

2022 Non-financial performance declaration



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1. Methodology of the 2022 non-financial performance declaration

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

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

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

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

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

The CSR performance is structured around four priorities in response to the identified risks

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

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

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

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

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

These four areas represent the Group's priority CSR

challenges. These priorities are deployed throughout the Group's divisions and departments and are notably supported by:

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

In addition, a specific "Energy and Environmental Transition" programme has been included in the ACOME 2025 strategic plan. This programme is organised with an approach by production site and by product. The aim of this programme is to provide a methodical approach so that projects and actions can demonstrate their contribution, either to reducing emissions linked to ACOME's industrial activity, or to reducing the environmental footprint of the products. The aim is to achieve an overall reduction of our environmental footprint by offering solutions that help our customers and our industry to make the transition to a low-carbon economy. These actions, linked to the energy and environmental transition, are also part of the four pillars of our CSR strategy.

The 2022 non-financial performance declaration is structured around these four aspects, which are the cornerstones of our CSR performance.

18 issues identified from over 90 risks

The ACOME employee at the heart of the system

Putting people at the heart of the system

Safety / Reduce the risk of accidents

Quality of life at work

Autonomy and empowerment of the teams

Skills, training & training engineering, retaining talent

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

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

Growth in demand for electric and hybrid vehicles

New materials and process innovation / Accelerating development and innovation

Encouraging the development and dissemination of environmentally-friendly technologies

Eco-design

Use of recycled products

Listening to customers (customer experience, benefits provided)

Marketing policy / customer-focused sales

Coordinating sustainability throughout the value chain / providing a service (added value) linked with the duty of care for our customers

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

A shared vision

Appropriate governance and shared skills

Internal quality / process control

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

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

Challenge 1: be a high-performance manufacturer

Challenge 2: keep pace with market trends

Challenge 3: drive a Group sales dynamic

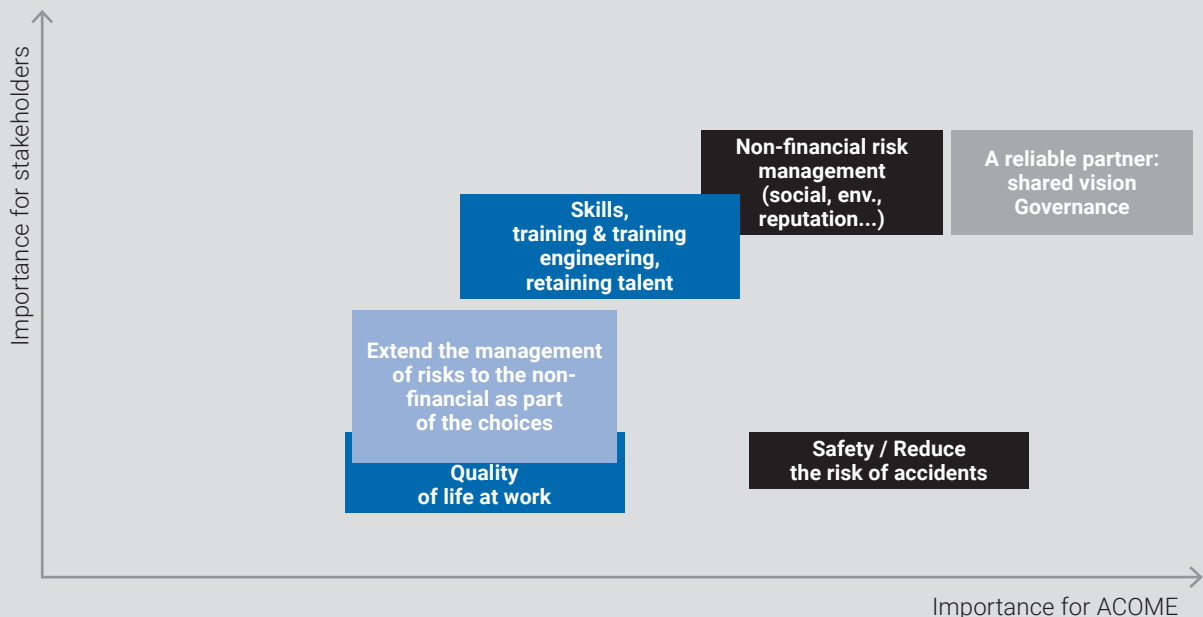
Challenge 4: strengthen ACOME as an international Group

Challenge 5: secure skills and strengthen management control

Challenge 7: identify growth drivers

Challenge 8: manage and make a success of investments

Materiality matrix for ACOME



1. Methodology of the 2022 non-financial performance declaration

CSR governance

The CSR Committee was set up in 2006. It is chaired by the Chairman and CEO and comprises 10 members representing the Group's various business lines. It is led by the Group's Quality, Performance and CSR Director. This committee manages and monitors CSR action plans.

Methodology

Scope

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

In 2022, the scope of the ACOME Group's activities changed with the acquisition of the start-up ENERGIE IP. The 2022 scope of activity for the NFPD is the following:

- ACOME SA: Paris and Romagny sites in France;
- The Chinese industrial sites: in Wuhan (Wuhan ACOME

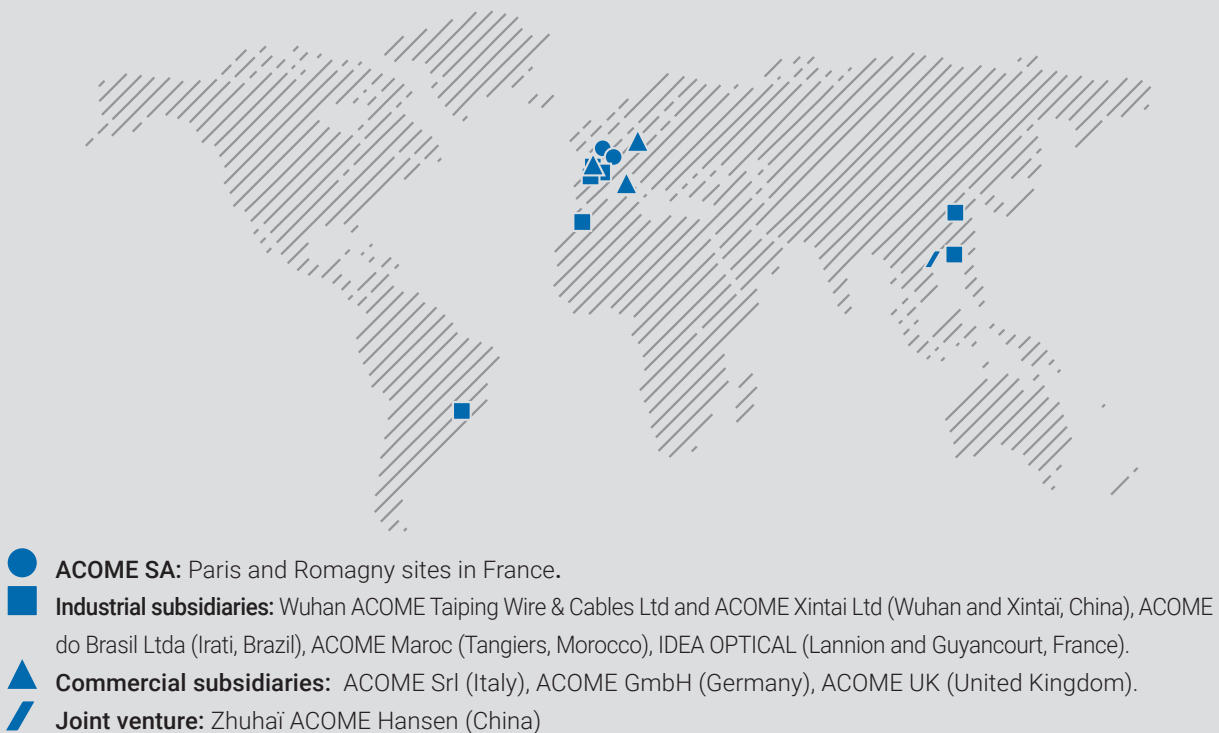
Taiping Wire & Cables Ltd) and Xintai (ACOME Xintai Ltd);

- The Brazilian industrial site at Irati (ACOME do Brasil Ltda);
- The Moroccan industrial site in Tangiers (ACOME Maroc);
- The French industrial and commercial sites of the subsidiary IDEA OPTICAL, in Lannion and Guyancourt;
- Active and fully integrated commercial subsidiaries in Italy (ACOME Srl), the United Kingdom (ACOME UK) and Germany (ACOME GmbH);
- The Zhuhai ACOME Hansen (ZAH) joint venture.

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

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

Scope of non-financial reporting: integrated entities



Period

The collected data covers the activity of the relevant entities over the period from 1 January to 31 December 2022.

Data collection methods

The method for the collection and use of CSR indicators has been optimised since 2017 with the choice of the Toovalu software solution, a collaborative web platform dedicated to collecting and managing non-financial reporting. The efficiency of the collection process has been optimised by feedback from previous collections. In 2021, the platform was upgraded to Toovalu Impact, and several training sessions were held for the various contributors, i.e. the managers of the commercial and industrial subsidiaries and the human resources, health and safety, environment, finance and purchasing experts. This CSR data collection tool was also used in 2022.

The 2022 indicators comply with article R225-105-1 as amended by decrees n° 2016-1138 and n° 2017-1265 of 9 August 2017. Once the data has been collected, an initial validation is carried out by each subsidiary. A second validation is then carried out during consolidation at the Group level, followed by a third verification by Grant Thornton, an independent third party (see the independent third party's report on consolidated social, environmental and societal information).

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

Methodological details and limitations

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

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

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

- The rule adopted in case of departures on 31/12/2021: as the person is present on 31/12/2021, s/he will be counted as leaving on 1 January 2022.
- The same applies to departures on 31/12/2022, that are counted as departures on 1 January 2023;
- Environmental indicators are monitored by the industrial sites. However, indicators relating to climate change, in particular item 13 (Scope 3 business travel), are consolidated for all sites (including commercial subsidiaries).
- For Morocco's greenhouse gas emissions in 2022, we have used the emission coefficients used in France.
- The environmental indicators are not applicable to the commercial subsidiaries, are not currently monitored or are not readily available (for example, the rent for the commercial subsidiaries – with the exception of IDEA OPTICAL in Guyancourt – includes the energy bill for heating and lighting, without specifying the respective consumption figures).
- The Group's activities are not directly concerned by initiatives to combat food waste, as the Group does not directly manage catering facilities for its customers and employees.
- The "use of renewable energy" indicator includes only renewable energy produced on the sites. It does not include the share of purchased renewable energy.
- The Group's personnel turnover is calculated as follows: $[(\text{number of new permanent contracts} + \text{number of permanent contracts terminated}) / 2] / (\text{annual workforce} - \text{permanent contracts present on 31 December of year } n-1)$.
- The Group's absenteeism rate is calculated as follows: $\text{number of calendar days of absence due to illness} / \text{average number of employees on permanent contracts} * 365$. If the absence measured for illness is in hours worked (for example, at IDEA OPTICAL), the number of calendar days of absence for illness has been estimated using the following formula $[\text{number of hours of absence for illness} * 7 / (\text{number of days worked in the week})] / (\text{number of hours worked per day})$. If absence due to illness is measured in working days, the number of sick days has been estimated using the formula $[\text{number of hours absent due to illness} * 7 / (\text{number of days worked in the week})]$.

2. ACOME business model: values and ethics

2.1.

Shared values

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

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

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

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

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

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

2.1.1.

Leading cooperative life & involvement in company life

A major player in the Social and Solidarity Economy (SSE), and France's leading cooperative and participative company, ACOME is committed to its alternative business model.

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

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

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

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

about the company's development, can take part in the General Meetings and exercise their voting rights.

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

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

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

The course ends with an interview with a director and the issue of a cooperative passport. In 2022, 28 cooperative projects were completed and 36 people became associates of ACOME SA.

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

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

2.1.2.

Diversity and equal opportunities

Parity

A new company agreement on professional equality was signed in 2021. ACOME SA is pursuing its objectives to increase the number of women in its workforce and management, which are still predominantly male due to its industrial history.

In 2022, the gender professional equality index,

introduced by the French government (a provision introduced by the law "for the freedom to choose one's professional future" of 5 September 2018), rose to 86 for ACOME SA (78 points in 2019).

This approach is also deployed at the level of the subsidiaries. In 2021, IDEA OPTICAL signed an agreement to promote gender equality and diversity in the workplace. The IDEA OPTICAL professional equality index rose further in 2022, reaching 99%.

In 2022, at the Group level, women will represent almost a quarter of the total workforce, a percentage that will remain stable compared with 2021 after a period of increase. The Group employs 413 women (vs. 409 in 2021) and 1,353 men (vs. 1,341 in 2021).

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

Equal opportunities

ACOME SA is pursuing its policy of maintaining employees in employment by stepping up its disability prevention and awareness campaigns. In addition to the appointment of a Disability Adviser, training sessions for human resources and other managers have been organised to further improve the reclassification process and the management of medical restrictions with Structure Handicap. All relevant employees were given a specific interview and job coaching was provided with the support of Cap Emploi. For 2022, as a result of our successes in this area, ACOME will not need to pay its contribution to the employment obligation for disabled workers.

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

2.1.3.

Territorial anchoring

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

ACOME implements a local purchasing and economic development strategy on all of its industrial sites.

2.1.4.

Energy, ecology and climate transition

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

2.2.

Business ethics

2.2.1.

Fair practices

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

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

It guarantees the Group's compliance:

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

2. ACOME business model: values and ethics

- **With the principles of the United Nations Global Compact.**

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

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

These practices apply to all Group employees and are rolled out across the various sites.

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

2.2.2.

Responsible purchasing

ACOME implements a responsible purchasing policy. Since 2010, the Group has been raising its suppliers' awareness of sustainable development and CSR policy. It was the first cable company to offer this approach.

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

ACOME also supports government and industry initiatives to prevent human rights violations, particularly associated with the mining of "conflict minerals". These minerals can be mined and sold in violent and abusive conditions under the control of armed groups, with the proceeds used to finance armed conflicts in the region. ACOME is committed to operating in a socially responsible manner and expects suppliers throughout

the supply chain to provide products and materials from socially responsible sources.

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

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

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

2.3.

Certifications, validation and accreditation

2.3.1.

Certifications

In 2022, all ACOME site certifications were confirmed or renewed (see table Summary of certifications, commitments and ACOME 2022 assessment).

New certifications have also been obtained.

The IDEA OPTICAL site has not only been recognised as an Authorised Economic Operator by the French customs service, but has also successfully passed its ISO 9001 and ISO 14001 certification.

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

It should also be noted that our ACOME Xintai site was certified ISO 13485 for the first time in 2022: 2016 (Design and Manufacture and Sales of Medical Cables and Assemblies).

The Group also continued to roll out combined audits. This approach makes it possible to simultaneously assess performance on the basis of quality-environment-health-safety benchmarks. By involving the same certification body, this approach also guarantees the same standard of assessment at the various sites. In 2022, the Paris, Romagny-Fontenay and Tangiers sites,

the two Wuhan production sites and the IDEA OPTICAL sites were audited by the AFNOR.

2.3.2.

Environmental, social and governance (ESG) indicators

In 2022, ESG (environmental, social and governance) indicators were defined with our financial partners, including the roll-out of QSE (quality, safety and environment) certifications, employee training and our CSR performance. For each of these indicators, the 2022 targets were achieved.

Measures have also been taken by ACOME SA to prevent the dispersion of industrial plastic granules (IPG).

2.3.3.

Ecovadis assessment of the CSR performance

2.3.3.1.

Assessment of the CSR performance and objectives

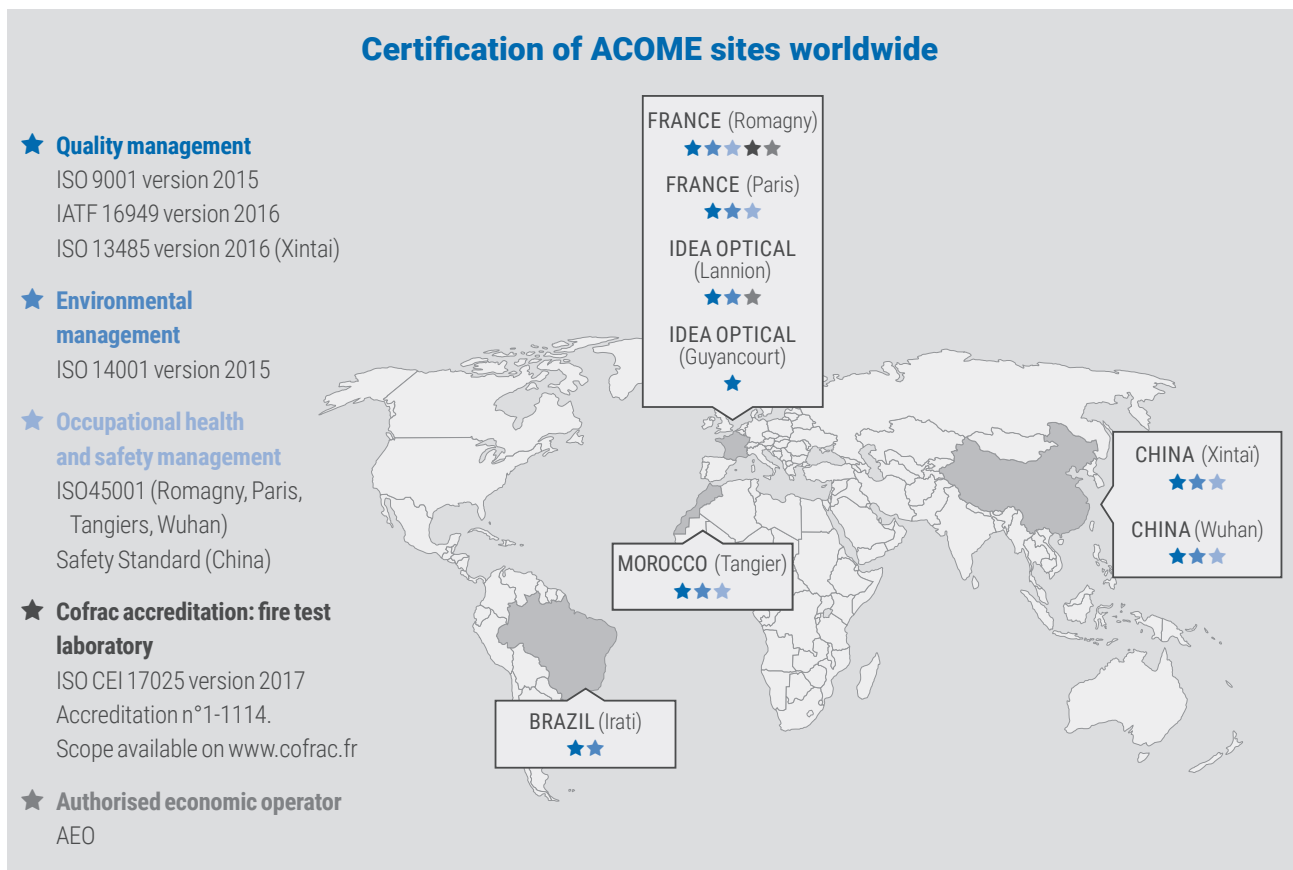
Since 2012, ACOME has been using the independent international organisation Ecovadis to assess its CSR performance. It is analysed according to more than 300 criteria divided into 4 themes:

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

In 2021, the ECOVADIS for the ACOME Group's CSR performance was 71/100. This improvement (vs. 64/100 in 2020) now places the ACOME Group in the top 1% of companies assessed in the "Manufacture of cables and cabling devices" business sector.

With this score, ACOME won the gold medal.

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



2. ACOME business model: values and ethics

2.3.3.2.

Carbon performance assessment

In addition to the CSR performance assessment, the carbon performance was assessed by ECOVADIS in 2021.

This performance is assessed according to 3 criteria:

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

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

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

In 2022, ACOME was also assessed by the CDP (Carbon Disclosure Project) and committed to an SBTi approach. The action plan and carbon emission reduction targets for transport have been validated at the national level by FRET 21.

2.3.3.3.

Cyber-security assessment and future action plan

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

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

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

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

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

The conclusions of these assessments were shared with the Management Committee and taken into account by the Information Systems Department.

As part of the continuous improvement of our cyber-security, a number of improvement actions are planned for 2023, including an assessment of our information security management system in accordance with ISO 27001.

2.3.4.

Ethical compliance and whistleblowing

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

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

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

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

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

- **The Local Adviser.** This is a trained volunteer from the company, appointed to welcome and provide discreet support to persons in distress and to guide them through the process.
- **The Human Resources Adviser.** This is a person who ensures that the reported situations are properly handled and followed up, in complete confidentiality. The Human Resources Department guarantees that all situations brought to its attention will be handled confidentially, and has officially appointed Mrs. Jeannine Eugène (+33 (0)1 42 79 14 91) as Group Human Resources Adviser.
- **In France, the CSE Adviser provides** support and

guidance to victims of sexual harassment and sexist behaviour (Mrs. Sophie Durdilly in her current role). The list of advisers is posted on the communication boards of the sites.

Finally, in accordance with the recommendations of the Global Reporting Initiative (GRI-G4), the various types of incidents, grievances, fines or sanctions potentially linked to Sustainable Development criteria are monitored. In 2022, the Group did not record any incidents or grievances, nor did it receive any sanctions related to the Sustainable Development criteria of the GRI.

2.4. **Commitments, partnerships, donations and sponsorship**

2.4.1. **ACOME, committed to the energy, ecological and climate transition**

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

In addition to its reduction actions, and to take a further step in favour of the environment, ACOME has also decided to take action to preserve biodiversity and forests in Normandy. Since 2013, the Normandie Forêver association, of which ACOME is a founding member, has been offering a solution for sequestering CO₂ through the reforestation of poor plots of land.

In concrete terms, ACOME's direct climate funding for Normandie Forêver and outside of its value chain has enabled the sequestration of more than 680 tonnes of CO₂ equivalent since 2016 by reforesting more than 4 hectares on various plots in Normandy.

Since then, new manufacturers in Normandy have joined ACOME and become involved in the association. Since the set-up of the association, a total of over 13 projects have been carried out, representing around 24 hectares reforested in Normandy.

Convinced that voluntary initiatives have a key role to

play in achieving a successful ecological transition, ACOME joined a number of initiatives in 2021, including the French Business Climate Pledge and *Entreprise Engagée pour la Nature*. New programmes were also launched in 2022. The FRET21 programme, for example, aims to reduce transport-related greenhouse gas emissions by at least 5% within three years.

In this way, ACOME is continuing its commitment in line with its trajectory for carbon neutrality by 2050.

The aim is to decarbonise its industrial facilities, reduce the carbon footprint of its products and raise awareness amongst its stakeholders.

The magazine *ACOME INSIDE#2 Transition Carbone*, published on the ACOME website, gives more details of ACOME's vision, commitments and actions on this subject.

2.4.2. **Global Compact: ACOME supports the Global Compact**

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

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

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

2. ACOME business model: values and ethics

2.4.3.

Support for research and teaching

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

ACOME is deploying this approach both in France and in the Group's operational countries. In Brazil, it supports local players and charities (ANAPCI institution in Irati). For example, in 2021, as part of the partnership between ACOME do Brasil and VIP System, a donation of IT equipment was made to equip the local João de Mattos Pessoa school.

2.4.4.

Commitment to professional organisations

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

Strongly committed to the digital development of regions and to access to very high-speed broadband, the Group organises annual events dedicated to connected mobility.

In 2018, the Symposium organised by ACOME in partnership with 3M, Caisse des Dépôts, Engie, Moveo and the Normandy Region brought together nearly 200 experts from the telecoms and automotive industries in San Francisco to discuss the theme of "From data highways to connected mobility".

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

On 21 October 2021, the new edition of the FORUM brought together more than 500 participants and 37 exhibitors at the Romagny industrial site. Organised in

partnership with NextMove, the FORUM was devoted to sustainable territories and electric and connected mobility, issues that concern all three of ACOME's business lines. The round tables, exhibitors' lounge and "Zero Carbon Territories" corner provided an opportunity to talk to experts from infrastructure networks, construction, industry and the automotive sector.

In March 2022, ACOME was a partner of the national SCOP congress (organised every 4 years) which took place in Rennes.

New events are also planned for 2023. ACOME will participate in working groups on the greening of the industry, and in working groups organised by the FIEV to contribute to the introduction of standards for measuring the environmental footprint of products in the automotive sector.

On 21 September 2023, ACOME also plans to inaugurate its 5G LAB at its Romagny industrial site.

3. People at the heart of the system

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

The Group notably promotes a concerted strategy (commitment), the skills of its teams (excellence), quality of life at work (solidarity) and the reduction of occupational risks (respect).

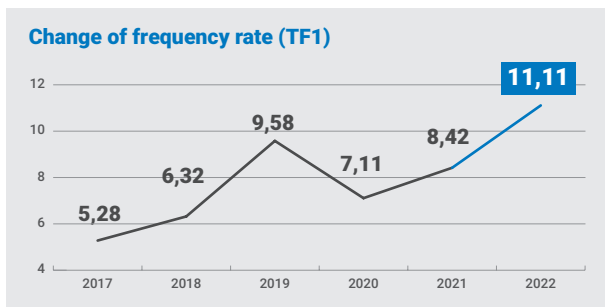
3.1. Safety at work

The Group's safety policy is based on the company's determination not to compromise on safety.

The aim of involving everyone is to achieve "zero accidents". This ambition concerns both accidents with and without lost time, whether involving Acomiens, service providers or visitors to the Group's sites.

ACOME's two industrial sites in Tangiers and Xintai have almost achieved this objective, with 1 accident recorded in 2022 (1 accident involving ACOME personnel in Tangiers and 1 accident involving non-ACOME personnel in Xintai).

At the Group level, the Tf1 frequency rate (i.e. number of lost-time accidents for ACOME employees * 1,000,000/ number of hours worked by ACOME employees) is 11.11 in 2022.



The Tf2' frequency rate (i.e. number of accidents with and without lost time for ACOME staff, external service providers and visitors * 1,000,000/total number of hours worked) is 13.96 in 2022.

The Group's severity rate (i.e. number of days lost * 1000/number of hours worked) is 0.39 in 2022 (compared with 0.52 in 2021).

In 2022, ACOME continued the programme launched in partnership with Dupont Sustainable Solutions®, in particular at the Paris and Romagny sites, and set itself the target of achieving a declared accident frequency rate with and without lost time for employees, service providers and visitors of less than 5 (TF2' < 5) by 2023.

The implementation of this programme is based on the promotion of safe actions, the reduction of dangerous actions, the creation of an atmosphere conducive to dialogue and a shared safety reflex, whether in the professional or private sphere or on the road. The roll-out of risk factor training reached 78% by the end of December 2022 and will continue in 2023 to ensure that all staff at these sites receive training. This training complements and is consistent with our safety policy: it aims to change our behaviour. It should enable us to establish a safety reflex shared by everyone, at all times. In case of an accident or incident, a working group will be set up in 2023 to gain a better understanding of how, on the basis of correctly collected data, apparent causes can be traced back to latent causes (known as the root cause), and better consideration can be given to musculoskeletal disorders (MSDs) and workstation ergonomics.

In this respect, ACOME has been participating in the CARSAT MSD reduction plan for several years.

Muscular awakening sessions are also deployed at ACOME sites, and since 2023, muscular warm-ups have also been offered to administrative staff in Paris and Mortain.

ACOME is also pursuing its health and safety certification process. After Morocco in 2020, the two Wuhan sites successfully passed their ISO 45001 audits.

The Paris and Romagny sites, which have been OHSAS 18001-certified since 2015, have successfully made the transition to the new ISO 45001 standard.

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

3. People at the heart of the system

3.2. Making ACOME a learning company

The company invests heavily in vocational training in an effort to support strategic projects and improve business skills.

More than 41,000 hours of training were carried out throughout the Group in 2022. This represents an average of 23 hours of training per person per year. We are close to our target of 100% of the personnel having completed at least one training course during the year. The policy of upgrading personnel skills is deployed on a sector-by-sector basis through in-house schools: professionalisation of management (FORMACADRE), qualification of workers (CQPM), reinforcement of engineering and technical skills (FORMATEC), and so on. These measures are supplemented and improved each year, and are now the subject of a programme to improve human resources management (MANGROVE programme), which is rolling out 6 specific projects relating to individual interviews, skills-based management, identifying and retaining expertise, career paths, remuneration and the digitisation of HR processes.

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

In 2022, the Group welcomed more than 120 interns, work-study students and trainees on professionalisation contracts.

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

3.3. Quality of life at work

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

In France, health, safety and working conditions

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

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

True to its humanist values, ACOME created a solidarity fund in 2015, at the initiative of the Board of Directors. It is designed to help employees in case of the serious illness of a dependent child. Each employee can donate days of leave, while applications for assistance are submitted to an allocation committee made up of three ACOME SA directors, three cooperative relays and an HR representative. The Human Resources Department's ACOME Solidarity scheme has been operational since 1 January 2016. In 2022, ACOME Solidarité helped nine families, who benefited from 57 days of solidarity thanks to donations of days of leave.

Quality of life at work can also be assessed using the indicator that measures the turnover of permanent employees. In 2022, it will be 9.7% for the Group and 6.9% for ACOME SA. These rates remain low in relation to the market, slightly higher than in 2021, but still lower than in previous years.

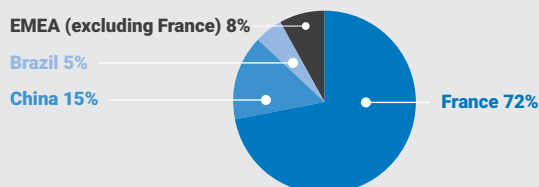
Apart from the purely professional aspects, ACOME also carries out awareness campaigns to mobilise its employees around social issues, notably through campaigns to raise awareness of healthy lifestyles (breast cancer, good teleworking practices, noise, gymnastics, nutrition, etc.).

3.4. Organisation and sustainability of the company

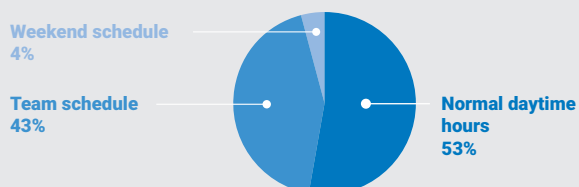
3.4.1. Jobs

The Group's average prorated workforce is stable, with 1,766 people employed on average in 2022 (+1% vs. 2021). The Group recorded slight growth in its workforce in China (+3%), Brazil (+12%) and its European commercial subsidiaries (+23%).

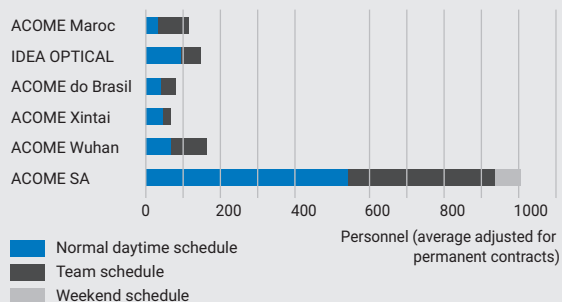
Breakdown of the Group's workforce in 2022



Organisation of Group working hours in 2022



Organisation of working hours by site in 2022



Professional mobility remains high, and ACOME employees have the opportunity to experience different professions within the Group. For example, within ACOME SA in 2022, 24 people were promoted to new positions, 61 changed qualifications and 288 changed coefficients.

The presenteeism rate (presenteeism rate = 100% - absenteeism rate) remains above 96%.

3.4.2.

Group remuneration

The pay policy is determined at the country level, and is intended to take account of specific local conditions. In addition to legal constraints, negotiated policies consider the characteristics of the company's status and

working conditions in order to develop specific benefits in return.

In France, as part of the operation specific to the cooperative and participative enterprise status, the company distributes all net management surpluses in the form of a dedicated investment reserve, a special profit-sharing reserve and interest on shares held by employees.

Upstream, a profit-sharing agreement provides additional remuneration based on negotiated performance indicators.

All of these measures form part of an employee savings scheme that can also benefit from matching contributions. In 2021, a pay reform aimed at promoting working careers began as part of a policy negotiated and committed to in an agreement on Job and Career Management. This was followed by an agreement on effective salaries and the duration and organisation of working hours in 2022, which was the first stage of the process (also part of the Mangrove programme).

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

3.4.3.

Employee relations

ACOME SA's negotiated policy organises the life of the company through numerous agreements and consultations in France and in the subsidiaries.

In France, 6 agreements have been signed, including a collective performance agreement that reorganises working hours over the year and increases the opening rate of departments and workshops as of 1 January 2023. The aim is to put ACOME SA sites in a better position to defend their location in France against a backdrop of hyper-competition and repeated crises. It is part of our cooperative's implicit pact to protect jobs in France.

In terms of quality of life at work, this agreement provides for the creation of crèche places near our Paris and Romagny sites.

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

4.1.

General policy

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

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

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

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

The application of the policy and the effectiveness of the environmental programme are assessed by internal audits. The Group has also been voluntarily pursuing ISO 14001 certification since 2000 (when the Romagny site was first certified), and it aims to have 100% of its industrial sites QSE-certified by the end of the ACOME 2025 strategic plan.

In 2022, IDEA OPTICAL accelerated its certification process and launched an "En route to ISO" (ERVI) programme to bring together all of its departments around a common goal: certification by the end of 2022. In mid-December, IDEA OPTICAL obtained its ISO 9001 and ISO 14001 certifications.

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

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

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

4.2.

Discharges and nuisances

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

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

4.2.1.

Anticipating discharges into water

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

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

No major overflows or discharges have been recorded.

4.2.2.

Limiting soil pollution

The nature of the Group's activities presents limited risks of soil pollution.

The few liquid products used (fuel oil, etc.) are stored in suitable retention pits.

An organisation has been set up to control pollution linked to plastic granulate waste. An audit of the Romagny site was carried out in 2022, in accordance with French regulations. This monitoring will then be rolled out to the Group's other industrial sites.

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

4.2.3.

Limiting air pollution

Because of the Group's activities, air emissions are limited.

The industrial sites are subject to strict monitoring, with discharges tracked locally in compliance with legislation and verified during environmental audits.

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

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

No incidents involving air emissions have been reported.

4.2.4.

Controlling greenhouse gas emissions

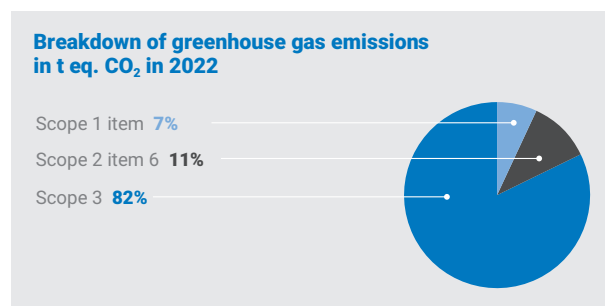
ACOME recognised its responsibility early on and took action to measure the environmental profile of its products in order to assess and reduce its environmental footprint.

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

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

Due to the nature of the Group's activities, the significant emission items included in scopes 1 and 2 are the following:

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



In 2022, the Group's scope 1 and 2 GHG emissions will represent 24,225 tonnes eqCO₂.

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

In addition, measurements of significant Scope 3 items (such as emissions linked to business travel) are also deployed for all sites, including the commercial subsidiaries.

In 2022, Scope 3 emissions at our Romagny industrial site will amount to 107,846 tonnes eqCO₂. Scope 3 data for the Group's other sites is currently being consolidated.

Actions are also being taken to limit Scope 3 emissions. The Romagny site, for example, has signed up to the FRET 21 scheme under the EVE (Engagement Volontaire pour l'Environnement) programme run by the ADEME and professional organisations. An action plan with targets to reduce transport-related

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

emissions by more than 5% was presented to and validated by the FRET 21 national commission in July 2022.

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

This approach is also deployed in our subsidiaries: in Morocco, trees have been planted around the factory, and in Xintai, 100 new trees will be planted in 2022. Over 300 trees have been planted on this Chinese site in recent years.

4.2.5.

Controlling other discharges and nuisances

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

No official complaints have been recorded on this subject.

Odour nuisances are considered insignificant given the Group's activities, and we are not aware of any complaints on this subject.

Discharges and nuisances are also taken into account and anticipated in the purchase and use of equipment.

For example, empty ink cartridges are collected and recycled at the Group's various industrial sites and commercial subsidiaries.

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

4.3.

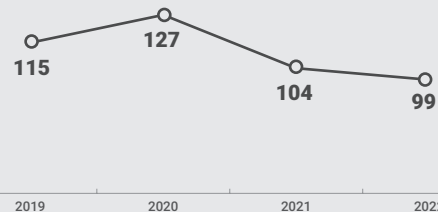
Energy consumption

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

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

As a result, the ratio of energy consumption to turnover will fall by almost 15% between 2019 and 2022.

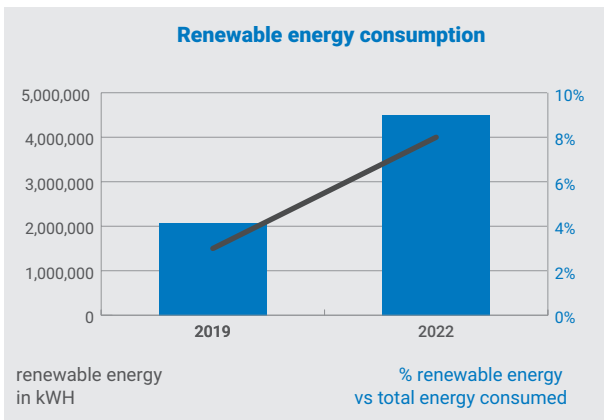
Change of electricity consumption in kWh vs turnover



In addition to these initiatives, the Group is implementing solutions to use renewable energy at its various industrial sites: in Morocco, solar energy is used to heat water in outdoor sanitary facilities. The Wuhan site has installed lighting powered by photovoltaic panels. This will generate more than 5,000 kWh of renewable energy in 2022.

Also in 2022, over 12% of the energy consumed by the Normandy industrial site will be renewable energy.

More than 146 MWh comes from heat pumps, which are used to heat the administrative offices, and almost 5,000 MWh come from the biomass boiler, which was brought back into service in January 2021.



Finally, because the quest for energy efficiency is part of everyday behaviour, ACOME SA has made its employees and their families aware of the impact that they can have individually on their environment. In addition to its internal measures, ACOME joined the "Positive Energy Families" challenge. In 2018 and 2019, volunteer families at the Paris and Romagny sites were able to save an average of 12.4% on energy and 5% on water.

Staff awareness campaigns are also being run at other sites. In Morocco, eco-actions before leaving work are promoted, and in Wuhan, China, special events were held to mark World Water Day.

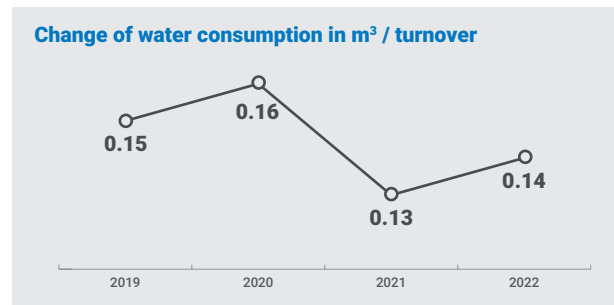
Renewable energy production projects are also being studied at the Chinese sites (photovoltaic panels at the Wuhan and Xintai sites), as well as the installation of new heat pumps at the Aulnays workshop in Romagny.

4.4. Sustainable use of resources and waste management

Actions to reduce consumption of raw materials continued in 2022.

The use of industrial water (closed-circuit water dedicated to industrial applications) is encouraged at all of the Group's industrial sites in order to save on mains water consumption. In 2022, 72% of the Group's water consumption was industrial water. This ratio deteriorated slightly in 2022 compared with 2021, particularly at the Mortain site, following the installation and filling of new fire water reserves.

In 2022, the ratio of water consumption to turnover increased slightly, particularly at our Chinese sites, due to the hot weather and the fact that employees were housed at our sites during the Covid-19 period.



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

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

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

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

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

Thanks to the various partnerships set up with waste recovery and treatment facilities, more than 80% of the industrial waste generated by the Group in 2022 will have been recovered (85% for the Romagny site).

Waste traceability was also improved in 2022, notably thanks to the use of the "trackdéchét" platform at the French sites (Mortain and Lannion).

Our subsidiaries also monitor the service providers responsible for processing our waste. In Brazil, for

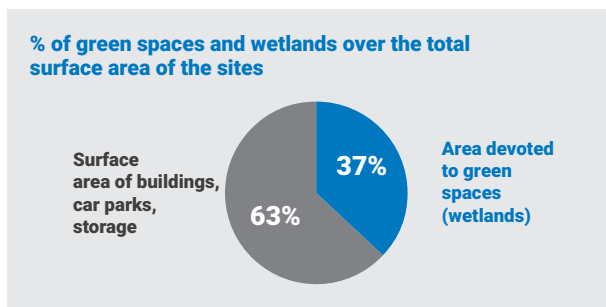
4. Reliable, high-performance, environmentally-friendly industrial equipment

example, contracts are awarded to companies with at least ISO 14001 certification and environmental permits issued by the Brazilian government agency. This point is also part of the Selo climat Paraná recognition awarded to ACOME do Brasil 4 years ago. Improvements have been made in Wuhan. Actions have also been taken to reduce packaging waste, such as the recovery of wooden or plastic reels.

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

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

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



Since 2013, ACOME SA has also been committed to preserving biodiversity in Normandy. The company has set up a local carbon sequestration mechanism in order to reduce the environmental footprint of its industrial activity in Normandy. The Normandie For ever association, of which ACOME is a founding member, is proposing a solution for sequestering CO₂ by reforesting poor land. Since then, new manufacturers have joined ACOME and become involved in the association. Since its creation, a total of 13 projects have been completed, representing around 24 hectares of reforestation in Normandy.

Initiatives are also being taken in the subsidiaries. In Morocco, volunteer employees have planted fruit trees

around the company premises. This approach has made it possible to reconcile an environmental project with a social one (providing fruit to people in difficulty). The ACOME GmbH sales office has introduced electric bicycles for its employees.

Finally, the impact of infrastructure projects on biodiversity is taken into account. At the Romagny site, wetlands have been taken into account in the design of the new traffic flows and the new layout of the car parks. A project has also been launched as part of the Echinops programme (site security and outsourcing of car parks) to renaturalise a stream on the Romagny site in 2022 and 2023.

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

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

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

5.1. Ecodesign

When designing and developing new products, ACOME uses eco-design and life cycle analyses (LCA) – where applicable – in order to promote technological choices and orientations with the lowest environmental footprint. Since 2009, 98 Product Environmental Profiles (PEPs) covering 645 product references have been produced.

By the end of 2022, these PEPs will be broken down into 87 French-language PEPs and 11 English-language PEPs. These PEPs are then registered with the PEP ECOPASSPORT® association, which certifies their compliance with international rules and standards for a period of five years.

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

This approach is valued by markets and customers that are sensitive to environmental issues.

For more than ten years, analysing the life cycle of products developed and sold by the Group has been one of the skills mastered in-house.

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

Historically driven by the construction and telecoms sectors, eco-design is now attracting growing interest in all of the Group's activities, including the automotive business, where customers' thoughts and questions

on the circular economy are the subject of dedicated technical discussion sessions.

5.2. Eco-responsible products and services

Several areas are being explored at the Group level:

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

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

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

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

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

Lighter cables, miniaturised components and recyclable materials are all areas in which the company is investing so as to reduce the carbon footprint of the cabling systems that it designs and produces, and so help to reduce the environmental impact of its activities.

Capable of providing technology, know-how and added value, the company is a world-class player.

Its industrial footprint extends over four continents to support its customers' development as close as possible to their production sites, and to optimise transport and lorry load factors. All of our projects have a common objective: to improve the service that we provide to our customers while optimising our industrial and economic performance in an eco-responsible way.

5.3.

Acting to support our customers in their carbon transition

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

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

To achieve this, we are working in close partnership with our customers, who are in the process of defining their roadmap for a low-carbon strategy.

Concrete examples, case studies and outlook:

Materials research to support the carbon transition

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

Inventing the materials of tomorrow

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

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

Using bio-based materials remains a source of inspiration for ACOME researchers. Trials to use natural materials for the mechanical reinforcement of optical cables have not produced the expected results. On paper, flax – a locally-produced plant fibre – offered advantageous

characteristics in terms of strength. But the challenge was to achieve consistent quality. Incorporating bio-sourced or regenerated materials into a product as technical as an optical cable is not so simple.

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

In July 2020, ACOME launched its new Drop cable, UNB1627, which provides an optical link between the external connection point and the subscriber's junction box. The cable diameter has been reduced – which reduces the amount of carbon material used – while maintaining the same robustness and transmission performance as the previous version. The carbon footprint of this innovative product is reduced by 30%. ACOME has also worked on ease of installation by designing an overhead / underground and outdoor / indoor cable that enables this link to be made without cutting and also limits waste.

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

6. Non-financial indicators

Social information

ACOME Group consolidated data

Total personnel	Prorated average personnel (permanent + fixed-term & temp workers)	2022	1,766	
		2021	1,750	
		2020	1,695	
Breakdown of employees by gender	Men (average number prorated, including permanent + fixed-term & temp workers)	2022	1,353	
		2021	1,341	
		2020	1,310	
	Women (average number prorated, including permanent + fixed-term & temp workers)	2022	413	
		2021	409	
		2020	386	
Diversity index ACOME SA (Paris and Romagny sites)	2022	86		
	2021	83		
Employment and integration of disabled people	Number of people with disabilities (on industrial sites, either directly or indirectly through subcontracting to specialist organisations)	2022	75	
		2021	81	
		2020	64	
New hires (number of contracts during the year)	Permanent contracts (> 3 years for China)	2022	93	
		2021	119	
		2020	94	
	Fixed-term contracts (< 3 years for China)	2022	101	
		2021	52	
		2020	40	
Departures (number of contracts during the year)	ACOME personnel	2022	213	
		2021	150	
		2020	123	
Quality of life at work	Group absenteeism rate (due to illness, permanent contract)	2022	3.58%	
		2021	3.58%	
	Group personnel turnover [(number of arrivals + number of departures)/2]/(Annual workforce – permanent contracts present on 31 December of year n-1)	2022	9.71%	
		2021	8.54%	
		2020	6.86%	

Apprentices and professional training contracts are not included.

Training

ACOME Group consolidated data

Policies implemented in terms of training	Total number of hours of training	2022	41,040	
		2021	34,004	
		2020	35,553	
	% of hours of classroom training	2022	92%	
		2021	84%	
	Average number of training hours per person	2022	23	
		2021	19	
		2020	20	

Health and safety

ACOME Group consolidated data

Health and safety	Number of lost-time accidents (ACOME personnel)	2022	31	
		2021	24	
		2020	18	
	TF1 Lost time injury frequency rate ACOME personnel tf1= (number of lost-time accidents * 1,000,000) / number of hours worked ACOME personnel	2022	11.11	
		2021	8.42	
		2020	7.11	
	Total frequency rate TF2' accidents with and without lost time ACOME and non-ACOME personnel TF2'= (number of workplace accidents with and without lost time for ACOME personnel and external personnel) * 1,000,000 / (number of hours worked for ACOME personnel and external personnel)	2022	13.96	
		2021	12.82	
	Accident severity rate with lost time ACOME personnel tg= (number of days off work * 1000) / number of hours worked	2022	0.39	
		2021	0.52	
		2020	0.62	

6. Non-financial indicators

Environmental information

Sustainable use of resources

ACOME Group consolidated data

Water consumption	Water consumption ratio (m ³) vs turnover	2022	0.14	
		2021	0.13	
		2020	0.16	
	City water (m ³)	2022	22,637	
		2021	17,987	
		2020	16,704	
	Industrial water (m ³)	2022	58,951	
		2021	54,412	
		2020	49,556	
Industrial waste management	Total quantity of industrial waste generated in kg vs turnover	2022	8.6	
		2021	9.8	
		2020	10.5	
	Total quantity of industrial waste (DIW) generated in kg vs turnover	2022	0.95	
		2021	0.87	
		2020	0.90	
	% of industrial waste recovered	2022	81%	
		2021	70%	
		2020	79%	
Consumption of raw materials Consolidated data for ACOME industrial sites.	Quantity of copper waste (in tonnes)	2022	1,600	
		2021	1,588	
		2020	1,395	
	Quantity of plastic waste (in tonnes)	2022	1,214	
		2021	1,206	
		2020	1,248	

Energy consumption and recourse to renewable energies	Electricity consumption in KWH vs turnover	2022	99	
		2021	104	
		2020	124	
	Total electricity consumption (kwh)	2022	58,759,007	
		2021	57,443,413	
		2020	53,702,101	
	Renewable energy in KWH (energy produced only, purchased renewable energy is not taken into account)	2022	4,503,196	
		2021	5,074,635	
		2020	129,313	
Climate change & biodiversity	Quantity of Scope 1 greenhouse gases (direct emissions) in tonnes eqCO ₂ <small>* consolidated data for ACOME industrial sites</small>	2022	9,577	
		2021	15,909	
		2020	11,084	
	Quantity of Scope 2 greenhouse gases (indirect emissions associated with energy) in tonnes eqCO ₂ <small>* consolidated data for ACOME industrial sites</small>	2022	14,648	
		2021	11,750	
		2020	10,464	
	Quantity of Scope 3 greenhouse gases in tonnes eqCO ₂ <small>* aggregate consolidated data by emissions category and by site</small>	2022	107,992	
		2021	118,229	
	Quantity of greenhouse gases scope 3 emission items 9, 12 and 19 (emissions linked to the purchase of raw materials) in tonnes eqCO ₂ <small>* consolidated data for the Paris and Romagny sites</small>	2022	107,769	
		2021	116,568	
Greenhouse gases scope 3 emission item 13 (business travel) in tonnes eqCO ₂ <small>* consolidated data for all ACOME sites (industrial and commercial sites)</small>	2022	224		
	2021	1,661		
Total surface area of ACOME sites in m ²	2022	570,771	<p>Green spaces and wetlands 37%</p>	
Surface area of buildings (factories and offices) of ACOME sites in m ²	2022	167,408		
% of green spaces and wetlands over the total area of the sites	2022	37%		
Surface area devoted to green spaces (wetlands) in m ²	2022	209,172		

7. Correspondence table

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

ACOME CSR axes		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
1. Methodology of the non-financial performance declaration		Strategy, analysis: G4-1 to G4-9
The ACOME model: values and ethics		
2.1. Shared values	2.1.1. Leading cooperative life & involvement in company life	
	2.1.2. Diversity and equal opportunities	Diversity and equal opportunities: G4-L12
	2.1.2. Equal opportunities	Equality between women and men: G4-LA13
	2.1.3. Territorial anchoring	
2.2. Business ethics	2.2.1. Fair practices	Ethics and integrity: G4-56 to G4-58 Indirect economic impact: G4-EC7 to G4-EC9 Fighting corruption: G4-S03 to G4-S05 Non-discrimination: G4-HR3
	2.2.2. Responsible purchasing	Purchasing practices: G4-EC9 Environmental assessment of suppliers: G4-EN32, G4-EN33 Assessment of suppliers' respect for human rights: G4-HR10 & G4-HR11
2.3. Certification, assessment and compliance	2.3.1. Certifications	Ethics and integrity: G4-56 to G4-58
	2.3.2. Other ratings	
	2.3.3. Ethical compliance and whistle blowing	The various types of incidents: G4-HR3, G4-HR8, G4-S07, G4-PR2, G4-PR4, G4-PR7, G4-PR8 The various types of grievances: G4-EN34, G4-LA16, G4-HR12, G4-S011 The various types of fines or penalties: G4-EN29, G4-S08, G4-PR9
2.4. Commitments, partnerships, donations and sponsorship	2.4.1. ACOME, committed to the energy, ecological and climate transition	Stakeholder involvement: G4-24, G4-25, G4-26
	2.4.2. Global Compact: ACOME supports the Global Compact	
	2.4.3. Support for research and teaching	
	2.1.4. Commitment to professional organisations	

Correspondence with the 17 United Nations Sustainable Development Goals

Correspondence with the 10 principles of the Global Compact



Decent work and economic growth (8)
Gender equality (5)

Human rights (1, 2)

Reduced inequalities (10)

Fighting corruption (10)

Justice and peace (16)

International labour standards (3, 4, 5, 6)

Partnerships for global goals (17)

ACOME CSR axes		References to the Sustainability Guidelines published by the Global Reporting Initiative (GRI-G4)
People at the heart of the system		
3.1. Safety at work		Health and safety at work: G4-LA5 to G4-LA8
3.2. Making ACOME a learning company		Training and education: G4-LA9 to G4-LA11
3.3. Quality of life at work		
3.4. Organisation and sustainability of the company	3.4.1. Jobs	Employment: G4-LA1 to G4-LA3
	3.4.2. Group remuneration	Employment: G4-LA1 to G4-LA3
	3.4.3. Employee relations	Freedom of association and the right to collective bargaining: G4-HR4 Employer / employee relations: G4-LA4
A reliable, efficient and environmentally-friendly manufacturer		
4.1. General policy (environment)		General information: G4-EN31
4.2. Discharges and nuisances	4.2.1. Anticipating discharges into water	
	4.2.2. Limiting soil pollution	Effluents and waste: G4-EN22 to G4-EN26
	4.2.3. Limiting air pollution	
	4.2.4. Controlling greenhouse gas emissions	Emissions: G4-EN15 to G4-EN21
	4.2.5. Controlling other discharges and pollution	Effluents and waste: G4-EN22 to G4-EN26
4.3. Energy consumption		Energy: G4-EN3 to G4EN-7
4.4. Sustainable use of resources and waste management		Materials: G4-EN1, G4-EN2 Water: G4-EN8 to G4-EN10
4.5. Preventing climate change and preserving biodiversity		G4-EN11 to G4-EN14 Emissions: G4-EN15 to G4-EN21
Responsible offer, attentive to our customers and partners.		
5.1. Eco-design		
5.2. Eco-responsible products and services		Products and services: G4-EN27, G4-EN28
5.3. Acting to support our customers in their carbon transition		

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

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

Fiscal year ending 31 December 2022

To the General Meeting of Shareholders of ACOME,

In our capacity as Statutory Auditors of ACOME, appointed as an independent third-party body, accredited by COFRAC (Cofrac Inspection accreditation n° 3-1080, scope available on www.cofrac.fr), we have performed our tasks intended to provide a reasoned opinion expressing a moderate level of assurance on the historical information (observed or extrapolated) in the non-financial performance declaration, prepared in accordance with the entity's procedures (hereinafter the "Reporting Criteria"), for the year ended 31 December 2022 (hereinafter the "Information" and the "Declaration" respectively), presented in the management report in accordance with the provisions of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

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

Preparation of the declaration of non-financial performance

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

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

Limits inherent in the preparation of the Information

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

Company liability

The Board of Directors is responsible for:

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

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

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

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

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

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

It is not our role to comment on:

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

Regulatory provisions and applicable professional doctrine

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

Independence and quality control

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

Means and resources

Our work involved the skills of three people and took place between January and April 2023, over a total intervention period of around three weeks.

To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility.

Nature and scope of the work

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

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

As such:

- we have reviewed the activities of all companies included in the scope of consolidation, and the main social and environmental risks associated with these activities;
- we have assessed the appropriateness of the Reporting Criteria in terms of their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- we have verified that the Declaration presents the information required by II of article R. 225-105 when it is relevant to the principal risks and that it includes, where appropriate, an explanation of the reasons for the absence of the information required by paragraph 2 of III of article L. 225-102-1;

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

- we have verified that the Declaration presents the business model and principal risks of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators;
- we have consulted documentary sources and conducted interviews in order to:
 - assess the process used to select and validate the main risks, and the consistency of the results, including the key performance indicators used, with the main risks and policies presented,
 - corroborate the qualitative information (actions and results) that we considered most important;
- we have verified that the Declaration covers the consolidated scope i.e. all of the entities included in the scope of consolidation in accordance with article L. 233-16;
- we have familiarised ourselves with the internal control and risk management procedures implemented by the entity and assessed the data collection process aimed at ensuring the completeness and accuracy of the information;
- for the key performance indicators and other quantitative results that we considered most important, we have implemented:
 - analytical procedures to check that the collected data have been properly consolidated and that trends are consistent;
 - detailed testing on a sample basis, to check that definitions and procedures have been correctly applied and to reconcile data with supporting documents. This work was carried out on a selection of contributing entities and covered between 38% and 94% of the consolidated data selected for these tests;
- we have assessed the overall consistency of the Declaration in relation to our knowledge of all of the entities included in the scope of consolidation.

We believe that the work performed by us in the exercise of our professional judgement enables us to provide a moderate level of assurance; a higher level of assurance would have required more extensive audit work.

Neuilly-sur-Seine, 9 May 2023,

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



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