

Statement of non-financial performance 2020



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1. Reporting methodology of the statement of non-financial performance 2020

A CSR approach rooted in the identity and know-how of ACOME

ACOME's corporate social responsibility approach is at the heart of its status as a SCOP (Workers' Cooperative), its values and its ambitions. This responsibility is deeply rooted in our strategy and in the everyday actions of the parent company and all its subsidiaries.

The Group is committed to decarbonising its industry, reducing the carbon footprint of its products and raising awareness among its stakeholders.

A CSR performance momentum structured around four priorities

The materiality analysis enables CSR issues to be prioritised according to the risks associated with activities, markets addressed, geographical areas covered, expectations of stakeholders and the strategic plan.

In order to fulfil its ambition of becoming "an international industrial group, a benchmark in the automotive, telecoms and building markets", four priority areas of CSR performance have been identified:

- **The ACOME model: values and ethics**
- **The people at the heart of the system**
- **A reliable, powerful and environmentally-conscious manufacturer**
- **A responsible supply attentive to the needs of our customers and partners**

These four priorities are based on the company's strategic plan, 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 correlation table (part 7) clarifies the correlation between our CSR priorities, the 17 Sustainable Development Goals, the 10 United Nations principles and the information points defined in GRI-G4.

As part of its new ACOME 2025 strategic plan, the Group wished to accelerate its move towards carbon neutrality by including the cross-cutting "Ecological and Energy Transition"

programme in its new strategic plan. This programme will be managed by the Group's CSR Committee, supported by external partners to help formalise its roadmap.

These four areas are the priority CSR issues for the Group

These priorities are deployed in the Group's divisions and departments and are supported particularly by:

- Human resources management for "The ACOME model: values and ethics" priority
- Site management for the "Reliable, powerful and environmentally-conscious manufacturer" priority
- Research, innovation, and prospective technology management as well as technical management of divisions for the "Responsible supply" priority
- Human resources and quality management, performance and CSR for the "Placing people at the heart of the system" priority

The 2020 non-financial performance statement is structured around these four priority areas, the cornerstones of CSR performance.

CSR governance

The CSR Committee was created in 2006. It is chaired by the Chief Executive Officer and comprises 10 members, each representing a different Group business line. It is led by the Group Quality, Performance, and CSR Director. This committee oversees the project management and monitoring of CSR action plans.

Since 2017, the Group's overall CSR performance is managed on the Toovalu collaborative online platform which enables information from each Group entity to be collected and results shared.

Indicators are now consolidated and can be consulted on an online platform. This platform enables the different CSR indicators to be managed with a consolidated view or by Group site.

Methodology

Scope

The scope of this statement of non-financial performance was defined pursuant to the provisions of Articles L.233-1 and L.233-3.

In 2020, ACOME Group's business scope changed due to the sale of the THERMACOME subsidiary and the opening of an ACOME UK sales subsidiary in London.

The 2020 business scope covered by the non-financial performance statement (NFPS) is as follows:

- **ACOME SA:** French sites in Paris and Romagny
- **The Chinese industrial sites** of Wuhan (Wuhan ACOME Taiping Wire & Cables Ltd) and Xintai (ACOME Xintai Ltd)
- **The Brazilian site** of Irati (ACOME do Brasil Ltda)
- **The Moroccan site** of Tangiers (ACOME Maroc)
- **The French manufacturing and sales facilities** of the IDEA OPTICAL subsidiary in Lannion, Voisins-le-Bretonneux and Cavan

- **The active and wholly consolidated sales subsidiaries in Italy** (ACOME Srl), **the United Kingdom** (ACOME UK) and **Germany** (ACOME GmbH)

The entities outside the scope (not included in the NFPS) are as follows:

- The ACOME Delivery Centres in Shanghai and Yantai (Shandong province) in China, Tunis (Tunisia), Joita (Romania), São Paulo (Brazil) and Ciudad del Este (Paraguay) managed by subcontracted service providers and the company OPTERNA AFRICA in which ACOME is a minority shareholder
- The ZUHAI Hansen joint venture launched in 2019 in which ACOME is a shareholder

Reporting period

The data gathered cover the business activity of the entities concerned for the period between 1 January and 31 December 2020.

Non-financial reporting scope: entities included



1. Reporting methodology of the statement of non-financial performance 2020

Data collection methods

The method for collecting and using CSR indicators has been optimised since 2017 by choosing to use the Toovalu software solution, a collaborative web platform specifically designed for the collection and management of non-financial reporting. The efficiency of the collection process has been optimised by feedback from previous collections. Several training sessions were run in December 2020 and January 2021 with different contributors, namely the managers of the sales and manufacturing subsidiaries and experts in human resources, health, safety and environment and finance and purchasing.

The 2020 indicators are based on Article R225-105-1, subsequently amended by decrees 2016-1138 and 2017-1265 of 9 August 2017.

Once the collection has been completed, an initial validation is carried out by each subsidiary. A second validation is then carried out during consolidation at the Group level, then a third verification is carried out by GRANT THORNTON, an independent third party (see report made by the independent third party on consolidated social, environmental and societal information).

This non-financial data can be viewed in the form of a CSR performance dashboard (see section 6 of the NFPS).

The CSR performance dashboard - including operational indicators - is also made available to ACOME sites at <http://intelligence.toovalu.com/>.

Methodology explanations and limitations

The methodologies applied to some of the social, environmental and societal indicators referred to in Article 225 of the Grenelle 2 law may have limitations in the context of an international group.

- In order to standardise the concept of the employment contract, a common rule was adopted for the Chinese (Wuhan and Xintai) sites. For instance, contracts for three or more years are considered as permanent contracts.
- The non-financial indicators (see part 6) present the average pro rata labour force including temporary workers and fixed-term contracts during peak periods. However, work-study contracts are not included.

- Rule applied for employee departures on 31 December 2019: since the employees were present on 31 December 2019, they will be included in departures on and after 1 January 2020. The same applies to departures on 31 December 2020. They will be included in departures on and after 1 January 2021.
- Environmental indicators are monitored by manufacturing sites. However, the indicators relating to climate change (such as greenhouse gases, GHG) are only monitored and published for French manufacturing sites due to different legislation in other countries.
- The environmental indicators are not applicable for sales subsidiaries, are not currently monitored, or are not easy to access (for example, the rent of sales subsidiaries includes heating and lighting bills but does not specify respective consumption).
- The Group's business activities are not directly affected by measures to combat food waste, because the Group does not directly manage cafeterias for its customers or employees.
- The renewable energy indicator only includes renewable energy produced on the sites. This year, it does not include the proportion of renewable energy purchased.
- The turnover indicator is calculated using the following method: $[(\text{no. of incoming permanent contracts} + \text{no. of permanent contract departures}) / 2] / (\text{Annual workforce} - \text{permanent contract staff present on 31 December of year } n-1)$.

2. The ACOME model: values and ethics

2.1.

Shared values

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

These values, shared in France and abroad, guarantee the Group's long-term development. The spirit of cooperation is the basis of its collective action.

In line with its values, the Group has implemented a comprehensive Code of Ethics including anti-corruption and harassment alert systems. This Code was presented during interactive meetings directly involving all employees in France and was then rolled out in subsidiaries.

The strategy is built and shared with stakeholders. It consists of strategic programmes and projects. All employees are informed of the company's economic performance and progress of the strategic plan at department meetings, at year-end meetings chaired by the CEO or the Directors of different sites and also at the ACOME SA General Meeting of shareholder employees in France.

2.1.1.

Coordination of cooperative life and involvement in company life

ACOME, a major player in the Social and Solidarity Economy (SSE) and France's leading cooperative and participatory company, is committed to its alternative business model. Employees perform their job with a strategic vision, participatory and collective practices and shared values.

The SCOP (Workers' Cooperative) status conveys ethics, solidarity, social and sustainable development and territorial entrenchment. ACOME is a member of the General Confederation of SCOPs and of the Ile-de-France and West regional unions.

ACOME's history and operating methods demonstrate its commitment to people and long-term employment. Capital and voting rights belong to associates who are equal before the law, as per the "one person = one vote" principle of corporate democracy. All associates therefore have access to information relating to the development of the company, can participate in General Meetings and exercise their voting rights. SCOP status is an economic

model which promotes the sense of responsibility of its co-entrepreneur employees and its financial independence. Annual profits are also distributed fairly: 50% are distributed to shareholders/employees, and 50% constitute non-distributable reserves that consolidate the equity. ACOME thus preserves its independence and the financing of its long-term development.

In 2012, the ACOME Board of Directors introduced a system to highlight the cooperative dynamic, the main objective of which is to give meaning to the status of being a member of a cooperative and to develop the specificities of the SCOP. This programme is based on the commitment of volunteer cooperative representatives and the creation of a cooperative passport, a programme for employees wishing to develop their knowledge of how cooperatives function. Participants receive cooperative training and are mentored by a cooperative representative. The course ends with an interview with a manager and the cooperative passport being issued. 10 cooperative programmes were completed in 2020, and 37 people became ACOME SA associates.

In addition to the SCOP structure, the concerted creation and implementation of the strategic plan has served to rally teams since its inception. This fundamental work gives continuous meaning to everybody's actions and missions by seeking support for key objectives.

Part of 2020 was spent drawing up the new strategic plan for 2025. It will be presented to all shareholder employees at the 2021 General Meeting and then shared with all Group employees.

Corporate life in ACOME is also punctuated by numerous events promoting skills acquisition or company loyalty.

2.1.2.

Diversity and equality of opportunity

Gender equality

A company agreement on professional equality was signed in 2017. In 2020, ACOME SA continued to pursue its objectives of increasing the number of female employees and managers, which remains overwhelmingly male as a result of the company's industrial history. In 2020, the gender equality index introduced by the French government remained at 83 for ACOME SA, i.e. 10 points above

2. The ACOME model: values and ethics

the average index for the Manche department but slightly below the national average index for manufacturing industries.

At the Group level, women account for nearly a quarter of the total workforce. ACOME Group's total workforce includes 386 women (vs. 445 in 2019) and 1,310 men (vs. 1,465 in 2019).

The composition of the Board of Directors is balanced between male and female members and complies with the requirements of the Copé-Zimmermann law (+40% women). The number of directors can vary, as per the articles of association (between five and twelve members). The number of directors has increased from nine to ten members since 2017 and reached twelve in 2020. This enables the proper representation of members, taking into account their professional, geographical and sociological diversity.

Fourteen women occupy positions on the management committees of different Group sites.

Equality of opportunity

ACOME SA is continuing its job retention policy. This action is reflected in promoting internal retraining and/or adapting workstations for people with a disability leading to incapacity. It is rounded off with internal forward planning.

2.1.3.

Territorial entrenchment

A French company that has been historically established in the Manche department since 1941, ACOME SA is a major player in the region's economic development. With six factories distributed over 43 hectares in Romagny-Fontenay, the Normandy site employed some 1,000 people in 2020 in the Group's production, research, development and central administration departments. 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: an employment pact, an agreement on the availability of volunteer firefighters, etc.

ACOME has implemented a local procurement and economic development strategy at all its manufacturing sites.

2.2.

Business ethics

2.2.1.

Fair practices

The Group has an absolute obligation to comply with the laws and regulations of the countries in which it operates. Under no circumstances can wishing to act in the interest of the company justify, even partially, conduct that is contrary to the provisions of applicable laws and the company Code of Conduct.

This code is based on the ten principles of the UN Global Compact, which ACOME signed in 2005, and the ethics charter that the Group introduced in 2013.

It ensures Group compliance with:

- **The principles of the Universal Declaration of Human Rights**
- **The fundamental conventions of the International Labour Organisation (ILO)**, particularly as regards opposing forced labour or child labour
- **The principles of the UN Global Compact**

It reaffirms that relationships between people are based on the principles of trust and mutual respect and that the Group intends to conduct a fair human resources policy that complies with laws and specifically prohibits any discrimination for unlawful reasons. Similarly, relations with customers, suppliers and subcontractors are based on honesty, trust and mutual interest, regardless of their size and conditions. Commitments with respect to third parties are made by duly authorised employees. Property rights, confidentiality and protection of privacy are respected, primarily through careful management of personal data. The Group has set up a warning system in accordance with French law that can be used by all Group employees, regardless of their job, status or type of employment contract.

These practices apply to all Group employees and are implemented at the different sites. The Wuhan site in China has executed a contract with its stakeholders (WAT Sunshine).

2.2.2.

Responsible procurement

ACOME operates a responsible procurement policy. Since 2010, the Group has been raising supplier awareness as regards sustainable development and the CSR policy. It was the first cable manufacturer to propose this approach.

The responsible procurement policy is based on a requirement that forms an integral part of the ACOME supplier quality specification: a commitment by suppliers to adopt and apply the ten principles of the UN Global Compact, and to implement an ISO 14001-compliant environmental management system.

ACOME also supports government and industry initiatives to prevent human rights violations, particularly as concerns the mining of "conflict minerals". These minerals can be extracted and sold under violent and abusive conditions under the control of armed groups with the proceeds being used to finance armed conflicts in the region.

ACOME is committed to operating in a socially responsible manner and expects suppliers along 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 concrete terms, ACOME responds to requests sent by its customers asking it to specify whether its products contain "conflict minerals". The Group also participates in the AIAG (Automotive Industry Action Group) and the RMI (Responsible Minerals Initiative).

All suppliers are assessed on a monthly basis. The supplier global quality index functions on the criteria of quality, cost, lead times, support and sustainable development. The sustainable development component of the supplier rating represents 15% of the overall rating. This measurement standard has shown a constant improvement in terms of the results achieved.

2.3.

Certifications, validation and accreditation

3.1.2.

Certifications

In 2020, all certifications awarded to ACOME sites were confirmed or renewed.

In November 2020, the ACOME MOROCCO subsidiary (in Tangiers) successfully completed a new health and safety at work certification under ISO 45001. In less than three years, the entire quality, environment, and health and safety management system at the ACOME manufacturing facility in Morocco has been certified to the latest applicable standards.

In 2020, the IDEA OPTICAL subsidiary initiated the certification process for its management system with the aim of achieving Quality, Environment, and Health and Safety certification by 2023.

On 6 November 2020, for the second consecutive year, the ACOME subsidiary in Brazil (in Irati) received an award for its actions around sustainable development from the Secretary of Sustainable Development and Tourism of the State of Parana.

On 4 December 2019 at the energy network supplier awards ceremony attended by some 100 suppliers, ACOME SA was selected from among its 10 winning suppliers and recognised in the "People at the heart of companies" category.

Finally, the Normandy Development Agency (ADN) and the Regional Association of Automobile Industries of Normandy (ARIA) awarded the "Operational Excellence" label to ACOME Romagny for its actions on behalf of the advancement of industrial performance.

2. The ACOME model: values and ethics

2.3.2.

EcoVadis assessment of CSR performance

ACOME has used the independent, international assessment body EcoVadis to assess its CSR performance since 2012. CSR performance is analysed according to more than 300 criteria covering four areas:

- respect for the environment
- social
- business ethics
- responsible procurement

In April 2020, ACOME obtained an overall score of 64/100 from EcoVadis and is among the top 4% of companies assessed in the "cable and cabling device manufacturing" business sector.

For the first time this year, AFNOR used the ACESIA standard to assess ACOME's CSR performance and awarded it a score of 97/100.

2.3.3.

Cybersecurity assessment

Given the massive increase in the number of attacks on information systems all over the world, cybersecurity has become a critical area of business management.

The vulnerability of our IT systems to cyberattacks was assessed by Ernst & Young in June 2018 for all Group sites. The findings were shared at the Management Committee meeting and taken note of by Information Systems Department. A new audit was carried out by Ernst & Young in Wuhan on 18 November 2019 in order to measure the progress of actions, and other audits are planned for 2021.

Certification of ACOME sites worldwide

★ Quality management

ISO 9001 version 2015
IATF 16949 version 2016

★ Environmental management

ISO 14001 version 2015

★ Management of occupational health and safety

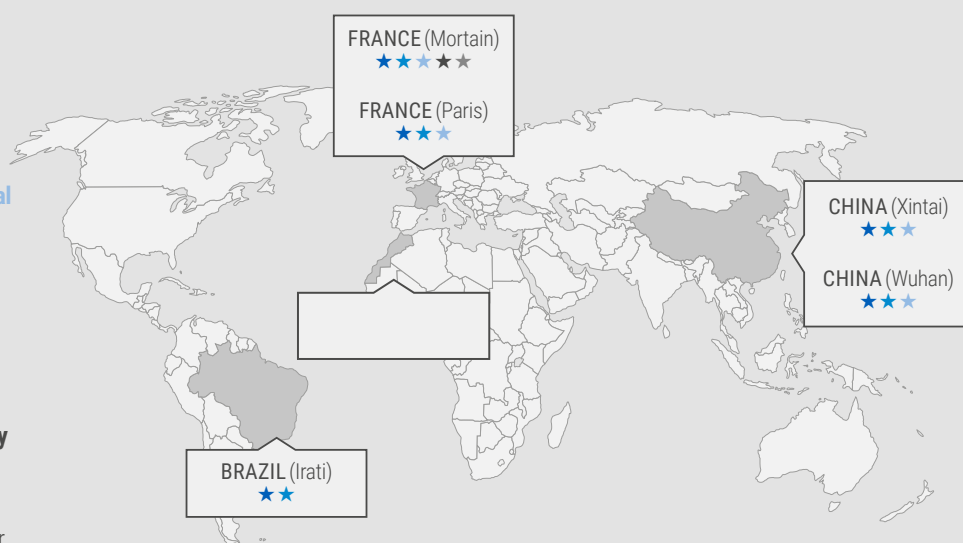
OHSAS 18001 (France)
Safety standard (China)
ISO 45001 (Morocco)

★ COFRAC accreditation: fire-safety testing laboratory

ISO IEC 17025 version 2017
Accreditation no. 1-1114.
Scope available at www.cofrac.fr

★ Authorised economic operator

AEO



2.3.4.

Compliance

The Group has deployed an alert system that can be accessed and used by all Group employees, whether external or temporary (e.g., trainees, temporary workers, subcontractors or service providers), regardless of their job, status or type of employment contract. Alerts may, for example, include:

- Corruption
- Accounting irregularities
- Competition irregularities
- Human rights and fundamental liberties
- etc.

There are two components to this system for reporting and handling alerts.

The first enables all types of reports in connection with the code of conduct, ethics and anti-corruption to be processed. The Group has officially appointed the Quality, Performance and CSR Director as the contact person to receive alerts on this subject and initiate the appropriate handling method.

Then the second component is deployed for all types of reporting in connection with sexual and psychological harassment. Anyone who is the victim of harassment may therefore appeal to different representatives:

- **The local contact person.** This is a trained volunteer in the company who has been appointed to welcome and support anyone with an issue, acting with discretion and providing guidance throughout the process.
- **The Human Resources contact person.** The Human Resources Department ensures that situations of which it is made aware are handled in confidence and has officially appointed Jeannine Eugène (+33 1 42 79 14 91) as the Group's Human Resources contact person.
- In France, **the Works Council contact person**, who provides support and guidance to victims of harassment (excluding medical procedures).

The list of contact persons is posted on site communication spaces.

Lastly, as per the recommendations of the Global Reporting Initiative (GRI-G4), the different types of incidents, grievances, fines or penalties potentially linked to Sustainable Development criteria are monitored.

In 2020, the Group did not record any incidents or grievances or receive any penalties in relation to GRI Sustainable Development criteria.

2.4.

Partnerships and corporate philanthropy

At the regional level, ACOME SA interacts with over 25 official bodies in Normandy. It supports research, teaching (secondary schools, regional universities, industrial training centres) and competitiveness clusters (Alençon Plastic, Lannion technopole).

At the national level in France, the company acts alongside professional organisations (ICC, employer unions, industrial development agencies) and the regional and national unions of cooperative companies (SCOPs).

ACOME uses this approach both in France and in the other countries where it operates. In Brazil, it supports local stakeholders and charities (ANAPCI institution in Irati). In France, it has been involved in numerous awareness-raising activities for the sector for over twenty years. The Group is heavily involved in the digital development of regions and providing access to superfast broadband. Every year, it organises connected mobility events.

In 2018 ACOME, in partnership with 3 M, the Caisse des Dépôts, Engie, Mov'eo and the Normandy Region, brought together some 200 experts from the telecoms and automotive sectors in San Francisco for the Symposium "From data highways to connected mobility".

In late June 2019, ACOME held the "Connected Mobility Forum" at its manufacturing site in Normandy. At this event, 400 professionals from the automotive and telecoms sectors were able to discuss mobility, infrastructure and the challenges of 5G for cities, buildings and regional authorities. In 2020, the Symposium scheduled for May in Tel Aviv and Jerusalem had to be cancelled in March due to the lockdowns and travel bans introduced to limit the spread of COVID-19.

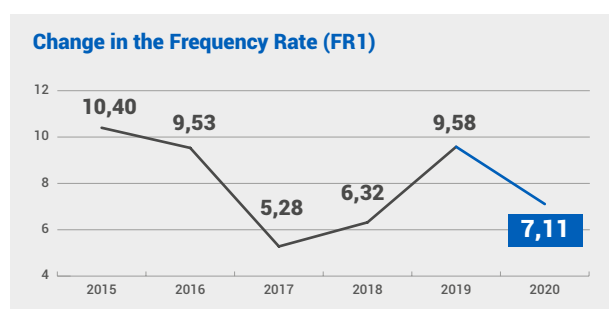
3. Placing people at the heart of the system

In accordance with the values of the Group and its status as a SCOP (Workers' Cooperative), ACOME places people at the heart of its concerns.

The Group promotes a concerted strategy (commitment), the expertise of its teams (excellence), quality of life in the workplace (solidarity) and the mitigation of professional risks (respect).

3.1. Workplace safety

Safety results improved significantly with 18 lost-time accidents in 2020 compared with 28 officially reported in 2019. The Group's frequency rate for lost-time accidents (FR1) is 7.11 for 2020 (vs. 9.58 for 2019).



Despite a significant improvement in 2020, ACOME SA is still the Group's largest contributor to lost-time accidents with seven such accidents (vs. 15 in 2019), followed in 2020 by IDEA OPTICAL and ACOME Morocco, each reporting five lost-time accidents.

In view of these results, the Management Committee undertook a comprehensive diagnosis. After analysing the results, an extensive programme was approved by the Management Committee and training courses were launched at the end of 2019. This programme has been implemented at the Romagny manufacturing site and will continue in 2021.

The Group's safety policy is based on the company's determination never to compromise on safety. Everyone is involved with the goal of achieving "zero accidents". Implementation of this policy is based on promoting safe behaviour, reducing dangerous behaviour, creating an atmosphere conducive to dialogue and making safety a shared reflex whether at work, in private or while travelling.

The aim of achieving "zero accidents" applies to accidents both with and without lost time, whether involving Acome employees, service providers or visitors to Group sites.

External monitoring of personal accidents has therefore been implemented at all sites, and five accidents were recorded across the entire Group in 2020.

A new indicator has been introduced: FR2' (i.e. the number of accidents with or without lost time for ACOME staff and its external service providers * 1,000,000 / total number of hours worked). The Group's FR2' in 2020 was 11.75.

By the end of 2021, ACOME SA aims to achieve a frequency rate of less than 5 (FR2' < 5) for reported accidents with or without lost time for employees, service providers and visitors.

3.2. Making ACOME a learning company

To support strategic projects and to improve professional skills, the company has invested heavily in vocational training.

More than 35,000 hours of training were provided in 2020 across the Group, more than 80% of which were face-to-face. This represents on average over 20 hours of training per person per year. Overall, more than 95% of the workforce received at least one training course during the year.

The policy of increasing staff skills is being implemented through in-house schools for each sector: management professionalisation, worker qualification, building on engineering and technical skills, etc. This system is added to and improved each year. In 2020, several new collective and qualification training activities were introduced.

In addition to these induction arrangements, ACOME SA offers the opportunity of gaining hands-on professional experience and obtaining the keys to understanding the working world.

In 2020, the Group welcomed 107 trainees, participants in work-study programmes and in skill acquisition contracts. These apprenticeship opportunities also contribute to enhancing team skills by consolidating our practices as a learning company and by creating win-win contracts with sponsors.

3.3.

Quality of life in the workplace

Building on its history and its cooperative structure, ACOME has always taken much interest in its employees' well-being and quality of life at work. In view of the dramatic changes in work life and the lifestyle transformations brought about by digital technology, we are compelled to recognise psychosocial risks. ACOME endeavours to offer satisfying work conditions and positive work relations.

Committees for health, safety and working conditions and for quality of life are involved in this process in France.

In 2020, a "Quality of life at work" survey was conducted at the Paris and Romagny-Fontenay sites. Several working groups and committees have been set up to analyse the results and propose improvements that will be suggested in 2021.

As permitted by law and true to its humanist values, ACOME created a solidarity fund in 2015 on the initiative of the Board of Directors. It is intended to help employees in the event of a dependent child falling seriously ill. Each employee can donate from one to a maximum of five days of leave per year, and the company grants an additional financial allowance. Requests for assistance are submitted to an allocation committee comprising three ACOME SA directors, three cooperative representatives and one HR representative. The ACOME Solidarity arrangement has been in place since 1 January 2016.

Quality of life at work is assessed using the permanent-contract employee turnover indicator. The indicator improved across the Group in 2020 with the turnover rate of permanent-contract employees falling to below 7%, compared to 11% in 2019 and 14% in 2018.

3.4.

Organisation and sustainability of the company

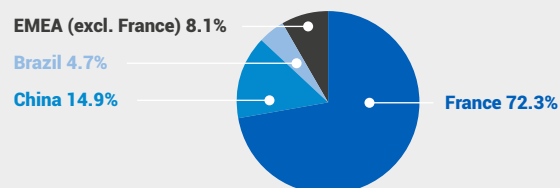
3.4.1.

Jobs

The Group's pro-rata average workforce decreased in 2020 (1,695 employees on average) due to the COVID-19 pandemic. This drop is due to the decrease in fixed-term and temporary contracts.

In the Group, the number of permanent-contract employees remained relatively stable at an average of 1,566.

Breakdown of the Group's workforce in 2020



There is a high level of professional mobility in the Group, and ACOME employees are offered the opportunity to try out different professions within the Group: for example in ACOME SA, there were 143 job or qualification changes in 2020.

The presenteeism rate (presenteeism rate = 100% – absenteeism rate), above 96% in 2020, is generally stable in the Group.

3.4.2.

Salaries in the Group

The wage policy is implemented on a country-by-country basis and allows for consideration of local specificities. Beyond the legal constraints, the agreed upon policies take into account statutory characteristics and working conditions in order to develop specific benefits as regards remuneration.

In France, given its specific operation as a cooperative and participatory company, it distributes all excess revenue in

3. Placing people at the heart of the system

the form of a dedicated investment reserve, a special profit-sharing reserve and interest on shares held by employees.

Upstream, a performance incentive agreement provides additional rewards based on agreed performance indicators. All of these measures are part of an employee savings scheme which can also benefit from matching contributions. In foreign subsidiaries, additional remunerations based on achieving objectives exist for a large number of employees.

3.4.3.

Employee relations

ACOME SA's negotiated policy organises corporate life through numerous agreements and consultations. Several agreements were signed in the subsidiaries in 2020. The Brazilian subsidiary has signed an agreement to renew the profit sharing program (PPR); the Moroccan subsidiary has signed six agreements, three of which are within the framework of the health and safety committee which specifically handles the procedures for dealing with COVID-19 cases, analysis of workplace accidents and the committee's internal regulations.

In France, a performance and competitiveness initiative has been launched. It involves trade unions and staff by means of discussion groups or through direct and comprehensive communication activities with all staff.

Task forces were launched for numerous areas, such as teleworking in France and rest and eating areas in subsidiaries.

A reliable, powerful and environmentally-conscious manufacturer

4.1.

General policy

ACOME SA and the Group's manufacturing subsidiaries establish their environmental and energy policies based on the environmental management strategy of each site. Reassessed annually, the text of this policy sets out guidelines and targets to be achieved.

Improvement activities that take into account the analysis of risks and opportunities are implemented on each site. Their efficiency is reviewed and monitored by the Management Committee of each site and the implementation of this general policy is assessed through ISO 14001 certification.

Employees on the different sites are informed of environmental protection issues and environmentally-friendly practices (waste sorting, water and energy savings, flagging up malfunctions, etc.) by regular in-house awareness-raising campaigns.

A programme of emergency situation drills is in place on each manufacturing site. They are also subject to monitoring and a regulatory control scheme reflecting applicable laws and measures in the areas concerned.

ACOME is also committed locally. An agreement on the availability of volunteer firefighters during working hours was implemented with the departmental fire and rescue service (SDIS) of the Manche department for the Normandy site.

4.2.

Discharges and disamenities

The Group's manufacturing processes pose few risks in terms of soil pollution.

The few liquid products used (heating oils and other oils, etc.) are stored in appropriate storage tanks. At the same time, actions are continuing to be taken as regards the control of stormwater runoff. In 2020, a new storm basin was built on the Romagny manufacturing site. SF₆ gas emissions are also monitored and included in greenhouse gas emission calculations. Controls are similarly carried out on the combustion facilities on Group sites.

Monitoring of consumption (energy, fuel oil, gas, wood) and of waste and atmospheric discharges is in place and is analysed at steering committee meetings and management reviews. Specific monitoring of waste rate performance and changes was carried out based on the waste/production ratio.

In 2020, thanks to diverse partnerships with waste recovery and treatment sectors, 79% of the industrial waste generated is recovered.

Lastly, discharge and pollution issues are taken into account and anticipated in equipment purchase and use. In this respect, in the 1st quarter of 2020 the fleet of Windows terminals (Itium) used at the Romagny manufacturing site was replaced by HP T530 equipment with environmental benefits in terms of both components used and consumption.

4.3.

Energy consumption

As the fourth largest cost item for ACOME SA, energy represents a major challenge. For this reason, new equipment specifications include a requirement for energy performance, beginning at the design phase of the manufacturing process. Specific actions to improve electricity consumption have been put in place. At the Normandy manufacturing plant, the systematic use of high-efficiency motors on newly installed equipment permitted 10% savings to be made in electricity consumption for 1 to 10 kW motors. Adjustments to the compressors in XINTAL resulted in energy savings of 30%. The deployment of LED lighting is continuing at different Group sites.

In addition to these initiatives, the Group is implementing solutions to use renewable energy at different manufacturing sites: in Morocco, solar energy is used for water heating in sanitary facilities, and the Normandy manufacturing site has produced 120 megawatt hours through the use of heat pumps. Work carried out on the biomass boiler at the Romagny manufacturing site to minimise discharges and give it a general overhaul was finished in 2020. After a one-off shutdown in 2020 it is back in service, which should make it possible to return to a renewable energy consumption of around 2,000 megawatt hours in 2021. Furthermore, the subsidiary IDEA OPTICAL has ordered the installation of a wood-fired boiler by the end of 2022/beginning of 2023 at its manufacturing site in Lannion.

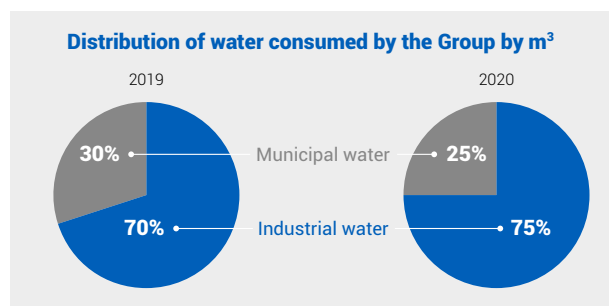
Lastly, because the search for performance in terms of energy consumption is a daily reality experienced both inside and outside the company, ACOME SA is committed to raising awareness among its employees and their families of the impact that they as individuals can have on their environment. In addition to the company's internal

4. A reliable, powerful and environmentally-conscious manufacturer

measures, the company has also joined forces with the “Positive Energy Families” challenge. In 2018 and 2019, volunteer families at the Paris and Romagny sites were able to save an average of 12.4% energy and 5% water. Staff awareness-raising campaigns are also being run at other sites. In Morocco, workers are encouraged to engage in environmentally-friendly practices when leaving their workstations, whilst in Wuhan, China, specific events were organised to celebrate World Water Day.

4.4. Sustainable use of resources and waste management

Initiatives to reduce the consumption of raw materials continued in 2020. Industrial water consumption (closed circuit water for industrial applications) is encouraged at all the Group’s manufacturing sites in order to cut back on municipal water consumption. In 2020, 75% of the water consumed by the Group was industrial water.



Other actions to reduce consumables are also in place and being monitored. In Wuhan, actions to reduce paper consumption have permitted savings of over 60% in five years, and multiple partnerships are being entered into to use recycled ink cartridges at the different sites.

Similarly, action plans are being implemented to improve raw material consumption efficiency in both product design and production, thus reducing the amount of copper and plastic waste.

Action plans are also deployed locally at manufacturing sites to reduce production waste. Their effectiveness is now being seen. At the Romagny manufacturing site, for example, more than 56 tonnes of production waste were avoided in 2020.

4.5.

Fighting climate change and protecting biodiversity

In addition to taking action on optimising the use of resources, the Group is planning ahead for climate change and contributing to the conservation of biodiversity.

The Group’s manufacturing sites have over 20 hectares of green spaces or wetlands, including 16 hectares of wetlands at the Romagny manufacturing site. This represents 37% of the total surface area of the sites. In this way, these biodiversity-rich areas are protected.

Since 2013, ACOME SA has also been committed to preserving biodiversity in Normandy.

The company launched a local carbon sequestration mechanism to reduce the environmental footprint of its manufacturing activity in Normandy. Normandie Forêver, an association of which ACOME is one of the founding members, has been suggesting a CO₂ sequestration solution since 2013 through the reforestation of depleted plots. On the heels of various projects primarily in Eure, Orne and Auxais in the Manche department, a new 2 hectare plantation is underway in the Bourberouge forest located a few kilometres from Mortain. Since the association was set up, more than 10 projects have been completed and around 18 hectares have been reforested in Normandy. New Normandy-based manufacturers have joined the association, including PNRSBN, APRIME, CORLET, Biomasse, EDF, SERAF, Métro, CDN and Ecométhodes. Seven new projects are planned for 2021, including new members such as Biocombustibles and Veolia joining the association.

To complement actions taken with regards to direct waste, other actions are in place to reduce the greenhouse gas emissions linked to indirect activities (Scope 3). At the Romagny manufacturing site, for example, GHG emissions from hauliers were monitored. In Morocco, transport service specifications take into account criteria relating to environmental requirements.

5. A responsible supply attentive to the needs of our customers and partners

The Group's Research, Innovation and Development (RID) policy aims to rise to the challenges of connected mobility in a responsible and sustainable way in order to optimise connectivity everywhere, at all times, and at the speed and latency appropriate to use, taking into account the environment and well-being.

Innovation helps to improve ACOME Group's competitiveness and environmental performance. Special attention has been paid to reducing waste such as through the recycling of raw materials in order to improve the company's environmental footprint and costs.

5.1. Eco-design

To design and develop new products, ACOME uses eco-design and life cycle analysis (LCA) – where applicable – to promote technological choices and directions with the lowest environmental footprint.

Between 2009 and the end of 2020, 86 Product Environmental Profiles (PEPs) were drawn up, covering 413 product references. 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 organised various communication and information initiatives aimed at raising awareness.

In place since 2006, this approach is valued by markets and customers sensitive to environmental issues. For over ten years, analysis of the life cycle of products developed and sold by the Group has been part of its in-house expertise. The next step is to gain better understanding of the use of the products sold and the environmental impact of their use. ACOME has also approached local authorities responsible for defining the contribution of smart cities to the energy and environmental transition. The company will be actively involved in their work from 2021 onwards.

5.2.

Eco-responsible product and service offering

The Group's research and technology centre is exploring several avenues:

- Different methods for recycling polymer materials produced by the purging inherent in Group manufacture of cables and solutions
- Use of polymers derived from bio-based materials as alternatives to materials derived from fossil fuels
- Use of recycled components in material compositions
- IoT (Internet of Things) connectivity solutions for:
 - improving cable laying efficiency to customer premises, thereby reducing the number of kilometres laid and the Group's overall carbon footprint
 - reducing the waste associated with short lengths through better stock management in real time
 - promoting the collection and recycling of circuits through better knowledge of their condition and location

ACOME continues to develop its product ranges that have a lower, optimised environmental impact and to promote packaging that reduces the carbon impact on construction sites (packaging studies, reuse of circled drums, digital drums, etc.).

In the automotive sector, the company's power cable offer plays a part in meeting the challenge of accelerating vehicle electrification.

In France, the building sector accounts for 44% of energy consumption and around 25% of greenhouse gas emissions. Environmental regulations changed in 2020 (RE 2020), increasing the need for environmentally-sound solutions. These regulations are based on two pillars: the widespread use of positive energy buildings, i.e. buildings that produce more energy than they consume, and the deployment of buildings with a low carbon footprint throughout their life cycle from design to demolition. This second point implies that throughout their life cycle, the materials used to construct the building have low greenhouse gas emissions, a high level of recyclability and/or are sustainably sourced. Naturally, the Group's research and technology centre focuses its work on the performance of materials and their recyclability: metals (copper, alloys and aluminium for automotive applications), composition

5. A responsible supply attentive to the needs of our customers and partners

of compounds or mixtures and new insulating materials to meet the highest technical requirements. Materials are one of the Group's areas of excellence and are therefore an asset for competitiveness.

Lighter cables, component miniaturisation and the recyclability of the materials used are all areas invested in by the company to reduce the carbon footprint of the cabling systems it designs and produces, thus contributing to reducing the environmental impact as much as possible on the appropriate scale.

Able to contribute technology, consolidated know-how and added value, the company is a world-class player. Its industrial footprint extends over four continents to support the development of its customers as close as possible to their production sites and optimise transport and lorry loading. All projects focus on the same goal of improving service to customers, while at the same time optimising industrial and economic performance with an environmentally-sound vision.

6. Non-financial indicators

Workforce information

Consolidated data for ACOME Group

Total workforce	Pro-rata average workforce (PC + FTC plus peak season temp employees)	2020	1,695	
		2019	1,910	
Employee breakdown by gender	Men (number in pro-rata average, PC + FTC plus peak season temp employees)	2020	1,310	
		2019	1,465	
	Women (number in pro-rata average, PC + FTC plus peak season temp employees)	2020	386	
		2019	445	
	ACOME SA Diversity Index (Paris and Romagny sites)	2020	83	
Employment and inclusion of people with disabilities	Number of people with a disability (on the manufacturing site, either directly or indirectly through outsourcing to specialised organisations)	2020	64	
		2019	69	
		2018	57	
Recruitment (number of contracts over the year)	Permanent contracts (>3 years for China)	2020	94	
		2019	123	
	Fixed-term employment contract (<3 years for China)	2020	40	
		2019	153	
Departures (number of contracts over the year)	ACOME staff	2020	123	
		2019	218	
Quality of life in the workplace	Group absenteeism rate (due to illness, permanent contract 2020)	2020	3.52%	
	Group turnover [(no. of entries + no. of departures)/2]/ (Annual workforce – permanent contract staff present on 31 December of year n–1)	2020	6.86%	
		2019	10.63%	
		2018	13.67%	

Apprentices and professional training contracts are not counted.

Training

Consolidated data for ACOME Group

Policies implemented for training	Total number of training hours delivered	2020	35,553	
		2019	44,170	
	% of in-person training hours	2020	84%	
		2020	23	
	Average number of training hours per person	2020	23	
		2019	27	

Health and safety

Consolidated data for ACOME Group


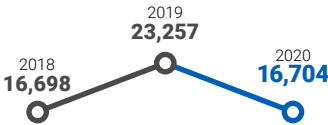
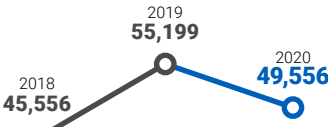


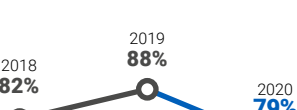
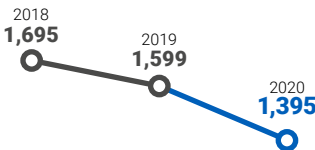
Health and safety	Number of lost-time accidents (ACOME staff)	2020	18	
		2019	29	
		2018	19	
	FR1 ACOME personnel lost-time accident frequency rate FR1 = (no. of lost-time workplace accidents * 1,000,000) / no. of hours worked by ACOME staff	2020	7.11	
		2019	9.58	
		2018	6.32	
	FR2' total frequency rate of accidents with and without lost time for ACOME staff and non-ACOME staff FR2' = (no. of workplace accidents with and without lost time for ACOME staff and external staff) * 1,000,000 / (no. of hours worked by ACOME staff and external staff)	2020	11.75	
		2020	0.62	
	Severity Rate of accidents with lost time for ACOME staff sr = (no. of days off * 1,000) / no. of hours worked	2020	0.62	
		2019	0.37	
		2018	0.19	

6. Non-financial indicators

Environmental information

Sustainable use of resources

Consolidated data for ACOME Group

Water consumption	Water consumption ratio (m³) vs. turnover	2020	0.16	
		2019	0.15	
		2018	0.12	
	Mains water (m³)	2020	16,704	
		2019	23,257	
		2018	16,698	
	Industrial water (m³)	2020	49,556	
		2019	55,199	
		2018	45,556	
Industrial waste management	Total quantity of industrial waste generated in kg vs. turnover	2020	10.5	
		2018	9.7	
		2017	10.2	
	Total quantity of hazardous industrial waste generated in kg vs. turnover	2020	0.90	
		2019	0.86	
		2018	0.81	
	% of industrial waste recovered	2020	79%	
		2019	88%	
		2018	82%	
Consumption of raw materials Consolidated data for ACOME manufacturing sites.	Quantity Copper waste (in tonnes)	2020	1,395	
		2019	1,599	
		2018	1,695	

Energy consumption and use of renewable energy	Electricity consumption in kWh vs. turnover	2020	127	
		2019	115	
		2018	122	
	Total electricity consumption (kWh)	2020	53,702,101	
		2019	61,580,552	
		2018	61,990,499	
		2017	65,642,589	
	Renewable energy in KWh (energy produced only, the renewable energy purchased is not taken into account)	2020	129,313	
		2019	2,071,748	
Climate change and biodiversity	Quantity of Scope 1 greenhouse gas (direct emissions) * Consolidated data for ACOME manufacturing sites	2020	11,084	
	Quantity of Scope 2 greenhouse gas (indirect energy-related emissions) * Consolidated data for ACOME manufacturing sites	2020	10,464	
	Quantity of Scope 3 greenhouse gas, * Consolidated data for the ACOME MORTAIN and PARIS sites	2020	97,834	
	Total surface area of ACOME sites in m²	2020	570,213	
	Building surface area (factories and offices) of ACOME facilities in m²	2020	166,327	
	% of green space and wetland areas across the total surface area of the sites	2020	37%	
	surface area dedicated to green spaces (wetland areas) in m²	2020	209,172	

7.

Correlation table

between the ACOME CSR Strategy priorities, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and points in the GRI-G4 Global Reporting Initiative

ACOME CSR priorities		References to Sustainable Development guidelines published by the Global Reporting Initiative (GRI-G4)
1. Reporting methodology of the statement of non-financial performance		Strategy, analysis: G4-1 to G4-9
The ACOME model: values and ethics		
2.1. Shared values	2.1.1. Coordination of cooperative life and involvement in company life	
	2.1.2. Diversity and equality of opportunity	Diversity and equality of opportunity: G4-L12
	2.1.2. Equality of opportunity	Gender equality: G4-LA13
	2.1.3. Territorial entrenchment	
2.2. Business ethics	2.2.1. Fair practices	Ethics and integrity: G4-56 to G4-58 Indirect economic impacts: G4-EC7 to G4-EC9 Anti-corruption: G4-S03 to G4-S05 Non-discrimination: G4-HR3
	2.2.2. Responsible procurement	Procurement practices: G4-EC9 Environmental evaluation of suppliers: G4-EN32, G4-EN33 Assessment of supplier respect for human rights: G4-HR10 and G4-HR11
2.3. Certifications, validation and accreditation	2.3.1. Certifications, validation	
	2.3.2. EcoVadis assessment of CSR performance	Ethics and integrity: G4-56 to G4-58
	2.3.3. Cybersecurity assessment	
	2.3.4. Compliance	Different types of incidents: G4-HR3, G4-HR8, G4-S07, G4-PR2, G4-PR4, G4-PR7, G4-PR8 Different types of grievances: G4-EN34, G4-LA16, G4-HR12, G4-S011 Different types of fines or penalties: G4-EN29, G4-S08, G4-PR9
2.4. Partnerships and corporate philanthropy		Stakeholder involvement: G4-24, G4-25, G4-26
Placing people at the heart of the system		
3.1. Workplace safety		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 in the workplace		
3.4. Organisation and sustainability of the company	3.4.1. Jobs	Employment: G4-LA1 to G4-LA3
	3.4.2. Salaries in the Group	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, powerful and environmentally-conscious manufacturer		
4.1. General policy (environmental)		General information: G4-EN31
4.2. Discharges and disamenities		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. Fighting climate change and protecting biodiversity		G4-EN11 to G4-EN14 Emissions: G4-EN15 to G4-EN21
A responsible supply attentive to the needs of our customers and partners		
5.1. Eco-design		
5.2. Eco-responsible product and service offering		Products and services: G4-EN27, G4-EN28

	Correlation with the United Nations 17 Sustainable Development Goals	Correlation with the 10 principles of the Global Compact
	Decent work and economic growth (8) Gender equality (5)	Human Rights (1, 2)
	Fewer inequalities (10)	Anti-corruption (10)
	Justice and peace (16)	International Labour Standards (3, 4, 5, 6)
	Partnerships for Global Goals (17)	
	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)
	Clean water and sanitation (6)	Environment (7)
	Clean and affordable energy (7)	
	Industry, innovation and infrastructure (9)	Anti-corruption (10)
	Combatting climate change (13)	
	Responsible consumption and production (12) Decent work and economic growth (8) Industry, innovation and infrastructure (9) Clean and affordable energy (7) Protection of terrestrial flora and fauna (15) Justice and peace (16)	Human Rights (1, 2) Environment (7, 8, 9)

Report of the Statutory Auditor, appointed as an independent third-party body, on the consolidated statement of non-financial performance shown in the management report

Year ended 31 December 2020

To the Shareholders,

In our capacity as Statutory Auditors of ACOME, appointed as an independent third-party body and accredited by COFRAC under number 3-1080¹, we present to you our report on the consolidated statement of non-financial performance for the year ended 31 December 2020 (hereinafter the "Statement"), presented in the management report pursuant to the legal and regulatory provisions of Articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Company responsibility

The Board of Directors is responsible for drawing up a Statement compliant with the 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 respect to these risks and the results of these policies, including key performance indicators. The Statement has been prepared applying company procedures (hereinafter the "Reporting Standards") whose material elements are presented in the Statement.

Independence and quality control

Our independence is defined by the provisions specified in Article L. 822-11-3 of the French Commercial Code and the professional Code of Ethics. In addition, we have implemented a quality control system that includes documented policies and procedures to ensure compliance with ethical rules, professional doctrine and applicable laws and regulations.

Responsibility of the Statutory Auditor appointed as an independent third party

On the basis of our work, it is our role to express a substantiated opinion expressing a conclusion of moderate assurance on:

- the compliance of the Statement with the provisions set out in Article R. 225-105 of the French Commercial Code
- the accuracy of the disclosures pursuant to Section 3 of Paragraph I and II of Article R. 225-105 of the French Commercial Code, namely the results of policies, including key performance indicators and actions relating to the main risks (hereafter the "Information")

However, it is not our role to express an opinion on:

- the company's compliance with other applicable legal and regulatory provisions, especially with respect to the due diligence plan and the fight against corruption and tax evasion
- the compliance of products and services with applicable regulations

Nature and scope of work

Our work described hereinafter was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code determining the procedures in which the independent third party carries out its mission and according to the ISAE 3000 international standard - Assurance engagements other than audits or reviews of historical financial information.

Our work entailed an assessment of the compliance of the Statement with the regulatory provisions and the accuracy and fairness of the Information:

- we have familiarised ourselves with the activity of all the companies included in the consolidation scope and with the main social and environmental risks associated with this activity
- we have assessed the suitability of the Reporting Standards in terms of its relevance, completeness, reliability, neutrality, and comprehensible

nature, taking sector good practice into consideration where appropriate

- we have verified that the Statement presents the information required by paragraph II of Article R. 225-105 when it is relevant with regard to the main risks and includes, where applicable, an explanation of the reasons for the absence of the information required by paragraph II of part III of Article L. 225-102-1
- we have verified that the Statement presents the business model and the main risks linked to the activity of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relations, products and services as well as the policies, actions and results, including key performance indicators, related to the main risks
- we have consulted documentary sources and conducted interviews in order to:
 - assess the process for selecting and validating the main risks and the consistency of the results, including the selected key performance indicators, with respect to the main risks and policies presented, and
 - corroborate qualitative information (actions and results) that we considered most important²
- we have verified that the Statement covers the consolidated scope, i.e. all entities included in the scope of consolidation in accordance with Article L. 233-16 within the limits specified in the Statement
- we have reviewed the internal control and risk management procedures implemented by the entity and assessed the process for collecting information to ensure that it is complete and accurate
- for the key performance indicators and other quantitative results that we considered the most important³, we have implemented:
 - analytical procedures consisting of verifying the correct consolidation of collected data and the consistency of their changes
 - detail tests based on spot checks, consisting of verifying the correct application of definitions and procedures and comparison of data from supporting documents This work was carried out on a selection of contributing entities⁴ and covers between 31% and 73% of the consolidated data selected for these tests
- we have assessed the overall consistency of the Statement as regards our knowledge of all the entities included in the scope of consolidation

We consider that the procedures that we applied based on our professional judgement were sufficient to provide a moderate assurance; any higher level of assurance would have required more extensive verification work.

Means and resources

Our work was carried out by a team of three people between January 2021 and March 2021 over a total period of approximately two weeks. We have called on our specialists in sustainable development and social responsibility to assist us in carrying out our work. We conducted interviews with those responsible for preparing the Statement.

Conclusion

Our audit did not detect any material misstatement likely to challenge the fact that the non-financial performance statement is compliant with the applicable regulatory provisions and that the Information, taken as a whole, is fairly presented in accordance with the Reporting Standards.

Neuilly-sur-Seine, 21 April 2021,

Statutory Auditor
Grant Thornton, French member of Grant Thornton International
Stéphane Bougreau, Associate
Tristan Murre, Director

¹ Whose scope of accreditation is available on the www.cofrac.fr website; ² Qualitative information relating to chapters: "Discharges and disamenities", "Eco-design", "Diversity and equality of opportunity", "Workplace safety", "Partnerships and corporate philanthropy"; ³ Workforce information: average total number of staff member departures and arrivals, turnover, number of training hours, number of employees trained, rate of absenteeism due to illness, frequency rate and severity rate of employee workplace accidents, Environmental information: electricity consumption, gas consumption, refrigerant leaks, scope 1, 2 and 3 CO₂ emissions, municipal and industrial water consumption, quantity of hazardous and non-hazardous waste; ⁴ ACOME SA, ACOME XINTAI Ltd.

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