

Non-financial performance statement 2021



Contents

Non-financial performance statement

1.	Reporting methodology of the 2021 non-financial performance statement	2
2.	The ACOME business model: values and ethics	6
2.1.	Shared values	6
2.2.	Business ethics	7
2.3.	Certifications, validation and accreditation	8
2.4.	Commitments, partnerships, donations and sponsorship	11
3.	Placing people at the heart of the system	13
3.1.	Workplace safety	13
3.2.	Making ACOME a learning company	13
3.3.	Quality of life in the workplace	14
3.4.	Organisation and sustainability of the company	14
4.	A reliable, efficient and environmentally friendly manufacturer	16
4.1.	General policy	16
4.2.	Discharges and disamenties	16
4.3.	Energy consumption	18
4.4.	Sustainable use of resources and waste management	19
4.5.	Fighting climate change and protecting biodiversity on our industrial sites	20
5.	A responsible supply attentive to the needs of our customers and partners	21
5.1.	Eco-design	21
5.2.	Eco-responsible product and service offering	21
5.3.	Acting to support our customers in their carbon transition	22
6.	Non-financial indicators	24
7.	Correlation table	28

between the Priorities of the ACOME CSR Strategy, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and the Global Reporting Initiative GRI-G4s elements

1. Methodology of the non-financial performance statement 2021

A CSR approach rooted in ACOME's identity and know-how

Sustainable development and corporate social responsibility are at the heart of ACOME's strategy; they are inseparable from its status as a SCOP (cooperative and participatory company), its values and its ambitions. The *raison d'être*, enshrined in ACOME's Articles of Association since 2019, takes up these fundamentals:

"Our mission is to provide sustainable solutions for the development of networks. We are working towards the sustainability of the business by carrying the core cooperative values."

This responsibility is deeply rooted in the strategy as well as in the day-to-day actions and is illustrated in the parent company as well as in the subsidiaries.

CSR performance is structured around 4 priorities to address the identified risks

The materiality analysis made it possible to prioritise the CSR challenges according to the risks linked to the activities, the markets addressed, the geographical areas covered, expectations of stakeholders and the strategic plan.

In order to achieve its ambition of "being an international, innovative industrial group, a benchmark in networks for the automotive, telecoms and construction industries", four priority areas of CSR performance have been identified:

- **The ACOME model: values and ethics;**
- **Placing people at the heart of the system;**
- **A reliable, efficient and environmentally friendly manufacturer;**
- **A responsible offer 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 17 Sustainable Development Goals (SDGs) of the Global Compact and the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4).

The correlation table (see section 7) helps to clarify the correspondences.

These four areas represent the priority CSR issues for the Group. These priorities are deployed in the Group's branches and departments and are supported in particular by:

- The human resources department for the "ACOME model: values and ethics" priority;
- Site management for the "Reliable, efficient and environmentally friendly manufacturer" priority;
- The Research, Innovation, Technology and Prospects Department, as well as the technical departments of the branches, for the "Responsible offer" priority;

Human resources and the quality, performance and CSR department for the "Placing people at the heart of the system" priority.

In addition, a specific "Ecological and Energy Transition (ETT)" programme has been included in the ACOME 2025 strategic plan. This programme is organised in project mode at the Romagny site. The objective is to provide a methodical approach to ensure that strategic programmes and projects demonstrate their contribution to the overall reduction of ACOME's environmental footprint and sustainable development. Actions related to the energy, ecological and climate transition are integrated into the four priorities of the ACOME CSR strategy.

The 2021 non-financial performance statement is structured around these four priorities, which are the cornerstones of CSR performance.

CSR Governance

The CSR Committee was created in 2006. It is chaired by the Chairman and Chief Executive Officer and comprises 10 members representing the Group's various business lines. It is led by the Group Quality, Performance and CSR Director.

18 issues identified among more than 90 risks

The ACOME employee at the heart of the system

Placing people
at the heart of the system

Safety / Reduce
the risk of accidents

Quality of life in the
workplace

Autonomy
and empowerment
of teams

Skills, training & training
engineering, retain talent

Have a capital
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 /
Accelerate development
and innovation

Promote the development
and dissemination of
environmentally friendly
technologies

Eco-design

Use of recycled products

Listening to the customer (customer experience, benefits provided)

Marketing policy /
customer-oriented selling

Coordinating sustainability
throughout the value
chain / provide a service (a
VA) in relation to
with the duty of care
of our customers

ACOME, a reliable and efficient partner, CSR management, enhancement of existing assets

A shared vision

Adapted governance and
shared skills

Internal quality / process
control

Non-financial
risk management (social,
env., reputation, etc.)

Extend risk management
to non-financial aspects in
investment choices

Challenge 1: be an efficient manufacturer

Challenge 2: be innovative in the pace of the market

Challenge 3: create a Group sales dynamic

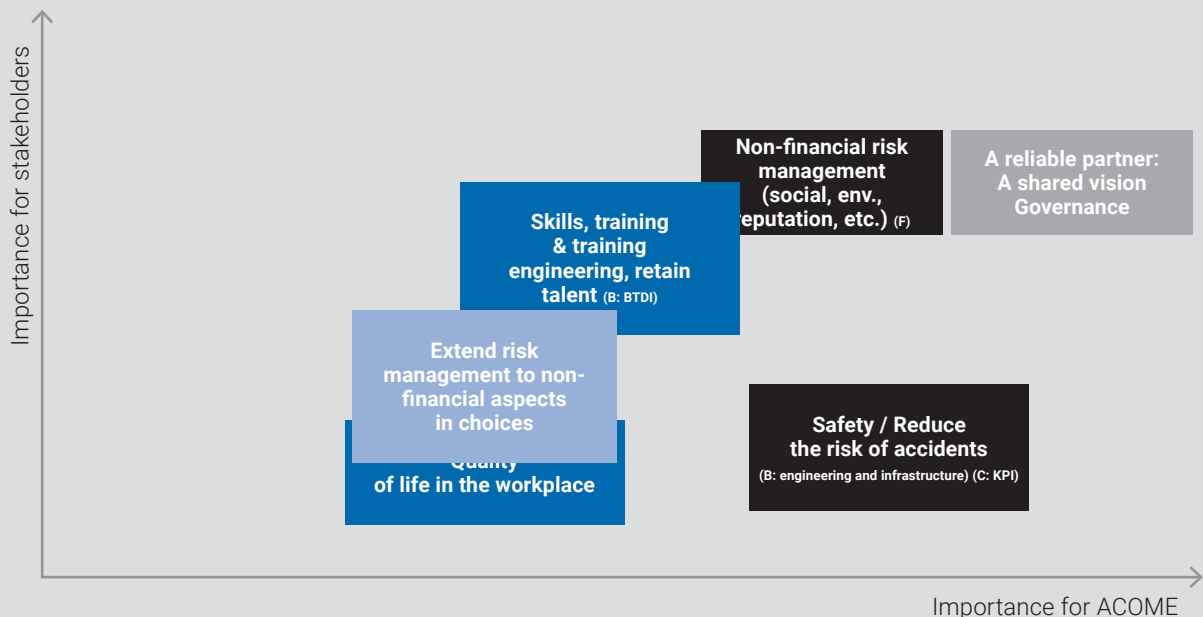
Challenge 4: strengthen the functioning of ACOME as an international group

Challenge 5: secure skills, strengthen managerial control

Challenge 7: identify growth drivers

Challenge 8: manage and succeed in investments

Materiality matrix for ACOME



1. Methodology of the non-financial performance statement 2021

This committee manages and monitors CSR action plans.

Methodology

Scope

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

In 2021, ACOME Group's business scope changed with the sale of the shares in OPTERNA AFRICA, the development of the ACOME UK sales subsidiary in London and the development of the Zhuhai ACOME Hansen (ZAH) joint venture.

The 2021 business scope covered by the NFPS is as follows:

- ACOME SA: French sites in Paris and Romagny;
- The Chinese industrial sites: in Wuhan (Wuhan ACOME Taiping Wire & Cables Ltd) and Xintai (ACOME Xintai Ltd);

- The Brazilian industrial site in Irati (ACOME do Brasil Ltda);
- The Moroccan industrial site in Tangiers (ACOME Morocco);
- The French industrial and commercial sites of the IDEA OPTICAL subsidiary 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

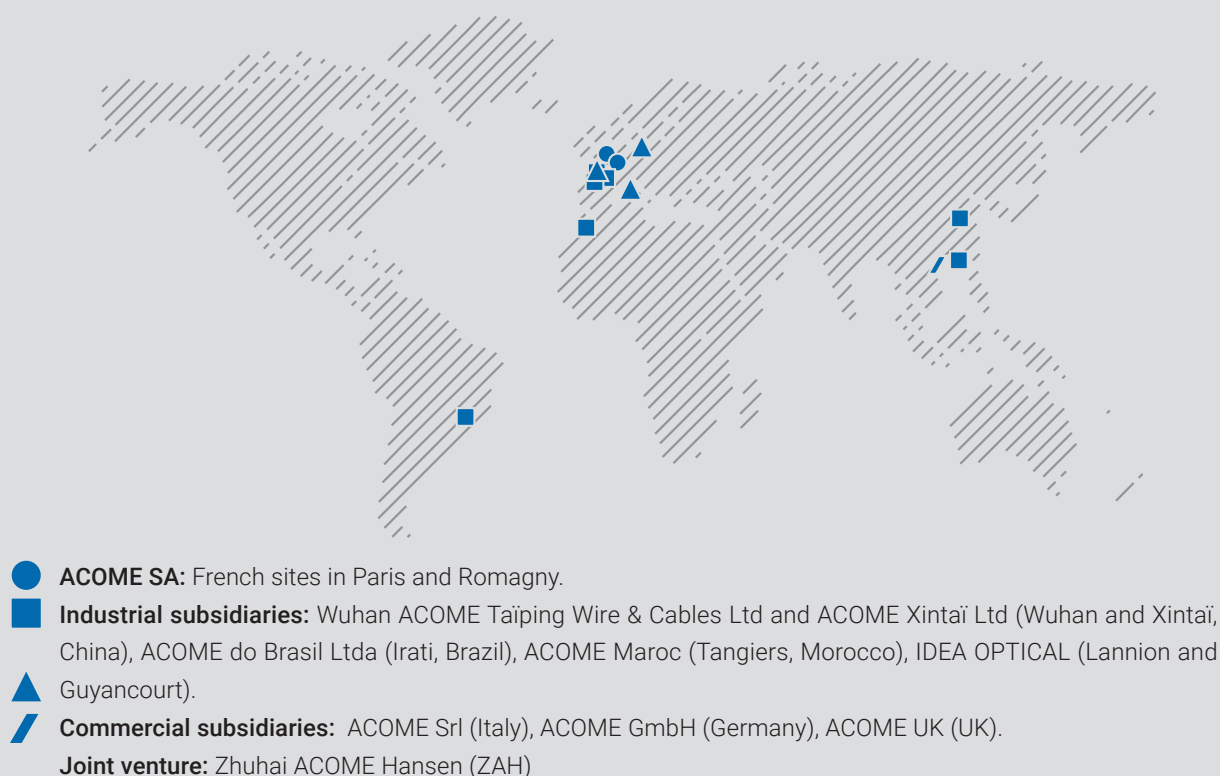
The entities outside the scope (not covered by the NFPS) are the following:

- The Chinese delivery centres in Shanghai and Yantai (Shandong Province), Tunis (Tunisia), Bucharest (Romania), Sao Paulo (Brazil) and Ciudad del Este (Paraguay) are managed by subcontractors.

Reporting period

The data collected covers the activity of the entities concerned over the period from 1 January to 31 December 2021.

Scope of non-financial reporting: integrated entities



Data collection methods

The method of collecting and using CSR indicators has been optimised since 2017 with the choice of the Toovalu software solution, a collaborative web platform dedicated to the collection and management of 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. Several training sessions were held in December 2021 for the various contributors, namely the managers of the commercial and industrial subsidiaries and the human resources, health, safety and environment, finance and purchasing experts.

The 2021 indicators comply with Article R225-105-1 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 Group level, and a third verification is carried out by Grant Thornton, an independent third party (see the report of the independent third party on the consolidated social, environmental and societal information).

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

Methodological explanations and limitations

The methodologies relating to certain social, environmental or societal indicators 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 employment contract, a common rule was adopted for the Chinese sites (Wuhan, Xintai and Zhuhai). Thus, contracts for a duration of 3 years or more are considered as permanent contracts.
- The non-financial indicators (see section 6) present the average workforce prorated to include temporary workers and fixed-term contracts during peak periods. However, work-study contracts are not included.
- Rule applied for employee departures on 31/12/2020: as the person is present on 31/12/2020, they will be included in departures on or after 1 January 2021. The same applies to departures on 31/12/2021, which are

included in departures on or after 1 January 2022;

- Environmental indicators are monitored by the manufacturing sites. Nevertheless, the indicators related to climate change, including in particular item 13: business travel in scope 3, are consolidated for all sites (including commercial subsidiaries).
- For Morocco's greenhouse gas emissions in 2021, we used the emission coefficients used in France.
- The environmental indicators are not applicable for commercial subsidiaries or are not currently monitored or are not readily available (e.g. the rent for commercial subsidiaries includes the energy bill for heating and lighting without specifying the respective consumption).
- The Group's activities are not directly concerned by actions to combat food waste because the Group does not directly manage catering facilities for its customers and employees.
- The renewable energy indicator includes only renewable energy produced at the sites. It does not include the share of renewable energy purchased.
- The turnover indicator is calculated as follows: $\frac{[(\text{no. of new hires on permanent contracts} + \text{no. permanent contract departures}) / 2]}{(\text{Annual workforce} - \text{permanent contract staff present on 31 December of year } n-1)}$.

2. **ACOME business 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 put in place a comprehensive code of ethics including anti-bribery and harassment alert mechanisms. It was presented during interactive meetings that directly involved all employees in France and was then rolled out in the subsidiaries.

The strategy is built and shared with stakeholders. It is broken down into strategic programmes and projects. All employees are informed of the company's economic performance and the progress of the strategic plan at department meetings, at year-end meetings led by the Chairman or the Directors of the various sites, and also at the General Meeting of ACOME SA which brings together the shareholders in France.

2.1.1.

Coordination of cooperative life & involvement in the life of the company

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 status is a vehicle for ethics, solidarity, social and sustainable development and territorial anchoring. ACOME is a member of the General Confederation of SCOPs and the Ile-de-France and West regional unions. ACOME's history and mode of operation demonstrate its commitment to people and long-term employment. Capital and voting rights belong to the shareholders who are equal in law, according to the "one man = one vote" principle of corporate democracy. All shareholders therefore have access to information on the development of the company, can participate in General Meetings and exercise their voting rights. The Scop status is an economic model that promotes the sense of responsibility of its co-entrepreneur employees

and its financial independence. Annual profits are also distributed fairly: 50% is distributed to shareholders/employees, 50% constitutes the non-distributable reserves which consolidate the equity capital. ACOME thus preserves its independence and the financing of its long-term development.

In order to accentuate the cooperative dynamic, the ACOME Board of Directors built a system in 2012 whose main objective 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 on the creation of a cooperative passport, a course offered to employees who wish to improve 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 issue of a cooperative passport. 36 cooperative courses were completed in 2021 and 20 people became ACOME SA associates.

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

The construction of the new ACOME 2025 strategic plan took place in 2020 and 2021 and was presented at the 2021 General Meeting to all the shareholders and then rolled out to all the Group's employees.

Corporate life at ACOME, which is usually marked by numerous events promoting skills acquisition or company loyalty, has been slowed down by the pandemic.

2.1.2.

Diversity and equal opportunities

Gender equality

A new company agreement on professional equality was signed in 2021. ACOME SA continues to pursue its objectives of increasing the number of women in its workforce and management, which remains overwhelmingly male due to its industrial history.

In 2021, the gender equality index introduced by the

French government remained at 83 for ACOME SA, i.e. 10 points above the average index for the Manche department but slightly below the national average index for manufacturing industries.

This approach is also deployed at subsidiary level. In 2021, a gender equality and diversity agreement was signed at Idea Optical and Idea Optical's gender equality index rose to 93%.

At Group level, women represent almost a quarter of the total workforce, a percentage that has been steadily increasing over the past five years. The Group has 409 women employees (vs. 386 in 2020) and 1,341 men (vs. 1,310 in 2020).

On the Board of Directors, the representation of women and men is balanced and complies with the requirements of the Copé-Zimmermann law (+40% of women). The number of directors varies according to the articles of association (between 5 and 12 members). Since 2017, the number of directors has increased and reached parity in 2021 with 10 directors, of which 5 are women. This enables the proper representation of members, taking into account their professional, geographical and sociological diversity.

Eighteen women hold positions on the management committees of the various Group sites.

Equal opportunities

ACOME SA is continuing its job retention policy. This action takes the form of seeking internal redeployment and/or adapting workstations for people with a disability that leads to incapacity. It is supplemented by internal welfare schemes.

2.1.3.

Territorial anchoring

ACOME SA, a French company historically established in La Manche since 1941, is a major player in the economic development of the region. With six factories spread over 43 hectares in Romagny-Fontenay, the Normandy site employed more than 1,000 people in 2021 in the Group's production, research, development and central 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 firefighters, etc.

On all its industrial sites, ACOME deploys a local procurement and economic development strategy.

2.2.

Business ethics

2.2.1.

Fair practices

Compliance with the laws and regulations of the countries in which the Group operates is an absolute obligation. 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 with regard to the refusal of forced or child labour;
- **The principles of the United Nations Global Compact.**

It reaffirms that relations between people are based on the principle of trust, mutual respect, and that the Group intends to pursue a fair human resources policy in accordance with the law, while refraining, in particular, from discrimination on any unlawful grounds. Similarly, relationships with customers, suppliers and subcontractors are based on honesty, trust and mutual interest, regardless of their size and conditions. Commitments to third parties are made by duly authorised employees. Property rights, confidentiality and privacy are respected, primarily through careful management of personal data. The Group has set up a whistleblowing system, in accordance with French law, which can be used by all Group employees, regardless of their position, status or the nature of their employment contract.

These practices are applicable to all Group employees and are implemented at the different sites.

2. ACOME business model: values and ethics

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

2.2.2.

Responsible procurement

ACOME implements a responsible procurement policy. Since 2010, the Group has been raising its suppliers' awareness of 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 associated with the mining of "conflict minerals". These minerals can be mined and sold under 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 concrete terms, ACOME responds to requests from its customers to specify whether products contain "conflict minerals". The Group also participates in the AIAG (Automotive Industry Action Group) and the RMI (Responsible Minerals Initiative).

Finally, all suppliers are assessed on a monthly basis.

The Supplier Global Quality Index (GQI) integrates the criteria of quality, cost, delivery, support and sustainability. The share of sustainable development in the supplier rating is 15% of the overall rating. This measurement standard shows a constant improvement in results.

2.3.

Certifications, validation and accreditation

2.3.1.

Certifications

In 2021, all certifications awarded to ACOME sites were confirmed or renewed (*see table Summary of certifications, commitments and ACOME 2022 assessment*).

New certifications have also been obtained. After the ACOME Tangiers site in 2020, the Paris, Romagny-Fontenay and Wuhan sites were successfully audited in 2021 according to the ISO 45001 health and safety standard.

The deployment of combined audits in the Group also continued. This approach makes it possible to simultaneously assess performance in terms of quality-environment-health-safety standards. By involving the same certification body, this approach also ensures the same standard of assessment in the different sites. In 2021, the Paris, Romagny-Fontenay and Tangiers sites and the two production sites in Wuhan were audited by AFNOR according to the Quality (ISO 9001 & IATF), Environment (ISO 14001) and Health & Safety (ISO 45001) standards.

Ongoing projects:

Idea Optical initiated a certification process for its management system in 2020. After the difficulties associated with the pandemic, this process was accelerated. The programme, named ERVI (En Route Vers l'Iso), brings together all of Idea Optical's departments with the aim of achieving ISO 9001 and ISO 14001 certification by the end of 2022 and ISO 45001 by 2023.

The tubes activity of the Romagny site also implemented in 2021 a new certification according to the NF545 standard. Certification for ACOME SA is planned for 2022.

2.3.2.

Ecovadis assessment of CSR performance

2.3.2.1.

CSR performance assessment and target

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,
- the social aspect,
- business ethics,
- responsible procurement.

In 2021, the ACOME Group's CSR performance was rated 71/100 by ECOVADIS. This improvement (vs. 64/100 in 2020) now places the ACOME Group in the top 1% of companies assessed in the "cable and cabling device manufacturing" sector of activity. With this score, ACOME won the gold medal.

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

CSR performance is also recognised at the level of our subsidiaries. For example, for the third year in a row, ACOME's subsidiary in Brazil received the "Selo climat Parana" award, presented by the Secretary of Sustainable Development and Tourism of the State of Parana, for the quality of its environmental indicators (including greenhouse gas emissions) and its actions related to sustainable development.

2.3.2.2.

Carbon performance assessment

In addition to the CSR performance assessment, the carbon performance was assessed in 2021 by ECOVADIS. This performance is assessed according to 3 criteria:

- business engagement;
- actions implemented;
- results; this criteria includes two parts: monitoring and assessment of GHG emissions, and assessment of the effectiveness of reduction actions and improvements made.

Certification of ACOME sites around the world

Quality management

ISO 9001 version 2015
IATF 16949 version 2016

Environmental management

ISO 14001 version 2015

Occupational health and safety management

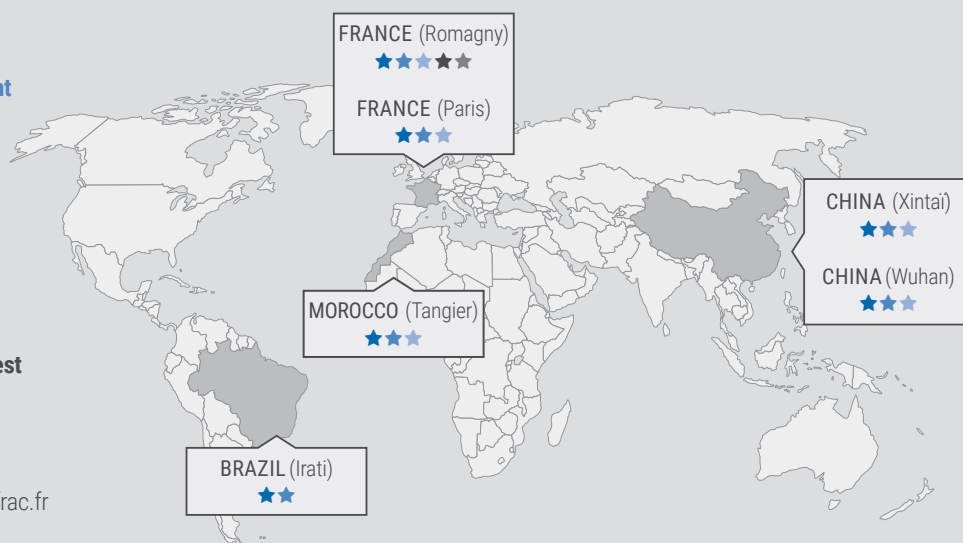
ISO45001 (Romagny, Paris, Tangier, Wuhan)
Safety Standard (Xintai)

Cofrac accreditation: fire test laboratory

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

Authorised Economic Operator

AEO



2. ACOME business model: values and ethics

This assessment is materialised by the attribution of a maturity level ranging from "insufficient" to "leader".

In 2021 ACOME was assessed at the intermediate level. Of all the companies assessed by ECOVADIS in 2021, only 15% were assessed at this level or above.

2.3.2.3.

Cybersecurity assessment and future action plan

In the context of increasing attacks on information systems worldwide, cybersecurity has become an essential element to take into account.

The vulnerability of our IT systems to cyberattacks was assessed by Ernst & Young in June 2018 for all Group sites. The findings were shared with the Management Committee and taken note of by the Information Systems Department.

In 2021, we again commissioned an external independent third party to assess cybersecurity.

In this context, Orange Cyberdefence conducted a double audit. The first was to measure external vulnerability, i.e. to measure the risk of penetration of our network from outside. The second one, called "intern audit", focused on the assessment of internal vulnerability. The principle is to check access to sensitive company data from an internal station. The outcome of both audits was assessed as good (score of 8/10).

Nevertheless, as part of the continuous improvement of our cybersecurity, improvement actions are planned for 2022, including for example the optimisation of email protection, antivirus protection and network segmentation.

2.3.3.

Ethical compliance and whistleblowing

The Group has deployed an alert system that can be accessed and used by any Group employee, whether external or temporary (trainee, temporary worker, subcontractor, service provider), regardless of their function, status or the nature of their employment contract. For example, alerts 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 alerts is structured around two components.

A first component allows for the processing of all types of reports related to the code of conduct, ethics and anti-corruption. The Group has officially appointed the Quality, Performance and CSR Director as the contact person to receive alerts on this subject and to initiate the appropriate treatment (+33 (0)2 33 89 37 08).

In addition, a second component is deployed for all types of reports relating to 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, appointed to meet with 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 Social and Economic Committee (CSE) contact person provides** support and guidance to victims of harassment (excluding medical procedures).

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

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 the Sustainable Development criteria are monitored.

In 2021, the Group did not record any incidents or grievances, nor did it receive any sanctions related to the GRI Sustainability criteria.

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 many initiatives in favour of CSR and eco-design of products, including participation in the

foundation of the PEP EcoPassport® association. As such, ACOME is committed to reducing the impact of its cables over their entire life cycle.

In addition to its reduction actions and to take a further step in favour of the environment, ACOME also decided in 2013 to act for the preservation of biodiversity and the forest in Normandy. The Normandie Forêver association, of which ACOME is a founding member, has been offering a CO₂ sequestration solution through the reforestation of degraded land since 2013.

In concrete terms, ACOME's direct climate financing, in favour of Normandie FOREVER and outside its value chain, has enabled the sequestration of more than 680 t of CO₂ equivalent since 2016 by reforesting more than 4 hectares on various plots in Normandy.

Since then, new manufacturers in Normandy have joined ACOME and become involved in the association. Since the creation of this association, a total of more than 13 projects have been carried out, i.e. approximately 24 hectares reforested in Normandy.

Convinced that voluntary initiatives have a key role to play in the success of the ecological transition, ACOME joined several initiatives in 2021, such as the French Business Climate Pledge and Entreprise Engagée pour la Nature. New programmes have also been launched and will continue into 2022. The FRET21 programme, for example, aims to reduce transport-related GHG emissions by at least 5% within three years.

ACOME is thus pursuing its commitment and is on track to contribute to carbon neutrality by 2050. The ambition is to act both on the decarbonisation of its industrial tool and on the reduction of the carbon footprint of its products and on the awareness of its stakeholders.

The *ACOME INSIDE#2 Transition Carbone* magazine, published on the ACOME website, describes in greater detail ACOME's vision, commitments and actions on this subject.

2.4.2.

Global Compact: ACOME supports the Global Compact

In 2005, ACOME chose to join the United Nations Global Compact and thus to commit to supporting and promoting the United Nations Global Compact in its field of influence. This commitment covers ten universally accepted principles concerning human rights, labour standards, the environment and the fight against corruption, which ACOME undertakes to respect in all the 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 achievement of the United Nations 2030 Agenda, its ten principles and seventeen sustainable development goals. Each year, 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 education

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

ACOME deploys this approach both in France and in the countries where it is established. In Brazil, it supports local stakeholders and charities (ANAPCI institution in Irati). For example, in 2021, as part of the ACOME do Brasil and VIP System partnership, a donation of computer equipment was made to equip the local João de Mattos Pessoa school.

2.4.4.

Engagement with professional organisations

In France, the company is involved with professional organisations (CCI, employers' unions, industrial development agencies) and the regional and national Unions of SCOPs. In France, it has been involved in numerous awareness-raising activities in the sector for over twenty years.

Strongly committed to the digital development of territories and 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

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

and the Normandy Region brought together nearly 200 experts from the telecoms and automotive sectors in San Francisco, on the theme "From data highways to connected mobility".

In 2019, ACOME organised 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.

On 21 October 2021, the new edition of the FORUM brought together more than 500 participants and 37 exhibitors on the industrial site in Romagny. Organised in partnership with NextMove, the FORUM was dedicated to sustainable territories & electric and connected mobility, challenges for ACOME's three business lines. The round tables, the trade show & the "Zero Carbon Territories" corner were an opportunity to exchange with experts from the infrastructure networks, building, industry and automobile sectors.

New events are also planned for 2022. ACOME will also be a partner of the national congress of SCOPs organised every 4 years and which will take place in Rennes in 2022.

3. Placing people at the heart of the system

In line with the Group's values and its SCOP status, ACOME places people at the heart of its concerns.

In particular, the Group promotes a concerted strategy (commitment), team competence (excellence), quality of life at work (solidarity) and the reduction of occupational risks (respect).

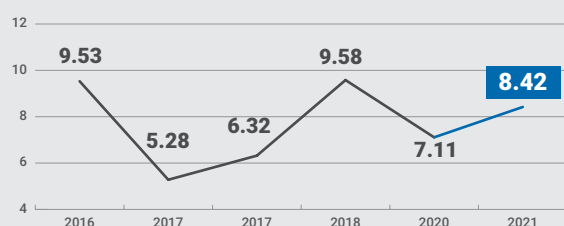
3.1. Workplace safety

The Group's safety policy is based on the company's determination never to compromise on safety. This involvement of everyone aims to achieve "zero accidents". The ambition to achieve "Zero Accidents" concerns both accidents with and without lost time, whether they involve employees, service providers or visitors to the Group's sites.

In 2021, ACOME's two industrial sites in Tangiers and Xintai achieved this "zero accident" objective.

The Group's frequency rate for lost-time accidents (FR1) (i.e. the number of lost-time work accidents for ACOME personnel * 1,000,000/number of hours worked by ACOME personnel) was 8.42 in 2021

Evolution of the frequency rate (FR1)



The frequency rate FR2' (i.e. the number of accidents with and without lost time for ACOME personnel and its external service providers * 1,000,000/total number of hours worked) was 12.82 in 2021.

The Group's severity rate (i.e. the number of days lost * 1000 / number of hours worked) was 0.52 in 2021.

ACOME intends to continue the programme launched in partnership with DuPont Sustainable Solutions®, in particular at the Paris and Romagny sites, and has set itself the objective of achieving a frequency rate

of declared accidents with and without lost time for employees, service providers and visitors that is less than 5 (FR2'<5).

The implementation of this programme is based on the promotion of safe acts, the reduction of dangerous acts, 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 deployment of risk factor training will continue in 2022 and 2023 so that all staff at these sites are trained.

ACOME is also pursuing the health and safety certification process. After Morocco in 2020, the two Wuhan sites successfully passed their ISO 45001 audits. The Paris and Romagny sites, which have been OHSAS 18001 certified since 2015, have successfully made the transition to the new ISO45001 standard.

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

To support strategic projects or to improve business skills, the company invests heavily in vocational training.

More than 34,000 hours of training were completed in 2021 throughout the Group. This represents an average of over 19 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 deployed by sector through internal schools: management professionalisation, worker qualification, building on engineering and technical skills, etc. This system is supplemented and improved each year and is now the subject of a human resources management improvement programme (MANGROVE programme) which deploys 6 specific projects relating to individual interviews, skills-based management, identification and maintenance of expertise, career paths, remuneration and the digitalisation of HR processes.

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

3. Placing people at the heart of the system

In 2021, the Group welcomed more than 120 trainees, work-study students or people on professional training 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 tutors.

3.3.

Quality of life in the workplace

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

The health, safety and working conditions committees (CSSCT) or quality of life committees are involved in this process in France.

In 2020, a "Quality of Life at Work (QWL)" survey was carried out at the Paris and Romagny-Fontenay sites.

Several working groups and commissions were set up in 2021 to analyse the results and propose improvements in the form of decentralised action plans at the level of the teams themselves.

True to its humanist values, ACOME created a solidarity fund in 2015, at the initiative of the Board of Directors. It is intended to help employees in the event of serious illness of a dependent child. Each employee can donate a maximum of 1 to 5 days of leave per year and the company provides an additional financial allowance.

Requests for assistance are submitted to an allocation committee, composed of three ACOME SA directors, three cooperative representatives and one HR representative. The ACOME Solidarity scheme has been operational since 1 January 2016.

Quality of life in the workplace is assessed through the indicator measuring the turnover of permanent employees. In 2021 the turnover of permanent staff was 8.59%, slightly higher than the 7% in the year of the start of the pandemic and an improvement on previous years (11% in 2019 and 14% in 2018).

Apart from the purely professional aspects, ACOME also carries out awareness campaigns to mobilise its employees on social issues. This was the case in October at the Romagny site, for example, with an awareness-raising event dedicated to the fight against breast cancer (Pink October).

3.4.

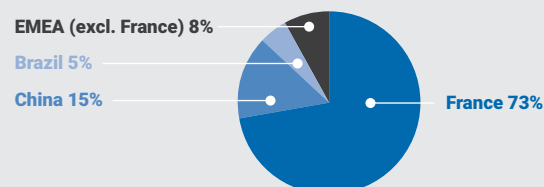
Organisation and sustainability of the company

3.4.1.

Jobs

The Group's average prorated workforce increased in 2021 (1,750 employees on average in 2021 vs 1,695 in 2020) as well as the number of permanent employees, to 1,571 people.

Breakdown of the Group's workforce in 2021



Professional mobility is high and ACOME employees have the opportunity to experience different professions within the Group: for example, 91 job or qualification changes in 2021 within ACOME SA.

The presenteeism rate (presenteeism rate = 100% - absenteeism rate) was above 96% in 2021 despite the pandemic.

3.4.2.

Salaries in the Group

The wage policy is implemented on a country-by-country basis and allows for local specificities to be taken into account.

Beyond legal constraints, negotiated policies take into account statutory characteristics and working conditions to develop specific benefits as regards remuneration.

In France, as part of the specific operation of the company under its status as a cooperative and participative company, it distributes all excess revenue in 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 negotiated performance indicators.

All of these measures are part of an employee savings scheme that can also benefit from matching contributions. In foreign subsidiaries, additional target-based remuneration exists for a large number of employees.

3.4.3.

Employee relations

ACOME SA's negotiated policy organises corporate life through numerous agreements and consultations.

In the subsidiaries, the following agreements were signed in 2021.

The Brazilian subsidiary signed an agreement to renew the profit sharing program (PPR) and Idéa Optical implemented an action plan on gender equality.

In France, an initiative to increase the opening rates of workshops and services was launched. After the deployment of a participative and concerted approach, it was concluded with the signing of a collective performance agreement that will come into force on 1 January 2023.

In terms of QWL, this agreement provides for the creation of crèche places near our Paris and Romagny sites.

Other agreements were also signed in 2021 by all social partners (management and unions) on salaries, professional equality, quality of life at work (QWL), management of jobs and career paths (GEPP) and teleworking.

Through these agreements, an entire human resources policy is being implemented, based on the Mangrove programme and projects to prevent psycho-social risks and increase gender diversity, including the consideration of disabilities.

4. A reliable, efficient and environmentally friendly manufacturer

4.1.

General policy

Corporate social responsibility is inherent in our status. This is a fundamental element in our approach to energy, ecological and climate change. Our concern is to link actions to commitments and to act in a targeted way. The management of the environmental programme is therefore decentralised.

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

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

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

The implementation of the policy and the effectiveness of the environmental programme is assessed by internal audits.

The Group has also been voluntarily pursuing ISO 14001 certification since 2000 (date of the first certification of the Romagny site) and aims to have 100% of its industrial sites QSE certified by the time of the ACOME 2025 strategic plan.

Idea Optical, the only industrial subsidiary not yet ISO 14001 certified by 2021, has accelerated its certification process. The programme, called ERVI (En Route Vers l'Iso), unites all the departments around a common objective: to be certified by the end of 2022.

In addition, initiatives are deployed at all sites to mobilise

employees and raise awareness among partners to prevent climate change and preserve biodiversity.

Employees at the various sites are made aware of environmental protection and eco-actions (waste sorting, water and energy saving, reporting malfunctions, etc.) during their induction courses and regular awareness campaigns.

Finally, an emergency exercise programme 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 concerned.

4.2.

Discharges and disamenities

As part of its environmental policy, each industrial site acts to control its pollution risks. An analysis of the sources of pollution by activity is carried out, based on the key processes and general risks of the industrial activity under consideration. Preventive and corrective actions are then implemented to control the soil, air and water discharges from its industrial facilities.

In addition to these actions, analyses are also regularly carried out by independent third parties in order to measure the discharges of the various industrial sites (examples in 2021: verification of smoke emissions in Morocco or Romagny, or analysis of sanitary water discharges in Brazil).

4.2.1.

Anticipating discharges into water

In order to protect against the risk of accidental spills into water systems that could lead to pollution of surface water or public facilities, specific measures are taken on the sites.

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

No major overflows or discharges were recorded.

4.2.2.

Limiting soil pollution

The nature of the activities in the Group 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 will be carried out in 2022 on the Romagny site, in accordance with French regulations. This monitoring will also be deployed at the Group's other industrial sites.

Actions are also taken to reduce our impact on the soil. For example, at the ACOME do Brasil site, specific actions were undertaken in 2021 to unearth unused retention bins.

4.2.3.

Limiting air pollution

Due to the Group's activity, air emissions are limited.

Industrial sites are strictly monitored, discharges are monitored locally in accordance 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 the combustion installations at the Group's sites.

No incidents were recorded with regard to air emissions.

4.2.4.

Controlling greenhouse gas emissions

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

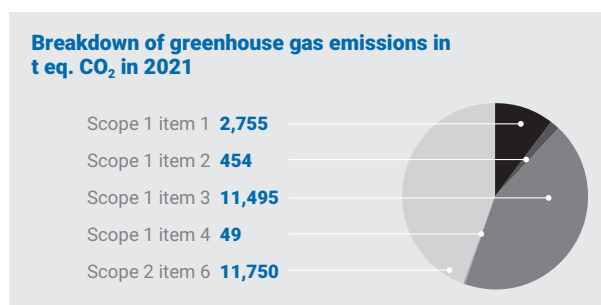
In 2020, ACOME decided to accelerate its carbon transition and plans to do so in stages.

Following the inclusion of this objective in the ACOME 2025 strategic plan, we have been working to develop and deploy 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 retained in the context of scopes 1 and 2 are the following:

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



In 2021, scope 1 and 2 GHG emissions represented 27,659 t eq CO₂ for the Group.

Local actions targeting direct emissions have been implemented. They are already making significant improvements. At the Romagny site, for example, optimisation of the facilities (valve, collector) has made it possible to reduce SF6 emissions. The restart of the biomass boiler in 2021 has also reduced the use of propane. Also, there have been maintenance operations on the air conditioning units in the Romagny laboratory, which helped saved the equivalent of 74 t of CO₂ on the fugitive emissions item.

Overall, for the Romagny site, the various actions implemented have enabled a 33% reduction in scope 1 GHG emissions and a saving of 1,283 t eq. CO₂. Considering that one tonne of CO₂ is equivalent to three round trips between Nantes and Marseille per passenger by plane, the savings achieved are equivalent to 3,849 round trips by plane for one passenger, i.e. the equivalent

4. A reliable, efficient and environmentally friendly manufacturer

of 11 trips between Nantes and Marseille every day for one year.

In addition, measurements of significant scope 3 items (such as emissions from business travel) are also deployed for all sites, including commercial subsidiaries. In 2021, the measured emissions from scope 3 represent 118,229 t eq. CO₂;

Actions are also being taken to limit scope 3 emissions. For example, the Romagny site is involved in the Frêt 21 scheme of the EVE programme (Voluntary Commitment for the Environment) run by ADEME and professional organisations. The ambition is to build a 3-year action plan to reduce transport-related emissions by at least 5%. This commitment file and the associated action plan will be submitted to ADEME by the end of the first half of 2022.

4.2.5.

Controlling other discharges and disamenities

Noise pollution is also a concern for ACOME. This criterion is taken into account when purchasing industrial equipment. Noise levels are periodically checked and measurements are taken at the property line. For each site, appropriate solutions were adopted: awareness raising, wearing of individual protective equipment, soundproofing through the confinement of machines. No official complaints have been recorded on the subject. Regarding odour nuisance, it is considered insignificant in view of the Group's activities and we are not aware of any complaints on this subject.

The discharge and disamenities aspect is also taken into account and anticipated in the purchase of materials and their use. For example, collection and recycling actions for empty ink cartridges are implemented at the Group's various industrial sites and commercial subsidiaries. In Morocco, instructions have also been implemented to promote the reuse of IT equipment, and its maintenance has also been optimised to prolong its durability.

4.3.

Energy consumption

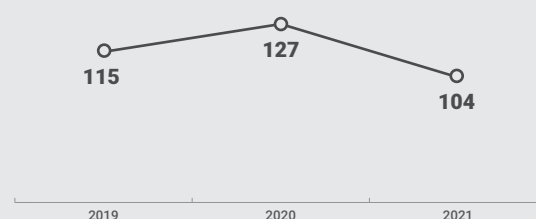
Energy management is a major concern for ACOME. Energy is the fourth largest cost item for ACOME SA. This is why the specifications for new equipment include a requirement for energy performance right from the

design of the manufacturing process. Concrete actions to improve electricity consumption have been implemented. At Romagny, the systematic use of high-efficiency motors on new equipment has resulted in a 10% reduction in electricity consumption for motors with a power rating of between 1 and 10 kW. Modifications to the compressors in Xintai have resulted in energy savings of 30%. The deployment of LED lighting continued at the Group's various sites.

These actions made it possible to maintain electricity consumption while increasing activity.

As a result, the ratio of energy consumption to turnover fell by almost 10% between 2019 and 2021.

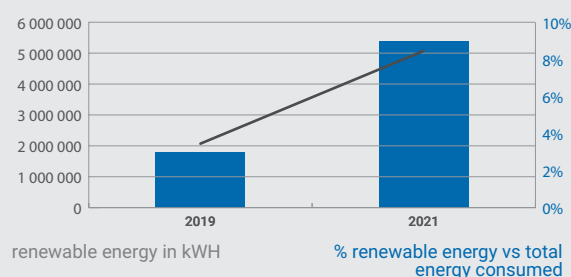
Evolution of electricity consumption in kWh vs Turnover



In addition to these approaches, the Group is implementing solutions to use renewable energy at the various industrial sites: in Morocco, solar energy is used to heat water in outdoor sanitary facilities. The Wuhan site has installed lighting powered by photovoltaic panels. This resulted in the generation of over 5,000 kWh of renewable energy in 2021.

By 2021, almost 14% of the energy consumed by the Normandy industrial site was renewable energy. More than 146 MWh are from heat pumps which are used to heat administration buildings and almost 5,000 MWh are from the biomass boiler, which was put back into service in January 2021.

Evolution of renewable energy consumption

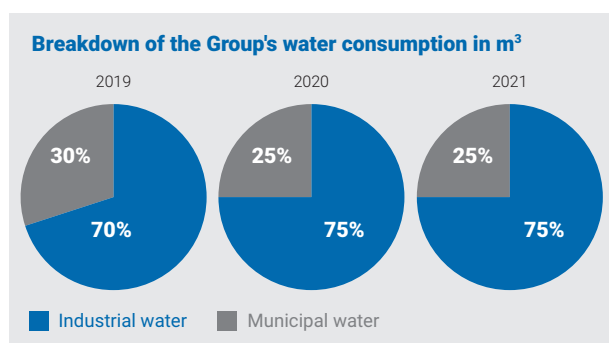
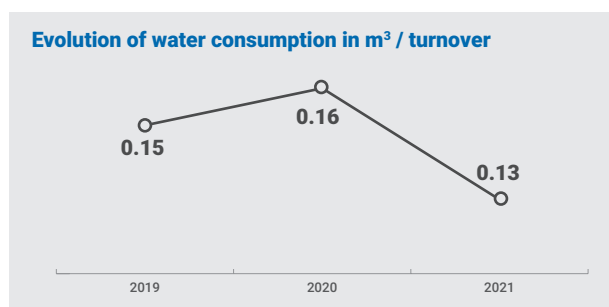


Finally, because the search for performance in terms of energy consumption is a daily reality experienced both inside and outside the company, ACOME SA is committed to raising the awareness of its employees and their families of the impact that they as individuals can have on their environment. In addition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

Actions to reduce raw material consumption continued in 2021.

The consumption of industrial water (closed circuit water dedicated to industrial application) is favoured in all the Group's industrial sites in order to cut back on municipal water consumption. In 2021, 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 resulted in a gain of more than 60% in 5 years and multiple partnerships have been set up to use recycled ink cartridges on the sites.

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

Action plans are also deployed locally on industrial sites to reduce production waste. For example, at the Romagny industrial site, the performance and improvement of waste rates is controlled in the rituals of the performance management system by production unit. In 2021, more than 173 tonnes of production waste were avoided thanks to this monitoring and the action plans put in place.

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

More specific actions are also being implemented, such as the installation of specific bins to dispose of and recycle paper at Idea Optical's offices.

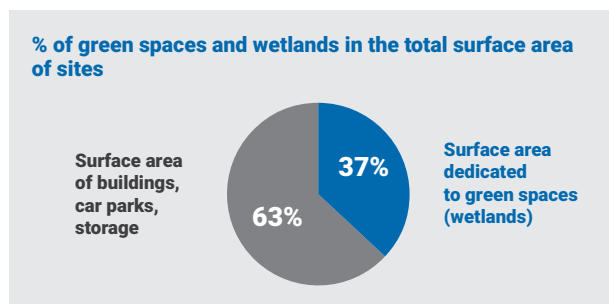
Thanks to the various partnerships implemented with waste recovery and treatment facilities, more than 70% of the industrial waste generated at Group level in 2021 was recovered (81% for the Romagny site).

4.5. Fighting climate change and protecting biodiversity on our industrial sites

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 industrial sites include more than 20 hectares of green spaces or wetlands, which represents 37% of the total surface area of the sites. These areas help to preserve biodiversity.

4. A reliable, efficient and environmentally friendly manufacturer



Since 2013, ACOME SA has also been committed to the preservation of biodiversity in Normandy. The company launched a local carbon sequestration mechanism to reduce the environmental footprint of its industrial activity in Normandy. The Normandie Forêver association, of which ACOME is one of the founding members, proposes a solution for CO₂ sequestration through the reforestation of degraded land. Since then, new manufacturers in have joined ACOME and become involved in the association. Since the creation of this association, a total of 13 projects have been carried out, i.e. approximately 24 hectares reforested in Normandy.

Initiatives are also carried out in the subsidiaries. In Morocco, for example, volunteer employees planted fruit trees around the company. In addition to the biodiversity and carbon sink aspect, there is also a social notion in this action (giving fruit to people in difficulty). The ACOME GmbH sales office has introduced electric bikes for its employees....

Finally, the impacts on biodiversity are taken into account in the framework of infrastructure projects. For example, on the Romagny site, the wetlands were taken into account in the layout of the new traffic flows and the new layout of the car parks. A project is also being launched as part of the Echinops programme to renaturalise a stream on the Romagny site in 2022 and 2023.

5. A responsible offer attentive to the needs of 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 manner, in order to optimise connectivity everywhere, all the time, with a speed and latency appropriate to use, while taking into account the environment and well-being.

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

5.1. Eco-design

When designing and developing new products, ACOME uses eco-design and life cycle analyses (LCA) - where applicable - to favour technological choices and orientations with the lowest environmental footprint.

Between 2009 and the end of 2021, 88 Product Environmental Profiles (PEPs) were drawn up, covering 424 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 carries out communication and information work aimed at raising awareness.

This approach, which has been applied since 2006, is valued by markets and customers who are sensitive to environmental issues.

For more than ten years, life cycle analysis of products developed and sold by the Group has been part of the skills mastered internally.

The next step is to better understand the use of the products sold and the environmental impact of their use. ACOME has also approached local authorities in charge of defining the contribution of smart cities to the energy and environmental transition.

5.2. Eco-responsible product and service offering

Several areas are being explored at Group level:

- different methods of recycling polymeric materials, resulting from the purging inherent in the manufacture

of the Group's cables and solutions;

- use of polymers from bio-based materials as alternatives to materials from fossil fuels;
- use of recycled components incorporated in material formulations;
- IoT (Internet Of Things) connectivity solutions to:
- improve the efficiency of cable transport to its customers, thereby reducing the number of kilometres travelled and the Group's overall carbon footprint;
- reduce waste associated with short lengths through better management of the stock situation in real time;
- encourage the collection and recycling of circuits through better knowledge of their condition and geolocation.

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

In the automotive sector, to reduce the weight of vehicles and thus their energy consumption, ACOME is developing thinner and lighter cables. For example, the design of cables with a reduced diameter from 0.18 mm to 0.15 mm has resulted in savings of between 12 and 22 kg per kilometre of cable produced, which for 2021, for example, means over 10 tonnes of material saved.

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), increasing the need for eco-responsible solutions. This regulation is based on two pillars: on the one hand, the widespread use of positive energy buildings, i.e. buildings that produce more energy than they consume, and on the other hand, the deployment of buildings with a low carbon footprint throughout their life cycle, from their design to their demolition. This second point implies that the materials integrated into the building must themselves have low greenhouse gas emissions, high recyclability and/or the use of bio-based materials throughout their life cycle. 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 to meet the highest technical requirements. Materials are one of the Group's areas of excellence and are therefore an asset for competitiveness.

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

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 its scale.

With the ability to provide 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 loading. All projects have a common objective: to improve the service provided to customers while optimising industrial and economic performance in an environmentally responsible manner.

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 facing our ecosystem. Research into new bio-based materials, the development of smoke-free insulation, the recyclability of cables, the saving of natural resources and the optimisation of logistics are the main drivers.

We are working in close partnership with our major customers who are defining their roadmap for a low carbon strategy.

Concrete examples, case studies and perspectives:

Materials research for the carbon transition

Materials research (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, but also on their recyclability and the formulation of new plastics or alloys. Material expertise is put at the service of customers to meet the highest technical and environmental requirements.

Inventing the materials of tomorrow

And why not exploit the resource of plastic water bottles?

ACOME's R&D is exploring the use of polyethylene terephthalate (PET). A trial phase is underway, in conjunction with ACOME Morocco. It could lead to the creation of a new range of automotive cables in a completely new material. The reuse of already manufactured plastic 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 mechanical reinforcement of optical cables did not yield the expected results. Flax - a locally produced plant fibre - had advantageous characteristics on paper in terms of resistance. But the challenge was to achieve consistent quality. Integrating biobased or regenerated materials into a product as technical as an optical cable is not so simple.

FttH: a 30% reduction in carbon footprint with the new Drop cable


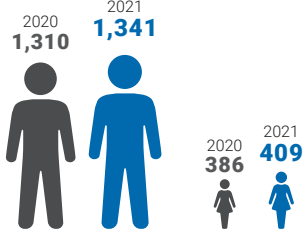
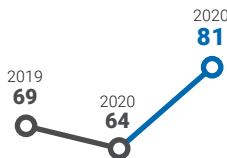
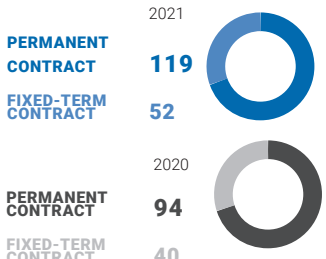
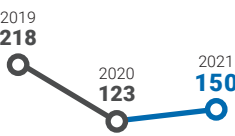
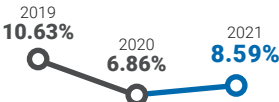
In July 2020, ACOME launched its new Drop cable, the UNB1627, which provides an optical link between the external connection point and the subscriber's connection box. The diameter of the cable has been reduced - thus reducing the amount of carbon material used - while maintaining the same robustness and transmission 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 allows this connection without cutting and also limits waste.

6. Non-financial indicators

Workforce information

Consolidated data for ACOME Group

Total workforce	Prorated average workforce (PC + FTC plus peak seasons temp employees)	2021	1,750	
		2020	1,695	
		2019	1,910	
Employee breakdown by gender	Men (number in prorated average, PC + FTC plus peak seasons temp employees)	2021	1,341	
		2020	1,310	
		2019	1,465	
	Women (number in prorated average, PC + FTC plus peak seasons temp employees)	2021	409	
		2020	386	
		2019	445	
	Diversity Index ACOME SA (Paris and Romagny sites)	2021	83	
		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)	2021	81	
		2020	64	
		2019	69	
Recruitment (number of contracts over the year)	Permanent contracts (> 3 years for China)	2021	119	
		2020	94	
		2019	123	
	Fixed-term contracts (< 3 years for China)	2021	52	
		2020	40	
		2019	153	
Departures (number of contracts over the year)	ACOME staff	2021	150	
		2020	123	
		2019	218	
Quality of life in the workplace	Group absenteeism rate (due to illness, permanent contract)	2021	3.58%	
		2020	3.52%	
	Group turnover [(no. of new hires + no. departures)/2]/(Annual workforce – permanent contract staff present on 31 December of year n-1)	2021	8.59%	
		2020	6.86%	
		2019	10.63%	
		2018	13.67%	

Apprentices and professionalisation contracts are not counted.

Training

Consolidated data for ACOME Group

Policies implemented for training	Total number of training hours delivered	2021	34,004	<p>2019 44,170 2020 35,553 2021 34,004</p>
		2020	35,553	
		2019	44,170	
	% of in-person training hours	2021	84%	<p>2019 27 2020 21 2021 19</p>
		2020	84%	
	Average number of training hours per person	2021	19	
		2020	21	
		2019	27	

Health and safety

Consolidated data for ACOME Group



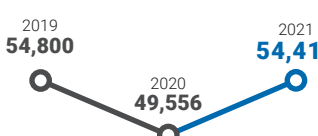
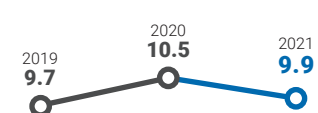

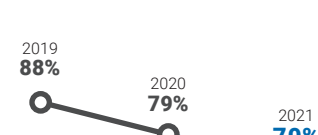
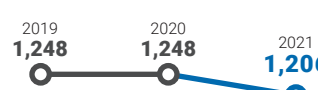
Health and safety	Number of lost-time accidents (ACOME staff)	2021	24	<p>2019 29 2020 18 2021 24</p>
		2020	18	
		2019	29	
	FR1 ACOME staff lost-time accident frequency rate FR1 = (no. of lost-time workplace accidents * 1,000,000)/no. of hours worked by ACOME staff	2021	8.42	<p>2019 9.58 2020 7.11 2021 8.42</p>
		2020	7.11	
		2019	9.58	
	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)	2021	12.82	<p>2020 11.75 2021 12.82</p>
		2020	11.75	
	Severity rate of accidents with lost time for ACOME staff sr= (no. of days off * 1,000)/no. of hours worked	2021	0.52	<p>2019 0.37 2020 0.62 2021 0.52</p>
		2020	0.62	
		2019	0.37	

6. Non-financial indicators

Environmental information

Sustainable use of resources

Consolidated data for ACOME Group

Water consumption	Water consumption ratio (m ³) vs turnover	2021	0.13	
		2020	0.16	
		2019	0.15	
	Mains water (m ³)	2021	17,987	
		2020	16,704	
		2019	24,039	
	Industrial water (m ³)	2021	54,412	
		2020	49,556	
		2019	54,800	
Industrial waste management	Total quantity of industrial waste generated in kg vs turnover	2021	9.9	
		2020	10.5	
		2019	9.7	
	Total quantity of hazardous industrial waste generated in kg vs turnover	2021	0.87	
		2020	0.90	
		2019	0.86	
	% of industrial waste recovered	2021	70%	
		2020	79%	
		2019	88%	
Consumption of raw materials Consolidated data for ACOME manufacturing sites.	Quantity copper waste (in tonnes)	2021	1,588	
		2020	1,395	
		2019	1,650	
	Quantity plastic waste (in tonnes)	2021	1,206	
		2020	1,248	
		2019	1,248	

Energy consumption and use of renewable energy	Electricity consumption in KWH vs. turnover	2021	104	
		2020	127	
		2019	115	
	Total electricity consumption (kwh)	2021	57,443,413	
		2020	53,702,101	
		2019	61,584,900	
	Renewable energy in KWH (energy produced only, renewable energy purchased is not taken into account)	2021	5,074,635	
		2020	129,313	
		2019	2,071,748	
Climate change & biodiversity	Quantity of Greenhouse Gases scope 1 (direct emissions in t eq. CO ₂) <small>* consolidated data for ACOME manufacturing sites</small>	2021	15,909	
		2020	11,084	
	Quantity of scope 2 greenhouse gases, (indirect emissions associated with energy in t eq. CO ₂) <small>* consolidated data for ACOME manufacturing sites</small>	2021	11,750	
		2020	10,464	
	Quantity of scope 3 greenhouse gases, in t eq. CO ₂) <small>* aggregated consolidated data by emission item and by site</small>	2021	118,229	
	Quantity of scope 3 greenhouse gases, emissions item 9, 12 and 19 (emissions related to the purchase of raw materials, in t eq. CO ₂) <small>* consolidated data for the Paris and Romagny sites</small>	2021	116,568	
	Quantity of scope 3 greenhouse gases, emissions item 13 (business travel in t eq. CO ₂) <small>* consolidated data for all ACOME sites (industrial and commercial sites)</small>	2021	1,661	
	Total surface area of ACOME sites in m ²	2021	570,771	
	Building surface area (factories and offices) of ACOME sites in m ²	2021	167,408	
	of green spaces and wetlands across the total surface area of the sites	2021	37%	Green spaces and wetlands
	Surface area dedicated to green spaces (wetlands) in m ²	2021	209,172	

7.

Correlation table

Between the Priorities of the ACOME CSR Strategy, the seventeen Sustainable Development Goals (17 SDGs), the ten United Nations principles and the Global Reporting Initiative GRI-G4s elements

ACOME CSR priorities		References to the Sustainability Guidelines published by the Global Reporting Initiative
1. Reporting methodology of the non-financial performance statement		Strategy, analysis: G4-1 to G4-9
The ACOME model: values and ethics		
2.1. Shared values	2.1.1. Coordination of cooperative life & involvement in the life of the company	
	2.1.2. Diversity and equal opportunities	Diversity and equal opportunities: G4-L12
	2.1.2. Equal opportunities	Gender equality: 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 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 assessment of suppliers: G4-EN32, G4-EN33 Assessment of suppliers' respect for human rights: G4-HR10 & G4-HR11
2.3. Certifications, assessment and compliance	2.3.1. Certifications	Ethics and integrity: G4-56 to G4-58
	2.3.2. Other assessments	
	2.3.3. Ethical compliance and whistleblowing	Different types of incident: 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. Commitments, partnerships, donations and sponsorship	2.4.1. ACOME committed to the energy, ecological and climate transition	Stakeholder involvement: G4-24, G4-25, G4-26
	2.4.2. Global Compact: ACOME supports the Global Compact	
	2.4.3. Support for research and education	
	2.1.4. Engagement with professional organisations	

Initiative (GRI-G4)	Correspondence with the 17 UN 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)
	Fewer inequalities (10)	Anti-corruption (10)
	Justice and peace (16)	International labour standards (3,4,5,6)
	Partnerships for Global Goals (17)	

ACOME CSR priorities		References to the Sustainability Guidelines published by the Global Reporting
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, efficient and environmentally friendly manufacturer		
4.1. General policy (environment)		General information: G4-EN31
4.2. Discharges and disamenties	4.2.1. Anticipating discharges into water	
	4.2.2. Limiting soil pollution	Effluent 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	Effluent and waste: G4-EN22 to G4-EN26
4.3. Energy consumption		Energy: G4-EN3 to G4EN-7
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 offer attentive to the needs of 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

Initiative (GRI-G4)	Correspondence with the 17 UN 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)
	Clean water and sanitation (6)	Environment (7)
	Clean and affordable energy (7)	
	Industry, innovation and infrastructure (9)	Anti-corruption (10)
	Combating climate change (13)	
	Responsible consumption and production (12)	Human rights (1,2)
	Decent work and economic growth (8)	
	Industry, innovation and infrastructure (9)	
	Clean and affordable energy (7)	Environment (7,8,9)
	Protection of terrestrial fauna and flora (15)	
	Justice and peace (16)	

Report of one of the Statutory Auditors, appointed as an independent third party, on the consolidated statement of non-financial performance included in the management report

Financial year ended 31 December 2021

To the General Meeting of Shareholders of ACOME,

In our capacity as Statutory Auditors of ACOME, appointed as an independent third-party body, accredited by COFRAC (Cofrac Inspection accreditation no. 3-1080, scope available on the website www.cofrac.fr), we hereby present our report on the consolidated statement of non-financial performance for the year ended 31 December 2021 (hereinafter the "Statement"), presented in the management report in accordance with 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

Pursuant to legal and regulatory requirements, the Board of Directors is responsible for preparing the Statement, which must include a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented in light of those risks and the outcome of said policies, including key performance indicators. The Statement has been prepared by applying company procedures (hereinafter the "Reporting Standards"), the significant elements of which are set out in the Statement.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11-3 of the French Commercial Code and the professional Code of Ethics. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with the ethical requirements, French professional standards and applicable legal and regulatory requirements.

Responsibility of the Statutory Auditor appointed as an independent third party

It is our responsibility, based on our work, to express a reasoned opinion with a moderate level of assurance on:

- the compliance of the Statement with the provisions of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to 3° of 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, hereinafter the "Information".

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

- the company's compliance with other applicable legal and regulatory provisions, in particular 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 the work

Our work described below was performed in accordance with the provisions of Articles A. 225-1 *et seq.* of the French Commercial Code, which determine the conditions under which the independent third-party body conducts its mission, and in accordance with the professional doctrine of the Compagnie nationale des commissaires aux comptes (French national auditing body) relating to this type of intervention, as well as with the international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information. Our work allowed us to assess the consistency of the Statement with regulatory provisions and the fairness of the Information. As such:

- we have reviewed the activity of all the companies included in the scope of consolidation, and of the main social and environmental risks associated with this activity;

- we have assessed the appropriateness of the Reporting Standards in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
 - we have verified that the Statement presents the information required by II of Article R. 225-105 when relevant to the main risks and that it includes, where appropriate, an explanation of the reasons for the absence of the information required by the second paragraph of III of Article L. 225-102-1;
 - we have verified that the Statement presents the business model and main 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, and policies, actions and results, including key performance indicators;
 - we have consulted documentary sources and conducted interviews to:
 - assess the process for selecting and validating key risks and the consistency of the results, including the key performance indicators selected, with the key risks and policies presented, and
 - corroborate the qualitative information (actions and results) that we considered most important;
 - we have verified that the Statement covers the consolidated scope, i.e. all the entities included in the consolidation scope in accordance with Article L. 233-16;
 - we have examined the internal control and risk management procedures implemented by the entity and have assessed the process of collecting information with a view to ensuring its completeness and fairness;
 - for the key performance indicators and other quantitative results that we considered most important, we implemented:
 - analytical procedures consisting in verifying the proper consolidation of the data collected and the consistency of its evolution;
 - detailed testing on a sample basis, consisting of checking the correct application of definitions and procedures and reconciling the data with supporting documents. This work was conducted with a selection of contributing entities and covered between 18% and 79% of the consolidated data selected for testing;
 - we have assessed the overall consistency of the Statement in relation to our knowledge of all the entities included in the scope of consolidation.
- In our opinion, the work we have carried out in the exercise of our professional judgement enables us to provide a moderate level of assurance; a higher level of assurance would have required more extensive audit work.

Means and resources

Our work involved the expertise of 3 people and took place between January 2022 and April 2022 for a total duration of approximately 2 weeks.

To assist us in our work, we called on our specialists in sustainable development and social responsibility. We conducted interviews with those responsible for preparing the Statement.

Conclusion

Based on our work, nothing has come to our attention that causes us to believe that the non-financial performance statement is not in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly and in accordance with the Reporting Standards.

Neuilly-sur-Seine, 6 May 2022,

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

¹**Qualitative information** on the chapters: "Discharges and disamenities"; "Eco-design"; "Diversity and equal opportunities"; "Workplace safety"; "Partnerships and sponsorship". ²**Employment-related information:** average total workforce; number of departures and entries; turnover; number of training hours; number of employees trained; sickness absence rate; frequency rate and severity rate of employees' work accidents. **Environmental information:** electricity consumption; gas consumption; refrigerant leaks; CO2 scope 1, 2 and 3 emissions; municipal and industrial water consumption; amount of hazardous and non-hazardous waste.

³ACOME SA, ACOME Tanger.



52 rue du Montparnasse
75014 Paris - France
T. +33 1 42 79 14 00

www.acome.com