

Non-financial performance statement 2024



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NON-FINANCIAL PERFORMANCE STATEMENT

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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. CSR strategy and governance

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.

To reinforce this commitment, a new Group CSR Department reporting to Senior Management was created at the end of 2024.

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

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, the expectations of stakeholders and those of 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 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 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 ACOME 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 industrial" priority;
- The Research, Innovation, Technology and Prospects Department, as well as the technical departments of the branches, for the "Responsible supply" priority;
- Human resources and the Group 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. With this programme, ACOME is thus pursuing its commitment to a roadmap to contribute to global carbon neutrality by 2050.

Our carbon transition strategy is organised around two approaches: an approach by industrial site, which specifically addresses the carbon emission reduction aspects, and an approach by product, with an avoided carbon emission aspect.

The challenges for ACOME are:

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

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

For the site-by-site approach, we have decided to begin by building our transition on the Mortain industrial site using a methodology recognised by ADEME (ACT Step by Step). In 2022, Romagny's transition programme focused first and foremost on producing a complete carbon footprint covering all three scopes (until then, only items representative of scope 3 were monitored).

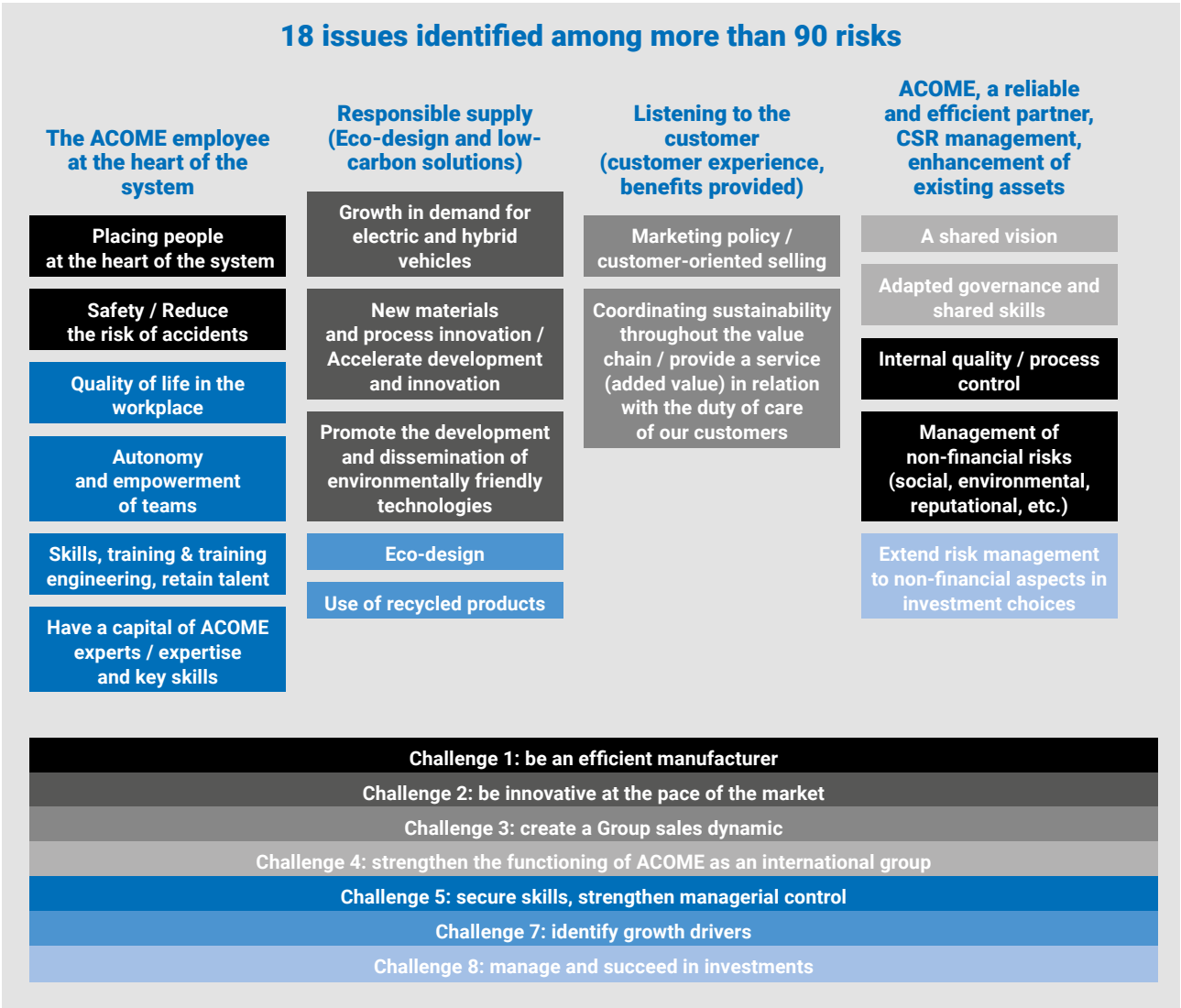
It then set about building the site's low-carbon strategy and the action plan to reduce emissions, following ADEME's ACT Step by Step approach. The site's carbon emissions reduction trajectory was then submitted to the Science Based Target in December 2023. The short-term targets (2030) were validated by the Science Based Targets in May 2024. A new complete carbon footprint was calculated for the 2024 financial year.

In 2024, the approach was also kicked off at different Group sites. IDEA OPTICAL carried out a "Decarbon'Action" diagnostic using the ADEME system and BPI France. A first carbon footprint was calculated on 2023 emissions, followed by a second in February 2025 on 2024 emissions. During the 1st half of 2025, IDEA OPTICAL will build its strategy and define the reduction action plan using the ACT Step by Step methodology. ACOME Maroc

also launched the process in 2024 on the 2023 emissions. The aim is to have calculated the complete ACOME Group carbon footprint by 2025 based on the 2024 emissions.

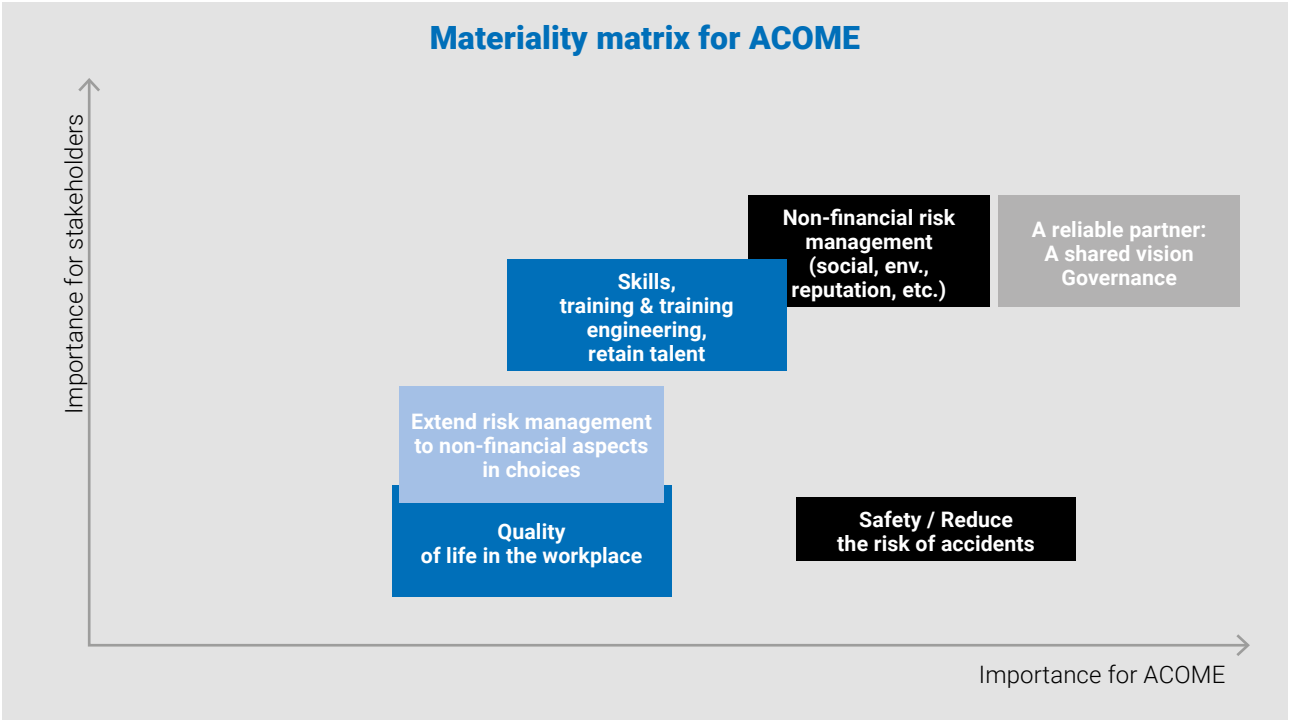
For the product approach, regular 'Carbon Days' are held with our main partners to share the progress of our decarbonisation strategy and the innovations that contribute to avoiding carbon emissions.

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



1.

CSR strategy and governance



4

Those actions related to the environmental and energy transition are included in the four priorities of the ACOME CSR strategy.

The 2024 non-financial performance statement is structured around those four priorities, which are the cornerstones of CSR performance.

1.1. CSR Governance

The CSR Committee was created in 2006. It is chaired by the Chief Executive Officer and comprises 10 members representing the Group's different business lines. It is led by the Group CSR Director. This committee manages and monitors CSR action plans.

1.2. Methodology

1.2.1. Scope

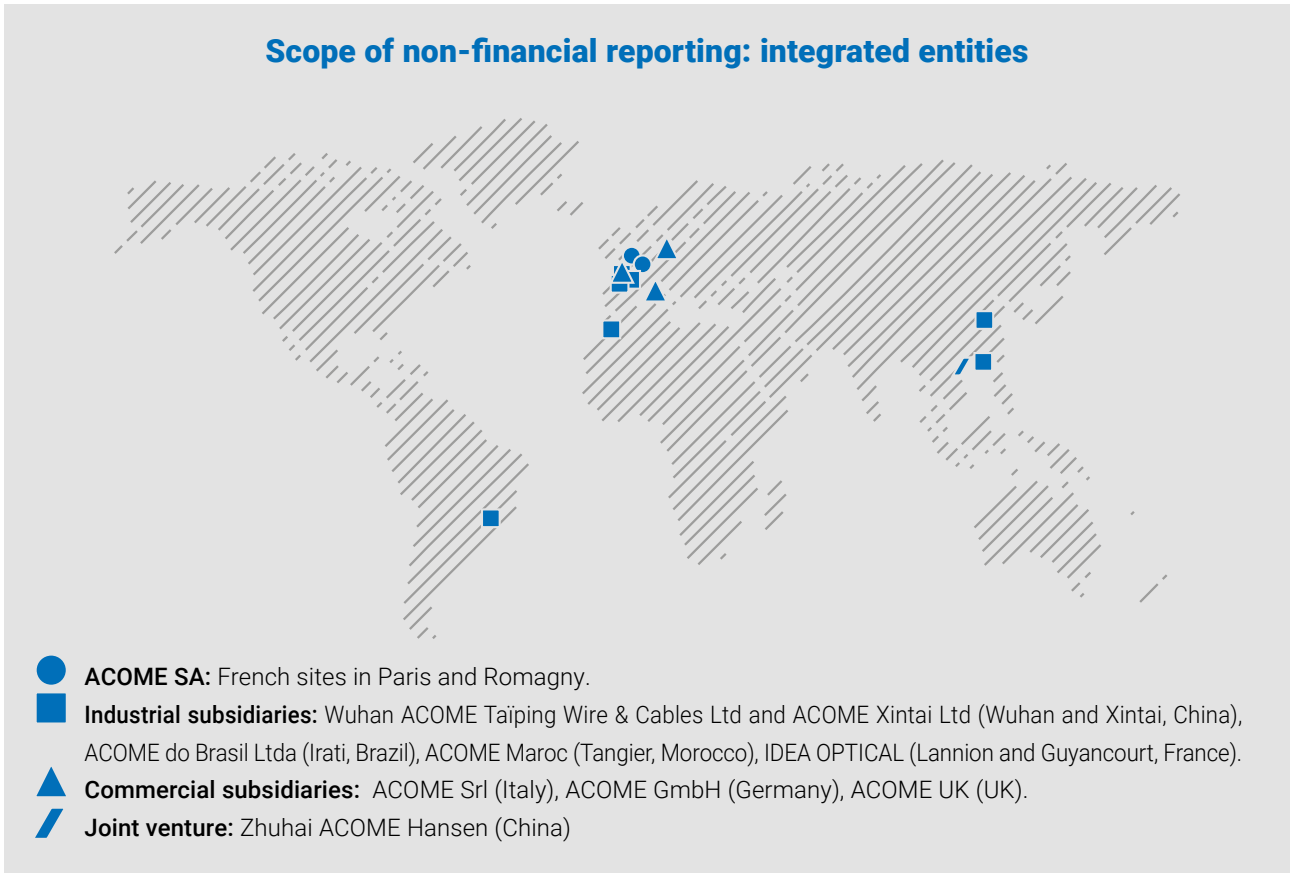
The scope of this non-financial performance statement (NFPS) has been established in accordance with the provisions of Articles L.233-1 and L 233-3.

In 2024, the scope of ACOME Group's activities did not change. The 2024 business scope covered by the NFPS is as follows:

- ACOME SA: French sites in Paris and Romagny-Fontenay;
- 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 Maroc);
- 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, shut down in 2024

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

- The advanced Chinese bases in Shanghai and Yantai (Shandong Province), Tunis (Tunisia), Bucharest (Romania), Sao Paulo (Brazil) and Ciudad del Este (Paraguay) managed by subcontractors.
- Lynddahl Telecom, a Danish company with which a progressive acquisition contract was signed in early 2024.



1.2.2.

Reporting period

The data collected covers the activity of the entities concerned over the period from 1st January to 31 December 2024.

1.2.3.

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. Since then, training sessions are provided regularly 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. As in previous years, this CSR data collection tool was used in 2024.

The 2024 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 one of the statutory auditors named as independent third party on the non-financial performance statement featured in the management report).

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

1.2.4.

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.

1. CSR strategy and governance

- 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.
- The rule applied for employee departures on 31 December 2023: as the person is present on 31 December 2023, they will be included in departures on or after 1st January 2024.

The same applies to departures on 31 December 2024, which are included in the departures on or after 1st January 2025;

- Environmental indicators are monitored by the manufacturing sites. However, in 2024, following the completion of the full carbon footprint, only the scope 3 greenhouse gas emissions from the French sites (Romagny and Lannion) were published in this report. The consolidation of the various Scope 3 emission items for the other sites is currently being collected and checked.
- 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), except for the Idea Optical site in Guyancourt.
- 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 purchased renewable energy.
- The turnover indicator is calculated as follows: $[(\text{no. of new hires on permanent contracts} + \text{no. permanent contract departures}) / 2] / (\text{Annual workforce} - \text{permanent contract staff present on 31 December of year } n-1)$.
- The absenteeism indicator is calculated as follows: $\text{number of calendar days of absence of permanent staff due to sickness} / \text{average permanent staff, prorated} \times 365$. If the absence measured for sickness is in worked

days, the number of calendar days of absence has been estimated by multiplying the number of worked days by 1.4.

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

2.1.

Shared values

ACOME has built its identity on four 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. It was then rolled out to 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 and 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 of which the 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 work. 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. In 2024, 34 cooperative projects had been completed and 26 people became associates of ACOME SA.

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. The ACOME 2030 strategic plan is currently being developed and will be presented at the Annual General Meeting in June 2025, before being rolled out to the teams in the autumn of 2025.

2.1.2.

Diversity and equal opportunities

Gender equality

At the Group level, women represent almost a quarter of the total workforce, a percentage that has been stable for several years. The Group employs 339 women and 1,247 men.

In France, ACOME SA continues to pursue its objectives of increasing the number of women in its workforce and

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

management, which remains overwhelmingly male due to its industrial history.

In addition, since 2021, when an agreement was signed to promote gender equality and diversity in the workplace, a vigilant approach has been taken every year to increase the proportion of women in our recruitment and promotions.

In 2024, the gender equality index will reach 92 points for ACOME SA (compared to 87 points in 2023 and 78 points in 2019).

On the Board of Directors, the proportion of women and men is balanced and complies with the requirements of the Copé-Zimmermann Act (over 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. It has this composition in 2025. This enables the proper representation of members, taking into account their professional, geographical and sociological diversity.

Thirteen women hold positions on the management committees of the different Group sites.

Equal opportunities

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

These schemes are complemented by our death and disability cover.

ACOME Group also pays close attention to the retention and integration of minority and/or vulnerable workers in its subsidiaries. In Brazil, for example, 33 people (over 35% of the workforce) are from minorities or vulnerable groups. Overall, 122 people in the Group come from minority and/or vulnerable backgrounds, representing nearly 8% of the average pro-rated workforce.

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 employs over 1,000 people 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 fire-fighters, etc. On all its industrial sites, ACOME deploys a local procurement and economic development strategy.

2.1.4.

Energy, ecology and climate transition

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

2.2.

Business ethics

2.2.1.

Fair practices

Compliance with the laws and regulations of the 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.

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

ACOME Group has set up a whistle blowing 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. This whistle blowing system can also be used by any stakeholder using a dedicated email address "alerte-ethique@acome.fr".

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.

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) includes quality, cost, delivery, support and sustainability criteria. The share of sustainable development in the supplier rating is 15% of the overall rating.

We also give priority to local purchases wherever possible. 60% of Idea Optical's raw material purchases and over 60% of ACOME SA's purchases are made in France.

2.3.

Certifications, validation and accreditation

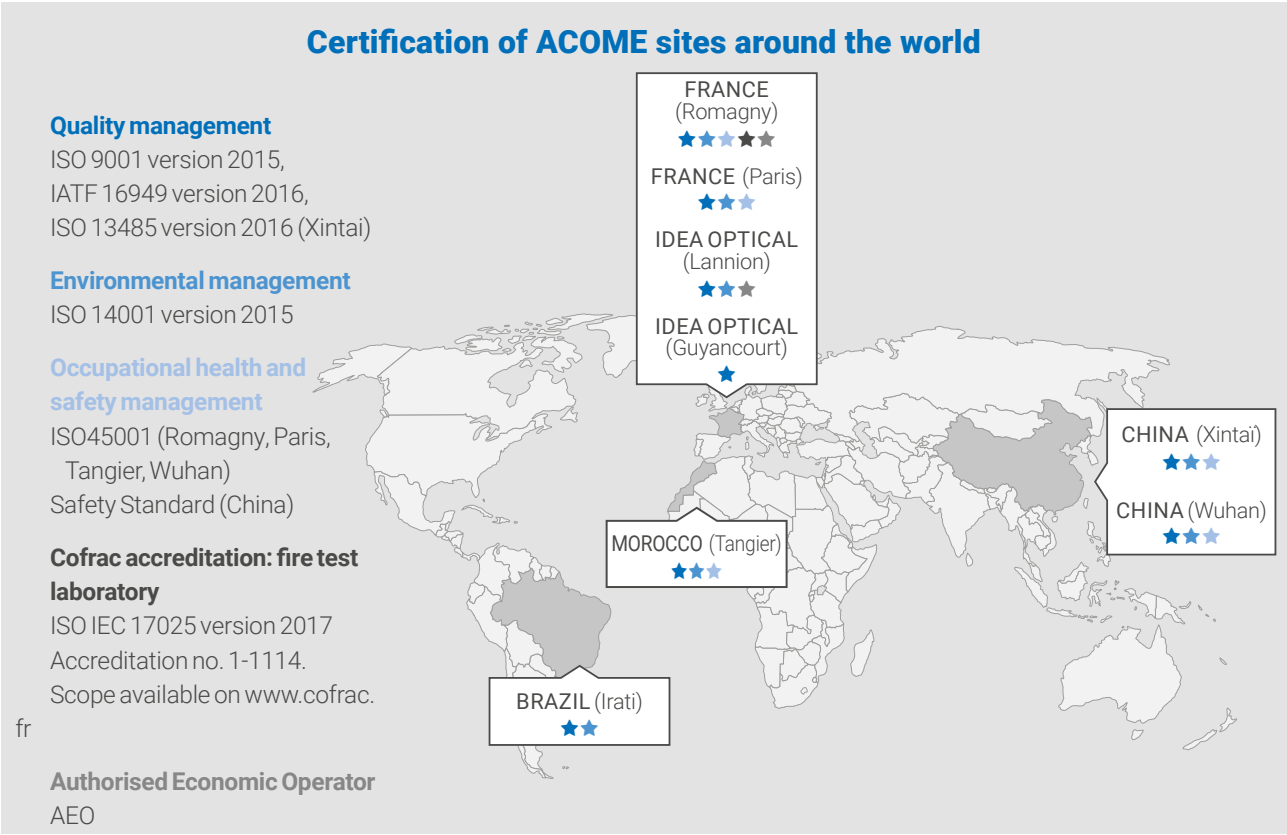
2.3.1.

Certifications

In 2024, all certifications awarded to ACOME sites were confirmed or renewed (see Summary of certifications, commitments and ACOME 2024 assessment table). Since 2022, 100% of ACOME's industrial sites, regardless of activity or country of location, have not only an ISO 9001:2015-certified quality management system (and IATF16949/2016 for sites with an automotive activity), but also an ISO 14001:2015-certified approach and environmental management system.

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

2. ACOME business model: values and ethics



will now undergo their initial ISO 45001 certification audits in January and February 2025.

The deployment of combined audits in the Group 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 2024, ACOME Do Brasil was included in this combined audit and corporate approach.

2.3.2.

Ecovadis assessment of CSR performance

2.3.2.1.

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,

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

ACOME Group's CSR performance achieved a score of 69/100 from ECOVADIS at the last assessment, with the next assessment scheduled for September 2025.

ACOME Group's CSR performance has also been highlighted by Le Point for several years. ACOME is ranked 201st in the list of the most responsible companies in France and 14th in the electronic equipment sector.

CSR performance is also recognised at the level of our subsidiaries. For example, for the sixth year running (since 2019), ACOME's subsidiary in Brazil received the "Selo climat Parana" award, presented by the Secretary for 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, carbon performance has been assessed by ECOVADIS since 2021.

This performance is assessed according to 3 criteria:

- business engagement;
- actions implemented;
- results.

This theme includes two parts: monitoring and assessment of GHG emissions, and assessment of the effectiveness of reduction actions and improvements made.

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

In 2024 ACOME was assessed at the intermediate level.

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.

Since 2021, we have 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, called "intern audit", focused on the assessment of in-house vulnerability. The principle is to check access to sensitive company data from an internal workstation. These vulnerability audits are scheduled at regular intervals.

The assessment was continued in 2022 with a cyber attack test (email phishing) on our employees.

The conclusions of the assessment were shared with the Management Committee and taken note of by the Information Systems Department. As part of the continuous improvement of our cyber security, an assessment of our information security management system in accordance with ISO 27001 was carried out in 2023. Phishing simulations took place again in the

summer of 2024 before the launch of a cybersecurity awareness raising campaign in September 2024. It invites all French users to follow compulsory e-learning modules.

2.3.3.

Ethical compliance and whistle blowing

The Group has deployed an alert system that can be accessed and used by any Group employee, whether external or temporary (intern, 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 in two parts.

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 Group Quality Director as the contact person to receive alerts on this subject and to initiate the appropriate treatment method (+33 (0)2 33 89 37 08 or alerte-ethique@acome.fr).

This whistle-blowing system can also be used by any stakeholder by sending an e-mail to alerte-ethique@acome.fr

In addition to these obligations, the Human Resources Department has developed a system for preventing and reporting 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.** This is a person who makes sure the reported situations are properly handled and followed up, in complete confidentiality. The Human Resources Department guarantees that situations of which it is made aware are handled

2. ACOME business model: values and ethics

confidentially and has officially appointed Jeannine Eugène as the Group's Human Resources contact person.

- **In France, the Works Committee contact person provides** support and guidance to victims of sexual harassment (Sophie Durdilly in her current role).

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 2024, 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 product eco-design, 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 financing, in favour of the climate, in favour of Normandie Forever and outside its value chain, has allowed the sequestration of over 1350 metric tons of CO₂ equivalent since 2016 by reforesting more than 10 hectares on various plots in Normandy.

Since then, new manufacturers in Normandy have joined ACOME and become involved in the association.

The association's general meeting in December 2024 decided to broaden its activities and add biodiversity support. ACOME SA plans to finance the sequestration of 119 metric tons of CO₂ in 2025 (equivalent to ACOME SA's business travel emissions in 2024).

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. Every year since then, ACOME has published a Communication of Progress (COP).

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 in which it is established.

2.4.4.

Sponsorship & partnership

Our company is committed to actively supporting local development by investing in local initiatives that promote

social cohesion, culture and well-being, or in partnership with local organisations. ACOME SA has signed an agreement with the SDIS (Service Départemental d'Incendie et de Secours - Local Fire and Rescue Service) allowing local fire-fighters to come and train at our facilities and making ACOME employees available as volunteer fire-fighters when needed.

Idea Optical also supports a number of emblematic events such as the 4L Trophy (an international solidarity race), the PLB Muco (a cycling event in aid of research into cystic fibrosis) and the Corrida de Lannion (a popular running race in the region).

In Brazil, it supports local players and charities. In December 2024, for example, a financial donation was made to the Irati ANAPCI institution, a local cancer charity. In January and September 2024, old uniforms and footwear without the ACOME logo were donated to the Bethânia Community which cares for drug addicts.

2.4.5.

Engagement with professional organisations

In France, the company is involved with professional organisations (Chambers of Commerce and Industry, employers' syndicates, industrial development agencies) and the regional and national SCOP Unions. In France, it has been involved in numerous awareness-raising activities in the sector for over 20 years. Strongly committed to the digital development of territories and access to very high speed broadband, the Group regularly organises events dedicated to connected mobility.

In 2021, the Forum brought together over 500 participants and 37 exhibitors on the industrial site in Romagny-Fontenay. Organised in partnership with NextMove, it 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 automotive sectors.

In 2022, ACOME was a partner of the national SCOP congress held in Rennes, France.

In 2023, over 300 professionals gathered at our Mortain site for the inauguration of the ACOME 5G LAB, a platform

for experimenting with the uses of private industrial 5G, in the presence of the Digital Infrastructures and Industry of the Future Solutions Strategic Committees and all the players in the industrial 5G sectors.

ACOME representatives also sat on national (PEP ECOPASSPORT, SYCABEL, FIEEC, FIEV, AFQP), European (EUROPACABLE, Sustainability Leadership Team) and international (FTTH Council) bodies. These representatives played an active role in a number of discussions, including working groups on the greening of fibre optic cable factories (with SYCABEL, as part of the CSF Digital Infrastructures Environment Working Group), and with the FIEV to contribute to the introduction of standards for measuring the environmental footprint of automotive products.

ACOME also took part in various events, such as the FTTH Conference in Berlin, organised by the FTTH Council. The event brought together over 3,000 players from the sector in March 2024. ACOME's representative on the board of the FTTH Council Europe took part in a workshop on the creation of a European programme enabling companies in the sector to measure their carbon footprint while creating a European-wide sector database. ACOME also spoke at the latest ITG Fachtagung conferences (Germany) on the popularisation of the LCA methodology in December 2023 and on the importance of establishing a sector database (FTTH Ecoplatform) in December 2024.

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

In line with the Group's values and its SCOP status, ACOME puts 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. Placing people at the heart of the system

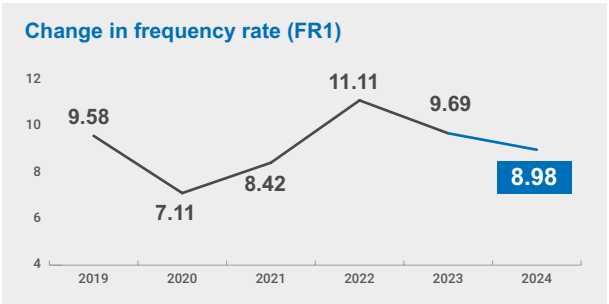
3.1.
Workplace safety

The Group's safety policy is based on the company's will to never compromise on safety. The implementation of this policy is based on three fundamental pillars: vigilance, exemplariness, responsiveness.

This involvement of all aims to keep accidents as few as possible, the objective being zero accidents and zero occupational disorders. The ambition to achieve "Zero Accidents" concerns both accidents with and without lost time, whether they involve employees, service providers or visitors to Group sites.

In 2024, three industrial sites achieved the "zero accident" target: ACOME Wuhan, ACOME Xintai and ACOME do Brasil.

The Group's frequency rate for lost-time accidents (i.e. the number of lost-time workplace accidents for ACOME personnel * 1,000,000/number of hours worked by ACOME personnel) was 8.98 in 2024 (compared to 9.69 in 2023).



The frequency rate (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 14.23 in 2024 (compared to 15.35 in 2023). The Group's severity rate (i.e. the number of days lost * 1000 / number of hours worked) was 0.34 in 2024 (compared to 0.56 in 2023 and 0.39 in 2022).

Following an assessment of its safety culture, ACOME launched an initiative to improve its prevention culture, especially on the Paris and Mortain industrial sites.

The aim is to achieve a frequency rate of declared accidents with and without lost time for employees, contractors and visitors of less than 5 by 2030.

The resulting training 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 roll-out of risk factor training reached 100% at the end of December 2024. This training complements and is consistent with our safety policy: it aims to change our behaviour and improve our safety performance. Accidents are systematically analysed to identify the root causes so that effective action plans can be put in place. We have drawn up a standard to steer our workplace health and safety approach, which we plan to roll out across the entire Mortain site in 2025-2026. In line with the 2024 mapping, we will continue to reduce the causes of muscular-skeletal disorders (MSD). An ergonomics design standard was drawn up, so that ergonomics can be included in the purchasing process for new equipment. In that respect, ACOME SA has been participating in the CARSAT MSD reduction plan for several years.

These preventive approaches are also implemented in our subsidiaries.

In 2021, Idea Optical launched a working group supported by a consultancy firm with expertise in ergonomics, to reduce the risk of muscular-skeletal disorders (MSD) inherent to its integration activity. Investments were then made (variable height pallet truck, limitation of load carrying, robotised production unit, etc.).

Every year, ACOME do Brasil organises an in-house week for the prevention of workplace and environmental accidents. Conferences by experts in the field raise staff awareness of accident and illness prevention and environmental protection.

Muscular awakening sessions were held at the ACOME and Idea Optical sites in 2024 for production and administrative staff.

ACOME is also pursuing the health and safety certification process. ACOME Brazil and Lynddahl Telecom will pass their initial ISO 45001 audit in the 1st quarter of 2025.

3.2.
Making ACOME a learning company

We are committed to creating an environment conducive to the continuous learning and skills development of our employees.

ACOME SA

In 2024, we invested heavily in training, totalling 16,061 hours of training for ACOME SA. As a result, 97% of employees attended at least one training course. Those training programmes cover a wide range of technical and behavioural skills, and are accessible to all levels of the organisation.

The use of e-learning platforms is increasing, making it possible to train more employees.

We also set up co-development workshops to support managers. Knowledge sharing and mentoring initiatives are encouraged to foster a collaborative learning culture.

Environmental, safety and ethics training is provided on the various sites as part of the induction process.

The staff skill upgrade policy is deployed on a sector-by-sector basis. We train our operators as part of the CQPM and encourage internal mobility, especially as part of the opening of technical training courses (Formatech).

In 2024, we hosted 57 work-study students and 34 interns. The support for work-study students and interns also contributes to enhancing team skills by consolidating our practices as a learning company and by creating win-win contracts with the tutors.

ACOME subsidiaries

With 21,536 hours in 2024, i.e. 57% of the total hours provided in 2024 for the Group as a whole, the subsidiaries are investing heavily in training their human resources at all levels and in a wide range of fields, ensuring that they have staff that meets the needs of the different markets and countries. 100% of employees attended at least one training course during the year, both as part of their induction and to maintain and develop their skills.

24 interns were able to put their knowledge into practice and play an active part in projects or studies, thereby meeting the practical needs of the subsidiaries. An apprentice on a work-study contract from the parent company was able to complete his work-study period in China, thereby developing exchanges between the Group's subsidiaries.

3.3.**Quality of life in the workplace - diversity**

Quality of life in the workplace is at the heart of our HR strategy, because we firmly believe that a healthy and

fulfilling working environment is essential for the well-being of our employees and the overall performance of our company.

ACOME SA

In 2024, we signed a new agreement on professional equality, disability and the fight against discrimination. This agreement includes strong commitments and ambitious targets to be achieved over a three-year period. Negotiations on quality of life in the workplace will be renegotiated in 2025, after analysis of the quality of life barometer scheduled for March 2025.

We have strengthened our support programme for the mental health of our managers, by offering a subscription to a mental health prevention platform.

The company offers a number of services to support its employees, including a daycare service for children, access to a social worker to help with personal and professional matters, and membership of the Union Sociale des SCOP, which offers various benefits and services to members of our cooperative.

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 looking after a sick or disabled child. Every employee can donate paid leave days, whereas 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 at work is also measured by indicators such as permanent staff turnover and absenteeism rates. In 2024, the turnover for permanent employees was 3.2%, while the absenteeism rate was 4.69%, well below the French national average. These low rates testify to the loyalty of our employees, despite the societal changes of recent years, and reflect our commitment to creating an attractive and well-intentioned working environment.

Many awareness-raising campaigns are organised in the company to mobilise our employees around various social issues. Such initiatives include actions to raise awareness of healthy lifestyles, breast cancer prevention, good teleworking practices, noise management, muscle awakening and nutrition. These campaigns are intended

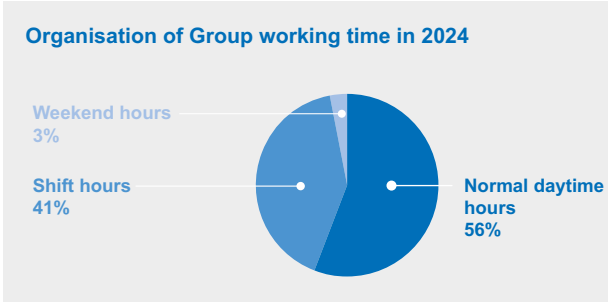
3. Placing people at the heart of the system

to promote the health and well-being of our employees, while informing them about important issues in their professional and personal lives.

ACOME subsidiaries

Absenteeism is also moderate, with a few exceptions. On the other hand, staff turnover is higher than at the parent company due to certain entities being located in areas where the employment market is very tight, resulting in a volatile workforce.

In Wuhan, a satisfaction survey is carried out every year among employees (safety, pay and benefits, working conditions and environment, etc.). Among the measures proposed in 2024, a "tea room" was set up and an ice machine installed for the production site employees. In Brazil, an employee satisfaction survey is carried out every two years



Most of the Group's employees work normal working hours.

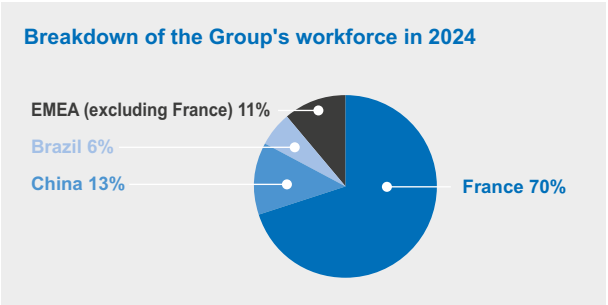
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3.4. **Organisation and sustainability of the company**

3.4.1.

Jobs

The Group's average prorated headcount fell slightly in 2024, with 1,586 people employed on average (compared to 1,700 in 2023). This decline is mainly due to the two French companies, while the subsidiaries remain stable overall, although there are significant variations between entities, with increases in Morocco and Brazil and decreases in China.



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. Variable pay schemes are in place for certain job categories in the Group.

ACOME SA

In France, as part of the specific operation of the company under its status as a cooperative and participative company, it distributes all surplus revenue in the form of a dedicated investment reserve, a special profit-sharing reserve and interest on shares held by shareholders. A performance incentive agreement provides additional pay based on negotiated performance indicators. All of these measures are part of an employee savings scheme that can also benefit from matching contributions.

ACOME subsidiaries

Pay policy in the subsidiaries is defined based on regular benchmarking of local pay practices, both for basic salaries and fringe benefits, in order to remain competitive in attracting and retaining staff. To do that, we use salary surveys from recognised international companies in the field. Variable pay is very widespread, with all hierarchical levels involved, from directors to workers.

3.4.3.

Industrial relations

ACOME SA

In 2024, our company maintained constructive and open industrial relations, which are essential to providing a harmonious and productive working environment. We continued to strengthen our relationship with employee representatives, encouraging regular and transparent discussion. The Social and Economic Committee (CSE) meetings were an opportunity to discuss employees' concerns and find common solutions to the challenges they face.

The mandatory annual negotiations were conducted in a spirit of cooperation, resulting in agreements that benefited all employees. Five agreements were signed in 2024 out of the five negotiations conducted. We also make sure the new job descriptions and scores in line with the new collective agreement for the metallurgy industry are implemented transparently and fairly.

In short, the state of industrial relations in our company in 2024 reflects our commitment to maintaining quality industrial relations, being attentive to and responding to the needs of our employees, and creating a respectful and inclusive working environment.

ACOME subsidiaries

Industrial relations in the subsidiaries have calmed down, with no disputes in 2024. The subsidiaries which, because of their size, have staff representatives, work constructively in a spirit of trust to move issues forward while respecting the values of the parent company.

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

In addition, initiatives are deployed at all sites to mobilise employees and raise awareness among partners to prevent climate change and preserve biodiversity.

The 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 pollution

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 discharges to the soil, air and water from its industrial facilities.

In addition to those actions, analyses are also regularly carried out by independent third parties to measure the discharges of the different industrial sites (such as the verification of smoke emissions in Morocco or Romagny, or the 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 on the Mortain industrial site was carried out in 2022.

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 containment tanks.

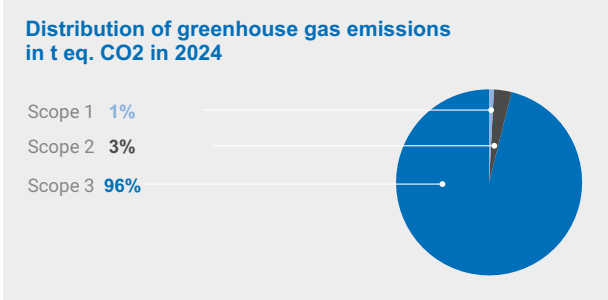
4.2.3.
Limiting air pollution

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 2024, scope 1 and 2 GHG emissions represented 27,659 t eq CO₂ for the Group. The completion of a full carbon footprint using the GHG Protocol method at our main ACOME SA site allowed us to quantify all Scope 3 emissions at 454,743 metric tons of CO₂ eq in 2024, including the use of products sold (GHG Protocol cat.11) and 142,330 metric tons of CO₂ eq excluding use. In fact, 70% of global emissions in 2024 are linked to the use of the products sold, in particular as a result of the Joule effect on power cables in electric vehicles. These indirect emissions from the use of products are set to increase with the growth in sales of electric vehicles to replace internal combustion vehicles. Which is why ACOME SA's scope 3 reduction actions focus on non-use emissions. Scope 3 emissions are also calculated for Idea Optical and are in the process of being made more reliable for the Group's other sites. Local actions targeting direct emissions have been implemented. They are already making significant improvements. At the Mortain industrial site, for example, optimising installations (relief valves, collectors) has reduced SF6 emissions; restarting the biomass boiler in 2021 also reduced the use of propane; maintenance operations on the air conditioning units at the Mortain industrial site laboratory saved the equivalent of 74 metric tons of CO₂ on fugitive emissions. Actions are also being taken to limit scope 3 emissions. For example, the Mortain site became involved in the Frêt 21 scheme of the EVE programme (Voluntary Commitment for the Environment) run by ADEME and professional organisations in 2022. An action plan with targets to reduce transport-related emissions by more than 5% over three years was presented to and validated by the FRET 21 national commission in July 2022. The target was a reduction of 118 metric tons eq. CO₂ in 2024 following four actions (stacking pallets bound for Germany, using 45 or "pallet wide" containers, working

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A reliable, efficient and environmentally friendly manufacturer

with transporters committed to reducing emissions, and increasing the use of delivery rounds for several customers).

In 2024, those actions resulted in a reduction of 91 metric tons of CO₂ equivalent, slightly below the target of 118 metric tons set for 2024. The trajectory was better than expected, with a drop of 6.5% for a target of 5%, but the fall in shipped volumes in 2024 did not make it possible to reach the 118 metric ton target.

Idea Optical plans to draw up its action plan using the ACT Step-by-Step method for 2025. Building renovation (roof and insulation) and the installation of car parks with photovoltaic shading at the Lannion industrial site in 2024 will allow Idea Optical to continue to reduce Scope 1 and 2 emissions.

The Group also encourages the use of soft mobility for home-office journeys by carpooling using the BlaBlaCar Daily application for Idea Optical and Rézo-Pouce for ACOME Mortain. Cycling is also encouraged. The Mortain site built secure shelters during the 2022-2023 site development. Cycle paths, installed by the Communauté d'Agglomération, now link up with the industrial site, making it easier and safer to travel. The sales office in Germany, meanwhile, has provided its employees with electric bicycles using the government's incentive scheme.

4.2.5.

Developing carbon sinks

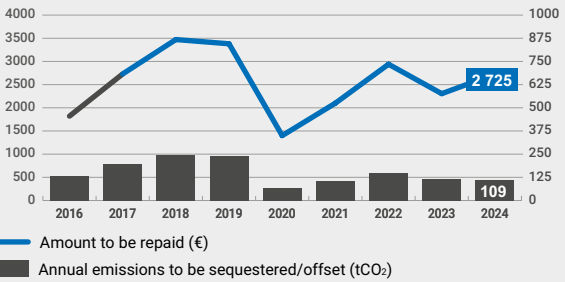
Since 2009, ACOME has contributed to setting up carbon sinks in Normandy. As a founding member of Normandie For ever, ACOME subsidises the reforestation of several sites each year.

In concrete terms, ACOME's direct climate financing in favour of Normandie Forever and outside its value chain, has allowed the sequestration of over 1,350 t of CO₂ equivalent since 2016 by reforesting more than 10 hectares on various plots in Normandy.

Sequestration partnership Normandie FORÉVER with funding of €20/metric ton of CO₂

CO ₂ emissions	Unit	2018	2019	2020	2021	2022	2023	2024
CO ₂ emissions from electricity peak shaving contract	t	120	123	0	14	33	17	18
CO ₂ emissions for ACOME vehicles (including long-term leasing / excluding forklift-trucks)	t	28	33	20	14	11	13	16
CO ₂ emissions from business travel (mileage, expense claims)	t	100	86	50	77	103	85	75
Annual emissions to be sequestered/offset	t CO ₂	248	242	70	105	147	115	109
Amount per metric ton of CO ₂ offset	€/t CO ₂	14	14	20	20	20	20	20
Amount to be repaid	€	3,472	3,381	1,400	2,100	2,940	2,305	2,176

Sequestration / offsetting of our CO₂ emissions



This approach is also deployed in our subsidiaries. In Morocco, trees have been planted around the factory, and in Xintai, more than 300 trees have been planted in recent years.

4.2.6.

Controlling other discharges and pollution

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 personal protective equipment, soundproofing through the confinement of machines. No official complaints have been recorded on the subject. Regarding olfactory pollution, 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 pollution aspect is also taken into account and anticipated in the purchase of materials and their use. For example, collection and recycling actions

of 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 hardware, and its maintenance has also been optimised to prolong its service life.

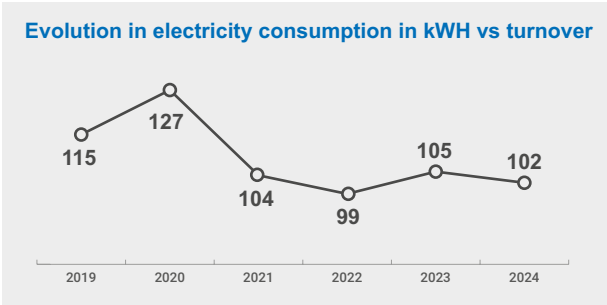
4.3.
Energy consumption

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-Fontenay 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 on the Group's various sites.

The energy consumption to turnover ratio fell slightly in 2024 (102 vs 105).

Actions are ongoing to control total energy consumption, in particular by using consumption monitoring data to optimise the planning of production equipment commissioning depending on need and energy consumption. Solutions for power supply and lighting by zone are also ongoing at the various sites to avoid energy consumption in inactive areas.

At the same time, the deployment of more energy-efficient equipment is continuing, with, for example, LED lighting at the ACOME do Brasil site.

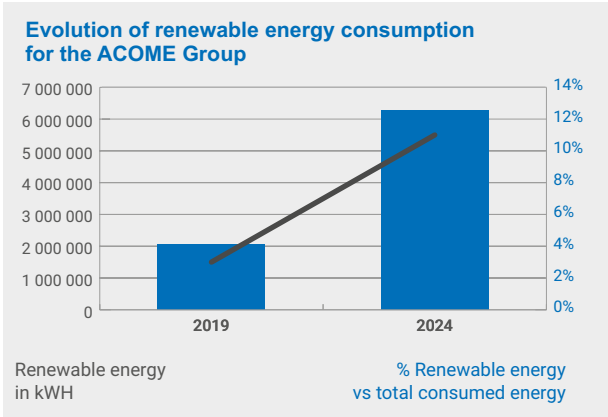


In addition to these approaches, the Group is

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. Similarly, the installation of photovoltaic panels on the roofs of the WAT1 industrial site in WUHAN is ongoing, scheduled to come on stream in May 2025 with an available potential of 6,500m².

Brazil has signed a renewable energy supply contract that will see it supplied with almost 100% renewable energy until 2025.

In 2024, almost 10% of the energy consumed by the industrial sites was renewable.



Staff awareness campaigns are also conducted. 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 2024, with particular actions on optimising packaging, recovering empty reels and deploying reusable recycled plastic reels. In 2024, Idea Optical commissioned a machine to convert cardboard waste into cardboard mattresses to cushion fragile products, replacing bubble wrap, i.e. single-use plastic.

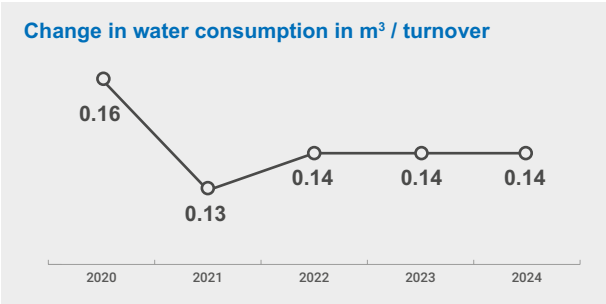
The consumption of industrial water (closed circuit water dedicated to industrial application) is favoured in all the

4.

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Group's industrial sites in order to cut back on municipal water consumption. In 2024, 77% of the water consumed by the Group was industrial water.

The water consumption to turnover ratio is stable compared to 2023. However, ACOME do Brasil has made significant improvements, halving its water consumption/turnover ratio in three years thanks to a major awareness-raising campaign and equipment improvements.



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

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

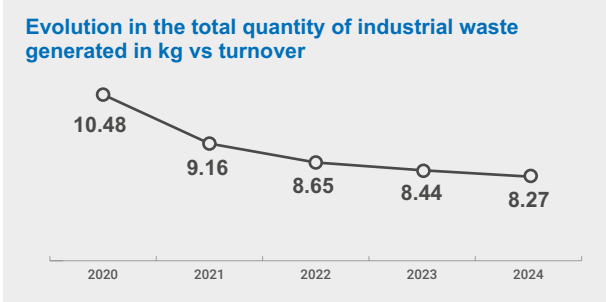
Action plans are also deployed locally on industrial sites to reduce production waste. For example, at the Mortain industrial site, the performance and improvement of waste rates is controlled in the rituals of the performance management system by production unit

Thanks to the various partnerships implemented with waste recovery and treatment facilities, 80% of the industrial waste generated at Group level in 2024 was recovered.

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

Every year, Idea Optical donates unsold or obsolete

products to schools and training organisations. These actions avoid the destruction of the products and benefit the training of future technicians who will be in charge of building and/or maintaining the very high-speed network.



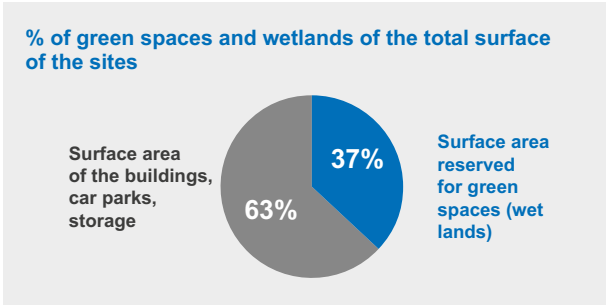
Consumption (energy, fuel, gas, wood) and waste are monitored and analysed during steering committees and management reviews.

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.

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 spaces help to preserve biodiversity.



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.

Initiatives are also carried out in the subsidiaries. In Morocco, for example, volunteer employees planted fruit trees around the company. In addition to the environmental aspect, there is also a social notion in this action (giving fruit to people in difficulty).

Finally, the impacts on biodiversity are taken into account in the framework of infrastructure projects. For example, on the Mortain industrial site, the wetlands were taken into account in the layout of the new traffic flows and the new car parks. Work has also been carried out as part of the Echinops programme to re-nature a stream on the Mortain industrial site in 2022 and 2023.

5. A responsible supply 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 (especially copper) 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.

Almost 100 PEPs covering at least 645 product references have been drawn up since 2009.

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

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

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.

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

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

5.2. Eco-responsible product and service offering

Several areas are being explored at Group level:

- The different methods of recycling polymeric materials resulting from the purging inherent in the manufacture of the Group's cables and solutions;
- The different recycling methods and the use of recycled copper in cables and solutions;
- The use of polymers from bio-sourced materials as alternatives to materials from fossil fuels;
- The use of recycled components built into in material formulations;
- IoT (Internet Of Things) type connectivity solutions or application solutions used to:
 - improve the efficiency of cable transport to customers, thereby reducing the number of miles 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.
- reduce the environmental footprint of containers (reels, crowns, etc.).

ACOME continues to develop its product ranges with a reduced and optimised environmental impact and to promote packaging that reduces the carbon impact on projects (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, was over 10 metric tons 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. It 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 built 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.

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.

The company is capable of providing technology, know-how and added value. 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 halogen-free insulation, the recyclability of cables,

the saving of natural resources and the optimisation of logistics are the main levers.

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

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 under way, in conjunction with ACOME Maroc. 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 strength characteristics on paper. But the challenge was to achieve consistent quality. Building biobased or regenerated materials into a product as technical as an optical cable is not so simple.

FTTH: a carbon footprint reduced by 30% with the new drop and Nanomodule cables and by 48% with the new MBEO (Optical Watertight Micro-Housing)

In July 2020, ACOME launched its new Drop connection cable, the UNB1627, which provides an optical link

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

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%.

In 2023, ACOME launched the Nanomodule cable, a breakthrough technology designed to reduce the environmental footprint of fibre optic cables. This technology developed and patented by ACOME offers significant advantages:

- Reduction in the use of plastic materials: the technology replaces a plastic-based sub-casing with a simple textile thread. Furthermore, with fibre density increased by 80 to 100%, a single ULW cable can now be installed where two were previously required.
- Reduced product carbon footprint: ULW cables with Nanomodules reduce the carbon footprint by 20 to 30% compared to traditional cable structures, depending on the compared capacities and configurations.
- Reduced carbon impact for operators: with the implementation of the product, and in a use case defined with the operator, it has been calculated that this technology saves 15kg CO₂ per km of deployed cable
- Reduction in polluting waste: the technology eliminates the gel present in traditional structures. As a result, the solvents and wipes used to clean the fibres are no longer needed.

The patented technology also brings substantial economic benefits. It has been recognised by the industry as a finalist in three innovation competitions, including an award for best innovation at INCA (England) in November 2024.

As far as Idea Optical's connection hardware is concerned, the use of recycled materials in the design of the various parts of the casing, the elimination of individual plastic packaging and the use of cardboard packaging in batches of 12 have reduced the MBEO's carbon footprint by 48%.

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

6. Non-financial indicators

Workforce information

Consolidated data for ACOME Group

Total workforce	Prorated average workforce (PC + FTC plus peak seasons temp employees)	2024	1586	
		2023	1701	
		2022	1766	
Employee breakdown by gender	Men (number in prorated average, PC + FTC plus peak seasons temp employees)	2024	1247	
		2023	1314	
		2022	1202	
	Women (number in prorated average, PC + FTC plus peak seasons temp employees)	2024	339	
		2023	386	
		2022	413	
	Diversity Index ACOME SA (Paris and Romagny sites)	2024	92	
		2023	87	
		2022	86	
Employment of minority and/or vulnerable workers	Number of minority and/or vulnerable workers (on the manufacturing site, either directly or indirectly through outsourcing to specialised organisations)	2024	122	
		2023	99	
		2022	75	
Recruitment (number of contracts over the year)	Permanent contracts (> 3 years for China)	2024	50	
		2023	60	
		2022	93	
	Fixed-term contracts (< 3 years for China)	2024	101	
		2023	75	
		2022	101	
Departures (number of contracts over the year)	ACOME staff	2024	145	
		2023	131	
		2022	213	
Quality of life in the workplace	Group absenteeism rate (due to illness, permanent contract)	2024	3.09%	
		2023	3.06%	
		2022	3.58%	
	Group turnover [(no. of new hires + no. departures)/2]/(Annual workforce – permanent contract staff present on 31 December of year n-1)	2024	6.52%	
		2023	6.12%	
		2022	9.71%	

Apprentices and professionalisation contracts are not counted.

Training

Consolidated data for ACOME Group

The policies implemented in the field of hours delivered	Total number of training hours delivered	2024	37597	
		2023	38965	
		2022	41040	
	% of classroom training hours	2024	85%	
		2023	86%	
		2022	92%	
	Average number of training hours per person	2024	24	
		2023	23	
		2022	23	
	% of the workforce that had at least one training course during the year	2024	100%	
		2023	93%	
		2022	100%	
		2021	95%	

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Health and safety

Consolidated data for ACOME Group


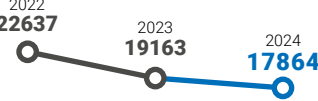

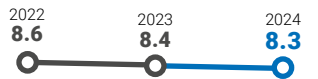



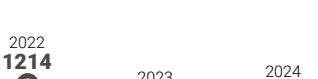
Health and safety	Number of lost-time accidents (ACOME staff)	2024	22	
		2023	25	
		2022	31	
	FR1 ACOME staff lost-time accident frequency rate FR1 = (no. of lost-time workplace accidents * 1,000,000) / no. of hours worked by ACOME staff	2024	8.98	
		2023	9.69	
		2022	11.11	
	FR2' total frequency rate 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)	2024	14.23	
		2023	15.35	
		2022	13.96	
	Severity rate of accidents with lost time for ACOME staff tg= (number of lost days * 1000) / number of hours worked	2024	0.35	
		2023	0.56	
		2022	0.39	


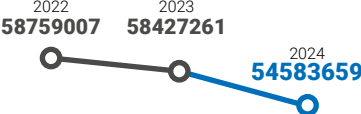
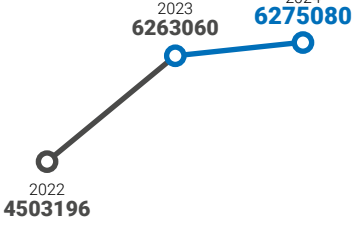
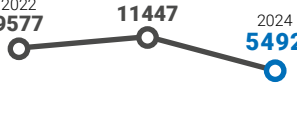
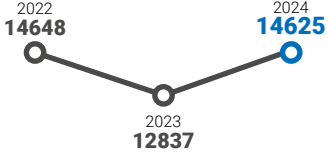


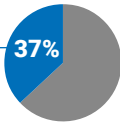
6. Non-financial indicators

Environmental information

Sustainable use of resources

Consolidated data for ACOME Group

Water consumption	Ratio of water consumption (m³) vs. turnover	2024	0.14	
		2023	0.14	
		2022	0.14	
	Mains water (m³)	2024	17864	
		2023	19163	
		2022	22637	
	Industrial water (m³)	2024	59148	
		2023	60947	
		2022	58951	
Industrial waste management	Total quantity of industrial waste generated in kg vs turnover	2024	8.3	
		2023	8.4	
		2022	8.6	
	Total quantity of dangerous industrial waste generated in kg vs turnover	2024	0.74	
		2023	0.99	
		2022	0.95	
	% of industrial waste recycled	2024	80%	
		2023	80%	
		2022	81%	
Consumption of raw materials Consolidated data for ACOME manufacturing sites.	Quantity copper waste (in metric tons)	2024	1533	
		2023	1379	
		2022	1600	
	Quantity plastic waste (in metric tons)	2024	1117	
		2023	1111	
		2022	1214	

Energy consumption and use of renewable energy	Electricity consumption in KWH vs. turnover	2024	102	
		2023	105	
		2022	99	
	Total electricity consumption (kwh)	2024	54583659	
		2023	58427261	
		2022	58759007	
	Renewable energy in KWH (energy produced only, (purchased renewable energy is not taken into account))	2024	6275080	
		2023	6263060	
		2022	4503196	
Climate change & biodiversity	Quantity of Scope 1 Greenhouse Gases (direct emissions) in metric tons eqCO ₂ <small>* consolidated data for ACOME manufacturing sites</small>	2024	5492	
		2023	11447	
		2022	9577	
	Quantity of scope 2 greenhouse gases, (indirect emissions associated with energy) in metric tons eqCO ₂ <small>* consolidated data for ACOME manufacturing sites</small>	2024	14625	
		2023	12837	
		2022	14648	
	Quantity of Scope 3 greenhouse gases in metric tons eqCO ₂ <small>* assessment of all emission items in scope 3 for the Mortain industrial site</small>	2024	454743	
		2023	383559	
		2022	336031	
	Quantity of Scope 3 greenhouse gases in metric tons eqCO ₂ <small>* assessment of all emission sources for scope 3 excluding use for the Mortain industrial site</small>	2024	142330	
		2023	152383	
		2022	141435	
	Total surface area of ACOME sites in m ²	2024	571271	
	Building surface area (factories and offices) of ACOME sites in m ²	2024	170263	
	% of green spaces and wetlands across the total surface area of the sites	2024	37%	
	Surface area reserved for green spaces (wetlands) in m ²	2024	210322	

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 (GRI-G4)
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 whistle-blowing	The 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 The 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	

	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)	

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 (GRI-G4)
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. Industrial 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. Control greenhouse gas emissions	Emissions: G4-EN15 to G4-EN21
	4.2.5. Control other discharges and pollutions	Effluent 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. Prevent climate change and protect 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 products and services		Products and services: G4-EN27, G4-EN28
5.3. Acting to support our customers in their carbon transition		

	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)
		Environment (7)
	Clean water and sanitation (6)	
	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 2024

To the General Meeting of Shareholders of ACOME,

In our capacity as Statutory Auditors of your company ACOME, designated as an Independent Third Party ("Third Party"), accredited by Cofrac Validation/Verification, n°3-2122 (scope available on www.cofrac.fr), we have carried out work designed to provide a reasoned opinion expressing a conclusion of moderate assurance on the historical information (observed or extrapolated) of the consolidated statement of non-financial performance, prepared in accordance with the entity's procedures (hereinafter the "Standard"), for the year ended 31 December 2024 (hereinafter the "Information" and the "Statement" respectively), presented in the management report in accordance with the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we implemented such as described in the "Type and Extent of Work" section, and the elements we collected, nothing has come to our attention that causes us to believe that the consolidated 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 Standard.

Preparation of the non-financial performance statement

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

As a result, the Information must be read and understood with reference to the Standard of which the significant elements are presented in the Statement.

Limits inherent in the preparation of information

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

Entity responsibility

Management is responsible for:

- Selecting or establishing appropriate criteria for the preparation of Information;
- Preparing a Statement compliant with legal and regulatory requirements including 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 and otherwise information provided for by article 8 of (EU) regulation 2020/852 (green taxonomy).
- Prepare the Statement by applying the entity's Standard as mentioned above; and
- Implement the internal control procedures it considers necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying company procedures (hereinafter the "Standards"), the significant elements of which are set out in the Statement.

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 sincerity of the historical information (found or extrapolated) 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.

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

It is not our remit to express an opinion on:

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

Regulatory provisions and applicable professional doctrine

We conducted the work described below in accordance with the provisions of Articles A. 225 1 et seq. of the French Commercial Code, and the professional guidance issued by the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this type of engagement, in particular the technical advice issued by the CNCC, *Intervention du Commissaire aux Comptes - Intervention de l'OTI - Déclaration de performance extra-financière*, our NFPS verification programme (VERIF - PR - 01_Programme de vérification DPEF_client_v3) sent at the beginning of the mission and the international standard ISAE 3000 (revised).

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Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the professional Code of Ethics for Statutory Auditors. Furthermore, we have implemented a quality control system including documented policies and procedures intended to guarantee compliance with applicable laws and regulations, ethical requirements and professional doctrine of the Compagnie Nationale des Commissaires aux Comptes relative to this work.

Means and resources

Our work involved the expertise of three people and took place between February and April 2025 for a total duration of approximately four weeks.

To assist us in our work, we called on our specialists in sustainable development and social responsibility. We conducted eight interviews with the people in charge of preparing the Statement, representing the CSR, Human Resources, Health & Safety and Environment Departments.

Nature and scope of the work

We planned and carried out our work taking into account the risks of material misstatements of Information.

We believe that the procedures we applied in the exercise of our professional judgement allow us to provide a moderate level of assurance:

- We reviewed the activity of all the entities included in the scope of consolidation and the presentation of the main risks;
- We assessed the appropriateness of the Standards in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- We verified that the Statement covers every category of information required by III of Article R. 225-102-1 of the Commercial Code in social and environmental terms and that it includes, where appropriate, an explanation of the reasons for the absence of the information required by the 2nd paragraph of III of Article L. 225-102-1 of the Commercial Code;

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

- We verified that the Statement presents the information required by II of Article R. 225-105 of the French Commercial Code, where relevant to the main risks;
- We 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 the key performance indicators for the main risks;
- We 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 verified that the Statement covers the consolidated scope, namely all the entities included in the consolidation scope in accordance with Article L. 233-16 of the Commercial Code;
- We examined the internal control and risk management procedures implemented by the entity and assessed the process of collecting information with a view to ensuring its completeness and sincerity;
- 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 26 and 92% of the consolidated data selected for testing;
- We assessed the overall consistency of the Statement in relation to our knowledge of all the entities included in the scope of consolidation.

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

The Statutory Auditors

Grant Thornton
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