Non-financial performance statement 2025

GROUP

Contents

Non-financial performance statement

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 corporate purpose, enshrined in ACOME's Articles of Association since 2019, reflects these fundamentals:
"As a responsible industrial leader and point of reference, 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 General Management was created at the end of 2024.

Five ambitions to address the identified impacts, risks and opportunities

The identification of the impacts of our activities, as well as the risks and opportunities related to sustainability, formed the basis for building the Group's double materiality matrix. This structuring analysis enabled us to define our 2030 strategic plan and to prioritise our CSR issues.
In order to achieve its ambition of being an international, innovative industrial group and a point of reference in networks for the automotive, telecoms and construction sectors, five priority CSR performance areas have been identified:

- **A sustainable value chain;**
- **The ACOME model: values and ethics;**
- **Placing people at the heart of the system;**
- **A reliable, efficient and environmentally friendly manufacturer;**
- **A responsible offering, attentive to the needs of customers and partners.**

These five 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 five areas represent the priority CSR issues for the ACOME Group. These priorities are deployed across the Group's divisions and directorates, are co-led by the CSR department and are particularly driven by:

- The Procurement Department for the "sustainable value chain" pillar
- 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 HSE services for the "Placing people at the heart of the system" pillar.

Our decarbonisation strategy is organised around two approaches: a site-based approach, which specifically addresses carbon emission reduction, and a product-based approach, which focuses on avoided carbon emissions.
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 corporate purpose, we are rolling out this programme step by step as part of a sustainable approach.

For the site-based approach, we decided to build, initially, our transition at the Romagny-Fontenay industrial site using a methodology recognised by ADEME (ACT Step-by-Step) and by carrying out, in 2022, a complete carbon footprint covering all three scopes (until then, only the representative items 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. New complete carbon footprints were calculated for the 2024 and 2025 financial years.

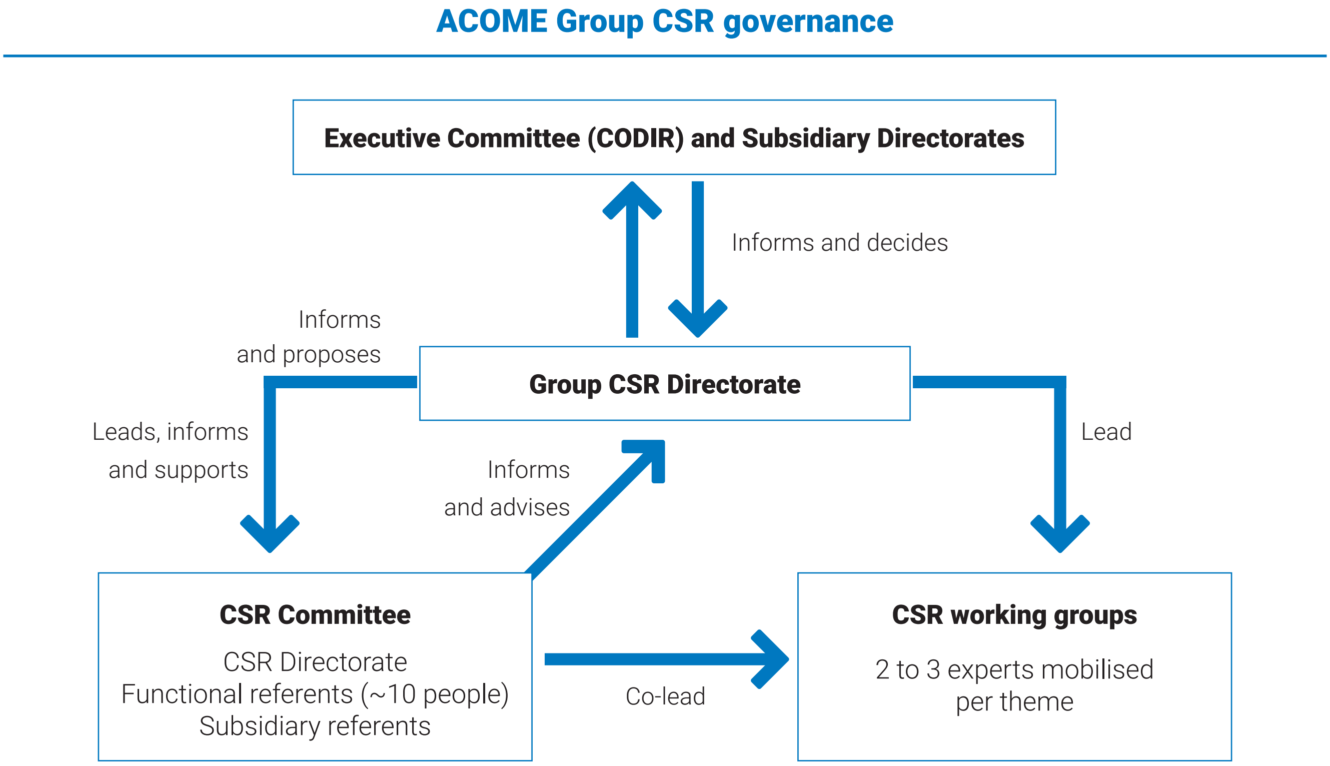
The approach was also initiated from 2024 across the various sites of ACOME Group.

- IDEA OPTICAL carried out a "Décarbon'Action" diagnostic under the ADEME and BPI France scheme and a first carbon footprint was calculated in 2024 for 2023 emissions.
- The carbon footprint of the other subsidiaries (Morocco, Brazil, China and Denmark) was then calculated during 2025, based on 2024 data.

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



1.1. CSR Governance

A new two-tier governance, led by the Group's CSR Director, was put in place in 2025:

- An Executive Committee level plus the directors of industrial subsidiaries. The objective is to strengthen strategic alignment, ensure coherent implementation across all entities, and facilitate the dissemination of decisions as well as local mobilisation around the Group's CSR priorities.
- A CSR Committee composed of the CSR department together with around ten members representative of the Group's different businesses and of the French-speaking subsidiaries. Members of the CSR Committee co-lead the working groups and monitor the action plans.

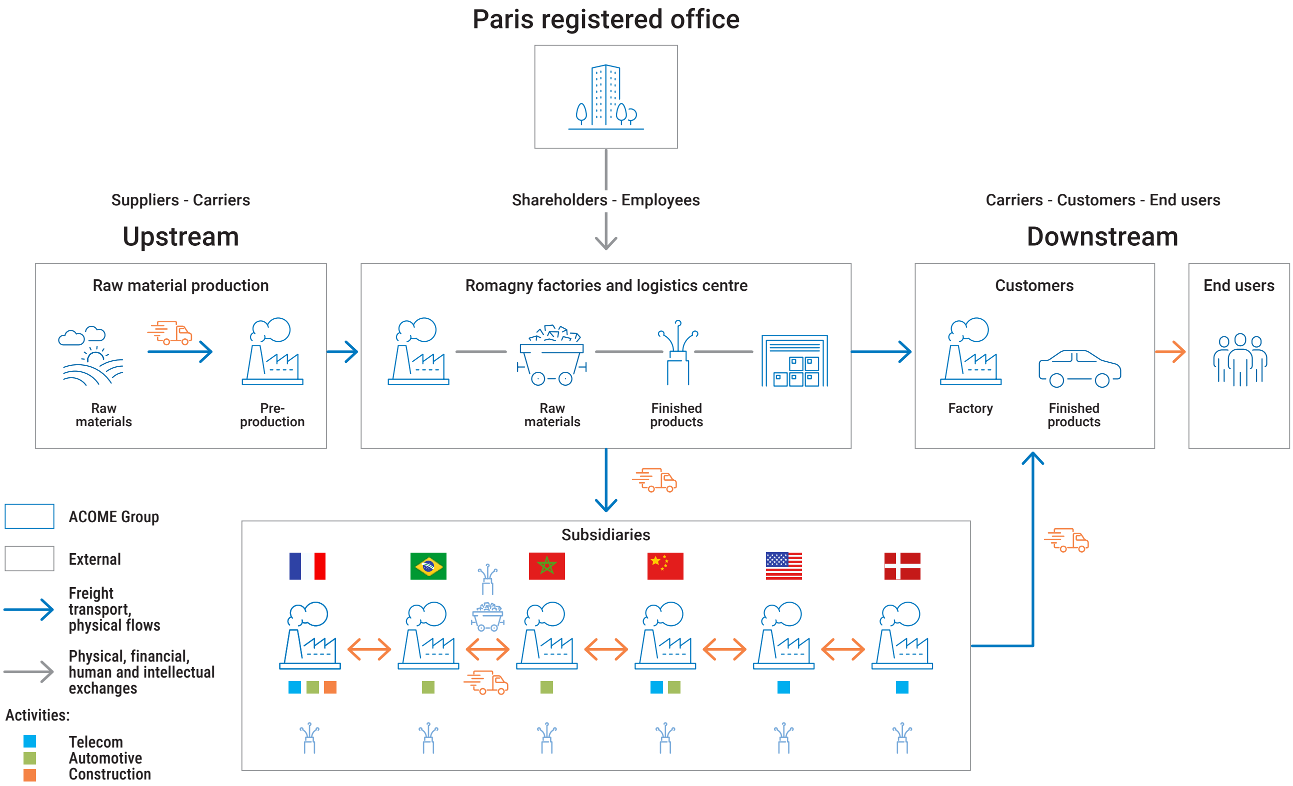
1.2. Value chain

Upstream in the value chain, the Group sources strategic raw materials such as copper, optical fibres, polymers (PE, HDPE) and technical fibres (aramid) from international suppliers. These raw materials are then processed at the Group's industrial sites, notably through wire drawing, extrusion, cabling and assembly operations, to produce high value-added cables, conduits and components intended for the telecommunications, energy and automotive markets.

Downstream, finished products are distributed via the Group's logistics platforms and delivered to industrial customers and integrators, before being used in network infrastructures or embedded systems. This value chain generates physical flows (materials, products, transport), but also human, financial and intellectual flows, from the extraction and processing of raw materials to the end use of the cables by end users.

The main ESG (Environmental; Social; Governance) issues are concentrated upstream on responsible procurement, resource consumption and the greenhouse gas emissions associated with extraction, material processing and transport, as well as on social conditions at suppliers. Internal industrial activities involve issues related to climate, energy efficiency, resource management, as well as employee health, safety and working conditions. Downstream, the issues mainly concern emissions

Value chain mapping



associated with product transport, the use of cables, characterised by energy losses due to the Joule effect, and product end-of-life, with targets for recyclability and a circular economy. The entire value chain is also framed by governance and ethics issues, including regulatory compliance, risk prevention and transparency in relations with stakeholders.

1.3. Stakeholders' interests and viewpoints

ACOME Group carried out an analysis and scoring of its stakeholders to identify those that have the most significant interactions with its activities, both in terms of the Group's impacts on its stakeholders and stakeholders' impacts on the company's performance, sustainability and governance. This approach forms part of a process of structured dialogue and prioritisation of ESG issues.

The analysis highlights several priority stakeholders, foremost among them shareholders, strategic customers (notably telecoms operator customers and Tier 1 customers in the automotive sector), as well as employees and their representatives (CSE and trade unions). These stakeholders present high levels of mutual impact, reflecting a strong interdependence with the Group's economic, industrial and social model.

Suppliers, subcontractors and commercial partners also constitute key stakeholders, linked to issues of quality, cost and delivery (QCD), responsible procurement, compliance with contractual commitments, as well as the environmental and social performance of the value chain. Creditors and financial partners are identified as essential with regard to financial strength, responsible financing and the Group's sustainability.

Finally, local authorities, public authorities, professional organisations and civil society (citizens, NGOs, the media) are included in the analysis because of their role in matters of territorial responsibility, regulatory compliance, institutional dialogue, protecting image and reputation, and contributing to local economic development.

This scoring enables the ACOME Group to prioritise its dialogue, risk prevention and shared value creation actions, and provides a structuring foundation for identifying material issues and deploying its CSR strategy.

1.4. Strategy

To enrich its strategic thinking, ACOME took part in the West 2024–2025 session of the Companies for Climate Convention (CEC). This strategic, collective ten-day programme aims to support leaders in understanding the economic, environmental and social transformations that have a lasting impact on their markets and business models.

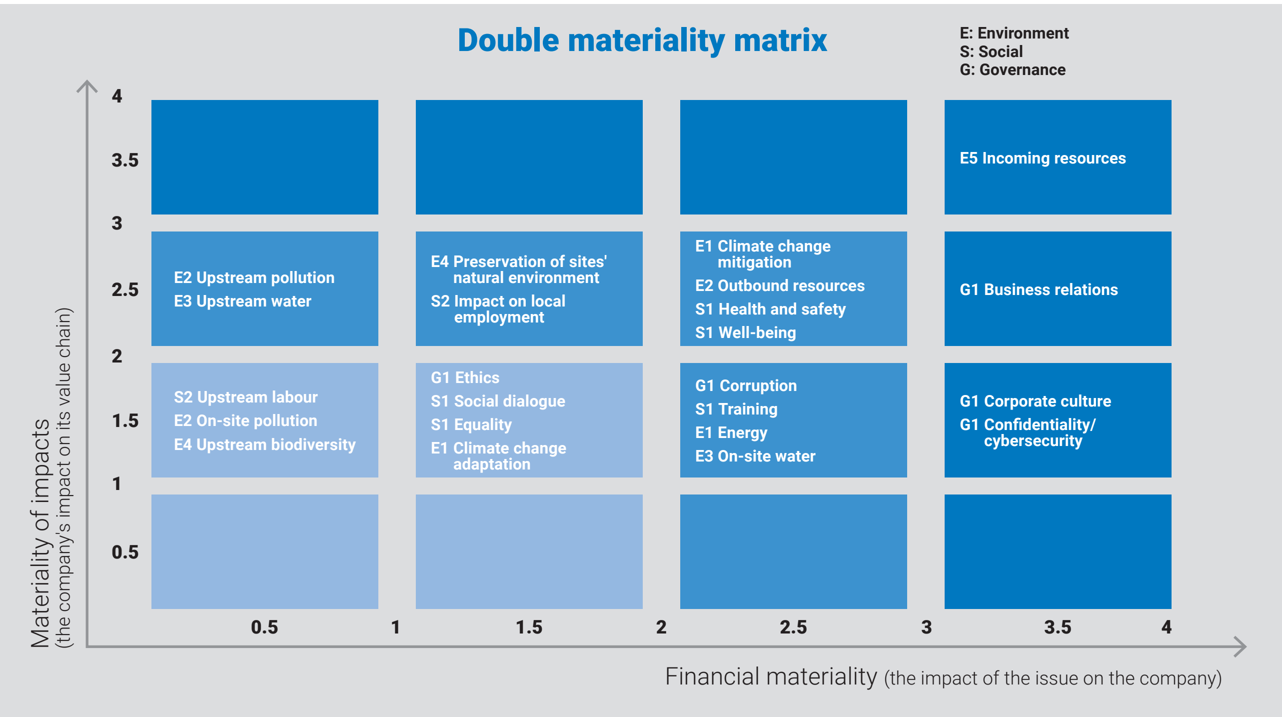
The CEC relies on pairs of executives, each pairing a leader with a "Planet Champion", and promotes collaborative work with other local companies, experts, coaches and facilitators. This approach has enabled ACOME to better integrate climate and sustainability issues.

In preparation for compliance with the CSRD requirements to which the ACOME Group will be subject in 2027, as part of the development of the 2030 strategic plan and based on the work carried out on the value chain and stakeholders, ACOME produced a double materiality matrix in 2025 to identify and prioritise ESG (environmental, social and governance) issues across two dimensions:

- impact materiality: importance of the company's impacts on people and the environment (current/potential, positive/negative).
- financial materiality: importance of risks/opportunities for the company's financial position, performance and strategy.

Climate change mitigation, as well as the management of incoming and outbound resources, are key determinants of the viability of the business model, owing to their influence on operating costs, the availability of raw materials, regulatory compliance and long-term competitiveness.

Social issues are also highly material, particularly those relating to training (staff employability), employee



health and safety, and workplace well-being. These issues present high double materiality, due to their direct impacts on people and their consequences for business continuity, operational performance and the company's attractiveness as an employer.

Governance serves as a foundation for risk management and overall coherence. Business relationships are characterised by high materiality, given their importance for the management of the value chain and the company's long-term viability. Issues relating to ethics, anti-corruption prevention and corporate culture constitute essential foundations for the credibility of the company's environmental and social commitments and for the trust of its stakeholders. Confidentiality and cybersecurity also constitute a material governance issue for the Group, given the increasing digitalisation of its activities. A failure could have significant financial impacts (interruption of operations, legal risks, reputational damage) and undermine the confidence of customers, partners and employees. These issues justify the implementation of governance arrangements, internal controls and measures to secure information systems.

The work carried out within the framework of the CEC, aligned with the risks, opportunities and impacts identified in the double materiality matrix, helped to structure and prioritise the orientations of the Group's CSR strategic plan for 2030, a CSR roadmap organised around five pillars.
They have also served as a foundation for rolling out awareness-raising activities for employees, to promote ownership of climate and environmental issues and to support the sustainable transformation of the Group's activities.

1.5. Integration of ESG criteria into corporate governance

The Group has set itself the objective of fully integrating environmental, social and governance (ESG) criteria into its management bodies and decision-making processes. This integration is based in particular on developing a shared culture and strengthening the capabilities of teams at all levels of the organisation.
To that end, a structured training and awareness programme was rolled out from 2025. The CSR Committee as well as the procurement teams were specifically trained, with a focus on responsible procurement and on integrating ESG issues into the value chain. Furthermore, around 70 employees from sales, marketing and technical functions were made aware of CSR, with a particular emphasis on life cycle assessments (LCA), in order to strengthen ownership of the environmental impacts related to products and activities.

In addition, a broad internal awareness campaign began in the last quarter of 2025 via the Group app WeLink, with the publication of around ten pieces of CSR content. This communication, translated into all the languages of the subsidiaries, ensures uniform dissemination of messages and mobilisation of all employees, regardless of geographic area.
ESG governance will be further strengthened in 2026, with renewed awareness-raising for the Executive Committee and the Board of Directors on CSR issues and their integration into the Group's strategy. Furthermore, the CSR representative to the Board of Directors will present concise progress updates on the Group's CSR actions, results and outlook to the Board twice a year, thereby ensuring regular monitoring at the highest level of governance.
This mechanism helps to firmly embed ESG issues at the heart of governance and to support informed decision-making, consistent with the Group's commitments and sustainable development strategy.

1.6.
Methodology

Scope

The scope of this Declaration of Non-Financial Performance has been established in accordance with the provisions of Articles L.233-1 and L.233-3. It is prepared by ACOME SA, in its capacity as parent company, and covers, where relevant, the entities included in the Group's scope of consolidation.

The extra-financial reporting scope is therefore consistent with the consolidated financial scope, unless otherwise duly justified.

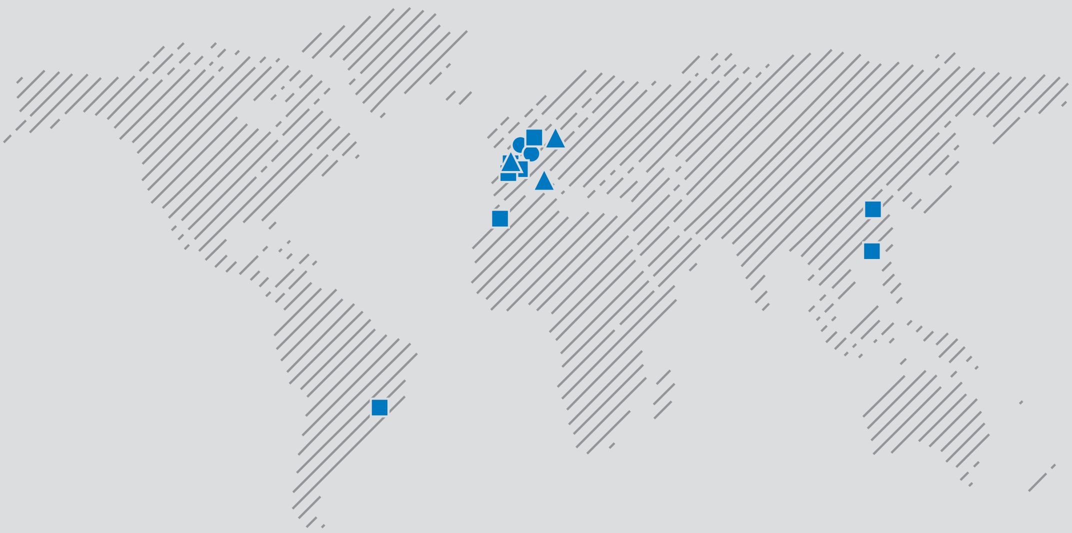
The information presented relates to activities over which the Group exercises operational control, and covers the main environmental, social, societal and governance issues associated with its activities.

Any exclusion or limitation of scope is explicitly stated and justified.

In 2025, the scope of ACOME Group's activities changed. The 2025 business scope covered by the NFPS is as follows:

- ACOME SA: French sites in Paris, Romagny-Fontenay and Parigny;
- Chinese industrial sites: in Wuhan (Wuhan ACOME Taïping Wire & Cables Ltd). The Xintai industrial site (ACOME Xintai Ltd) closed at the start of 2025;
- 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 Voisins-le-Bretonneux; the active and fully integrated commercial subsidiaries in Italy (ACOME Srl), the United Kingdom (ACOME UK) and Germany (ACOME GmbH).
- Lynddahl Telecom, a Danish company with which a progressive acquisition contract was signed in early 2024.
- The joint venture Zhuhaï ACOME Hansen (ZAH) closed in 2024 and is outside the 2025 scope.

Scope of non-financial reporting: integrated entities



- **ACOME SA:** French sites in Paris and Romagny.
- **Industrial subsidiaries:** Wuhan ACOME Taïping Wire & Cables Ltd (Wuhan, China), ACOME do Brasil Ltda (Irati, Brazil), ACOME Maroc (Tanger, Morocco), IDEA OPTICAL (Lannion and Voisins-le-Bretonneux, France), Lynddahl Telecom (Ribe, Denmark).
- **Commercial subsidiaries:** ACOME Srl (Italy), ACOME GmbH (Germany), ACOME UK (United Kingdom).
- **Joint-venture:** Zhuhaï ACOME Hansen (China)

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

- The advanced bases in Shanghai (China), Tunis (Tunisia), Ciudad del Este (Paraguay) and Dublin (Ireland), managed by subcontracted service providers.
- ACOME Argentina, a new industrial subsidiary which started operations in the last quarter of 2025.
- Lynddahl Telecom America, an industrial subsidiary of Lynddahl Telecom in the United States that started operations in 2025
- The Chinese JVs of Shanghai ACOME Eyan (SAE) and Wuxi ACOME Xinhongye (WAX) in which ACOME does not exercise operational control

Reporting period

The data collected covers the activities of the entities concerned over the period from 1 January to 31 December 2025.

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. As in previous years, this CSR data collection tool was used in 2025.

The 2025 indicators comply with Article R225-105-1 amended by Decrees 2016-1138 and 2017-1265 of 9 August 2017. During data collection, 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 performed by Grant Thornton, designated as the Independent Third-Party Organisation (see the report of one of the statutory auditors on the Declaration of Non-Financial Performance included in the management report).

This consolidated non-financial data can be viewed in the form of a CSR performance dashboard (see part 7 of the Declaration of Non-Financial Performance).

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.

- Lynddahl Telecom Denmark is fully consolidated in the 2025 non-financial reporting. Due to a gradual increase in shareholding, financial consolidation is only partial (equity method until 30 September 2025, then full consolidation from 1 October to 31 December). Some minor differences in data between the financial reporting and the non-financial reporting may arise.
- In order to standardise the concept of employment contract, a common rule was adopted for the Chinese site (Wuhan). Thus, contracts for a duration of 3 years or more are considered as permanent contracts.
- The non-financial indicators (see section 7) 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 2024: as the person is present on 31 December 2024, they will be included in departures on or after 1 January 2025.
- The same applies to departures on 31 December 2025, which are included in the departures on or after 1 January 2026;
- Environmental indicators are not applicable to commercial subsidiaries, are not currently tracked, or may not be readily available (for example, the rent for commercial subsidiaries includes the energy bill covering heating and lighting without specifying the respective consumption figures). The Group's activities are not directly concerned with food waste reduction actions because the Group does not directly operate catering facilities for its customers and employees.
- The turnover indicator is calculated as follows: [(no. of new hires on permanent contracts + no. permanent contract departures) /2] / (Annual workforce - permanent contract staff present on 31 December of year n-1).
- The Group absenteeism rate indicator is calculated as follows: number of calendar days of absence of permanent employees (CDI) due to sickness / prorated average number of permanent employees (CDI) * 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. A sustainable value chain

Responsible procurement is a strategic priority within our business model and our sustainability trajectory. As an industrial player committed to the environmental and social transition, we consider our supply chain a key lever for controlling impacts, fostering innovation and contributing positively to local communities. Our procurement directly influences our upstream carbon footprint, our social performance, the quality and compliance of our products, and the resilience of our organisation. Integrated into the double materiality assessment, they are identified as a major issue, both because of our suppliers' impacts on the environment and on people and because of the risks to which our company could be exposed (availability of materials, regulatory compliance, reputation, price/energy volatility…).

2.1. Governance and oversight

The governance of responsible procurement is based on close coordination between the Procurement Department and the CSR Department. This shared organisation ensures the operational implementation of the Group's commitments, the harmonisation of practices and the progressive structuring of coherent oversight across all our entities. The CSR Committee and dedicated working groups facilitate decision-making, the prioritisation of issues, the dissemination of requirements and the upskilling of teams.

Buyers and Supplier Quality Assurance are mobilised to ensure continuous assessment, regular dialogue with suppliers and the implementation of corrective actions where necessary.

2.2. Responsible Procurement Policy

Our policy formalises the principles that govern the supplier relationship: respect for human rights, prevention of corruption, regulatory compliance, product safety, material efficiency, contribution to local development and reduction of environmental impacts.

It is supported by several structuring documents: the procurement policy, the supplier code of conduct, specific contractual commitments, as well as the applicable quality requirements (SQ2003 reference framework). These obligations aim to ensure a common baseline of responsible practices across the entire supply chain.

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

2.3. Due diligence and supplier risk management

The implementation of due diligence is based on a graduated, proportionate approach according to risk levels and the supplier's importance to the Group. This approach is currently being rolled out at the parent company ACOME SA, at Idea Optical and at our Chinese subsidiary, and is to be deployed in the Group's other entities in 2026.

It is primarily based on our suppliers' commitment to comply with our supplier code of conduct. At Idea Optical, suppliers representing 62% of total purchases by value have signed it. 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.

Priority suppliers are subject to CSR assessments via a CSR questionnaire or third-party assessments (such as EcoVadis), possibly supplemented by an on-site audit. The results are used to identify any non-conformities, define improvement plans and monitor progress made.

ACOME SA launched in 2025 an in-depth process with its 15 main suppliers, but all suppliers have been subject to a CSR assessment for several years. ACOME Wuhan had its first 15 suppliers sign environmental and occupational health and safety self-assessment forms. At Idea Optical, 24 suppliers representing 80% of procurement spend have been assessed.

In the field of human rights, we ensure that working conditions throughout the supply chain comply with the ILO's fundamental principles: no forced labour, no child labour, no discrimination and no serious risks to health and safety.

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.
Specifically, ACOME responds to requests from its customers asking it to specify whether products contain 'conflict minerals'. The Group also participates in AIAG (Automotive Industry Action Group) and in IMR (the Initiative on Responsible Minerals).

2.4. Decarbonisation of the supply chain

Decarbonisation of our procurement is a major lever in reducing our overall carbon footprint. We measure our emissions across upstream Scope 3 (purchased goods and services) and actively collaborate with our suppliers to improve the quality of the data provided. Indeed, in 2025 the procurement of goods accounted for two-thirds of ACOME Group's total carbon emissions (excluding use of sold products), and our decarbonisation necessarily involves reducing the carbon impact of the raw materials used.
We therefore launched in 2025, for the parent company ACOME SA, an awareness campaign among suppliers accounting for 80% of carbon emissions related to raw materials, with the objective of obtaining primary emissions data from all our suppliers and working with them to reduce the emissions associated with their supplies. This approach is to be deployed across the Group in 2026.
We are also strengthening our teams' skills to further integrate carbon criteria into procurement decisions and specifications.

2.5. Resources, circularity and ecodesign

Our procurement also contributes to our circularity commitments. We encourage increasing recycled content in materials (particularly in copper), reducing packaging and using reusable packaging. We have, in particular, implemented the return-for-reuse of empty optical fibre reels or empty FRP reels with our suppliers. We now primarily purchase used pallets.
Procurement teams work in cooperation with the technical teams and R&D to integrate ecodesign principles into the definition of product specifications and critical procurement categories. LCAs are a structuring tool to inform material choices and end-of-life scenarios.

2.6. Local sourcing and territorial anchoring

In line with our cooperative model and our territorial commitments, we favour local sourcing where it is possible and relevant. This policy aims to strengthen our industrial ecosystems, reduce transport distances and support the regional economy. It also contributes to better control of operational and logistical risks.
68% of Idea Optical's purchases are made in France (47% in the Grand Ouest for this Breton company). Similarly, 65% of ACOME SA's purchases are made in France and 97% of ACOME Wuhan's purchases are made in China.

3. ACOME business model: values and ethics

3.1. 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 implemented through 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 members in France.

3.1.1. 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 industrial 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 members, who are equal under the law according to the 'one member = one vote' principle of corporate democracy. All members 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 fosters a sense of responsibility among its employee co-owners and supports its financial independence. Annual profits are also distributed fairly: 50% is distributed to members/employees; 50% constitutes non-distributable reserves that strengthen shareholders' equity. ACOME thus preserves its independence and the financing of its long-term development.
To strengthen the cooperative dynamic, the ACOME Board of Directors established in 2012 a scheme whose main objective is to give meaning to the status of a cooperative member and to cultivate the specific characteristics 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 2025, 26 cooperative pathways were completed and 22 people became members 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 development of the latest ACOME 2030 strategic plan took place in 2025. The plan was launched at a dedicated event in October 2025 and then rolled out to all Group employees.

3.1.2. 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 340 women and 1268 men.
In France, ACOME SA continues to pursue its objectives of increasing the number of women in its workforce and management, which remains overwhelmingly male due to its industrial history.

In 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 2025, the gender equality index reached 91 points for ACOME SA (92 points in 2024, 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.
Fourteen 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, 32 people (over 30% of the workforce) are from minorities or vulnerable groups. Overall, 114 people in the Group are from minority and/or vulnerable backgrounds, representing over 7% of the prorated average workforce.

3.1.3. 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 900 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.

3.1.4. 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.

3.2. Business ethics

Compliance with the laws and regulations of the countries in which the Group operates is an absolute obligation. Under no circumstances can acting in the company's interest justify, even partially, behaviour that is contrary to the provisions of applicable laws and the company's code of conduct.
The company's code of conduct has been formalised and recorded in our management system (see PG46: ACOME Group Ethics and Anti-Corruption Code). It is based on the ten principles of the UN Global Compact, which ACOME signed in 2005.
It ensures the Group's compliance with:

- The principles of the Universal Declaration of Human Rights;
- The fundamental conventions of the International Labour Organisation (ILO), in particular regarding the prohibition of forced labour and 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 whistleblowing system, in accordance with French law, which can be used by all Group employees regardless of their position, status or the nature of their employment contract.
These practices are applicable to all Group employees and are implemented at the different sites. This whistleblowing system can also be used by any stakeholder via the dedicated email address "alerte-ethique@acome.fr".

3.3. Certifications, validation and accreditation

3.3.1. Certifications

In 2025, all certifications awarded to ACOME sites were confirmed or renewed (see Summary of certifications, commitments and ACOME 2025 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. Following the Paris and Romagny-Fontenay sites, certified OHSAS 18001 from 2015 and subsequently ISO 45001, Morocco was certified in 2020, the two Wuhan sites in 2022, and the Lynddahl Telecom and ACOME do Brasil sites in 2025.

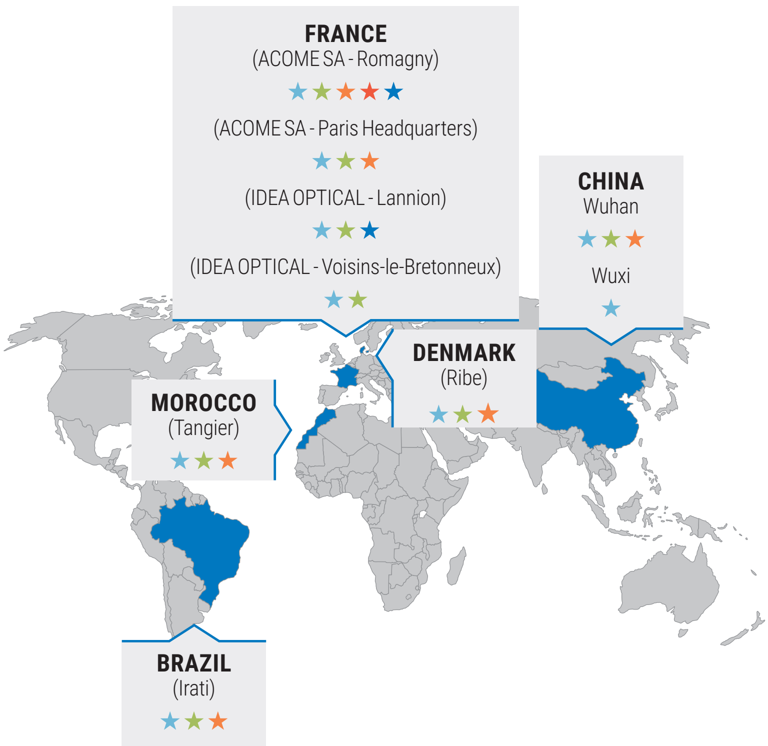
★ **Quality management**
ISO 9001 version 2015
ISO/TS 16949 version 2016

★ **Management of the environment**
ISO 14001

★ **Occupational health and safety management**
ISO 45001

★ **Economic operator AEO-approved**

★ **Accreditation Cofrac: laboratory fire testing**
ISO EIC 17025 2017 version
ACCREDITATION No. 1-1114
Scope available at
www.cofrac.fr



The deployment of combined audits in the Group continues. This approach makes it possible to simultaneously assess performance against quality, environmental, health and 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.

3.3.2. EcoVadis assessment of CSR performance

3.3.2.1. Assessment of CSR performance

ACOME has used the independent, international assessment body EcoVadis to assess its CSR performance since 2009.

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 achieved a score of 79/100 and was awarded the EcoVadis Gold Medal in the latest evaluation in October 2025.

CSR performance is also recognised at the level of our subsidiaries. For example, for the seventh year running (since 2019), ACOME's subsidiary in Brazil received the "Selo Clima Paraná" award, presented by the State Secretary for Sustainable Development and Tourism of Paraná, for the quality of its environmental indicators (including greenhouse gas emissions) and its actions related to sustainable development.

3.3.2.2. 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 three criteria:

- corporate commitment;
- actions implemented;
- results. This theme includes two elements: monitoring and assessment of GHG emissions, and evaluation of the effectiveness of reduction measures and improvements implemented.

This assessment is reflected in the assignment of a maturity level ranging from "insufficient" to "leader". In 2025, ACOME was assessed at the advanced level ('a company that has implemented all elements of a greenhouse gas (GHG) management system, with demonstrated commitment, measures and advanced reporting capabilities for decarbonisation').

3.3.2.3. Cybersecurity assessment and future action plan

In the context of increasing attacks on information systems worldwide, cybersecurity has become an essential element to consider. The vulnerability of our IT systems to cyberattacks was assessed by Ernst & Young in 2018 for all Group sites.

Since 2021, we have commissioned an independent third party to assess cybersecurity.

In this context, Orange Cyberdefence conducted a two-part audit. The first aimed to assess external vulnerability, i.e. the risk of our network being penetrated from outside. The second, nicknamed the "intern audit", focused on assessing internal vulnerability. The principle was to check whether sensitive company data could be accessed from an internal workstation. These vulnerability audits are scheduled at regular intervals.

The assessment continued in 2022 with a cyberattack test (phishing emails) targeted at our employees.

The conclusions of the assessments were shared with the Management Committee and taken into account by the Information Systems Department. As part of the continuous improvement of our cybersecurity, an assessment of our information security management system in accordance with ISO 27001 was carried out in 2023. Phishing simulations were carried out in the summer of 2024 before the launch of a cybersecurity awareness-raising campaign in September 2024. It requires all users in France to complete mandatory e-learning modules. This awareness campaign ran throughout 2025, and we carried out another internal and external penetration test during the year.

We continuously strengthen our defence systems.

3.3.3.
CDP (Carbon Disclosure Project) assessment of our environmental performance

The CDP (Carbon Disclosure Project) is an international non-profit organisation established to strengthen the environmental transparency of companies. It relies on standardised questionnaires enabling an assessment of their overall impact — notably on climate, water and forests — based on self-reported data.

The CDP assessment is based on a structured methodology that analyses the completeness of disclosed information, the understanding of climate risks, the implementation of emissions reduction actions and the maturity of climate governance. Responses are scored according to several levels (Disclosure, Awareness, Management, Leadership), based on the methodological framework published annually by the CDP.

In 2025, ACOME received a B score on the climate and water themes, placing it at the 'Management' level. ACOME also received an A score in the assessment of supplier engagement, positioning it at the 'Leadership' level.

3.3.4.
Ethical compliance and whistleblowing

The Group has deployed an alert system that can be accessed and used by any Group collaborator, whether internal or external, including temporary staff (interns, temporary workers), subcontractors and service providers, regardless of their role, status or the nature of their contract. For example, alerts may relate to:

- Corruption;
- Accounting irregularities;
- Irregularities in the field of competition;

Human rights and fundamental freedoms, etc. This mechanism 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 whistleblowing system can also be used by any stakeholder via the dedicated email address "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 a victim of harassment may contact any of the following 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 ensures that situations it becomes aware of are dealt with confidentially.
- In France, the CSE representative supports and guides victims of sexual harassment.

The list of contact persons is posted on-site in the communication areas.

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 2025, the Group did not record any incidents or grievances, nor did it receive any sanctions related to the GRI Sustainability criteria.

3.4.
Commitments, partnerships, donations and sponsorship

3.4.1.
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 efforts and, as a further step for the environment, ACOME also decided in 2013 to take action to preserve biodiversity and woodland in Normandy. The Normandie Forêver association, of which ACOME is a founding member, has been offering a CO_2 sequestration solution through the reforestation of degraded land since 2013.
In concrete terms, ACOME's direct climate financing in favour of Normandie Forêver and outside its value chain has enabled the sequestration of over 1450 tons CO_2 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 support for biodiversity. ACOME SA plans to finance the sequestration of 100 tonnes of CO_2 in 2026 (equivalent to ACOME SA's business travel emissions for the 2025 financial year).

3.4.2. 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 on Progress (COP).

3.4.3. 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.

3.4.4. 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 stakeholders 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 people with substance use disorders.

3.4.5. 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 twenty years.

Strongly committed to the digital development of territories, the Group regularly organises events at its Romagny-Fontenay site.

In 2023, over 300 professionals gathered at the inauguration of the ACOME 5G LAB at its Romagny-Fontenay site, 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 stakeholders in the industrial 5G sectors.

In 2025 the following event was held: "ACOME Meetings – Territories and Industries", for our institutional partners and local elected officials. The round table focused on CSR issues.

In 2025, ACOME was also a partner of the Regional Congress of SCOPs and SCICs Ile-de-France Val de Loire, Overseas (5ICD), a congress held every four years. A company representative is notably a member of the board of directors of UR SCOPE and SCIC of the West.

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 Amsterdam, organised by the FTTH Council. The event brought together over 3,000 players from the sector in March 2025. ACOME therefore participated in two workshops, including on the company's role in helping its customers decarbonise. ACOME also took part in September 2025 at the Ministry of Finance in Bercy in a roundtable organised by the DGE and the CSF Infrastructures Numériques on the ecodesign of telecoms networks, and in October 2025, at the Produrable trade show, in a presentation on the decarbonisation of the digital infrastructure sector.

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. Idea Optical, for its part, participated in June 2025 in the Innodays Bouygues Telecom event and presented innovative and environmentally responsible solutions to the Group's employees, notably drawers made of recycled polycarbonate.

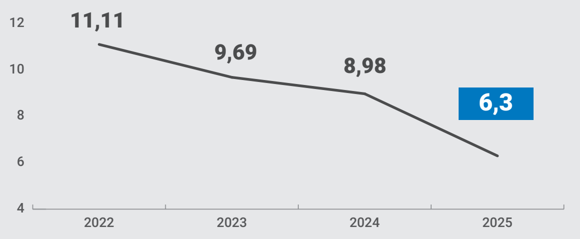
4. Placing people at the heart of the system

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

4.1. 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, exemplary behaviour and responsiveness.
This collective involvement aims to keep the accident rate as low as possible and to move towards zero accidents and zero occupational illnesses. 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.
The Group's frequency rate Tf1 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 6.3 in 2025 (vs 8.98 in 2024).

Change in frequency rate (Tf1)



The frequency rate Tf2' (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 10.93 in 2025 (vs 14.23 in 2024).
The Group's severity rate (i.e. the number of days lost * 1000 / number of hours worked) was 0.62 in 2025 (compared to 0.34 in 2024 and 0.56 in 2023).

Following an assessment of its safety culture, ACOME launched an initiative to improve its prevention culture, especially on the Paris and Romagny-Fontenay sites. The objective is to achieve a frequency rate of reported accidents, with and without lost time, for employees, contractors and visitors that is close to zero 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 'risk factor' and 'savoir & dire' training courses are complementary and consistent with our safety policy: they aim to change our behaviours 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 S&ST approach that we plan to roll out across the entire Mortain site between 2025 and 2027. Following the mapping, we will continue to reduce the causes that lead to musculoskeletal disorders (MSDs). 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 specialising in ergonomics to reduce the risk of musculoskeletal disorders (MSDs) 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.
Muscle warm-up sessions are held at the ACOME and Idea Optical sites for production and administrative staff.
ACOME is also pursuing the health and safety certification process. ACOME Brazil and Lynddahl Telecom have been ISO 45001 certified since 2025.

4.2. 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 2025, ACOME SA continued to make substantial investments in vocational training. Employees benefited from 16,865 hours of training, enabling 95% of them to take part in at least one training activity during the year.

The programmes offered cover a wide range of technical, managerial and behavioural skills. The growth of digital learning platforms facilitates broader, self-directed access to training.

We are also strengthening our managerial support framework, notably through co-development workshops, fostering a culture of cooperation and peer learning.

Skills development by business line remains a major priority:

- operator certifications (CQPM),
- internal technical training,
- encouraging internal mobility.

ACOME SA welcomed 57 work-study students and 66 interns in 2025, contributing to skills renewal and mutual enrichment between teams and young talent.

ACOME subsidiaries

The subsidiaries confirm their commitment to training and total 23,570 hours of training, representing 58% of the Group's total volume. All employees underwent at least one training course in 2025.

The subsidiaries welcomed 28 interns and apprentices, integrated into projects addressing local operational needs. Mobility between subsidiaries is also being strengthened thanks to continued international exchanges.

4.3. Quality of life in the workplace - diversity

Quality of life in the workplace (QVT), equal treatment and diversity remain at the heart of the Group's HR strategy.

ACOME SA

In 2025, ACOME implemented the second year of the three-year agreement on gender equality, disability and combating discrimination, concluded in 2024.

The Quality of life in the workplace (QVT) barometer conducted in the first quarter of 2025 will guide the renegotiation of the QVT agreement this year. Mental health support is being strengthened through access to a specialised platform for managers.

ACOME offers several services to support work-life balance:

- support from a social worker,
- support from an occupational psychologist,
- access to the services of the Union Sociale des SCOP.

The ACOME Solidarité solidarity fund, operational since 2016, continues its action in favour of employees with a sick child or a child with a disability.

Social indicators remain under control in 2025:

- turnover (permanent contracts): 2.58%,
- absenteeism rate: 4.96%.

Awareness campaigns (healthy lifestyle, nutrition, cancer prevention, best practices for remote working, noise management...) are regularly rolled out.

ACOME subsidiaries

The subsidiaries show overall moderate absenteeism levels, although some sites located in very dynamic labour markets experience higher turnover.

Satisfaction surveys are conducted regularly, in particular:

- in Wuhan (annual survey). The overall satisfaction rate from the 2025 survey is 76% with an 88% response rate.
- in Brazil (biennial survey). The target minimum satisfaction rate of 70% was widely exceeded, the 2025 survey showing an overall satisfaction rate of 89%.

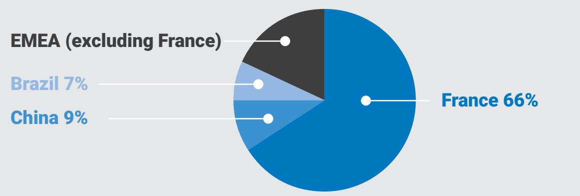
The results inform ongoing improvements to the working environment.

4.4. Organisation and sustainability of the company

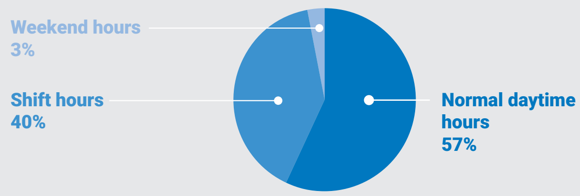
4.4.1. Jobs

The Group's average prorated headcount in 2025 amounts to 1,607 people, compared with 1,586 in 2024. The decline observed in France is offset by the growth of the subsidiaries, despite regional variations.

Breakdown of the Group's workforce in 2025



Organisation of Group working time in 2025



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

4.4.2. Salaries in the Group

The remuneration policy is designed on a country-by-country basis, taking local contexts into account.

ACOME SA

The cooperative model is reflected in:

- the allocation of net operating surpluses (investment reserve, profit-sharing, interest on social shares),
- a profit-sharing agreement based on negotiated indicators,
- an employee savings scheme with a matching contribution.

ACOME subsidiaries

The subsidiaries' remuneration policy is defined based on regular benchmarking of local pay practices, both for base 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. It incorporates the principle of a living wage to ensure that every employee has a standard of living in line with recognised social standards. Variable pay is widely deployed, from management to operational roles.

4.4.3. Employee relations

ACOME SA

Social relations remain constructive, characterised by regular exchanges within the CSE and by the mandatory annual negotiations (NAO). We continued implementing the new job descriptions and the gradings linked to the metallurgy collective bargaining agreement.

ACOME subsidiaries

Employee relations in the subsidiaries are calm; no disputes were reported in 2025. 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.

5. A reliable, efficient and environmentally friendly manufacturer

5.1. General policy

Corporate social responsibility is inherent in our status. This is a fundamental element in our approach to the energy, environmental and climate transitions. 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 mitigate 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.

5.2. 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 the soil, air and water discharges 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).

5.2.1. 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.
Particular attention is paid to potential water pollution from industrial plastic pellets (GPI), with the installation of filters on our sites, notably in France and Denmark.

5.2.2. 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.

5.2.3.
Limiting air pollution

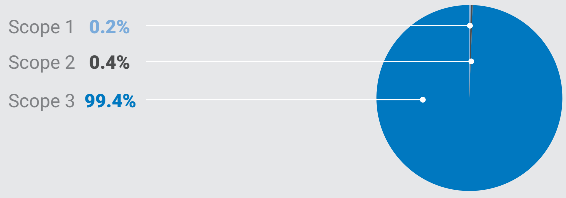
Due to the Group's activity, air emissions are limited.
Industrial sites are strictly monitored, discharges are monitored locally in accordance with legislation and verified during environmental audits.
Particular attention is paid to SF6 gas emissions from the various sites. These are included in the 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.

5.2.4.
Controlling greenhouse gas emissions

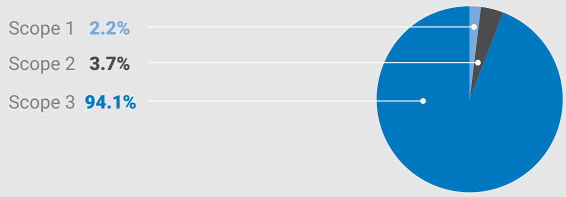
ACOME became aware of its responsibility early on and took action to measure the environmental profile of its products in order to assess and reduce its environmental footprint.
In 2020, ACOME decided to accelerate its decarbonisation and planned to do so in stages.
Following the inclusion of this objective in the ACOME 2025 strategic plan, we have been working to develop and deploy the measurement of greenhouse gas emissions at all Group sites. For several years, 100% of ACOME's industrial sites have measured Scope 1 and Scope 2 greenhouse gas (GHG) 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);

Breakdown of greenhouse gas emissions in t eq. CO_2 in 2025



Breakdown of greenhouse gas emissions excluding use, in t eq. CO_2 in 2025



In 2025, scope 1 and 2 GHG emissions represent 24,783 t eq CO_2 for the Group.
Local actions targeting direct emissions have been implemented. At the Romagny-Fontenay industrial site, for example, optimisations of the installations (valve, manifold) or the installation of a new medium-voltage (HTA) electrical distribution substation based on a new SF6-free technology have helped reduce SF6 emissions.
The restart of the biomass boiler following significant maintenance in early 2025 also helped reduce the use of propane.
New investments also aim to reduce or limit our electricity consumption and/or emissions: at Romagny-Fontenay, for example, a new compounding machine commissioned in mid-2024 is 50% more energy efficient than the previous equipment; in China, the new irradiator installed in 2024 is based on a new technology and uses nitrogen instead of SF6, which significantly limits GHG emissions.
Building renovation works (roof and insulation) at the Lannion industrial site in 2024 enabled Idea Optical to continue reducing Scope 1 and Scope 2 emissions.
In a context of climate emergency and tightening regulatory requirements, the ACOME Group completed in 2025, based on 2024 data, its first Greenhouse Gas Emissions Inventory (BEGES) at Group level, covering Scopes 1, 2 and 3, in accordance with the GHG Protocol methodology. A 2nd BEGES has just been calculated based on 2025 data. This inventory is a structuring step in the

Group's decarbonisation strategy and aims to quantify its climate impacts in order to define relevant and measurable levers for action.

Scope and methodology

The BEGES covers the reporting year 2025, corresponding to the data collected for the 2025 financial year, and includes all of ACOME Group's industrial and commercial entities in France, Morocco, China and Brazil, as well as the Lynddahl Telecom and Idea Optical entities. Entities lacking complete data were excluded from the scope, in accordance with the applicable methodological rules.

Calculations were carried out using the Toovalu Impact platform, based on ADEME's updated emission factors and emission factors for raw materials based on primary data obtained following the launch of the responsible procurement initiative. The calculation assumptions were strengthened by incorporating, in particular, the supplier mixes of the main raw materials (copper, aluminium, polymers, optical fibre, aramid) and by refining the assumptions related to the use phase of sold products, identified as a major issue for the Group.

Overall results of the Group's Greenhouse Gas Emissions Inventory

The ACOME Group's total greenhouse gas emissions for 2025 amount to 3,937 ktCO_2e (Scopes 1, 2 and 3 combined). The analysis highlights a strong predominance of indirect emissions related to the use of sold products, which account for approximately 90% of the Group's total emissions.

A very significant share of the Group's carbon footprint is therefore linked to the use of sold products, particularly in automotive cable activities. These emissions are mainly due to the Joule effect, a physical phenomenon whereby the passage of electric current through a conductor generates energy losses in the form of heat during the transmission of electricity. The associated emissions thus correspond to the additional energy that must be produced upstream to offset these losses.

As passive components, cables do not directly generate energy consumption or greenhouse gas emissions during their use. The Group's scope for directly reducing these emissions is therefore limited, as they depend primarily on product use conditions, the type of vehicle powertrain and the electricity generation mix of the countries in which they are used.

Reducing these emissions will rely primarily on structural changes in usage, in particular:

- the gradual shift in sales from internal combustion vehicles to electric vehicles, which are more efficient over their lifespan,
- the decarbonisation of electricity mixes, enabling a reduction in the carbon footprint of the electricity delivered and used.

To better identify the operational levers directly controllable by the company, an additional analysis was carried out excluding the product use phase. Within this limited scope, the Group's emissions amount to 420 ktCO_2e, with a breakdown dominated by:

- raw material purchases, the main source of emissions,
- transport-related emissions, particularly for international subsidiaries,
- energy consumption, the impact of which varies greatly depending on local electricity mixes.

Analysis by entity type

Detailed entity-level analysis highlights contrasting carbon profiles according to the nature of activities. For cable-producing sites (France, Morocco, China, Brazil), the carbon footprint is overwhelmingly linked to the product use phase, contributing between 82% and 96% of total emissions. Conversely, for entities that do not produce cables (Lynddahl Telecom, ACOME Idea Optical), emissions are mainly related to product and raw material purchases, as well as transport.

Excluding the use phase therefore highlights direct operational levers, notably on responsible procurement policy and logistics optimisation.

Regarding the responsible procurement policy, an awareness campaign was launched in 2025 with suppliers of ACOME SA representing 80% of carbon emissions related to goods purchases (see 2 - a sustainable value chain). Actions are also being carried out at Idea Optical and ACOME Wuhan ahead of a general rollout in 2026.

The Mortain site committed in 2022 to the Frêt 21 initiative of the EVE programme (Voluntary Commitment for the Environment) run by ADEME and professional organisations to reduce downstream transport emissions.

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. CO_2 in 2024 following four actions (stacking pallets bound for Germany, using 45 or "pallet wide" containers, working with transporters committed to reducing emissions, and increasing the use of delivery rounds for several customers).

In 2024, those actions resulted in a reduction of 91 tCO_2e, slightly below the target of 118 t set for 2024. The trajectory exceeded expectations, with a 6.5% decrease against a 5% target, but the fall in shipped volumes in 2024 prevented reaching the 118 tonnes target.

The use of biofuels for transport between our Romagny-Fontenay industrial site and our off-site stock at Parigny also saved nearly 19 tonnes of GHG.

The Group also encourages sustainable mobility for commuting between home and the office, promoting carpooling via the BlaBlaCar Daily app 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.

Trend over time and decarbonisation trajectory

Analysis of ACOME SA's emissions between 2022 and 2025 shows a reduction in emissions across almost all Scope 1 and 2 categories, reflecting the effectiveness of actions undertaken on energy consumption and industrial processes.

Emissions for the major Scope 3 categories, however, increased versus 2024 due to higher automotive sales across our markets following market share gains. Production capacity increases (with a particular impact on transport and purchasing categories, as well as on the use of sold products, which remains the Group's main decarbonisation challenge) at the Romagny-Fontenay, ACOME do Brazil and ACOME Maroc sites accompanied the evolution of our 2025 sales and will have a noticeable impact in 2026. All the measures implemented in recent years (ecodesign and responsible procurement) unfortunately do not offset these increases or keep us on a trajectory compatible with our climate ambitions and our commitments to the Science Based Targets initiative (SBTi).

Outside the use phase, returning to this trajectory will require strengthened ecodesign actions, in particular those related to the use of lower-carbon raw materials and to reducing downstream transport-related emissions.

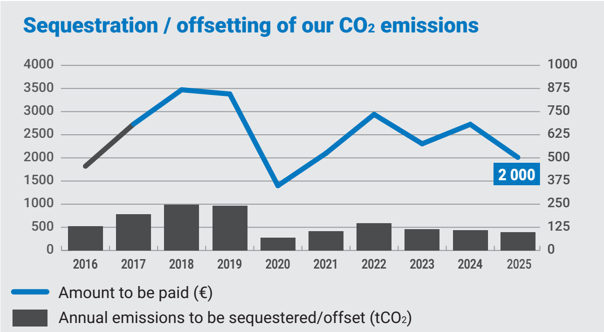
5.2.5. Developing carbon sinks

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

In concrete terms, ACOME's direct climate financing in favour of Normandie Forêver and outside its value chain has enabled the sequestration of over 1450 tCO_2e since 2016 by reforesting more than 10 hectares on various plots in Normandy.

Sequestration partnership with Normandie FORÊVER with funding of €20/tonne of CO_2

CO_2 emissions	Unit	2020	2021	2022	2023	2024	2025
CO_2 emissions from electricity peak shaving contract	t	0	14	33	17	18	5
CO_2 emissions for ACOME vehicles (including long-term leasing / excluding forklift trucks)	t	20	14	11	13	16	19
CO_2 emissions from business travel (mileage, expense claims)	t	50	77	103	85	75	76
Annual emissions to be sequestered/offset	t CO_2	70	105	147	115	109	100
Amount per tonne of CO_2 offset	€/t CO_2	20	20	20	20	20	25
Amount to be paid	€	1 400	2 100	2 940	2 305	2 176	2005



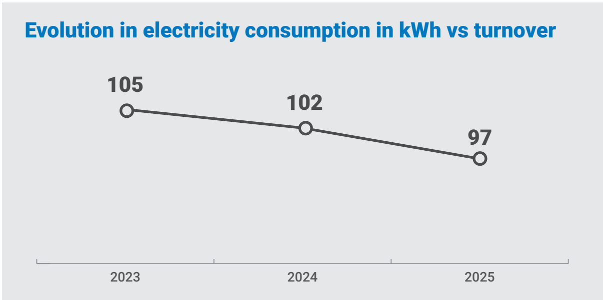
This approach has also been deployed in our subsidiaries, notably in Morocco where olive trees have been planted around the factory.

5.2.6.
Controlling other discharges and nuisances

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.

5.3.
Energy consumption

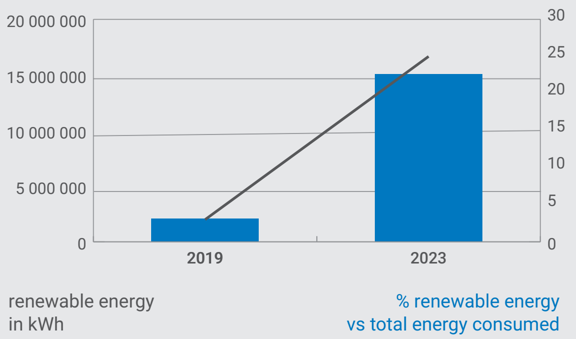
Energy management is a major concern for ACOME, notably because energy represents a significant cost item. This is why the specifications for new equipment include a requirement for energy performance right from the design of the manufacturing process. Concrete actions to improve electricity consumption 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. The implementation of a Centralised Technical Management (GTC) system to centrally supervise and control certain technical equipment helps optimise the operation of installations and better control energy consumption. This has enabled us to reduce the contracted electrical capacity, or the energy baseline, which fell by 16% in summer 2025 compared with summer 2024.
The deployment of LED lighting continued at the Group's various sites. Solutions for power supply and lighting by zone are also ongoing at the various sites to avoid energy consumption in inactive areas.
Staff awareness campaigns are also conducted. In Morocco, eco-actions taken before leaving one's workstation are encouraged. In Brazil, screen savers are used as awareness-raising tools.
The energy consumption / turnover ratio has been declining significantly for several years (€97kWh/k in 2025 compared with 102 in 2024 and 115 in 2019)



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. The Romagny-Fontenay site uses energy from three heat pumps and a biomass boiler to heat part of its administrative and industrial buildings. Similarly, photovoltaic panels on the roofs of the WAT1 industrial site in WUHAN, which came into service in July 2025, now cover 15% of the site's electricity needs and will enable a reduction in CO_2 emissions of over 700 tonnes per year.

Brazil has signed a renewable energy supply contract that will see it supplied with almost 100% renewable energy until 2025. 100% of the electricity consumed by Lynddahl Telecom is also from renewable sources.
In 2025, renewable energy represented 25% of the energy consumption of our industrial sites, of which 3% came from on-site production (photovoltaic panels and biomass).

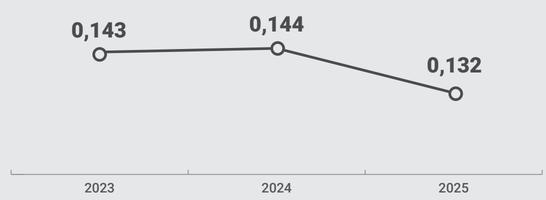
Evolution of renewable energy consumption for the ACOME Group



5.4. Sustainable use of resources and waste management

Actions to reduce raw material consumption continued in 2025, with particular actions on optimising packaging, recovering empty reels and deploying reusable recycled plastic reels.
As part of a circular economy approach and waste reduction, the Group has implemented, in collaboration with its suppliers and customers, schemes for collecting and reusing empty reels.
At Romagny-Fontenay, this initiative notably concerns optical fibre spools and FRP reels with our suppliers. Furthermore, the rotation of metal-banded wooden reels has existed with certain customers for many years, whereas the rotation of reusable plastic reels deployed for drop cables is being rolled out. Non-reusable supplier packaging is used for energy recovery in our biomass boiler to heat the workshops. At Lynddahl Telecom, the reels are company property: the company organises their collection at customer sites after duct installation, repairs them for reuse or carries out energy recovery on those that are too damaged. All automotive sites (France, China, Morocco and Brazil) have implemented a reel collection system for reuse.
These initiatives help limit the use of single-use supports, optimise logistics flows and reduce the environmental footprint associated with packaging.
We are also developing the use of recyclable reels made from recycled plastic. This applies to our automotive reels across all our sites, to the plastic reels used for drop optical cables and for copper LAN cables, progressively replacing plywood reels. We aim to stop sourcing plywood reels by 2030.
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. A similar machine was installed in 2025 at Romagny-Fontenay.
The consumption of industrial water (closed circuit water dedicated to industrial application) is favoured in all the Group's industrial sites in order to cut back on municipal water consumption. In 2025, 74% of the water consumed by the Group was industrial water. The ratio of water consumption to turnover improved in 2025.

Change in water consumption in m^3 / turnover



Action plans are also deployed locally on industrial sites to reduce production waste. For example, at the Mortain industrial site, monitoring and improvement of waste rates are managed through the performance management system rituals for each production unit. At our automotive sites, production schedules are adapted to limit colour changes. At Lynddahl Telecom, bonuses are paid to operators based on achieving monthly waste rate targets per production team.
Thanks to the various partnerships implemented with waste recovery and treatment facilities, 88% of the industrial waste generated at Group level in 2025 was recovered. At Lynddahl Telecom, for example, all process waste is shredded and either reused in production or sold

for recycling. In Brazil and Morocco, we separate copper waste from the PE insulation to make it easier to recover the components.

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.

Evolution in the total quantity of industrial waste generated in kg vs turnover

The marked increase in the indicator 'industrial waste generated in kg vs turnover' is mainly due to the inclusion of Lynddahl Telecom in the 2025 reporting.

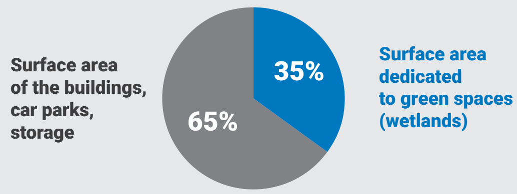
Consumption (energy, fuel, gas, wood) and waste are monitored and analysed during steering committees and management reviews.

5.5.

Anticipating climate change and preserving 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 35% of the total surface area of the sites. These areas help to preserve biodiversity.

% of green spaces and wetlands of the total surface of the sites



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 CO_2 sequestration solution 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, this action also has a social dimension (donating fruit to people in need).

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 layout of the 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.

6. 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 data rate and latency appropriate to the intended 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, the recycling of raw materials and the use of recycled raw materials (especially copper) in order to improve the company's environmental footprint and reduce costs.

Over 50% of the items manufactured at Romagny Fontenay are now covered by a life cycle assessment in the form of a PEP or an eco-profile.

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.

6.1. Ecodesign

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

More than 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.

ACOME also publishes the carbon footprint of its products each year through eco-profiles. These assessments are based on recognised methodologies, notably the PEP ECOPASSPORT® framework and the international standard ISO 14067. Nearly 700 eco-profiles (single-criterion environmental product declaration) covering almost 700 product references were also prepared/updated in 2025.

Proactive in this approach, ACOME also undertakes communication and information activities 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 an internal core competency.

6.2. Eco-responsible product and service offering

Several avenues are being explored, some already adopted 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; our cables manufactured in EMEA thus contained in 2025, on a mass-balance basis, around 20% recycled copper at the Romagny-Fontenay site and 10% at the Tangier site. The Group's target for these two sites is to reach 50% recycled copper by 2030.
- use of polymers from bio-based materials as alternatives to materials from fossil fuels;
- the use of recycled components incorporated into material formulations;
- solutions based on the use of QR codes and application solutions that enable:
- improve the efficiency of cable transport to customers, thereby reducing the number of kilometres travelled and the Group's overall carbon footprint;
- reduce waste associated with short lengths through better real-time management of stock levels;
- encourage the collection and recycling of collection rounds through better monitoring of their condition and geolocation.
- Reducing the environmental footprint of containers (reels, coils, etc.).

ACOME continues to develop its product ranges with a reduced and optimised environmental impact and to develop packaging that reduces the carbon impact on construction sites (packaging studies, reuse of strapped reels, 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, designing cables with a reduced diameter from 0.18mm to 0.15mm has saved between 12 and 22 kg per kilometre of cable produced.

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 integrated into the building themselves present, over their entire life cycle, both
both low greenhouse gas emissions, high recyclability and/or the use of bio-based materials. The Group's research and technology centre naturally focuses its work on the performance of materials and their recyclability: metallic materials (copper, alloys and aluminium for automotive applications), formulation of compounds or mixtures and new insulating materials.

Lighter cables, 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.

6.3. 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, use cases 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). The teams have validated a new polymeric alloy formulation based on recycled water bottles. 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. ACOME received the 2025 New Materials Trophy from l'Usine Nouvelle for this responsible alternative to automotive insulators, enabling a 53% reduction in CO_2 emissions.
Using bio-based materials remains a source of inspiration for ACOME researchers. Trials to use natural materials for mechanical reinforcement of optical cables did not yield the expected results. Flax - a locally produced plant fibre - had advantageous characteristics on paper
in terms of resistance. But the challenge was to achieve

consistent quality. 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 (Micro-Waterproof Optical Enclosure)

In July 2020, ACOME launched its new Drop connection cable, the UNB1627, which provides an optical link between the external connection point and the subscriber's connection box. The diameter of the cable has been reduced - thus reducing the amount of carbon material used - while maintaining the same robustness and transmission performance as the previous version. The carbon footprint of this innovative product is reduced by 30%.

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 15 kg CO_2 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.

In 2025, a new range of B2ca fire-resistant optical LAN cables incorporating this innovative structure was brought to market.

The Group is also developing the use of 200-micron optical fibres to replace 250-micron fibres. This development reduces the diameter and weight of cables, leading to a decrease in transported volumes and associated logistics costs. It also helps reduce the products' carbon footprint, with cables incorporating less raw material throughout their life cycle.

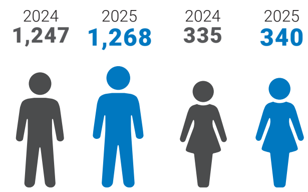
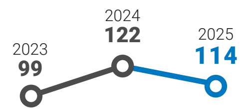
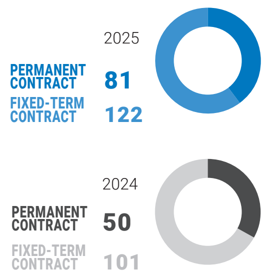
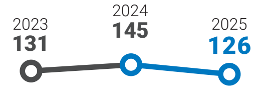
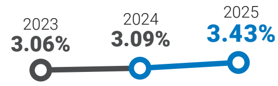
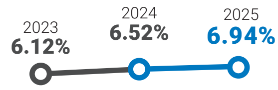
As far as Idea Optical's connection hardware is concerned, the use of recycled materials in the design of the various parts of the casing, the elimination of individual plastic packaging and the use of cardboard packaging in batches of 12 have reduced the MBEO's carbon footprint by 48%. Drawers made from recycled plastic accounted for nearly 8% by weight of all plastic drawers delivered in 2025. Five new studies were completed in 2025 to replace virgin plastics with recycled materials on various types of components.

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.

7. Non-financial indicators

Workforce information

Consolidated data for ACOME Group

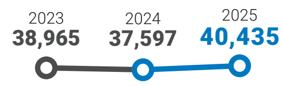
Total workforce	**Prorated average workforce** (permanent and fixed-term contracts & temporary agency workers at peak times)	2025	**1,607**	
		2024	1,586	
		2023	1,701	
Employee breakdown by gender	**Men** (number in prorated average, permanent and fixed-term contracts & temporary agency workers at peak times)	2025	**1,268**	
		2024	1,247	
		2023	1,314	
	Women (number in prorated average, permanent and fixed-term contracts & temporary agency workers at peak times)	2025	**340**	
		2024	335	
		2023	386	
	Diversity Index ACOME SA (Paris and Romagny sites)	2025	**91**	
		2024	92	
		2023	87	
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)	2025	**114**	
		2024	122	
		2023	99	
Recruitment (number of contracts over the year)	**Permanent contracts** (> 3 years for China)	2025	**81**	
		2024	50	
		2023	60	
	Fixed-term contracts (< 3 years for China)	2025	**122**	
		2024	101	
		2023	75	
Departures (number of contracts over the year)	ACOME staff	2025	**126**	
		2024	145	
		2023	131	
Quality of life in the workplace	**Group absenteeism rate** (illness-related, permanent contracts)	2025	**3.43%**	
		2024	3.09%	
		2023	3.06%	
	Group turnover [(number of new hires + number of departures)/2]/(Annual workforce - permanent contract staff present on 31 December of year n-1)	2025	6.94%	
		2024	6.52%	
		2023	6.12%	

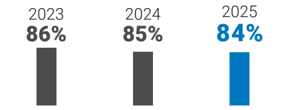
Apprenticeship and professional training contracts are not included.

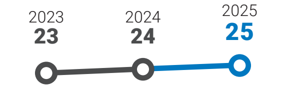
Training

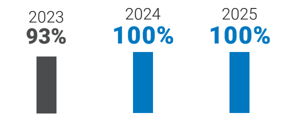
Consolidated data for ACOME Group

The policies implemented in the field of training	Total number of training hours	2025	**40,435**
		2024	37,597
		2023	38,965
	% of training hours in person	2025	**84%**
		2024	85%
		2023	86%
	Average number of training hours per person	2025	**25**
		2024	24
		2023	23
	% of the workforce that had at least one training course during the year	2025	**100%**
		2024	100%
		2023	93%





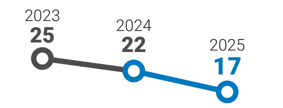


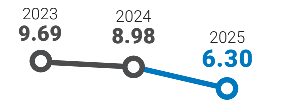


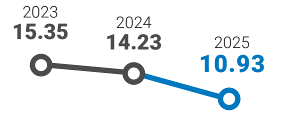
Health and safety

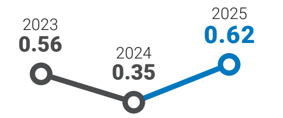
Consolidated data for ACOME Group

Health and safety	**Number of lost-time accidents** (ACOME staff)	2025	**17**
		2024	22
		2023	25
	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)	2025	**6.30**
		2024	8.98
		2023	9.69
	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)	2025	**10.93**
		2024	14.23
		2023	15.35
	Severity rate of accidents with lost time for ACOME staff tg= (number of lost days * 1000) / number of hours worked	2025	**0.62**
		2024	0.35
		2023	0.56







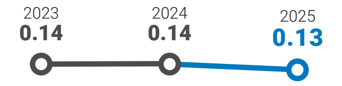


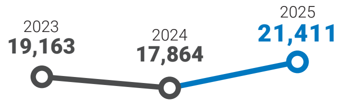
7. Non-financial indicators

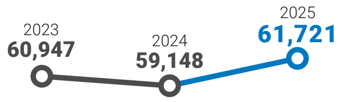
Environmental information

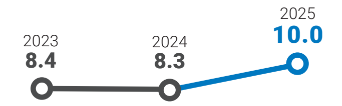
Sustainable use of resources — **Consolidated data for ACOME Group**

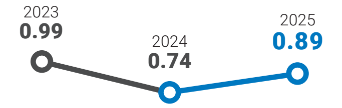
Water consumption	**Ratio of water consumption** (m³) vs. turnover	2025	**0.13**
		2024	0.14
		2023	0.14
	Mains water (m³)	2025	**21,411**
		2024	17,864
		2023	19,163
	Industrial water (m³)	2025	**61,721**
		2024	59,148
		2023	60,947
Industrial waste management	**Total quantity of industrial waste generated** in kg vs turnover	2025	**10.0**
		2024	8.3
		2023	8.4
	Total quantity of hazardous industrial waste (DID) generated in kg vs turnover	2025	**0.89**
		2024	0.74
		2023	0.99
	% of industrial waste recovered	2025	**87%**
		2024	80%
		2023	80%
Consumption of raw materials Consolidated data for ACOME manufacturing sites.	**Quantity copper waste** (in tonnes)	2025	**1,897**
		2024	1,533
		2023	1,379
	Quantity plastic waste (in tonnes)	2025	**2,719**
		2024	1,117
		2023	1,111

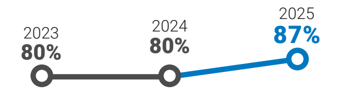


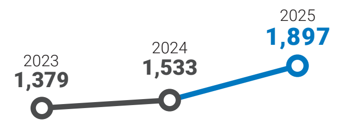


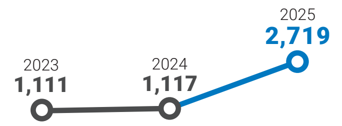




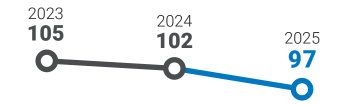
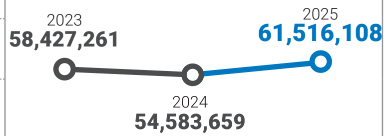
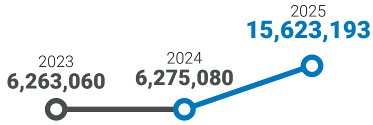
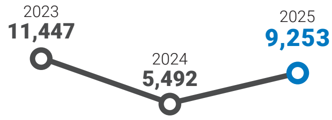
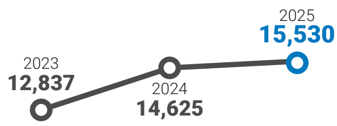
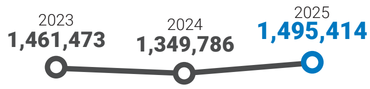
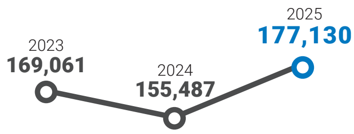
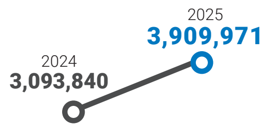
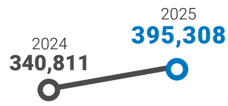
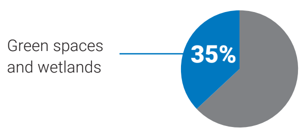








ACOME GROUP

Energy consumption and use of renewable energy	**Electricity consumption in KWH** vs. turnover	2025	**97**	
		2024	**102**	
		2023	**105**	
	Electricity consumption total (kwh)	2025	**61,516,108**	
		2024	**54,583,659**	
		2023	**58,427,261**	
	Renewable energy in KWH (energy produced only, (purchased renewable energy is not taken into account)	2025	**15,623,193**	
		2024	**6,275,080**	
		2023	**6,263,060**	
Climate change & biodiversity	**Quantity of Scope 1 greenhouse gases (direct emissions)** in tonnes eqCO_2 * consolidated data for ACOME manufacturing sites	2025	**9,253**	
		2024	**5,492**	
		2023	**11,447**	
	Quantity of Scope 2 greenhouse gases (indirect emissions associated with energy) in tonnes eqCO_2 * consolidated data for ACOME manufacturing sites	2025	**15,530**	
		2024	**14,625**	
		2023	**12,837**	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO_2 * assessment of all emission sources of Scope 3 for the Mortain industrial site	2025	**1,495,414**	
		2024	**1,349,786**	
		2023	**1,461,473**	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO_2 * assessment of all emission sources of Scope 3 ***excluding use*** for the Mortain industrial site	2025	**177,130**	
		2024	**155,487**	
		2023	**169,061**	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO_2 * assessment of all emission sources of Scope 3 for ACOME industrial sites	2025	**3,909,971**	
		2024	**3,093,840**	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO_2 * assessment of all emission sources of Scope 3 ***excluding use*** for ACOME industrial sites	2025	**395,308**	
		2024	**340,811**	
	Total surface area of ACOME sites in m²	2025	**590,475**	
	Building surface area (factories and offices) of ACOME sites in m²	2025	**187,267**	
	% of green spaces and wetlands of the sites' total surface area	2025	**35%**	
	Surface area reserved for green spaces (wetlands) in m²	2025	**205,146**	

8. Correlation table

between the ACOME CSR priorities, the 17 UN Sustainable Development Goals (17 SDGs), the ten United Nations principles and the elements of the Global Reporting Initiative (GRI-G4)

ACOME CSR priorities		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
1 - Governance, value chain and CSR strategy		
1.1. CSR Governance		GRI2-9 to 14
1.2. Value chain		GRI2-6
1.3. Stakeholders' interests and viewpoints		Stakeholder engagement approach GRI2-29 Material topics GRI3
1.4. Strategy		Material topics GRI3
1.5. Integration of ESG criteria into corporate governance		GRI2-9, GRI2-12 to 15
1.6. Methodology		General information GRI2-1 to 3
2 - A sustainable value chain		
2.1. Governance and oversight		GRI2
2.2. Responsible procurement policy		Environmental assessment of suppliers: GRI308-1
2.3. Due diligence and supplier risk management		Suppliers' social assessment: GRI414-1
2.4. Decarbonisation of the supply chain		Emissions GRI305; Environmental assessment Suppliers GRI308
2.5. Resources, circularity and ecodesign		GRI301-2, GRI301-3, GRI308-1
2.6. Local sourcing and territorial anchoring		Procurement practices GRI204-1
3 - The ACOME model: values and ethics		
3.1. Shared values	**3.1.1.** Fostering cooperative life & engagement in company life	
	3.1.2. Diversity and equal opportunities	Diversity and equal opportunities: GRI405-1 Gender equality: GRI405-2
	3.1.3. Territorial anchoring	Procurement practices: GRI204-1; local communities: GRI413
	3.1.4. Energy, ecology and climate transition	Emissions GRI305; energy GRI302
3.2. Business ethics		Ethics and integrity: GRI2-23, GRI2-25, GRI2-26 Indirect economic impacts: GRI203-2 Anti-corruption: GRI205-1 to 3 Non-discrimination: GRI406-1

Correspondence with the 17 UN Sustainable Development Goals	Correspondence with the 10 principles of the Global Compact
Peace, justice and strong institutions (16)	
Partnerships for the Goals (17)	Human Rights (1,2) Environment (7,8,9) International labour standards (3,4,5,6) Anti-corruption (10)
Responsible consumption and production (12)	
Responsible consumption and production (12) Peace, justice and strong institutions (16) Climate action (13)	
	Anti-corruption (10) International labour standards (3,4,5,6)
	Environment (7,8,9)
	Environment (7,8,9)
Decent Work and Economic Growth (8) Gender Equality (5)	Human Rights (1,2)
Reduced inequalities (10) Peace, justice and strong institutions (16)	Anti-corruption (10)

ACOME CSR priorities		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
3.3. Certifications, assessment and compliance	**3.3.1.** Certifications	GRI2-23 to 25 Environment: GRI302; 303; 305; 306 Occupational health and safety: GRI403 Responsible procurement: GRI204; 308 and 414
	3.3.2. Ecovadis assessment of CSR performance	
	3.3.3. CDP assessment	
	3.3.4. Ethical compliance and whistleblowing system	GRI2-23 to 27 Anti-corruption: GRI205-1 to 3 Anti-competitive behaviour: GRI206 Human Rights GRI412
3.4. Commitments, partnerships, donations and sponsorship	**3.4.1.** ACOME committed to the energy, ecological and climate transition	Indirect economic impacts: GRI203 local communities: GRI413 Policy commitments: GRI2-23 And integration of commitments: GRI2-24
	3.4.2. Global Compact: ACOME supports the Global Compact	
	3.4.3. Support for research and education	
	3.4.4. Sponsorship & partnership	
4 - Placing people at the heart of the system		
4.1. Workplace safety		Health and safety at work: GRI403
4.2. Making ACOME a learning company		Training and skills development: GRI404
4.3. Quality of life in the workplace		
4.4. Organisation and sustainability of the company	**4.4.1.** Employment	Employment and staff turnover: GRI401
	4.4.2. Salaries in the Group	GRI2-19 to 21; GRI401
	4.4.3. Employee relations	Freedom of association and collective bargaining: GRI407 Employee relations: GRI402

	Correspondence with the 17 UN Sustainable Development Goals	Correspondence with the 10 principles of the Global Compact
	Peace, justice and strong institutions (16) Good health and well-being (3) Climate action (13)	International labour standards (3,4,5,6) Environment (7,8,9) Anti-corruption (10)
	Partnerships for the Goals (17)	
	Good health and well-being (3)	International labour standards (3,4,5,6)
	Quality education (4)	International Labour Standards (3,6)
	Good health and well-being (3)	Human Rights (1,2)
	Decent work and economic growth (8)	International Labour Standards (3)

ACOME CSR priorities		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
A reliable, efficient and environmentally friendly manufacturer		
5.1. General policy (environment)		Management of material environmental topics: GRI3
5.2. Discharges and nuisances	**5.2.1.** Anticipating discharges into water	Water and effluents: GRI303 Waste: GRI306 Environmental compliance: GRI307
	5.2.2. Limiting soil pollution	
	5.2.3. Limiting air pollution	
	5.2.4. Control greenhouse gas emissions	Emissions: GRI305
	5.2.5. Developing carbon sinks	
	5.2.6. Control other discharges and pollutions	Actual or potential adverse impacts on communities: GRI413-2
5.3. Energy consumption		Energy: GRI302
5.4. Sustainable use of resources and waste management		Materials: GRI301 Waste: GRI306
5.5. Prevent climate change and preserve biodiversity		Water: GRI303 Biodiversity: GRI304
6- A responsible supply attentive to the needs of our customers and partners		
6.1. Ecodesign		Materials: GRI301 Emissions: GRI305 Waste: GRI306 Product information: GRI417
6.2. Offer of environmentally responsible products and services		
6.3. 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
Decent work and economic growth (8)	Human Rights (1,2)
Clean Water and Sanitation (6) Industry, Innovation and Infrastructure (9) Climate Action (13)	Environment (7,8,9)
Affordable and clean energy (7)	
Industry, innovation and infrastructure (9)	
Climate action (13) Life on land (15); life below water (14)	
Responsible consumption and production (12) Decent work and economic growth (8) Industry, innovation and infrastructure (9) Affordable and clean energy (7) Life on land (15) Peace, justice and strong institutions (16)	Environment (7,8,9)

Limited assurance report issued by one of the statutory auditors on a selection of ESG information

Financial year ended 31 December 2025

To the General Meeting of Shareholders of ACOME,

In our capacity as statutory auditor of your company, we have carried out work to form a limited assurance conclusion on a selection of ESG information determined and listed below (hereinafter the "Information") and presented in the DPEF 2025 document (hereinafter the "Declared Statement") voluntarily prepared by Acome (hereinafter the "Entity"), against ad hoc criteria defined by the Entity (hereinafter the "Framework"), for the year ended 31 December 2025.

The information selected by the company is:

- Registered headcount and breakdown by contract type and gender;
- Number of departures and number of hires;
- Turnover rate;
- Sickness absence rate;
- Workplace accident frequency rate;
- Workplace accident severity rate;
- Total number of training hours;
- Quantity of hazardous and non-hazardous waste;
- Electricity consumption;
- GHG emissions Scope 1, 2 and 3;
- Municipal and industrial water consumption.

Our engagement does not extend to the Information relating to prior periods, nor to any Information presented in the Declared Statement other than those covered by our report.

Limited assurance conclusion

On the basis of the work we carried out, as described in the 'Nature and scope of the work' section, and of the evidence we collected, we did not identify any material misstatement that would call into question whether the Information has been prepared, in all material respects, in accordance with the Framework.

We do not express a conclusion on the Information relating to prior periods, nor on any Information presented in the Declared Statement other than those that are the subject of our report.

Preparation of the Information

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

Consequently, the Information should be read and understood with reference to the

The Framework is available on request from the Entity's registered office, significant elements of which are presented in the Declared Statement.

Limits inherent in the preparation of the Information

The Information may be subject to uncertainty inherent in the state of scientific knowledge and in the quality of the external data used. Some Information is sensitive to the methodological choices, assumptions and/or estimates selected for its preparation.

Responsibility of the Entity

The Information has been prepared under Management's responsibility, and it is for Management to:

- Select or establish appropriate criteria for the preparation of the Information (i.e. the Framework);
- Prepare the Information by applying the Framework; and
- Design, implement and maintain internal controls that it considers necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

Responsibility of the Statutory Auditor

It is our responsibility to:

- Plan and carry out the work to obtain limited assurance that the Information has been prepared, in all material respects, in accordance with the Framework and is free from material misstatement, whether arising from fraud or resulting from error;
- Formulate an independent conclusion based on the work we have performed and the evidence we have collected;
- Communicate our conclusion to the entity's management.

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.

Professional doctrine and standards applied

Our work described below was carried out in accordance with the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) applicable to this engagement and with the international standard ISAE 3000 (revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB (International Auditing and Assurance Standards Board). They do not constitute an audit or a limited review within the meaning of the professional standards (NEP) applicable in France. They do not constitute certification either in accordance with the guidelines of the High Authority for Audit (H2A).

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and the professional Code of Ethics for Statutory Auditors. This is based on compliance with the fundamental principles of integrity, objectivity, professional competence and due care, respect for confidentiality and professional behaviour.

Furthermore, we apply the International Standard on Quality Management 1 and, accordingly, we have implemented a quality control system comprising documented policies and procedures designed to ensure compliance with ethical requirements, professional standards and applicable laws and regulations, as well as with the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes applicable to this engagement.

Nature and scope of the work

We planned and carried out our work taking into account the risks of material misstatements of Information. As part of our limited assurance engagement and based on our professional judgement, we have:

- Updated our knowledge of the Entity and its environment, including internal control elements relevant to the preparation of the Information ;
- We assessed the appropriateness of the Framework in terms of its relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- Reviewed the Entity's internal control procedures implemented to ensure that the Information complies with the Framework;
- Assessed whether the methods used by the Entity to prepare the Information are appropriate with regard to the Framework and, where applicable, assessed the relevance of any changes in methods and assumptions;
- Verified that the Information was prepared on the scope indicated in the Framework;
- Selected, on the basis of our professional judgement, the information we considered most important, for which we have:

Limited assurance report issued by one of the statutory auditors on a selection of ESG information

    - Performed analytical procedures to verify the consistency of their trends and, where appropriate, asked Management for explanations regarding any unusual items identified;
    - Performed detailed tests based on sampling or other selection methods to verify the correct application of the calculation methods and assumptions described in the Framework and to reconcile the underlying data with supporting documents;
    - For qualitative Information, we consulted documentary sources and conducted interviews to corroborate it.
- Assessed the overall consistency of the Information in relation to our knowledge of the Entity.

We believe that we have obtained sufficient and appropriate evidence on which to base our conclusion.

The procedures performed as part of a limited assurance engagement are less extensive than those required for a reasonable assurance engagement carried out in accordance with the professional standards of the National Company of Statutory Auditors and with the International Standard ISAE 3000 (revised); a higher level of assurance would have required more extensive verification work.

Restrictions on distribution and use

This report has been prepared for your attention in the context set out in the first paragraph and must not be used, distributed or quoted for any other purpose.
The procedures carried out for the purposes of this report are not intended to replace the enquiries and procedures that third parties who have received this report might otherwise carry out, and we do not express any opinion on their sufficiency for their own needs.
As statutory auditor of Société des grands projets, our responsibility towards Société des grands projets and its shareholders is defined by French law and we accept no extension of our liability beyond that provided by French law. We are not liable to, and accept no responsibility towards, any third party. We cannot be held responsible for any damage, loss, cost or expense resulting from wilful misconduct or fraud committed by the directors, officers or employees of Société des grands projets.
This report is governed by French law. French courts have exclusive jurisdiction to hear any dispute, claim or disagreement arising out of our engagement letter or this report, or any matter relating thereto.

At Saint-Grégoire on 22 May 2026

One of the statutory auditors

Grant Thornton
French member of Grant Thornton International

Stéphane Bougreau,
Partner

ACOME GROUP

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

www.acome.com