised by ACOME in partnership with 3M, Caisse des Dépôts, Engie, Moveo and the Normandy Region brought together nearly 200 experts from the telecoms and automotive industries in San Francisco, on the theme "From data highways to connected mobility".

In 2019, ACOME organised the "Connected Mobility Forum" at its industrial site in Normandy. The day was an opportunity for 400 professionals from the telecom and automotive industries to discuss mobility, infrastructures and the challenges that 5G represents for cities, buildings and territories.

In October 2021, the Forim brought together more than 500 participants and 37 exhibitors at the Romagny-Fontenay industrial site. Organised in partnership with NextMove, it was devoted to sustainable territories and electric and connected mobility, issues that concern all three of ACOME's business lines. The round tables, exhibitors' lounge and "Zero Carbon Territories" corner provided an opportunity to talk to experts from

infrastructure networks, construction, industry and the automotive sector.

In 2022, ACOME was a partner of the national SCOP congress which took place in Rennes.

In 2023, more than 300 professionals gathered at our Mortain site for the inauguration of the ACOME 5G LAB. This is a platform for experimenting with the uses of private industrial 5G, in the presence of the Digital Infrastructures and Industry of the Future Solutions Strategic Committees and all the players in the industrial 5G sectors.

ACOME representatives have also sat on national bodies (PEP-ECOPASSPORT, SYCABEL, FIEEC, FIEV, AFQP), European bodies (EUROPACABLE Sustainability Leadership Team) and international bodies (FTTH Council). These representatives have played an active role in a number of discussions, including working groups on the greening of the industry, and with the FIEV to help establish standards for measuring the environmental footprint of automotive products.

ACOME also took part in various events, such as the FTTH Conference in Madrid, organised by the FTTH Council. The event brought together nearly 3,000 players in the telecoms industry. The ACOME representative on the board of the FTTH Council Europe also had the opportunity to take part in a conference on the decarbonisation of the fibre sector.

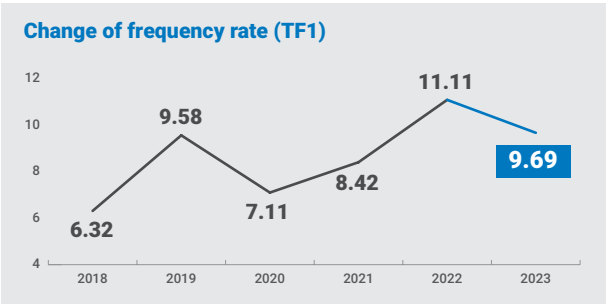
ACOME has also responded positively to ORANGE's request to take part in its CSR SUPPLIER DAY in January 2024 to share its experience and expertise at "LCA standardisation" round tables to address different aspects of the decarbonisation strategy.

3. People at the heart of the system

In line with the Group's values and its SCOP status, ACOME puts people at the heart of its concerns. The Group notably promotes a concerted strategy (commitment), the skills of its teams (excellence), quality of life at work (solidarity) and the reduction of occupational risks (respect).

3.1. Safety at work

The Group's safety policy is based on the company's determination not to compromise on safety. The implementation of this policy is based on three fundamental pillars: vigilance, exemplary behaviour and responsiveness. The aim of everyone's involvement is to keep accident rates as low as possible and aim for zero accidents and zero occupational illnesses. The ambition to achieve "zero accidents" concerns both accidents with and without lost time, whether involving Acomiens, service providers or visitors to the Group's sites. By 2023, three industrial sites will have achieved this "zero accident" target: ACOME Wuhan, ACOME Xintai and ACOME do Brasil. At the Group level, the Tf1 frequency rate (i.e. number of lost-time accidents for ACOME employees * 1,000,000/ number of hours worked by ACOME employees) is 9.69 in 2023 (vs 11.11 in 2022).



The Tf2' frequency rate (i.e. number of accidents with and without lost time for ACOME staff, * 1,000,000/total number of hours worked) is 15.35 in 2023. The Group's severity rate (i.e. number of days lost * 1000/ number of hours worked) is 0.56 in 2023 (compared with 0.39 in 2022 and 0.62 in 2020).

Following an assessment of our safety culture, ACOME has launched an initiative to improve our prevention culture, particularly at the Paris and Mortain industrial sites. The objective is to achieve a frequency rate of accidents with and without lost time for employees, service providers and visitors of less than 5 (TF2'<5). The resulting training programme focuses on the promotion of safe actions, the reduction of dangerous actions, the creation of an atmosphere conducive to dialogue and a shared safety reflex, whether in the professional or private sphere or on the road. The roll-out of risk factor training reached 87% by the end of December 2023 and will continue in 2024 to ensure that all staff at these sites receive training. This training complements and is consistent with our safety policy: it aims to change our behaviour and to improve our safety performances. Accidents are systematically analysed to identify the root causes so that effective action plans can be put in place. We carried out a mapping exercise to take account of musculoskeletal disorders (MSDs), and an ergonomic design standard was drawn up to enable ergonomics to be integrated into the purchasing process for new equipment. In this respect, ACOME has been participating in the CARSAT MSD reduction plan for several years.

Muscular awareness sessions were deployed at ACOME sites in 2023 for production and administrative staff.

ACOME is also pursuing the health and safety certification process. The Group's objective is for 100% of its industrial sites to be QSE (quality, safety and environment) certified by the end of the ACOME 2025 strategic plan.

3.2. Making ACOME a learning company

The company invests heavily in vocational training to support strategic projects and improve business skills. Nearly 39,000 hours of training were carried out throughout the Group in 2023. This represents an average of 23 hours of training per person per year. We are progressively getting closer to our target of 100% of the personnel having completed at least one training course during the year (93% in 2023).

As part of the induction process, environmental, safety and ethics training is provided at the Group's various sites. The policy of upgrading personnel skills is deployed on a sector-by-sector basis through in-house schools: professionalisation of management (Formacadre), qualification of workers (CQPM), reinforcement of engineering and technical skills (Formatec), and so on. These measures are supplemented and improved each year, and are now the subject of a programme to improve human resources management (Mangrove programme), which is rolling out 6 specific projects relating to individual interviews, skills-based management, identifying and retaining expertise, career paths, remuneration and the digitisation of HR processes.

In addition to our integration schemes, ACOME SA offers the opportunity to gain real professional experience and to gain the keys to understanding the world of work.

In 2023, the Group welcomed 100 interns, apprentices or trainees on professionalisation contracts.

These work/study routes also serve to enrich our teams by reinforcing our "learning company" approaches and creating win-win contracts with our tutors.

It should also be noted that in 2023, as part of the EET project, the project's board of directors and steering committee were trained in energy and climate issues. The Board of Directors also attended the training course offered by ADEME on "Understanding the low-carbon transition and how to move towards a decarbonisation strategy". External experts (such as Jean-Michel Gauthier, Director of the Energy and Finance Chair at HEC Paris) were also brought in to raise awareness of the environmental transition, and participative workshops were organised (including in particular a digital fresco).

3.3.

Quality of life at work

Thanks to its history and cooperative structure, ACOME has always taken a keen interest in the well-being and quality of life at work of its employees. As a result of changes in the world of work and the transformation of lifestyles through digital technology, it has become essential to consider psychosocial risks. The Group is committed to providing satisfactory working conditions and positive industrial relations.

In France, health, safety and working conditions committees (CSSCT) or quality of life committees are involved in this process. In 2022, a survey on psychosocial risks (PSR) reinforced our Quality of Life at Work (QWL) policy by interviewing 120 people at the Paris and Romagny-Fontenay sites.

In addition to the centralised improvement plan following the 2020 survey, a new programme will be set up on the prevention of PSR.

True to its humanist values, ACOME created a solidarity fund in 2015, at the initiative of the Board of Directors. It is designed to help employees looking after a sick or disabled child. Each employee can donate days of leave, while applications for assistance are submitted to an allocation committee made up of three ACOME SA directors, three cooperative relays and a human resources representative. The ACOME Solidarity scheme has been operational since 1 January 2016.

Quality of life at work is also assessed using the indicator that measures the turnover of permanent employees. In 2023, the turnover of permanent employees will be 6.1% at Group level and 4.6% at ACOME SA, demonstrating the loyalty of our employees despite the social changes of recent years.

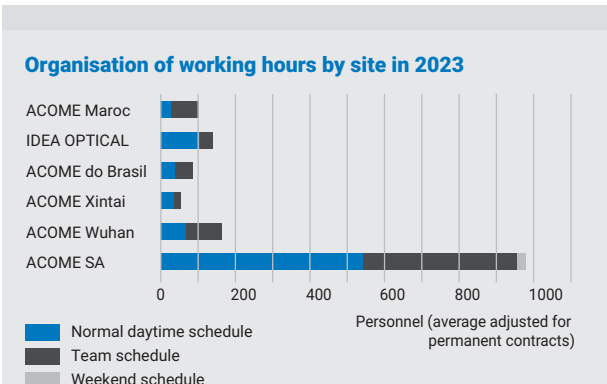
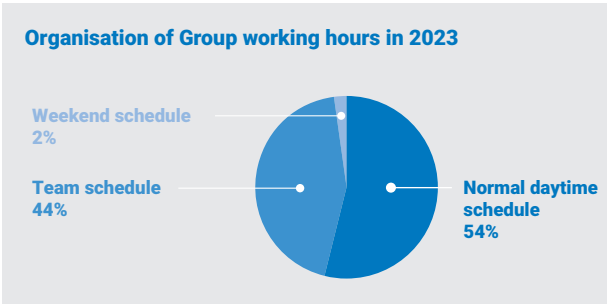
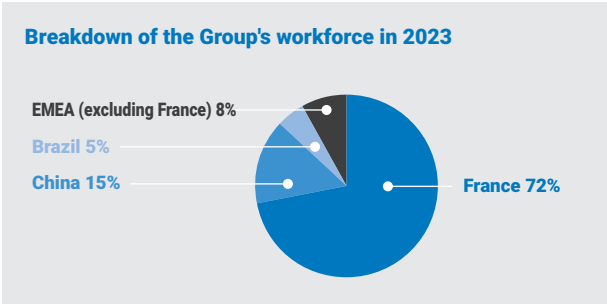
Apart from the purely professional aspects, ACOME also carries out awareness campaigns to mobilise its employees around social issues, notably through campaigns to raise awareness of healthy lifestyles (breast cancer, good teleworking practices, noise, gymnastics, nutrition, etc.).

3. People at the heart of the system

3.4. Organisation and sustainability of the company

3.4.1. Jobs

The Group's average prorated headcount will fall slightly in 2023, with an average of 1,700 employees (-3.7% vs. 2022). This fall is mainly due to the two French companies, with the subsidiaries remaining stable overall.



Professional mobility is a strong point within the company, where ACOME employees have the opportunity to experience different professions within the Group. For example, at ACOME SA in 2023, in addition to the many

upgrades in qualifications, 30 people have been promoted to new positions.
The presenteeism rate (presenteeism rate = 100% - absenteeism rate) remains above 96.94%.

3.4.2. Group remuneration

The pay policy is determined at the country level, and is intended to take account of specific local conditions.
In addition to legal constraints, negotiated policies consider the characteristics of the company's status and working conditions in order to develop specific benefits in return.
In France, as part of the operation specific to the cooperative and participative enterprise status, the company distributes all net management surpluses in the form of a dedicated investment reserve, a special profit-sharing reserve and interest on shares held by associates. Upstream, a profit-sharing agreement provides additional remuneration based on negotiated performance indicators.
All of these measures form part of an employee savings scheme that can also benefit from matching contributions. At ACOME SA, a remuneration reform aimed at promoting workers' careers began in 2021 as part of a policy negotiated each year (agreement on the management of jobs and career paths and mandatory annual negotiations) and also as part of the Mangrove programme.

In foreign subsidiaries, a large number of employees receive additional target-based remuneration.

3.4.3. Employee relations

ACOME SA's negotiated policy organises the life of the company through numerous agreements and consultations in France and in the subsidiaries.
In recent years, all the agreements negotiated at ACOME SA have been signed (six in 2023, eight in 2022). However, the collective performance agreement of 2022, which aimed to transform the organisation of work in the French workshops, was cancelled and subsequently amended.

4. **Reliable, high-performance, environmentally-friendly industrial equipment**

4.1.

General policy

Corporate social responsibility is inherent to our status. This is a fundamental factor in our approach to energy, ecology and climate transitions. Our concern is to link actions to commitments and to take targeted action. As such, the management of the environmental programme is decentralised.

In concrete terms, the management of each site, with the support of the local HSE departments, implements the environment and energy policy in order to:

- comply with applicable regulatory requirements;
- prevent the risks of pollution from its activities, particularly in water, soil and air, and seek to improve environmental performance, notably by reducing greenhouse gas emissions;
- seek to improve energy performance and promote the use of renewable energies;
- promote the sustainable use of resources;
- reduce the volume of waste generated and optimise its recovery.

This policy is based on an environmental management approach tailored to each entity. The continuous improvement programme for production sites takes into account the analysis of risks and opportunities. It is steered by each site's management committee and led by local environmental managers.

The application of the policy and the effectiveness of the environmental programme are assessed by internal audits.

The Group has also been voluntarily pursuing ISO 14001 certification since 2000 (when the Mortain industrial site was first certified), and by 2022, 100% of its industrial sites, whatever their activity and wherever they are located in the world, will be ISO 14001 certified.

In addition, initiatives are being rolled out across all of our sites in order to mobilise employees and raise awareness amongst our partners with regard to preventing climate change and preserving biodiversity.

Employees at the various sites are made aware of environmental protection and eco-actions (waste sorting, water and energy savings, reporting of malfunctions, etc.) during the on-boarding process and through regular awareness-raising campaigns.

Finally, a programme of emergency drills is implemented at each industrial site. Each site is also subject to a regulatory monitoring and control programme in line with the laws and measures applicable in the areas in question.

4.2.

Discharges and nuisances

As part of its environmental policy, each industrial site takes steps to control pollution risks. An analysis of pollution sources by activity is performed, based on the key processes and general risks of the industrial activity in question. Preventive and corrective actions are then taken to control ground, air and water discharges from its industrial facilities.

In addition to these actions, analyses are also regularly performed by independent third parties in order to measure emissions from the various industrial sites (such as the verification of smoke emissions in Morocco or at Romagny, or the analysis of sanitary water discharges in Brazil).

4.2.1.

Anticipating discharges into water

To protect against the risk of accidental spills into water systems that could pollute surface water or public facilities, specific measures are taken at the sites.

For example, several storm water basins have been installed to contain any fire water.

No major overflows or discharges have been recorded.

4.2.2.

Limiting soil pollution

The nature of the Group's activities presents limited risks of soil pollution. The few liquid products used (fuel oil, etc.) are stored in suitable retention pits. An organisation has been set up to control pollution linked to plastic granulate waste. An audit of the Mortain industrial site was carried out in 2022.

4. Reliable, high-performance, environmentally-friendly industrial equipment

This monitoring will then be rolled out to the Group's other industrial sites.

Actions will also be taken in order to reduce our impact on the ground. For example, at the ACOME do Brasil site, specific actions were taken in 2021 to unearth unused retention bins.

4.2.3.

Limiting air pollution

Because of the Group's activities, air emissions are limited. The industrial sites are subject to strict monitoring, with discharges tracked locally in compliance with legislation and verified during environmental audits.

Particular attention is paid to SF₆ gas emissions from the various sites. These are included in the calculation of greenhouse gas emissions.

Checks are also carried out on combustion installations at Group sites.

No incidents involving air emissions have been reported.

4.2.4.

Controlling greenhouse gas emissions

ACOME recognised its responsibility early on and took action to measure the environmental profile of its products in order to assess and reduce its environmental footprint.

In 2020, ACOME decided to accelerate its carbon transition and plans to do so in stages.

After incorporating this objective into the ACOME 2025 strategic plan, we set about developing and rolling out the measurement of greenhouse gas emissions at all Group sites. 100% of ACOME's industrial sites have now implemented the measurement of Scope 1 and 2 greenhouse gas emissions.

Due to the nature of the Group's activities, the significant emission items included in scopes

1 and 2 are the following:

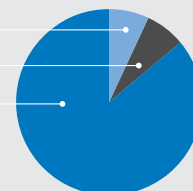
- direct emissions from stationary combustion sources (scope 1 item 1);
- direct emissions from combustion engine-driven mobile sources (scope 1 item 2);
- direct process emissions (scope 1 item 3);
- direct [fugitive] emissions (scope 1 item 4);
- indirect emissions linked to electricity consumption (scope 2 item 6);

Breakdown of greenhouse gas emissions in t eq. CO₂ in 2023

Scope 1 7%

Scope 2 7%

Scope 3 86%



In 2023, the Group's scope 1 and 2 GHG emissions represented 24,285 tonnes CO₂ eq. The complete carbon footprint for our main ACOME SA site has enabled us to quantify all Scope 3 emissions at 152,739 tonnes of CO₂ eq. Scope 3 data for the Group's other sites is in the process of being made more reliable.

Local actions targeting direct emissions have been put in place. They are already bringing significant improvements. At the Mortain industrial site, for example, optimising the installations (valve, collector) has reduced SF₆ emissions; restarting the biomass boiler in 2021 has also reduced the use of propane; maintenance operations on the air conditioning units at the Mortain industrial site laboratory have saved the equivalent of 74 tonnes of CO₂ on fugitive emissions.

Actions are also being taken to limit Scope 3 emissions. The Mortain site, for example, has signed up to the FRET 21 scheme under the EVE (Engagement Volontaire pour l'Environnement) programme run by the ADEME and professional organisations. An action plan with targets to reduce transport-related emissions by more than 5% over three years was presented to and validated by the FRET 21 national commission in July 2022. In 2023, the result of these actions is a gain of 24 tonnes of CO₂ equivalent, slightly below the target of a gain of 118 tonnes within three years. New initiatives have been launched (particularly in the area of packaging to optimise lorry loads), as well as an extension of the scope to reinforce and achieve the targets set.

Building renovation (roofing and insulation) and the installation of car parks with photovoltaic shading at the Lannion industrial site, due to be completed in 2024, should enable Idea Optical to continue reducing Scope 1 and 2 emissions. Similarly, plans to install photovoltaic

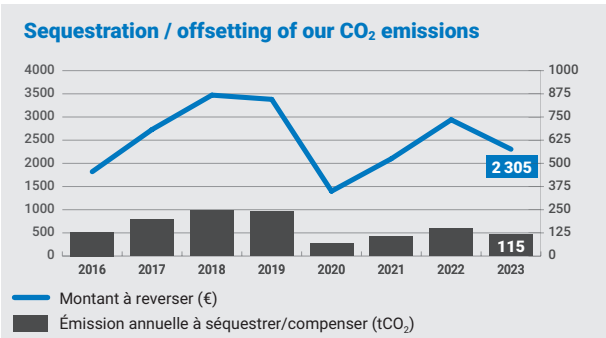
panels on the roofs of the WAT1 industrial site in WUHAN are underway and should be completed in 2024, with an available potential of 6,500m².

4.2.5.
Developing carbon sinks

Since 2009, ACOME has helped to set up carbon sinks in Normandy. As a founding member of Normandie ForEver, ACOME subsidises the reforestation of several sites each year.

In concrete terms, ACOME's direct climate funding for Normandie ForEver and outside of its value chain has enabled the sequestration of more than 1250 tonnes of CO₂ equivalent since 2016 by reforesting more than 4 hectares on various plots in Normandy.

Sequestration in partnership with Normandie FORÉVER, with funding of €20/tonne of CO2									
CO ₂ emissions	Unit	2016	2017	2018	2019	2020	2021	2022	2023
CO ₂ emissions from electricity curtailment contract	t	0	71	120	123	0	14	33	17
CO ₂ emissions for ACOME vehicles (including long-term hire / excluding forklift-trucks)	t	27	26	28	33	20	14	11	13
CO ₂ emissions from business travel (expenses km expense account)	t	103	98	100	86	50	77	103	85
Annual emissions to be sequestered/offset	CO ₂ t	130	195	248	242	70	105	147	115
Amount per tonne of CO ₂ offset	€/ CO ₂ t	14	14	14	14	20	20	20	20
Amount paid out	€	1820	2730	3472	3381	1400	2100	2940	2305



This approach is also deployed in our subsidiaries. For example, in Morocco, trees have been planted around the factory, or in Xintai, where 100 new trees were planted in 2022. In total, over 300 trees have been planted on the Xintai site in recent years.

4.2.6.
Controlling other discharges and nuisances

Noise pollution is also a concern for ACOME. This criterion is taken into consideration when purchasing industrial equipment. Noise levels are periodically checked and measurements are taken at the property boundary. Appropriate solutions have been adopted for each site, including raising awareness, wearing of individual protective equipment, soundproofing of machines.

No official complaints have been recorded on this subject. Odour nuisances are considered insignificant given the Group's activities, and we are not aware of any complaints on this subject.

Discharges and nuisances are also taken into account and anticipated in the purchase and use of equipment. For example, empty ink cartridges are collected and recycled at the Group's various industrial sites and commercial subsidiaries.

In Morocco, instructions have also been implemented to promote the re-use of IT equipment, and its maintenance has also been optimised to prolong its life.

4.3.
Energy consumption

Energy management is a major concern for ACOME. Energy is the fourth largest cost for ACOME SA. For that reason, the specifications for new equipment include energy performance requirements right from the design stage. Concrete steps have been taken to improve electricity consumption. At Romagny-Fontenay, the systematic use of high-efficiency motors on new equipment has resulted in electricity consumption savings of 10% for motors with a power rating of between 1 and 10 kW. Modifications to the compressors at Xintai have resulted in energy savings of 30%. The deployment of LED lighting has continued at the Group's various sites.

As a result, the ratio of energy consumption to turnover slightly increased in 2023 (105 vs 99).

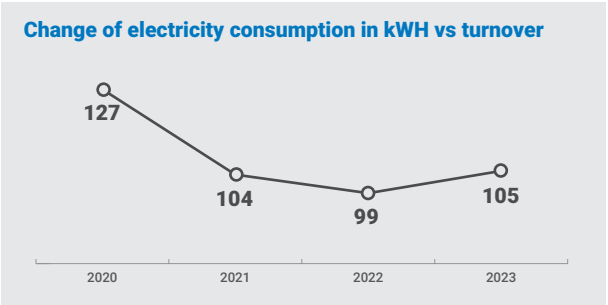
This increase is linked to the drop in activity on certain facilities and the increase on other, more energy-intensive facilities.

Steps are being taken to offset this increase in total energy consumption, in particular by using consumption monitoring data to optimise the planning of production

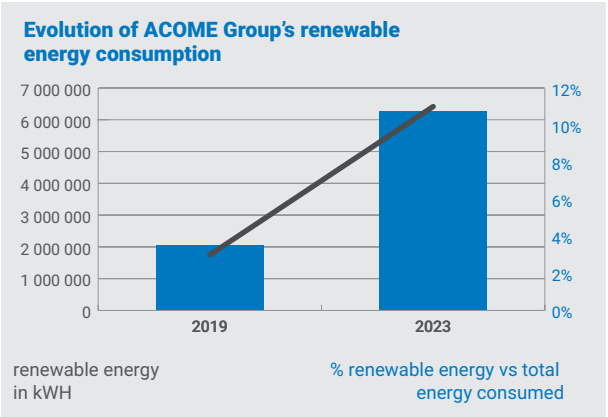
4.

Reliable, high-performance, environmentally-friendly industrial equipment

equipment commissioning on the basis of need and energy consumption. Solutions for power supply and lighting by zone are also underway at the various sites to avoid energy consumption in inactive areas. At the same time, the deployment of energy-efficient equipment is continuing, with, for example, LED lighting at the ACOME do Brasil site.



In addition to these initiatives, the Group is implementing solutions to use renewable energy at the various industrial sites: in Morocco, solar energy is used to heat water in the outdoor sanitary facilities. The Wuhan site has installed lighting powered by photovoltaic panels. Brazil has signed a renewable energy supply contract that will see it supplied with almost 100% renewable energy until 2025. In 2023, over 10% of the energy consumed by the industrial sites will be renewable energy.



Finally, because the quest for performance in terms of energy consumption is part of everyday behaviour both at work and at home, ACOME SA has committed to making its employees and their families aware of the impact that they can have individually on their environment. In addition to its internal measures, ACOME joined the "Positive Energy Families" challenge. In 2018 and 2019, volunteer

families at the Paris and Romagny-Fontenay sites were able to save an average of 12.4% on energy and 5% on water. Staff awareness campaigns are also being run at other sites. In Morocco, eco-actions before leaving work are promoted, and in Wuhan, China, special events were held to mark World Water Day.

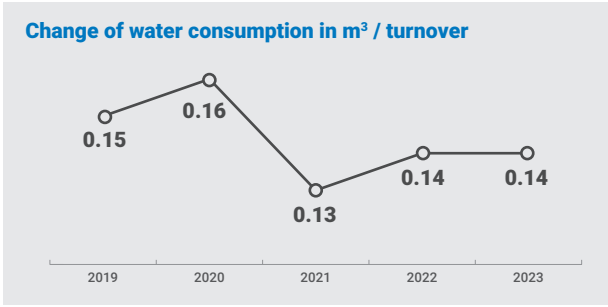
4.4.

Sustainable use of resources and waste management

Initiatives to reduce raw materials consumption continued in 2023, with a special focus on optimising packaging, in particular for Idea Optical products, as well as on recovering empty reels and deploying reusable recycled plastic reels.

The use of industrial water (closed-circuit water dedicated to industrial applications) is encouraged at all of the Group's industrial sites in order to save on mains water consumption. In 2023, 76% of the Group's water consumption was industrial water.

The ratio of water consumption to sales also rose slightly, particularly at our Wuhan site, following a leak in a pipe network and the refilling of fire-fighting water tanks. ACOME do Brasil, on the other hand, showed a marked improvement, with its water consumption/sales ratio practically halved thanks to a major campaign to raise awareness and improve equipment



Other actions to reduce consumables are also in place and being monitored. In Wuhan, actions to reduce paper consumption have resulted in a gain of over 60% in 5 years. For example, between 2021 and 2022, almost 100,000 sheets of paper were saved, representing a 27% saving. Various partnerships have also been set up to use recycled ink cartridges on the sites.

Action plans are also being implemented to improve the efficient use of raw materials, both in product design and production, and thus limit the volume of copper and plastic waste.

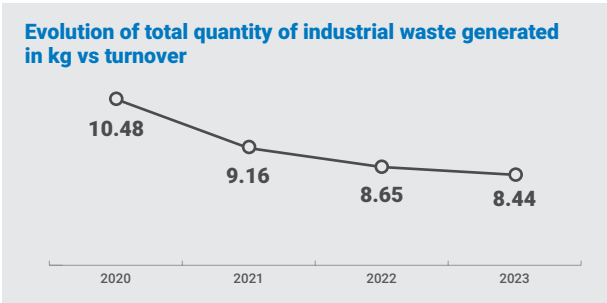
Local action plans are also deployed at industrial sites to reduce production waste. For example, at the Mortain industrial site, performance and improvements in waste rates are monitored as part of the rituals of the performance management system for each production unit.

Consumption (energy, fuel, gas, wood) and waste are monitored and analysed during steering committee meetings and management reviews.

More specific actions are also being implemented, such as the installation of special bins for paper waste and recycling in the offices at Idea Optical.

Thanks to the various partnerships set up with waste recovery and treatment facilities, almost 80% of the industrial waste generated by the Group in 2023 will have been recovered.

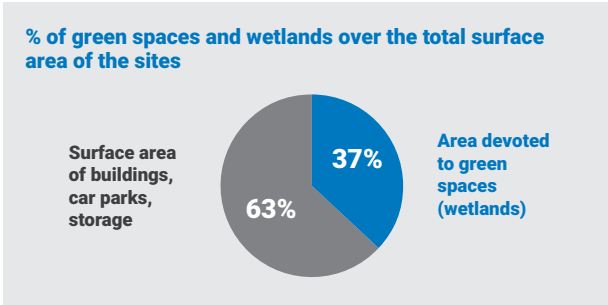
Our subsidiaries also monitor the service providers responsible for processing our waste. For example, at our Brazilian subsidiary, contracts are awarded to companies with at least ISO 14001 certification and environmental permits issued by the Brazilian government agency. This point is also part of the "climat Parana" label awarded to ACOME do Brasil since 2019.



4.5. Preventing climate change and preserving biodiversity at our industrial sites

As well as optimising the use of resources, the Group is anticipating climate change and helping to preserve biodiversity.

The Group's industrial sites include more than 20 hectares of green spaces or wetlands, representing 37% of the total surface area of the sites. These areas help to preserve biodiversity.



Since 2013, ACOME SA has also been committed to preserving biodiversity in Normandy. The company has set up a local carbon sequestration mechanism in order to reduce the environmental footprint of its industrial activity in Normandy. The Normandie For  ver association, of which ACOME is a founding member, is proposing a solution for sequestering CO2 by reforesting poor land. Since then, new manufacturers have joined ACOME and become involved in the association.

Initiatives are also being taken in the subsidiaries. In Morocco, for example, volunteer employees have planted fruit trees around the company premises. As well as the environmental aspect, there's also a social dimension to this action (giving fruit to people in difficulty). The ACOME GmbH sales office has introduced electric bicycles for its employees.

Finally, the impact of infrastructure projects on biodiversity is taken into account. At the Mortain industrial site, for example, wetlands have been taken into account in the design of the new traffic flows and the new layout of the car parks. Work has also been carried out as part of the Echinops programme to renaturalise a stream on the Mortain industrial site in 2022 and 2023.

5. Responsible offer, attentive to our customers and partners

The Group's research, innovation and development (RID) policy aims to respond to the challenges of connected mobility in a responsible and sustainable way, in order to optimise connectivity everywhere, all the time, with a speed and latency appropriate to use, while taking the environment and well-being into account.

Innovation contributes to improving the competitiveness and environmental performance of the ACOME Group. Particular attention is paid to reducing waste and recycling raw materials in order to improve the company's environmental footprint and costs.

5.1. Ecodesign

When designing and developing new products, ACOME uses eco-design and life cycle analyses (LCA) – where applicable – in order to promote technological choices and orientations with the lowest environmental footprint. A total of 90 PEPs covering at least 645 product references have been drawn up since 2009.

These PEPs are then registered with the PEP ECOPASSPORT® association, which certifies their compliance with international rules and standards for a period of five years.

Proactive in this approach, ACOME also carries out communication and information work aimed at raising awareness.

In place since 2006, this approach is valued by markets and customers that are sensitive to environmental issues. For more than ten years, analysing the life cycle of products developed and sold by the Group has been one of the skills mastered in-house.

The next step is to gain a better understanding of how products are used and the environmental impact of their use. As such, ACOME has also joined forces with local authorities responsible for defining the contribution of smart cities to the energy and environmental transition.

Historically driven by the construction and telecoms activities, eco-design is now attracting growing interest across all of the ACOME Group's activities, including the automotive business, where customers' thoughts and questions on the circular economy are the subject of dedicated technical discussion sessions.

In order to respond to these fundamental trends, R&Dwork is being stepped up not only on recycled polymer materials to be incorporated into cable design, but also on recycled metal materials, with copper as a priority.

5.2. Eco-responsible products and services

Several areas are being explored at the Group level:

- the various methods of recycling polymer materials from the purges inherent in the manufacture of cables and solutions;
- the various recycling methods and the use of recycled copper in cables and solutions;
- the use of polymers derived from bio-sourced materials as alternatives to materials derived from fossil fuels;
- the use of recycled components incorporated into material formulations;
- IoT (Internet of Things) connectivity solutions or through application solutions that serve to:
 - improve the efficiency of cable transport to customers, thereby reducing the number of kilometres travelled and the Group's overall carbon footprint;
 - reduce the waste associated with short lengths by better management of stock levels in real time;
 - encourage the collection and recycling of route plans through better knowledge of their status and geolocation.
- Reducing the environmental footprint of containers (reels, crowns, etc.).

ACOME is continuing to develop its product ranges with a reduced and optimised environmental impact and to promote packaging that reduces the carbon impact on building sites (packaging studies, reuse of strapped reels, digital reels, etc.).

In the automotive sector, ACOME is developing thinner, lighter cables meet the requirements of car manufacturers and reduce vehicle weight and energy consumption. For example, the design of cables with a diameter reduced from 0.18 mm to 0.15 mm has led to savings of between 12 and 22 kg per kilometre of cable produced, which resulted in savings of more than 10 tonnes of material in 2021.

In France, the building sector accounts for 44% of energy consumption and nearly 25% of greenhouse gas emissions. Environmental regulations changed in 2020 (RE 2020), thereby reinforcing the need for eco-responsible solutions. It is based on two pillars: firstly, the widespread use of positive-energy buildings, i.e. buildings that produce more energy than they consume, and secondly, the deployment of buildings with a low carbon footprint throughout their life cycle, from design to demolition. This second point implies that the materials used in the building must themselves have low greenhouse gas emissions throughout their life cycle, be highly recyclable and/or use bio-sourced materials. The Group's research and technology centre naturally focuses its work on the performance of materials and their recyclability: metallic materials (copper, alloys and aluminium for automotive applications), formulation of compounds or mixtures and new insulating materials..

Lighter cables, miniaturised components and recyclable materials are all areas in which the company is investing so as to reduce the carbon footprint of the cabling systems that it designs and produces, and so help to reduce the environmental impact of its activities. Capable of providing technology, know-how and added value, the company is a world-class player. Its industrial footprint extends over four continents to support its customers' development as close as possible to their production sites, and to optimise transport and lorry load factors. All of our projects have a common objective: to improve the service that we provide to our customers while optimising our industrial and economic performance in an eco-responsible way.

5.3.

Acting to support our customers in their carbon transition

ACOME is constantly working to reduce the environmental impact of its products.

Innovation is at the heart of our strategy to help meet the environmental challenges faced by our ecosystem. The search for new bio-sourced materials, the development of halogen-free insulation, the recyclability of cables, savings with natural resources and the optimisation of logistics are the main drivers.

To achieve this, we work in close partnership with our major customers.

Concrete examples, case studies and outlook:

Materials research to support the carbon transition

Research into materials (metals and polymers) is one of the Group's areas of excellence. The research and technology centre focuses on the processability and performance of materials, as well as their recyclability and the formulation of new plastics and alloys. We put our materials expertise to work for our customers in order to meet the most demanding technical and environmental requirements.

Inventing the materials of tomorrow

And why not exploit the resource that plastic water bottles represent?

ACOME R&D is exploring the use of polyethylene terephthalate (PET). A trial phase is currently underway, in conjunction with ACOME Maroc. It could lead to the creation of a new range of automotive cables, in a completely new material. Reusing a plastic material that has already been manufactured would give these cables a high environmental value.

Using bio-based materials remains a source of inspiration for ACOME researchers. Trials to use natural materials for the mechanical reinforcement of optical cables have not produced the expected results. On paper, flax – a locally-produced plant fibre – offered advantageous characteristics in terms of strength. But the challenge was to achieve consistent quality. Incorporating bio-sourced or regenerated materials into a product as technical as an optical cable is not so simple.

FttH: 30% smaller carbon footprint with the new Drop cable

In July 2020, ACOME launched its new Drop connection cable, UNB1627, which provides an optical link between the external connection point and the subscriber's junction box. The cable diameter has been reduced – which reduces the amount of carbon material used – while maintaining the same robustness and transmission

5. Responsible offer, attentive to our customers and partners.

performance as the previous version. The carbon footprint of this innovative product is reduced by 30%. ACOME has also worked on ease of installation by designing an overhead / underground and outdoor / indoor cable that enables this link to be made without cutting and also limits waste.

In addition, work is being carried out with our customers to limit the amount of packaging and, where possible, to use recycled materials for containers in order to limit their carbon footprint.

6. Non-financial indicators

Social information

ACOME Group consolidated data

Total personnel	Prorated average personnel (permanent + fixed-term & temp workers)	2023	1701	
		2022	1766	
		2021	1750	
Breakdown of employees by gender	Men (average number prorated, including permanent + fixed-term & temp workers)	2023	1314	
		2022	1353	
		2021	1341	
	Women (average number prorated, permanent + fixed-term contracts & temporary work)	2023	387	
		2022	413	
		2021	409	
	Diversity index ACOME SA (Paris and Romagny sites)	2023	87	
		2022	86	
Employment of minority and/or vulnerable workers	Number of minority and/or vulnerable workers (on industrial sites, either directly or indirectly through subcontracting to specialist organisations)	2023	99	
		2022	75	
		2021	81	
New hires (number of contracts during the year)	Permanent contracts (> 3 years for China)	2023	60	
		2022	93	
		2021	119	
	Fixed-term contracts (< 3 years for China)	2023	75	
		2022	101	
		2021	52	
Departures (number of contracts during the year)	ACOME personnel	2023	131	
		2022	213	
		2021	150	
Quality of life at work	Group absenteeism rate (due to illness, permanent contract)	2023	3.06%	
		2022	3.58%	
		2021	3.58%	
	Group personnel turnover [(number of arrivals + number of departures)/2]/(Annual workforce – permanent contracts present on 31 December of year n-1)	2023	6.12%	
		2022	9.71%	
		2021	8.54%	

Apprentices and professional training contracts are not included.

Training

ACOME Group consolidated data

Policies implemented in terms of training	Total number of hours of training	2023	38,965	
		2022	41,040	
		2021	34,004	
	% of hours of classroom training	2023	86%	
		2022	92%	
		2021	84%	
	Average number of hours of training per person	2023	23	
		2022	23	
		2021	19	
	% of workforce having received at least one training course during the year	2023	93%	
		2022	100%	
		2021	95%	

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Health and safety

ACOME Group consolidated data

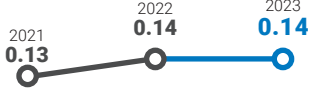


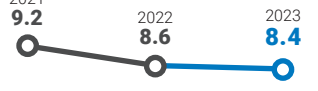
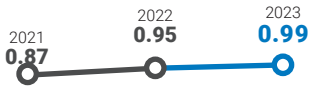
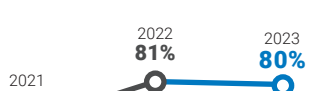
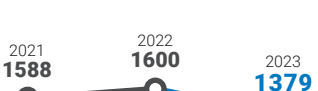

Health and safety	Number of accidents with lost time (ACOME personnel)	2023	25	
		2022	31	
		2021	24	
	TF1 Lost time injury frequency rate ACOME personnel tf1= (number of lost-time accidents * 1,000,000) / number of hours worked ACOME personnel	2023	9.69	
		2022	11.11	
		2021	8.42	
	Total frequency rate TF2' accidents with and without lost time ACOME and non-ACOME personnel TF2'= (number of workplace accidents with and without lost time for ACOME personnel and external personnel) * 1,000,000 / (number of hours worked for ACOME personnel and external personnel)	2023	15.35	
		2022	13.96	
		2021	12.82	
	Accident severity rate with lost time ACOME personnel tg= (number of days off work * 1000) / number of hours worked	2023	0.56	
		2022	0.39	
		2021	0.52	

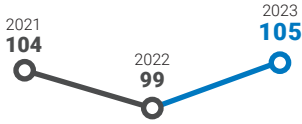

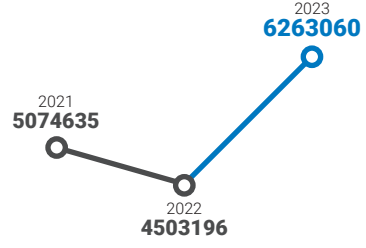
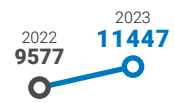
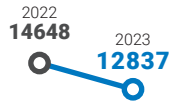
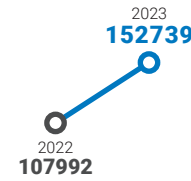
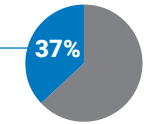
6. Non-financial indicators

Environmental information

Sustainable use of resources

ACOME Group consolidated data

Water consumption	Water consumption ratio (m ³) vs turnover	2023	0.14	
		2022	0.14	
		2021	0.13	
	City water (m ³)	2023	19163	
		2022	22637	
		2021	17987	
	Industrial water (m ³)	2023	60947	
		2022	58951	
		2021	54412	
Industrial waste management	Total quantity of industrial waste generated in kg vs turnover	2023	8.4	
		2022	8.6	
		2021	9.2	
	Total quantity of hazardous industrial waste generated in kg vs turnover	2023	0.99	
		2022	0.95	
		2021	0.87	
	% of industrial waste recovered	2023	80%	
		2022	81%	
		2021	70%	
Consumption of raw materials Consolidated data for ACOME industrial sites.	Quantity copper waste (in tonnes)	2023	1379	
		2022	1600	
		2021	1588	
	Quantity plastic waste (in tonnes)	2023	1111	
		2022	1214	
		2021	1206	

Energy consumption and recourse to renewable energies	Electricity consumption in KWH vs turnover	2023	105	
		2022	99	
		2021	104	
	Total electricity consumption (kwh)	2023	58427261	
		2022	58759007	
		2021	57443413	
	Renewable energy in KWH (energy produced only, purchased renewable energy is not taken into account)	2023	6263060	
		2022	4503196	
		2021	5074635	
Climate change & biodiversity	Quantity of Scope 1 greenhouse gases (direct emissions) in tonnes eqCO ₂ <small>* consolidated data for ACOME industrial sites</small>	2023	11447	
		2022	9577	
	Quantity of Scope 2 greenhouse gases (indirect emissions associated with energy) in tonnes eqCO ₂ <small>* consolidated data for ACOME industrial sites</small>	2023	12837	
		2022	14648	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO ₂ <small>* evaluation of all emission items scope 3 for the Mortain industrial site*</small>	2023	152739	
		2022	107992	
	Total surface area of ACOME sites in m ²	2023	573071	
	Surface area of buildings (factories and offices) of ACOME sites in m ²	2023	171408	
	% of green spaces and wetlands over the total area of the sites	2023	37%	
	Surface area devoted to green spaces (wetlands) in m ²	2022	210322	

7.

Correspondence table

Between ACOME's CSR strategy, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and the elements of the Global Reporting Initiative GRI-G4

ACOME CSR axes		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
1. Methodology of the non-financial performance declaration		Strategy, analysis: G4-1 to G4-9
The ACOME model: values and ethics		
2.1. Shared values	2.1.1. Leading cooperative life & involvement in company life	
	2.1.2. Diversity and equal opportunities	Diversity and equal opportunities: G4-L12
	2.1.2. Equal opportunities	Equality between women and men: G4-LA13
	2.1.3. Territorial anchoring	
2.2. Business ethics	2.2.1. Fair practices	Ethics and integrity: G4-56 to G4-58 Indirect economic impact: G4-EC7 to G4-EC9 Fighting corruption: G4-SO3 to G4-SO5 Non-discrimination: G4-HR3
	2.2.2. Responsible purchasing	Purchasing practices: G4-EC9 Environmental assessment of suppliers: G4-EN32, G4-EN33 Assessment of suppliers' respect for human rights: G4-HR10 & G4-HR11
2.3. Certification, assessment and compliance	2.3.1. Certifications	
	2.3.2. Other ratings	Ethics and integrity: G4-56 to G4-58
	2.3.3. Ethical compliance and whistleblowing	The various types of incidents: G4-HR3, G4-HR8, G4-SO7, G4-PR2, G4-PR4, G4-PR7, G4-PR8 The various types of grievances: G4-EN34, G4-LA16, G4-HR12, G4-SO11 The various types of fines or penalties: G4-EN29, G4-SO8, G4-PR9
2.4. Commitments, partnerships, donations and sponsorship	2.4.1. ACOME, committed to the energy, ecological and climate transition	
	2.4.2. Global Compact: ACOME supports the Global Compact	
	2.4.3. Support for research and teaching	
	2.1.4. Commitment to professional organisations	Stakeholder involvement: G4-24, G4-25, G4-26

	Correspondence with the 17 United Nations Sustainable Development Goals	Correspondence with the 10 principles of the Global Compact
	Decent work and economic growth (8) Gender equality (5)	Human rights (1, 2)
	Reduced inequalities (10)	Fighting corruption (10)
	Justice and peace (16)	International labour standards (3, 4, 5, 6)
	Partnerships for global goals (17)	

7.

Correspondence table

Between ACOME's CSR strategy, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and the elements of the Global Reporting Initiative GRI-G4

ACOME CSR axes		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
People at the heart of the system		
3.1. Safety at work		Health and safety at work: G4-LA5 to G4-LA8
3.2. Making ACOME a learning company		Training and education: G4-LA9 to G4-LA11
3.3. Quality of life at work		
3.4. Organisation and sustainability of the company	3.4.1. Jobs	Employment: G4-LA1 to G4-LA3
	3.4.2. Group remuneration	Employment: G4-LA1 to G4-LA3
	3.4.3. Employee relations	Freedom of association and the right to collective bargaining: G4-HR4 Employer / employee relations: G4-LA4
A reliable, efficient and environmentally-friendly manufacturer		
4.1. General policy (environment)		General information: G4-EN31
4.2. Discharges and nuisances	4.2.1. Anticipating discharges into water	
	4.2.2. Limiting soil pollution	Effluents and waste: G4-EN22 to G4-EN26
	4.2.3. Limiting air pollution	
	4.2.4. Controlling greenhouse gas emissions	Emissions: G4-EN15 to G4-EN21
	4.2.5. Controlling other discharges and pollution	Effluents and waste: G4-EN22 to G4-EN26
4.3. Energy consumption		Energy: G4-EN3 to G4-EN7
4.4. Sustainable use of resources and waste management		Materials: G4-EN1, G4-EN2 Water: G4-EN8 to G4-EN10
4.5. Preventing climate change and preserving biodiversity		G4-EN11 to G4-EN14 Emissions: G4-EN15 to G4-EN21
Responsible offer, attentive to our customers and partners.		
5.1. Eco-design		
5.2. Eco-responsible products and services		
5.3. Acting to support our customers in their carbon transition		Products and services: G4-EN27, G4-EN28

	Correspondence with the 17 United Nations Sustainable Development Goals	Correspondence with the 10 principles of the Global Compact
	Quality education (4)	International labour standards (3, 4, 5, 6)
	Good health and well-being (3)	Human rights (1, 2)
	Decent work and economic growth (8)	
	Decent work and economic growth (8)	Human rights (1, 2)
		Environment (7)
	Clean water and sanitation (6)	
	Clean, affordable energy (7)	
	Industry, innovation and infrastructure (9)	Fighting corruption (10)
	Combating climate change (13)	
	Responsible consumption and production (12) Decent work and economic growth (8) Industry, innovation and infrastructure (9) Clean, affordable energy (7) Protection of terrestrial flora and fauna (15) Justice and peace (16)	Human rights (1, 2) Environment (7, 8, 9)

Report by one of the Statutory Auditors, designated as an Independent Third Party, on the consolidated declaration of non-financial performance included in the management report

Fiscal year ending 31 December 2023

To the General Meeting of Shareholders of ACOME,

In our capacity as Statutory Auditors of ACOME, appointed as an independent third-party body ("third party"), accredited by Cofrac Inspection accreditation n° 3-2122, (scope available on www.cofrac.fr), we have performed our tasks intended to provide a reasoned opinion expressing a moderate level of assurance on the historical information (observed or extrapolated) in the non-financial performance declaration, prepared in accordance with the entity's procedures (hereinafter the "Reporting Criteria"), for the year ended 31 December 2023 (hereinafter the "Information" and the "Declaration" respectively), presented in the management report in accordance with the provisions of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures implemented by us, as described in the "Nature and scope of our work" section, and on the information obtained by us, nothing has come to our attention that causes us to believe that the consolidated non-financial performance declaration is not prepared, in all material respects, in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is presented fairly in accordance with the Reporting Criteria.

Preparation of the declaration of non-financial performance

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of Information means that different, but acceptable, measurement techniques may be used, which may affect comparability between entities and over time.

Consequently, the Information must be read and understood with reference to the Reporting Criteria, the significant elements of which are presented in the Declaration (or available on the website or on request from the entity).

Limits inherent in the preparation of the Information

As indicated in the Declaration, the Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates used in its preparation and presented in the Declaration.

Entity liability

Management is responsible for:

- Selecting or establishing appropriate criteria for the preparation of the Information;
- Drafting a Declaration in accordance with legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and in addition, the information anticipated in article 8 of Regulation (EU) 2020/852 (green taxonomy);
- Preparing the Declaration by applying the entity's Reporting Criteria as mentioned above, as well as;
- Implementing the internal control procedures that it considers necessary in order to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Declaration has been drawn up by applying the company's procedures (hereinafter the "Reporting Criteria"), the significant elements of which are presented in the Declaration.

Liability of the statutory auditor appointed as an independent third-party body

It is our responsibility, on the basis of our work, to formulate a reasoned opinion that expresses a conclusion of moderate assurance on:

- The compliance of the Declaration with the provisions of article R. 225-105 of the French Commercial Code;
- The fairness of the historical information (actual or extrapolated) provided in accordance with 3° of I and II of article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by Management, we are not authorised to be involved in the preparation of this Information, as this could compromise our independence.

It is not our role to comment on:

- The entity's compliance with other applicable legal and regulatory provisions (notably with regard to the information anticipated in article 8 of Regulation (EU) 2020/852 (green taxonomy), the due diligence plan and the fight against corruption and tax evasion);
- The accuracy of the information anticipated in article 8 of Regulation (EU) 2020/852 (green taxonomy);
- The compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work described below was carried out in accordance with the provisions of articles A. 225-1 et seq. of the French Commercial Code, and the professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this type of engagement, notably the technical opinion of the CNCC, *Intervention du Commissaire aux Comptes - Intervention de l'OTI - Déclaration de performance extra-financière*, serving as a verification programme communicated at the start of the mission, and the international standard ISAE 3000 (revised).

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Independence and quality control

Our independence is defined by the provisions of article L. 822-11 of the French Commercial Code and the Code of Ethics for Statutory Auditors. Moreover, we have implemented a quality control system that includes documented policies and procedures designed to ensure compliance with applicable laws and regulations, ethical rules and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity.

Means and resources

Our work involved the skills of three people and took place between February and April 2024, over a total intervention period of four weeks. To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility. We conducted five interviews with the people responsible for preparing the Declaration, representing the CSR, Human Resources, Real Estate, Customer Relations and Purchasing Departments.

Nature and scope of the work

We planned and performed our work while considering the risks of material misstatement of the Information.

We believe that the procedures performed by us in the exercise of our professional judgement enable us to provide a moderate level of assurance.

- We have reviewed the activities of all companies included in the scope of consolidation, and the main social and environmental risks;
- We have assessed the appropriateness of the Reporting Criteria in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- We have verified that the Declaration covers each category of information required by III of article R. 225-102 of the French Commercial Code in terms of social and environmental content and that it includes, where appropriate, an explanation of the reasons for the absence of the information required by paragraph 2 of III of article L. 225-102-1 of the Commercial Code;

Report by one of the Statutory Auditors, designated as an Independent Third Party, on the consolidated declaration of non-financial performance included in the management report

- We have verified that the Declaration presents the information required under II of Article R. 225-105 of the French Commercial Code, where relevant to the principal risks;
- We have verified that the Declaration presents the business mode and a description of the principal risks of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators relating to the principal risks;
- We have consulted documentary sources and conducted interviews in order to:
 - Assess the process used to select and validate the main risks, and the consistency of the results, including the key performance indicators used, with the main risks and policies presented,
 - Corroborate the qualitative information (actions and results) that we considered most important;
- We have verified that the Declaration covers the consolidated scope i.e. all of the entities included in the scope of consolidation in accordance with article L. 233-16 of the French Commercial Code;
- We have familiarised ourselves with the internal control and risk management procedures implemented by the entity and assessed the data collection process aimed at ensuring the completeness and accuracy of the information;
- For the key performance indicators and other quantitative results that we considered most important, we have implemented:
 - Analytical procedures to check that the collected data have been properly consolidated and that trends are consistent;
 - Detailed testing on a sample basis or other means of selection to check that definitions and procedures have been correctly applied and to reconcile data with supporting documents. This work was carried out on a selection of contributing entities and covered between 53% and 100% of the consolidated data selected for these tests;
- We have assessed the overall consistency of the Declaration in relation to our knowledge of all of the entities included in the scope of consolidation.

The procedures performed as part of a moderate assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional standards of the Compagnie Nationale des Commissaires aux Comptes; a higher level of assurance would have required more extensive verification work.

Neuilly-sur-Seine, 29 April 2024,

One of the Statutory Auditors
Grant Thornton, French member of Grant Thornton International
Stéphane Bougreau, Partner
Bertille Crichton, Partner, Sustainable Transformation



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