

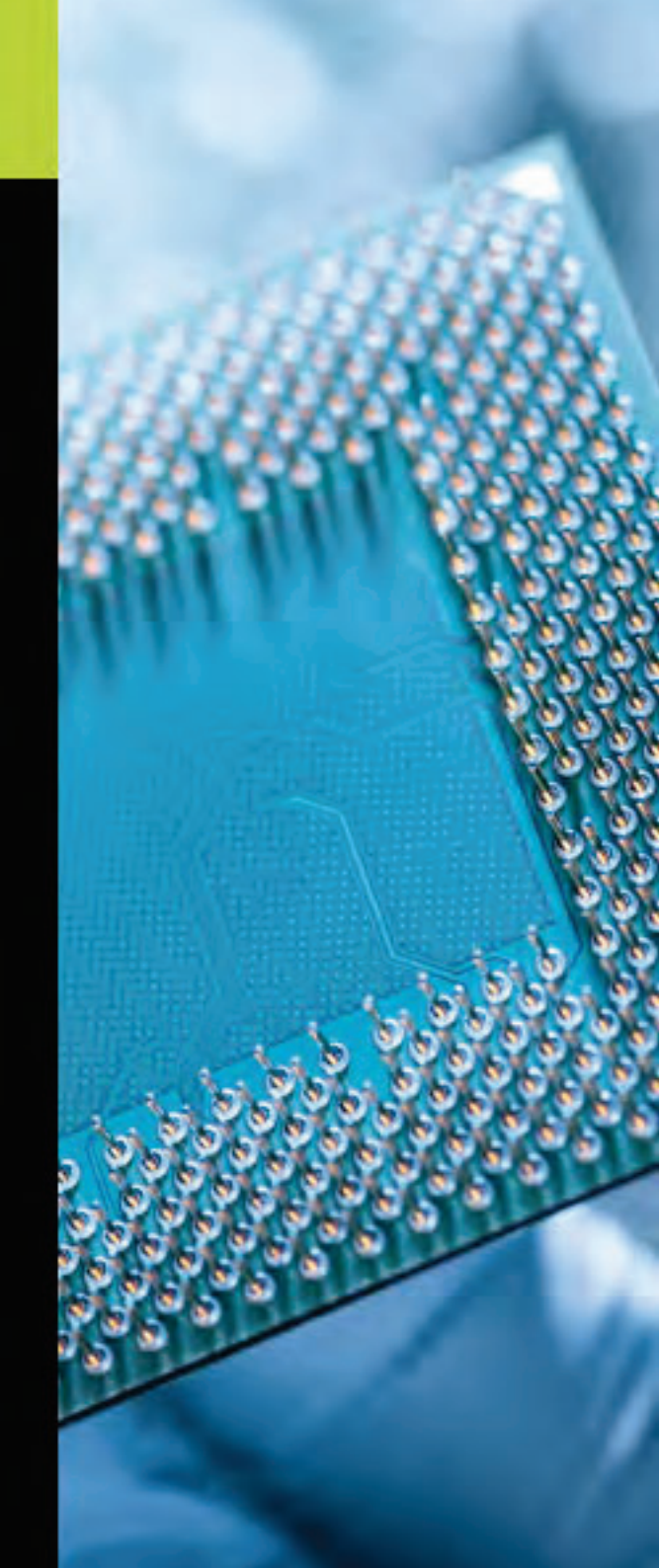


SUSTAINABILITY REPORT

Excerpt from the 2025 Annual Report

2025





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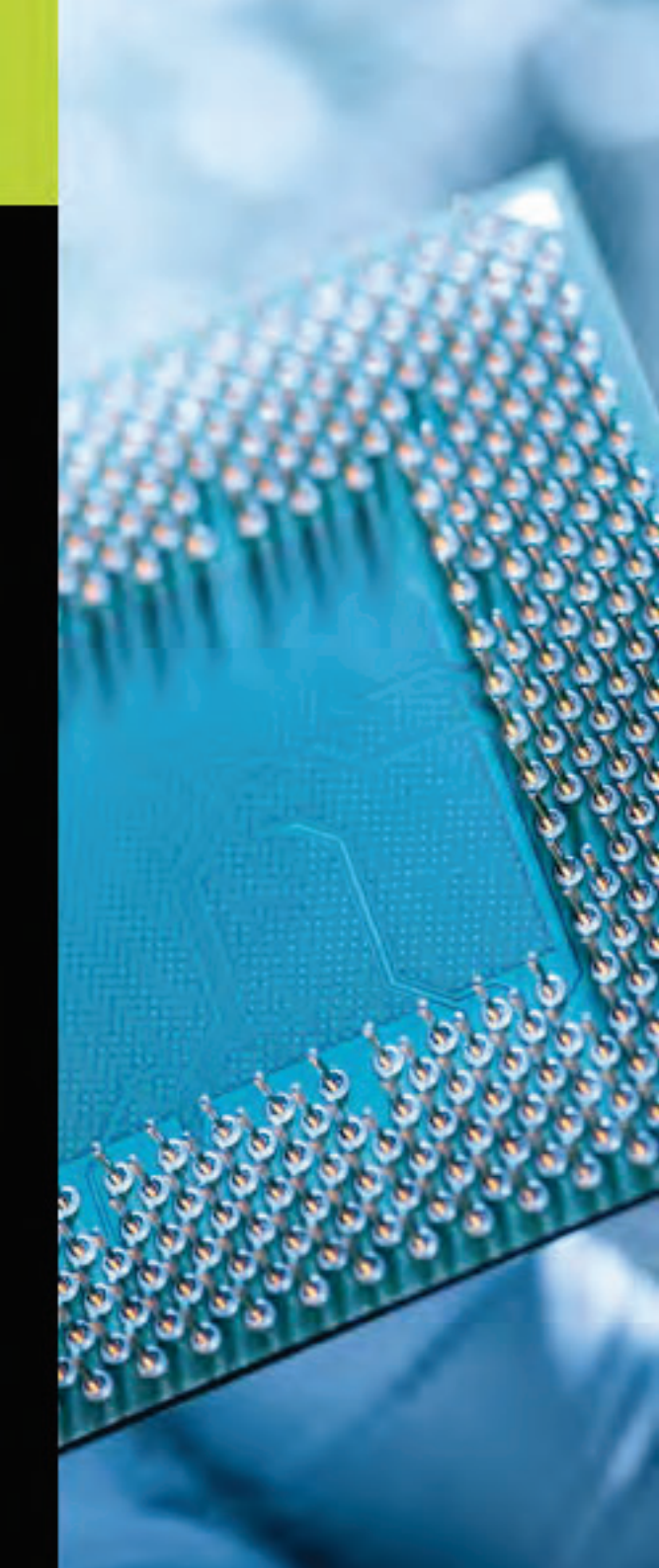
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Although the Group is no longer, at this stage, subject to any regulatory requirement to report on non-financial matters, ACTIA has chosen to publish a CSR report based on data from 2025 on a voluntary basis. This approach is in line with the previous years and reflects the Group's commitment to maintaining a high level of transparency regarding its environmental, social and governance issues. In the same vein, ACTIA has decided to have this report independently audited.

CSR GOVERNANCE: ORGANISATION AND COORDINATION OF BODIES

Until 2025, the ACTIA Group Board of Directors dealt with social responsibility issues through an ad hoc committee. On 15 December 2025, the Board of Directors decided to establish a dedicated CSR Committee comprising four directors, including two independent directors, one of whom is the Committee Chair.

The **CSR Committee** is now a specialised body emanating from the Board of Directors. Its remit is to provide guidance on CSR matters, analyse environmental, social, societal and governance issues, monitor non-financial risks and regulatory requirements, and prepare opinions, analyses and recommendations for discussion and decision by the Board of Directors, which is the sole decision-making body. The CSR Committee draws on the work of the Group's CSR Department.

In this context, the Board of Directors restructured the Group's ethical governance framework by entrusting the CSR Committee with the prerogative for defining and developing the ethics policy. Consequently, the **Ethics Committee** now operates exclusively within the operational sphere. It is responsible for handling alerts received via the whistleblowing system, investigating reports and implementing decisions taken within the framework established by the governance structure.

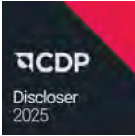
The **Compensation Committee**, established on 25 March 2024, is responsible for preparing and monitoring the compensation policy for senior executives and, where appropriate, takes into account non-financial performance criteria.

The operational framework for the Group's CSR initiative also relies on a **Group Sustainable Development Committee**, comprising representatives from the Group's various countries and business lines. This body is responsible for implementing and rolling out the CSR strategy, as prepared by the CSR Department, approved by Group Management, presented by the CSR Committee and endorsed by the Board of Directors. The Sustainable Development Committee acts as the channel for communicating the strategy to subsidiaries and cross-functional departments. It leads the CSR initiative at an international level, promotes the sharing of best practices, and may decide to set up thematic working groups tasked with producing content, tools and guidelines for all Group entities.

This structure enables a structured CSR governance in line with best practice, clearly distinguishing between planning, decision-making and implementation functions, while ensuring rigorous and independent oversight of sustainability issues.

EXTERNAL ASSESSMENTS RELATING TO THE CSR APPROACH

In addition to its own indicators and management systems, ACTIA regularly submits its CSR approach for assessment by recognised external bodies. These assessments provide further insight into the Group's organisational structure, transparency and progress in the area of corporate social responsibility.

	The 2025 EcoVadis assessment awarded ACTIA a score of 61 / 100 , compared with 49 / 100 in 2024, marking a significant improvement in its CSR rating. As an international benchmark for assessing corporate sustainability performance, EcoVadis evaluates the quality of CSR management systems across four key areas: environment, social and human rights, ethics, and responsible procurement. A Group-wide assessment is planned for 2026.
	For the fourth consecutive year, ACTIA voluntarily reported its CSR indicators via the Carbon Disclosure Project (CDP) platform, an international benchmark for environmental transparency, which had over 22,100 reporting companies in 2025. ACTIA improved its rating, rising from D in 2024 to C in 2025, a level known as "Awareness" , reflecting a better understanding and a more structured assessment of environmental issues.
	Rolled out in France for the first time in 2021, the <i>"Best Managed Companies"</i> programme was founded over thirty years ago by Deloitte Canada. The programme included 28 companies in France in 2025. Companies are assessed on the basis of their long-term strategy, talent management, innovation capacity, CSR policy, governance and financial management. These criteria are used to measure the company's differentiating factors and its ability to meet current and future challenges.
	Since 2015, ACTIA has been one of the companies evaluated and ranked according to their degree of involvement in non-financial transparency and CSR performance (governance, human capital, environment and relations with external stakeholders), making up the assessment by EthiFinance, an independent European rating, research and advisory group committed to sustainable finance. The results, which show steady progress, are set out below.

Ethifinance rating	2022	2023	2024 ⁽¹⁾	2022-2024 trend
GOVERNANCE	57	59	60	↗
SOCIAL	66	67	72	↗
ENVIRONMENT	46	58	69	↗
EXTERNAL STAKEHOLDERS	29	29	63	↗
OVERALL SCORE	58	60	66	↗

(1) results achieved in October 2025.

Furthermore, in 2025, ACTIA do Brasil, the Brazilian subsidiary based in Porto Alegre, was awarded the **"Great Place to Work"** certification for the fourth consecutive year, highlighting the quality of its working environment and the commitment of its teams.

1 THE ACTIA BUSINESS MODEL

1.1 OUR IDENTITY

As a family-owned mid-cap, the co-founders and their families directly or indirectly hold more than 50.7% of the Group's share capital and 62.5% of the voting rights, which ensures the long-term nature of the Company and a consistency of approach, in terms of both company culture and strategy.

1.2 OUR PILLARS

ACTIA's strategic positioning reflects a very precise mission:

To meet the technological and industrial challenges of innovative, value-creating and sustainable electronics for each of our customers:

ELECTRONICS MOVING FORWARD

It corresponds to a strategic vision:

- ☉ To be the leader or benchmark player internationally in the desired strategic business areas and improve the awareness of a strong brand;
- ☉ To expand across the value chain to maintain our margins and reinforce the consistency and competitiveness of our offers;
- ☉ To be opportunistic and smart in a changing world;
- ☉ To remain independent in our strategic choices.

This positioning is built on three pillars:

- ☉ **Innovation:** ACTIA is a technology company with the resources and methods to create complex products and projects;
- ☉ **Operational agility:** as a mid-market company, ACTIA stands out for its service-mindedness and its ability to reduce complexity to create value for its customers;
- ☉ **A people-centred company:** respect for people and professional ethics take precedence over all other considerations.

Thanks to its values and innovation abilities, ACTIA has established itself despite very strong competition from international groups.

Developing a committed and sustainable business model, ACTIA implements a CSR approach co-built by all stakeholders through:

- ☉ Responsible governance:
 - Family governance with long-term objectives,
 - Ethical governance and regulatory compliance: Code of Ethics, Anti-corruption Code, whistleblowing system, compliance with the labour law, human rights, responsible purchasing (Responsible Purchasing Policy, etc.);
 - Governance that guarantees the business plan, its legibility for stakeholders and its sustainability.
- ☉ A social model:
 - A Group on a human scale that respects its teams, their safety, their health and their development,
 - A Group invested locally for a positive societal impact in its areas of operation,
 - Our commitments in action:
 - training to develop skills, talents and independence;
 - inclusion to embrace differences and promote diversity;
 - quality of life at work to jointly create an enriching collective and individual;
 - partnership development to create a positive local impact;
- ☉ An environmental model:
 - A contribution to our customers' carbon footprint reduction objectives,
 - Design and manufacture of solutions for eco-responsible mobility,
 - A commitment: All of our industrial sites are ISO 14001-certified.

1.3 OUR BUSINESS MODEL

The ACTIA business model is based on the goal of making a positive contribution to the world, externally in the fields of mobility, virtuous agriculture, energy and telecommunications, and internally through the development of its wealth of talent, based on its expertise in its two main areas of focus: design and production.

To retain and develop its human and industrial capital, ACTIA's strategy revolves around two pillars that form the drivers of its growth:

- ⊙ Clearly identified positioning and key success factors:
 - Entrepreneurial spirit and a sense of responsibility that drive the Group and underpin its culture;
 - The pursuit of operational excellence in terms of both manufacturing facilities and the design process, which is evidenced by very large numbers of certifications in France and internationally;
 - The ability to adapt and act faced with rapidly changing markets and technologies;
 - Risk management which is expressed, in particular, by addressing very diverse market segments using the same technology with different lifecycles.
- ⊙ A growth strategy based on:
 - Niches in which ACTIA is either acknowledged as a market leader or has the means to become one;
 - Rising in the value chain to gradually deploy a more comprehensive range of systems and complete solutions;
 - A high capacity for innovation and Research & Development.

ACTIA is mobilising its strengths in a highly competitive and constantly changing environment.

Our entrepreneurial culture encourages us to innovate. Being a mid-sized organisation ensures our agility, innovation and people-centred mindset.

From products to systems and systems to networks, ACTIA's strategy is to expand across the value chain by offering its customers an increasingly comprehensive range of fully developed solutions based on clearly identified niche markets in which ACTIA then builds a leadership position.

ACTIA's growth in recent decades has been driven by high levels of innovation and agility, enabling it to seize numerous opportunities.

ACTIA is organised into four sectors:

- ⊙ A **Mobility division**, which brings together activities related to land mobility for the commercial and industrial vehicle, light vehicle, micro-mobility and rail markets;
- ⊙ An **Energy division** dedicated to ACTIA's expertise in the management, distribution and transport of energy, particularly electricity;
- ⊙ An **Engineering Services division** to meet the growing needs of the electronics sector for engineering services, especially in the software field;
- ⊙ An **Aerospace division**, which brings together activities aimed at the aeronautics, space and defence.

This structure enables ACTIA to adapt more effectively to developments and to the requirements of the various markets in which the Group is active. It also expands its footprint for the benefit of its various customers by applying ACTIA's characteristic strengths of innovation, operational agility and the human dimension.

These four divisions draw on specific technologies and expertise developed over many years, but synergies within the Group remain strong, with engineering and electronics being the links. Group-led R&D is at the service of each division. The four divisions benefit mutually from each other's strengths, and the ACTIA Engineering Services division provides the other three with an engineering strike force.

PEOPLE AT THE CORE OF INNOVATION

Our ambition is to make a **positive contribution** to the world, both externally in the fields of mobility, aerospace, energy and telecommunications, and internally through the development of our human resources, based on our two main areas of expertise: **the design and manufacture of electronic systems**.

STRONG PILLARS

INNOVATION

ACTIA is a technology company with the resources and methods to produce complex products and projects

FOCUSED ON PEOPLE

Respect des personnes et éthique professionnelle.

OPERATIONAL AGILITY

ACTIA stands out for its spirit of service and its ability to reduce complexity to create value for its customers.

HUMAN

579 new recruits

5,7 accident frequency rate

12 hours of training per employee

A **Family** shareholding (50,7%)

FINANCE

535,4 M€ of Turnover

252,2 M€ of consumed purchases

179,7 M€ payroll *

2,4 M€ dividend

* Total payroll and social contributions excluding consolidation adjustments

4 divisions

30 sites in 17 countries

MOBILITY

Activities related to ground mobility for the commercial and industrial vehicle markets, light vehicles, micromobility, and rail.

AEROSPACE

Consolidation of activities targeting the aerospace, space, and defense markets.

ENERGY

ACTIA's expertise in the management, distribution, and transportation of energy, particularly electrical energy.

ENGINEERING SERVICES

A dedicated offering to meet the electronics sector's growing engineering needs, especially in software.

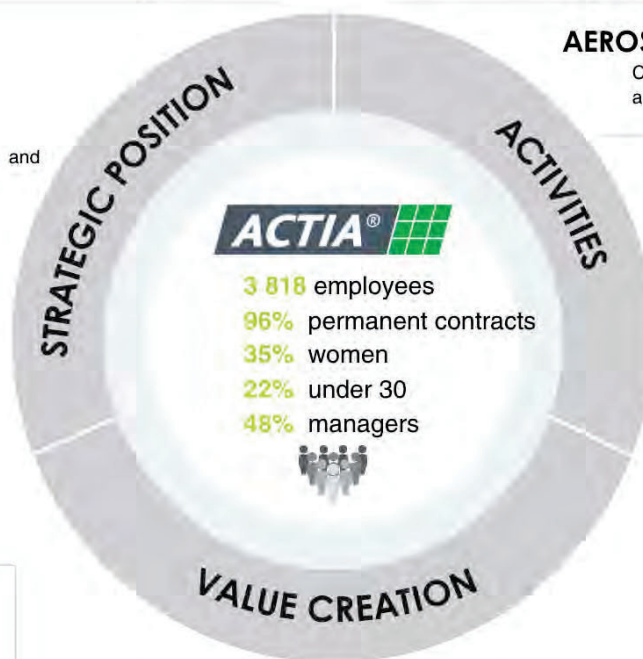
ENVIRONNEMENT

63% of recycled waste

100% of production sites ISO 14001

Ecovadis - "Committed Company" badge

88,5 M€ R&D expenses



2 SCOPE OF CONSOLIDATION

CSR disclosures on social, societal and environmental data are based on the financial consolidation reporting scope as stated in Note 3.2 “Consolidated companies” in the notes to the consolidated financial statements.

The reporting scope is systematically updated to reflect changes in the Group structure.

In 2025, ACTIA Japan and ACTIA Automotive India Private Limited were not included in the scope because their headcount is not significant. Similarly, ACTIA Technologies Canada, created in 2025, was not taken into account for the non-financial part.

The data covers all of the Group’s subsidiaries, with the exception of those that have no activities requiring resources and have no (or very few) employees of their own, as shown in the following table:

Name	Country	Business lines	Comments
ACTIA Automotive India Private Limited	India	Electronics research & manufacturing	Non-significant headcount
ACTIA Engineering Services Holding	France	Holding company	No headcount
ACTIA Japan	Japan	Electronics research & manufacturing	Non-significant headcount
ATAL (formerly ACTIA CZ)			Sold in 2025
KARFA	Mexico	Administration of holdings	No headcount
SCI Les Coteaux de Pouvoirville	France	Real estate	No headcount
SCI Los Olivos	France	Real estate	No headcount
SCI de l’Oratoire	France	Real estate	No headcount
SCI Sodimob	France	Real estate	No headcount

It should be noted that these companies may benefit from resources shared with other Group companies, and that the data in question is included in the figures for the latter.

The information is presented by division for this year (as described in Note 3.2 “Consolidated companies”).

This is how the data will be presented:

- ⊙ Mobility;
- ⊙ Aerospace;
- ⊙ Energy;
- ⊙ Engineering Services;
- ⊙ Total France;
- ⊙ Total Group.

3 MAIN RISKS AND CHALLENGES

ACTIA is a responsible family-owned company with a long-term vision. Concerned and attentive, ACTIA is witnessing the changes happening around it. These developments include the ongoing climate change as well as transformations in society, in consumers and in our customers. These changes entail risks which are reviewed each year in the light of the current situation.

Therefore, risk mapping is updated jointly by the Group's General Management, the CSR Department and the Risk Management Committee in order to take stock of the major risks for the Group. No major societal risk was reported for this reporting period.

To date, this mapping has highlighted the following **risks** for the Group:

3.1 RISK DUE TO INCREASING AND SUBSTANTIAL CSR REGULATIONS

Regulatory pressure surrounding CSR remained high in 2025, even though the entry into force of certain obligations was temporarily rescheduled by the Omnibus Directive, particularly in the case of the CSRD. This shift slightly reduces the immediate regulatory urgency, but it does not alter the underlying trajectory: the European framework arising from the *Green Deal*, the Paris Agreement and decarbonisation policies remains strong, fundamental and enduring.

Furthermore, while “regulatory” pressure in the strict sense has eased somewhat for the time being, **market demands have become considerably more stringent**. Many of ACTIA's customers, who are themselves subject to future ESRS requirements, have anticipated the deadlines and **are now passing on their CSR requirements** to their suppliers. This has led to

increased demand for carbon footprint tracking and life-cycle assessments, with unprecedented levels of detail required—down to individual components in the ECU—as well as expectations for quantified and verifiable data right from the tender stage.

ACTIA recognises the legitimacy of these developments and the need to accelerate environmental transformation. Nevertheless, the increasing number of reporting requirements, the sophisticated carbon calculation methods and the depth of analysis expected by customers are introducing additional complexity and **significant compliance costs**, in terms of both internal resources and tools, data and organisation.

3.2 GEOSTRATEGIC RISK, UPHEAVALS AND POLARISATIONS

In 2025, geopolitical instability continued to be characterised by growing polarisation between the major powers, with increasingly strained relations between the United States, China and Russia. Trade tensions remained high, fuelled by recurring discussions about potential tariff hikes in the United States and the expansion of controls on sensitive technologies, particularly in the semiconductor sector. At the same time, ongoing conflicts in Eastern Europe and the Middle East, as well as disruptions on certain strategic shipping routes, continue to hamper the smooth flow of international trade. These developments are increasing uncertainty in supply chains, the availability of components and logistics costs, and require businesses to be more vigilant and able to adapt quickly to maintain business continuity and competitiveness.

3.3 CLIMATE CHANGE AND ADAPTATION CONSTRAINTS

The risk stems in particular from the increasing vulnerability of supply chains, which may be exacerbated by the effects of climate change. In 2025, the situation was marked by an exceptionally warm month of March and abnormally low water levels in the Rhine, disrupting European river transport and highlighting the vulnerability of the logistics chains on which the

supply of electronic components depends. Such conditions, which lead to longer delivery times and higher transport costs, could have had a direct impact on ACTIA. Climate change also requires the Group to adapt its facilities and step up its mitigation efforts, in particular through the close monitoring of energy consumption and the implementation of preventive measures.

3.4 LINKED TO TALENT MANAGEMENT

This risk has replaced the risk of high staff turnover that stemmed from the COVID crisis. It is now largely due to the Group's maturity, as experienced staff who have been with ACTIA throughout their careers are gradually retiring. This natural evolution raises the challenge of passing on key skills, ensuring that the next generation is ready to take over, and preserving the expertise accumulated over the decades.

Based on this risk analysis, ACTIA Group has identified **three major challenges**.

☉ People First

"People First" is a key priority on which the Group has been working systematically since 2024. ACTIA is continuing this commitment by enhancing the employee experience, particularly in the following areas:

- **Health and safety**, in particular by monitoring accidents in the Group and the implementation of the necessary prevention,
- The **fight against absenteeism**, with monitoring of the associated indicators and policies,
- **Skills management**, via training monitoring and employee career management tools. In countries where there is full employment or where there are skills shortages, for example software engineers, the recruiting of employees can be difficult, all the more so because the Group is often on the lookout for skills that are in high demand;
- **Quality of life at work**, with initiatives taken by several subsidiaries to improve working conditions and work/life balance.

☉ Decarbonisation

This issue is multi-faceted, because it is important to meet European directives and customer requirements; but it is also a priority for the Group itself, as ACTIA is keen to be part of the carbon-neutral trajectory set out in the Paris Agreement.

In 2022, ACTIA initiated its carbon footprint calculation process (Scope 3) through a very precise calculation of the carbon equivalent of an electronic board, a product that is emblematic of the Group's production. This study was shared in 2023 with some customers who showed a great interest in our work. This first step enabled the Group to complete the calculation of its carbon footprint for 2024 and 2025, and to apply the same calculation assumptions to determine, retrospectively, the carbon footprint for 2023. This will allow us to set decarbonisation targets in line with the Paris agreements and develop action plans for the coming years. Moreover, ACTIA Automotive, the main French subsidiary, has joined the fourth cohort of Bpifrance's decarbonisation accelerator programme, which comprises 20 companies that began their work in early 2025.

☉ Innovation through eco-design

This is a major issue both for decarbonisation and for the various impacts throughout the life cycle. The analysis carried out in 2022 on one of the Group's products demonstrated the importance of striving to consume and produce as best as possible to minimise impacts at every stage of the cycle, from raw materials to the end of the product's life. ACTIA has embarked on this approach, with its capacity for innovation and its desire to produce for a more sustainable world. During 2024, the Group held a number of discussions with all its subsidiaries on this subject. In 2025, the tool devised by the Group in 2022 to produce rapid, iterative Lifecycle assessments during the product design phase come into its own and now appears to be indispensable. The Group aims to incorporate eco-design into all its business processes in order to minimise its environmental footprint at every stage of the product lifecycle.

THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS VOTED BY THE GROUP'S
INTERNAL STAKEHOLDERS CONTRIBUTE TO THE ACHIEVEMENT OF THESE CHALLENGES:



THE GROUP HAS ALSO IDENTIFIED THE ISSUES IMPACTING ITS VALUE CHAIN THROUGH THE FOLLOWING SDGS:



4 OUR ENVIRONMENTAL RESPONSIBILITY APPROACH

The Group is not subject to any specific environmental regulatory constraints with regard to its activities.

The environmental management systems put in place at the certified facilities, regulatory monitoring and the resulting follow-up processes ensure that they remain in compliance with regulations.

The sites of ACTIA Automotive, ACTIA Aerospace, ACTIA Energy and ACTIA Railway (France), ACTIA IME (Germany), ACTIA Nordic (Sweden), CIPI ACTIA and ACTIA Tunisie (Tunisia), ACTIA Electronics (United States of America), ACTIA China (China) and ACTIA de Mexico are ISO 14001-certified. Therefore, 63.5% of the Group headcount is covered by a clearly defined and fully

validated environmental policy. Companies certified under ISO 14001 follow all the regulations applicable to their businesses and their facilities, including national and local rules (for example, in France the French local urban planning rules or PLU). ACTIA Systems (Spain) has started this certification process, which should be completed in 2026. Several other sites are planned for 2026 and 2027.

Through its proactive policy, the Group has been taking this aspect into account for many years and is making every effort to progress in this area by managing the end of the lifecycle of this potentially polluting waste. It has also adopted an eco-friendly policy at the office (posters, awareness-building).

4.1 FIGHT AGAINST CLIMATE CHANGE

4.1.1 Energy

Throughout the Group the priority of limiting energy consumption is reflected through a range of actions implemented at local levels for identified targets:

- ⊙ **Buildings:** installing presence detectors, air-conditioning controls, timers, programmers, automatically closing doors to insulate heated areas, and replacing doors and windows to improve the insulation of the premises, automatic shutdowns at night and replacing gas-powered boilers by heat pumps;
- ⊙ **Green energy production:** a growing number of subsidiaries had photovoltaic power stations installed on their buildings. This is the case for the sites in Germany, the UK and Mexico. Other projects are under way, especially in France and, more ambitiously, in Tunisia and should be completed in the coming years;
- ⊙ **Equipment:** changing over to low energy consumption equipment, LED lighting and other energy-efficient equipment, new low consumption servers, and the replacement of ageing computer equipment and air-conditioning systems;
- ⊙ **Individual behaviour:** in several subsidiaries, awareness-raising campaigns on shutting down equipment in the evening, the judicious use of heating and air-conditioning units, a

centralised switch to shut off electricity, installing presence detectors and timers, and putting in place indicators to further raise awareness and motivate personnel;

- ⊙ **Organisation:** control of air-conditioning in the summer and the organisation of working hours (through leave management), in order to avoid summer consumption peaks, general awareness-raising for staff, conducting an energy audit through a third party in order to examine areas for improvement;
- ⊙ **Eco-design:** designing and developing our products to limit the effects of the manufacturing processes used and attempt to reduce the number of components and the amount of materials consumed, encouraging dual sourcing and local origins where possible, favouring eco-responsible components and suppliers (plastics, aluminium, PCBs), organising traceability and working with the customer to prepare the end of the useful life of the products through recyclability;
- ⊙ **Strategy in favour of sustainable mobility:** developing products and software that can help to bring about a reduction in the consumption of fuel and energy in general, thanks to monitoring the consumption of vehicles and the performance of drivers, but also through designing eco-mobility systems as deployed in public transport in particular.
- ⊙ These measures supplement those already undertaken in previous periods and highlight a strong commitment to environmental responsibility.

SUSTAINABLE DEVELOPMENT

OUR ENVIRONMENTAL RESPONSIBILITY APPROACH

The two types of energy used on all sites are:

- ⊙ **Electricity:** at 19,610 MWh, up 4.1% compared with 2024 (a year of sharp decline), indicates a degree of stabilisation, which bodes well for the measures the Group is set to launch (solar power, Power Purchase Agreements);
- ⊙ **Natural gas:** with 1,286 MWh represented a significant increase of 16.1% compared with 2024. This increase is particularly pronounced at the subsidiary ACTIA Corp, where consumption doubled due to the harsh weather conditions experienced during the winter in North America.

In some subsidiaries, fuel oil, which represented only 0.05% of the Group's energy consumption, increased slightly last year (+5.8%) and was mainly used for occasional needs in generator sets.

Solar energy consumption almost doubled in 2025, rising from 112.2 MWh in 2024 to 207.6 MWh in 2025, although this still accounts for only 0.4% of total energy consumption.

Total energy consumption stood at 20,956.8 MWh in 2025, a slight increase compared with 2024 (+4%), though it did not return to the levels seen in 2023 and 2022.

Energy consumption can be summarised as follows:

Energy consumption per employee (in kWh per year per employee)	Mobility	Aerospace	Energy	Engineering Services	Average France	Average Group
OVERALL 2023	6,889.6	4,806.0	4,960.8	1,761.1	5,473.5	5,630.3
OVERALL 2024	5,938.9	3,911.1	4,808.7	1,890.0	4,926.7	4,803.3
OVERALL 2025	6,638.8	6,386.7	4,122.8	2,237.0	5117.9	5,462.6
% change	+ 12%	+ 63%	+ 14%	+ 18%	+ 4%	+ 14%

There was a significant increase in energy consumption per employee in 2025. In the Mobility division, productivity gains in the factories and the peak in business activity resulting from the RED regulations led to a slight increase in consumption per employee. For the Aerospace division, the strong growth is attributable to the full-year consolidation of STEEL Electronique (acquired in May 2024), as well as the transfer of ACTIA EMS Sweden to this division (previously

As for water, the Group monitors its energy consumption and seeks to provide coherent explanations for all fluctuations. To sum up, some subsidiaries continued their in-house efforts by raising awareness among staff about energy saving and more reasonable behaviour: switching off equipment in the evening, adjusting the settings of the heating and air conditioning systems and replacing certain equipment items.



part of the Mobility division because it used the same premises as ACTIA Nordic, with no separate accounting until this year), both of which incorporate production activities. Furthermore, the difference in consumption between industrial entities and those without production activities is very clear.

The following table shows the trend in total energy consumption by energy type:

Energy consumption in MWh	2023	2024	2025
Standard electricity	15,698.0	13,927.9	13,132.4
Gas	1,003.6	1,108.3	1,286.4
Consumption of renewable energy (including electricity with “Guarantees of Origin”)	4,688.9	3,943.7	6,477.7
Fuel oil	60.7	57.0	60.3

If the 3 ACTIA Automotive sites (France) do not directly use renewable energy, they opted for a “100% green” electricity contract in 2021. The subsidiaries ACTIA Railway and ACTIA Energy also opted for “Guarantees of Origin” (green electricity production certificates) during 2024. The subsidiary ACTIA Aerospace will join this initiative in 2026 by also signing a “Guarantees of Origin” contract.

The German subsidiary uses energy originating entirely from energy recovery for heating. This consumption represented a total of 641.7 MWh.

The total amount of green energy (certificates of origin included), including renewable energy and recovered energy, accounted for 30.9% of the Group’s total energy consumption compared to 19.7% in 2024.

German subsidiary ACTIA IME completed the commissioning of its photovoltaic installation for self-consumption, a project initiated at the end of 2023, for 118 kW_p¹. At the same time, the ACTIA UK and ACTIA Mexico subsidiaries also deployed their own solar infrastructure, with outputs of 33.5 kWp and 40.7 kWp, respectively.

The Belgian subsidiary ACTIA Telematics Services continued to use geothermal energy, but still has no means of measuring the corresponding consumption.

4.1.2 Air emissions and greenhouse gases

Following on from the introduction of Business Travel Plans, initiatives at sites in Toulouse to encourage carpooling have been ongoing for more than five years, but the uptake remains low.

The subsidiary in Spain uses electric vehicles for employees’ business travel.

In Tunisia, a shuttle system is offered to employees at the various sites to facilitate their commute to and from work. The production facility has also acquired an electric shuttle to transport different products, packaging, parcels, components and other items around its site.

In Sweden, rail is the preferred form of transport for travel between sites.

Finally, in Belgium, carpooling and bicycles are encouraged whenever possible.

The operations carried on at the facilities do not generate any significant air emissions. However, some sites voluntarily conduct quantitative and qualitative tests on their air emissions, including two of the four production facilities: the results remain satisfactory.

In 2025, ACTIA carried out its Group-wide carbon assessment, covering scopes 1, 2 and 3 for the third consecutive year. At the same time, ACTIA Automotive joined the 4th class of Bpifrance’s Decarbonisation Accelerator to support its decarbonisation trajectory and align its commitments with the objectives of the Paris Agreements. This involvement also enables us to make full use of the *ACT Step-by-Step* method, provided as part of the programme and which helps to give our journey a clearer structure.

The results are published in accordance with the GHG Protocol methodology, broken down by Scope.

As part of its carbon footprint assessment, ACTIA has identified and assessed **direct emissions** of greenhouse gases (**Scope 1**), i.e. those generated by sources owned or directly controlled by the Group. Emissions have been calculated using actual activity data collected from organisations, based on emission factors from ADEME’s Base Carbone®, and are expressed in tonnes of CO₂ equivalent (tCO₂e).

These emissions mainly comprise stationary combustion emissions resulting from the use of fuels for heating or certain industrial processes, mobile combustion emissions associated with vehicle fleets owned or operated by Group entities, and, where applicable, fugitive emissions, particularly those linked to the use of refrigerants. Some data for mobile combustion sources are extrapolated from the 2024 figures.

¹ kWp (kiloWatt-peak): unit used to express the **theoretical maximum power** of a solar panel system (irradiance of 1,000 W/m², cell temperature of 25°C)

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Direct emissions in tCO ₂ eq	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	1,479	51	61	187	444	1,778
2024	1,621	67	72	395	491	2,155
2025	1,848	283	67	298	657	2,494

Scope 2 covers indirect greenhouse gas emissions associated with **the generation of energy purchased and consumed by the Group**, primarily **electricity**, as well as, where applicable, **heat or steam** purchased from third parties.

These emissions are not generated directly at the Group's sites, but result from the production of the energy required for the operation of its industrial, service and R&D activities.

As part of its carbon footprint assessment, ACTIA has consolidated the actual energy consumption data from the Group's entities, collected over the period in question. The associated emissions have been calculated based on emission factors from ADEME's Base Carbone®, and are expressed in tonnes of CO₂ equivalent (tCO₂eq).

This approach enables a consistent assessment of the carbon footprint of energy consumption across the Group and serves as a key driver for managing initiatives aimed at reducing energy consumption, improving energy efficiency and decarbonising the energy mix.

Over the last three years, the Group has achieved the following results (Location Based):

Scope 2 tonnes of CO ₂ eq	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	5,753	53	24	659	265	6,489
2024	4,617	69	24	772	290	5,481
2025	4,579	72	23	857	274	5,530

Upstream Scope 3 emissions include purchases of goods and services, upstream transportation, upstream leased assets, as well as business travel and employee commuting. For purchases of goods, and in particular purchases of products, the carbon footprint was calculated using

databases specialising in electronic products, which enabled an emission factor to be assigned to each type of component. The data used to calculate purchases is that for which the order was placed during the year in question.

Upstream Scope 3 Tonnes of CO₂eq	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	167,589	5,427	18,744	2,573	148,637	194,374
2024	135,802	93,548	5,565	1,688	181,926	236,675
2025	175,438	25,094	16,303	3,328	116,622	221,553

Calculating downstream Scope 3 emissions proved to be very complex due to the wide variety of products sold and the ways in which they are used. Downstream Scope 3 emissions include the use of sold products, end-of-life disposal of products, and downstream transport. The calculation is based on product consumption, as well as typical usage and lifespan for each of

the target markets. For on-board products in combustion engine vehicles, the emissions associated with transporting the electronic components are also taken into account.

Some of the data is taken from the products' technical specifications. The rest depends on extrapolation assumptions based on knowledge of the products sold. The same assumptions were applied across the 3 reporting years to produce a comparable assessment.

Downstream Scope 3 Tonnes of CO₂eq	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	2,902,817	37,760	1,876	2,532	1,760,327	2,944,985
2024	2,566,259	14,172	1,461	330	970,427	2,582,222
2025	2,754,060	185,299	2,884	987	762,791	2,943,230

The Group's carbon intensity, across all scopes, is **5.9 kg CO₂eq / €**.

4.1.3 Climate change and biodiversity

As can be seen from the information presented above, the Group's activities have little impact on the environment and everything possible is done to take into account the climate change we are experiencing, in terms of both the measures taken to limit the consumption of water and energy and raising the awareness of employees, who are informed by:

- ☉ Brochures;
- ☉ Regularly displaying objectives, plans for improvement and the results of audits;
- ☉ Certification audits;
- ☉ Intranet and emails;
- ☉ Promoting environmental days and weeks in France and abroad;

- ☉ Information provided when employees are hired and/or during the year; annual, quarterly and bi-monthly meetings depending on the site; instructions to promote energy savings.

For example, staff from the French companies ACTIA Group S.A. and ACTIA Automotive (i.e. 32.0% of the Group's employees) are provided with environmental awareness training when they are hired, as well as information about the annual targets.

Taking into account the environment and biodiversity has also contributed to the design and development process of ACTIA products in the following areas:

- ☉ Adopting a different approach in terms of the choice of materials and certain components;
- ☉ Implementation of eco-design for new ACTIA products and, on request, for customer projects;

- ⊙ Certification criteria or the environmental approach integrated within the system for evaluating suppliers, developing a manual defining requirements for their classification, verification of ISO 14001 certification, supplier audits and/or annual evaluations, developing environmental initiatives with key suppliers;
- ⊙ Responsible Purchasing Charter implemented by the Group in 2025, which emphasises suppliers' responsibility in the following areas: compliance, prudent use of resources, pollution prevention, sustainable practices, hazardous substances, REACH compliance (Registration, Evaluation, Authorisation and Restriction of Chemicals), RoHS compliance (Restriction of Hazardous Substances), conflict minerals, the need for a deforestation-free supply chain, eco-design, greenhouse gas reduction, life cycle assessments, water consumption reduction and waste recycling.

Locally, as in Brazil, a supplier manual has been developed to set out the requirements for classification: every supplier classified as having an activity with an environmental impact must present their operating licence issued by the relevant environmental authority. The objective is to develop environmental measures with key suppliers.

In 2025, ACTIA identified potential climate change impacts on its business as a medium-level risk across its supply chains. While we must not overlook the significance of this risk, it should be noted that other risks, such as geopolitical risks, appear to have the potential to have a more immediate impact. In 2025, we could see that geostrategic risks have an immediate impact. As a reminder, all the risks faced by the Group are discussed in chapter 5 "Risk factors" of the Annual Report.

4.1.4 Internal organisation of environmental management

Entities with a dedicated environmental department have a total of 19 FTEs, representing a decrease of 4 FTEs. This development is mainly due to a decline in production at the Tunisian site and an internal reorganisation: responsibilities were shared more widely and optimised across various roles. The tools implemented at Group level led to significant efficiency gains without compromising the quality of the work carried out. This means that 91.1% of the Group's employees have access to environmental assistance, a figure which increased by 3.8% for the reporting period.

The Group defines the guidelines for its sustainable development policy through the CSR department created in September 2022. Each subsidiary must incorporate the identified pathways into its processes.

At ACTIA Automotive, an Environmental Manager, who has completed training in environmental management, is responsible for implementing environmental management procedures.

In line with the implementation of the ISO 14001 standard, the general awareness session to train and inform employees on environmental matters is carried out regularly for the sites concerned. A training plan and a timetable to raise awareness have been drawn up as part of the Environmental Management System (EMS). Staff are informed of actions taken and the channels are available to them to report all relevant information.

An accident risk management procedure has been rolled out at 16 sites covering more than half of the Group's headcount. This procedure requires the identification and assessment of emergency situations, such as pollution accidents, in order to remedy them with an obligation to document a "response to emergency situations" procedure, having identified them.

Furthermore, these sites also take into account environmental impacts when designing new products, as detailed in § 6.4.1.1 "Energy" above.

4.1.5 Consumption and waste

4.1.5.1 CONSUMPTION OF RAW MATERIALS AND PACKAGING

The Group's operations do not directly consume raw materials drawn from the natural environment since it uses only manufactured products (electronic components, electrical wiring, etc.), primarily consisting of metals and plastic. Most facilities have had waste separation systems in place for a number of years, especially for packaging (cardboard, wood, packing fill materials, plastics, and pallets), and procedures providing for the reuse of wooden crates, plastics and cardboard boxes and promoting the recovery of materials from these items. Measures in favour of standardisation and reducing the number of packaging items remain in place.

Concerning packaging, the Group uses different types of products: cardboard, wooden filling materials, plastic films, paper, extruded foam. It remains very difficult to obtain quantitative reporting data on the consumption of these materials as there is no specific monitoring tool in place. Certain data is today reported in units, tonnes or m³.

In line with its increasing commitment to environmental monitoring of its activities, ACTIA has developed reporting on data relating to its consumption of chemical products. This study shows that the Group used only 25.6 m³ of various chemicals, a significant decrease (-35.8%) compared with 2024. This consumption has been falling for four years now. The consumption of chemical products depends on the characteristics of the items manufactured, which may vary from one financial year to another. These chemicals primarily include varnishes, solvents, diluents, solder paste and isopropyl alcohol. It should be noted that these figures only concern the main products used at the Group's major production facilities in order to be consistent and effectively track any changes.

4.1.5.2 GROUND USE

None of our facilities uses the ground as such, other than to serve as sites for buildings.

The facilities taken together cover a total of 27.22 hectares. Of this surface area, 31.7% is covered by landscaped green areas (44.9% in France).

4.1.5.3 WATER AND GROUND DISCHARGES

The operations carried on at the facilities do not generate significant water or ground discharges:

- ⊙ Wastewater is of the "domestic" type and is discharged into the public sewage system to be treated; several alternatives exist: wastewater system, septic tank, drainage or a sewage farm (China);

4.2 MANAGING WATER RESOURCES

Apart from the production sites, water consumption is mainly for domestic purposes. In the factories, water is used in a number of ways:

- ⊙ Humidification of the air in workshops where circuit boards are produced, in order to reduce the risk of electrostatic discharges (ESD), combined with permanent control of the temperature;
- ⊙ Washing machines made available to the maintenance service to clean equipment.

The Group has already implemented a number of measures to ensure the responsible use of water resources:

- ⊙ Working on equipment in a closed circuit;
- ⊙ Recycling water for the washing machines to avoid any risk of pollution.

- ⊙ Potential pollutants (varnishes, solvents, etc.) are not stored on the ground but rather in ad hoc storage containers prior to treatment in compliance with the standard in force (see § 4.3 "Waste management" below).

4.1.5.4 NOISE AND ODOUR POLLUTION

Our activities are not noisy and are odourless.

No incident has been recorded by the various facilities and there were no complaints from neighbours in 2025 or indeed before that.

4.1.6 Amount of provisions and guarantees

Given that the Group's operations do not present any material environmental risk, no provision or guarantee was put in place in 2025, or in previous financial years.

4.1.7 Amount of indemnities paid during the period and remediation work

In 2025 no indemnity had to be paid for any environmental problem or accident and no environmental remediation work was required.

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The Group's total water consumption was 36,051 m³, a slight increase compared with 2024 (+2.7%). Average consumption per employee increased by 11.4% to 9.40 m³ compared with 8.56 m³ in 2024. Following the reporting for the financial year, these developments will be subject to an in-depth analysis in order to identify the underlying factors and potential areas for improvement. This increase could be attributed, in particular, to leaks that were not detected immediately and which, although they have since been repaired, temporarily led to higher water consumption. If these incidents are not identified promptly, they can undermine the effectiveness of the teams' efforts and the measures put in place at the sites.

It should be noted that certain subsidiaries still do not have access to their water consumption figures, as the information is included in local rental costs: for these entities, the Group continues to take into account estimated water consumption based on the national or industry average, depending on the available information. This includes two French subsidiaries, i.e. a total of 25 people, representing 0.6% of the Group's headcount.

Water consumption at all facilities is drawn from the drinking water system.

Water consumption per employee

(in m³ per year per employee)

	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	9.8	3.3	6.7	8.3	6.1	9.0
2024	9.4	3.1	8.2	8.2	5.3	8.4
2025	9.5	8.3	8.5	9.0	6.6	9.4
% change	+1.3%	+167.6%	+3.5%	+17.7%	+24.5%	+10.6%

4.3 WASTE MANAGEMENT

Waste from all operations consists primarily of packaging materials (cardboard boxes, pallets, plastic covers, etc.), office waste and manufacturing waste, with 4.4% falling under the category of "hazardous industrial waste" (HIW), recording a slight decline. This waste is not eliminated or treated on-site. Instead, it is temporarily stored in areas designated and equipped for each type of waste (skips, compactors, holding tanks, etc.) before being properly removed to approved disposal facilities for recycling, recovery or treatment.

Existing recycling arrangements at the sites concerns all types of packaging: cardboard, paper, plastics as well as metals; batteries are also recovered through a specific waste separation collection process at several facilities. For the sites with waste separation and collection, a recovery strategy is encouraged, as opposed to energy recovery, whenever possible.

With regard to waste reduction and recycling, the following measures are in place:

- ⊙ Installation and rental of storage containers and equipment destined for processing waste, and compacting certain categories of waste;

- ⊙ Introduction of returnable crates in logistics to avoid single-use packaging;
- ⊙ Production methods taking into account environmental considerations, by recovering and reusing raw materials in the process, seeking to reduce the use of plastic packaging, waste, reducing the environmental impact of the product, and incorporating environmental requirements in the manufacturing documentation;
- ⊙ Reducing and recovering waste from production, recycling and treatment of electrical and electronic waste;
- ⊙ Recycling and reprocessing cardboard, paper and soiled packaging;
- ⊙ Setting up a "zero paper" objective;
 - Within the Toulouse production unit, where several steps have already been taken, especially the centralisation of databases, optimised opening of process sheets and routing sheets, and the gradual deployment of screens in the workshop;

- In Spain, where the entire workshop is now paperless, screens were installed to make it possible to monitor the steps in the manufacturing process, with actions taken on the portal, the skills matrices and the control units in the factory to achieve “zero paper”;
- Incentivising employees to comply with the instructions for paper (reasonable usage, sorting of paper, recycling, incentives not to print out emails and other documents);

- ☉ Keeping up the raw material recovery rate.

Also, the active waste separation collection policy is already in place at all the facilities and now covers 100% of all employees worldwide.

An increasing number of sites have formal reporting systems for tracking the quantity of waste produced and/or recycled. In 2025, the subsidiaries producing a complete or partial qualitative or quantitative report on the amount of their waste represented 92.0% of the Group's headcount. Based on assessments performed, it is possible to provide the following (partial) summary on recycling:

Quantity of waste produced by type of recycling (tonnes)	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
Recovery	289.7	13.5	20.8	7.4	188.6	331.4
Energy recovery	76.0	1.0	20.4	0.0	92.5	97.3
Controlled disposal	226.7	0.0	6.1	0.0	18.4	232.8
Special treatment*	2.1	4.9	0.0	0.0	2.0	7.0
Unknown treatment	4.8	5.8	1.1	0.0	6.8	11.6
TOTAL	599.1	25.2	48.4	7.4	308.7	680.0
% HIW** / waste	3.9%	17.8%	2.6%	6.8%	5.6%	4.3%
% waste recovered / waste	61.0%	57.5%	85.1%	100.0%	91.1%	63.0%

* Special treatment means either a chemical process or incineration

**HIW: Hazardous Industrial Waste

The 2025 reporting period generated a slightly greater amount of waste than the previous year. The increase of 45.2 tonnes, or 7.1%, is partly due to the integration of the production plant at Aerospace (+14 tonnes). However, this increase is partly due to the fact that 2024 saw an exceptional drop in waste volumes, making the rise observed in 2025 appear more pronounced by comparison.

Environmental policies require rigorous monitoring of the waste that is generated. However, some subsidiaries are still not in a position to be able to report the data concerning quantities of waste insofar as it is treated by external service providers, such as municipalities, in accordance with local practices. In this case, estimates are provided and then analysed at Group level in order to validate the consistency of the data.

This is the case in Mexico and Poland, for example, which do not report waste data. It should be noted that these sites are not production sites, so the quantities of waste they generate are not significant.

Insofar as the Group remains focused on putting in place the tools to sort and recycle waste, every possible resource is allocated to the subsidiaries in support of a local policy wherever this is feasible.

Finally, to allow for a comparison between waste from one financial year to the next and maintain consistency in the figures in relation to the business, the Group has decided to monitor only the waste directly linked to its own activities. Therefore, building sites generating one-off waste are not included in the figures.

5 OUR SOCIAL RESPONSIBILITY APPROACH

5.1 RESPECT FOR HUMAN RIGHTS

ACTIA ensures, across all its entities, compliance with the fundamental conventions of the International Labour Organisation, particularly regarding freedom of association, collective bargaining, equal treatment, the fight against forced labour and the abolition of child labour.

Within this framework, CIPI ACTIA, the Tunisian subsidiary, has been a partner of the United Nations Global Compact since 2006. The purpose of the Global Compact is to encourage companies around the world to adopt a socially responsible attitude by committing to taking on board and promoting a number of principles regarding human rights, international labour

standards and the fight against corruption. Signing the Global Compact is a voluntary initiative of the Company. The member companies commit to making progress every year in each of the four areas covered by the Global Compact and must submit an annual report called Communication on Progress (COP) explaining the progress they have made.

Finally, the entities using the services of subcontractors declare that the latter take care to comply with the core conventions of the International Labour Organisation.

5.2 HEADCOUNT

Given that ACTIA operates in a global environment which is constantly changing, its on-going growth depends on its ability to attract and retain talent, in particular to meet the new technology challenges arising within the Group's business lines.

In addition, special emphasis is now being put on structuring the induction and training process for new employees.

Support tools for the employees have been implemented in several Group subsidiaries, in particular, through an onboarding programme and actions to address quality of life at work, the fight against discrimination and the promotion of gender equality.

In line with this, the Sustainable Development Committee worked in 2025 on putting together a welcome pack for new employees, which is set to be rolled out across all subsidiaries from

2026. This document also incorporates the principles set out in key international conventions (ILO, UN), ensuring that every new employee is made aware of the social rights that the Group is committed to upholding from the moment they join the company.

Therefore, the evolution of the situation over the last three years is as follows:

- ⊙ 2023: 4,092 people, i.e. +9.7%;
- ⊙ 2024: 3,994 people, i.e. -2.4%;
- ⊙ 2025: 3,818 people, i.e. -4.4%;

The breakdown of staff at year-end for the last three financial years is presented below:

Breakdown of staff at year-end	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	2,868	172	139	898	1,185	4,092
2024	2,662	284	146	869	1,270	3,994
2025	2,456	279	173	875	1,220	3,818
% change	(7.7%)	(1.8%)	+18.5%	+0.7%	(3.9%)	(4.4%)

These numbers include open-ended employment contracts (CDI: contract with no fixed term that can only be terminated by dismissal, resignation, retirement, a mutually agreed departure or any other voluntary departure by the employee), the fixed-term employment contracts (CDD: contract entered into for a pre-determined period), and apprenticeship contracts and work-study contracts that are included in fixed-term contracts.

The Group's workforce shrank by 4.4% in 2025, against a backdrop of economic stability, though the last two financial years have seen limited growth in the Group's high-volume markets.

Cost-cutting measures had to be implemented to maintain operational efficiency, particularly at the Mobility division's production sites, which contributed significantly to this reduction. For example, the production site in Tunisia saw a further reduction in its workforce last year (down

37.5% compared with the end of 2023), as part of a plan to restructure the site in line with current levels of business activity, without, however, reducing production capacity. The decline in headcount in 2025 is also linked to the sale of our stake in our subsidiary in the Czech Republic (ATAL – February 2025), which had 44 employees.

Meanwhile, the Aerospace division stabilised its workforce following the strong growth recorded in 2024, following the integration of STEEL Electronique.

The Energy division experienced significant growth in 2025, driven by the strong expansion of its business and the need to strengthen its teams.

It should be noted that, over a three-year period, ACTIA Engineering Services has managed to maintain a stable workforce, even though 200 engineers were transferred during the establishment and subsequent sale of a design office as part of the 2024 partnership.

5.2.1 Gender breakdown

In 2025, women accounted for 34.8% of the workforce, a slight increase from the previous year, marking the fourth consecutive year of growth. The low percentage of women employees at ACTIA is due to the difficulty of finding candidates who have the technical skills required by the

Group. It is clear that the proportion of women within the Group is steadily increasing, in line with the General Management policy. This is the result of the consistent daily work carried out by the human resources departments in each subsidiary.

Male/female breakdown	2023	2024	2025
Women	1,355	1,357	1,330
% OF WOMEN	33.1%	34.0%	34.8%
Men	2,737	2,637	2,488
% OF MEN	66.9%	66.0%	65.2%

The tables below present the breakdown of management and non-management staff by gender.

Breakdown	2023	2024	2025
Number of women in management positions	651	625	639
% of women in management positions	33.4%	33.1%	34.7%
Number of women in non-management positions	704	732	691
% of women in non-management positions	32.9%	34.7%	35.0%
Number of male managers	1,301	1,262	1,203
% of men in management positions	66.6%	66.9%	64.7%
Number of men in non-management positions	1,436	1,375	1,285
% of men in non-management positions	67.1%	65.3%	65.0%

In 2025, women in management positions accounted for 34.7% of the workforce, an increase following the decline in 2024: 33.1% of management headcount in 2024 and 33.4% by the end of 2023.

Given the persistent lack of women candidates for technical positions, the Group finds it challenging to hire women managers. This is a far-reaching initiative that needs to be launched, aimed at the education sector – an initiative to which ACTIA Group is fully committed.

Within the governing bodies, the proportion of women on Boards of Directors across all subsidiaries fell to 32.9% (-8.5% following a 7.5-point increase the previous year), and also

declined within Management Committees, which stood at 21.9% (-3.8 points following a comparable increase the previous year) for the Group.

Following the Annual General Meeting on 9 December 2025, a new independent director and a new female director representing the founding families were appointed for a 5-year term, thereby maintaining a staggered renewal of the terms of office and ensuring a good gender balance within the ACTIA Group Board of Directors. The committee therefore comprises 7 women and 5 men out of a total of 12 members, i.e. a proportion of each gender above the legal threshold of 40%. In accordance with the relevant provisions, the Directors representing employees are not included in this calculation basis.

5.2.2 Breakdown of management and non-management staff

Change in workforce over 3 years is as follows:

Year	Breakdown	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	Management	923	70	69	878	640	1,952
	Non-management	1,945	102	70	20	545	2,140
2024	Management	796	142	80	842	719	1,887
	Non-management	1,866	142	66	27	551	2,107
2025	Management	723	140	98	851	730	1,842
	Non-management	1,733	139	75	24	505	1,976

At the end of the year, managers represented 48.2% of the Group's headcount, stable compared to the previous year (47.2%).

5.2.3 Breakdown by age

This changed as shown below:

Year	Breakdown	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	< 30 years	592	37	30	471	185	1,132
	between 30 and 50 years	1,680	80	53	417	581	2,236
	> 50 years	596	55	56	10	410	724
2024	< 30 years	460	51	32	405	211	956
	between 30 and 50 years	1,593	132	58	453	603	2,249
	> 50 years	609	101	56	11	456	789
2025	< 30 years	371	49	40	373	181	838
	between 30 and 50 years	1,491	122	78	489	597	2,196
	> 50 years	594	108	55	13	457	784

5.2.4 Breakdown between open-ended and fixed-term employment contracts

With 87.6% of hires being given open-ended contracts (up by 7.0%, after an increase of 16.6% in 2024), the Group continued to favour mostly long-term recruitments in order to develop the skills needed for its business. As a result, the proportion of fixed-term contracts in the total workforce decreased significantly by 52.5%.

The breakdown between fixed-term and an open-ended contract is as follows:

Breakdown of open-ended and fixed-term contracts	2023	2024	2025
Number of open-ended contracts	3,648	3,710	3,683
% OF OPEN-ENDED CONTRACTS	89.1%	92.9%	96.5%
Number of fixed-term contracts	444	284	135
% OF FIXED-TERM CONTRACTS	10.9%	7.1%	3.5%

As a result, fixed-term jobs accounted for only 3.5% of the workforce, compared with 7.1% in 2024, which experienced considerable tension in the global job market and therefore in recruitment.

Furthermore, ACTIA also observed changes with respect to its average headcount. This indicator enables the establishment of profitability analysis ratios for the companies.

The Group's **average headcount** decreased by 7.7% in 2025. This development comes against a backdrop of stagnation in the company's traditional markets, which still account for the bulk of

its revenue, while the growing divisions—Aerospace and Energy—are expanding but do not yet generate sufficient volume to redress the overall balance. This situation, which was anticipated as early as the end of 2023 and confirmed in 2024 and 2025, led the Group to tighten its management of its organisational structure and costs across all functions, resulting in a reduction in headcount by not replacing certain departing staff or implementing site-specific action plans (CIPI ACTIA in Tunisia, ACTIA Railway in France).

Average headcount	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	2,786	166	132	828	1,099	3,925
2024	2,768	276	140	943	1,254	4,158
2025	2,500	278	156	870	1,234	3,836
% change	(9.7%)	+0.7%	+11.4%	(7.7%)	(1.6%)	(7.7%)

5.2.5 Hires

In 2025, the number of new hires stood at 579, down by 176 from 2024, reflecting the slowdown in the automotive sector.

Year	Hire type	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	Open-ended contract	349	19	23	297	179	692
	Fixed-term contract	272	11	4	5	51	294
2024	Open-ended contract	295	60	16	231	151	618
	Fixed-term contract	110	12	2	8	49	137
2025	Open-ended contract	403	18	32	47	101	507
	Fixed-term contract	37	2	10	21	17	72

The use of fixed-term employment contracts accounted for 12.4% of hires, down by 31.5% from the previous financial year. In Tunisia, the reform of 21 May 2025, which abolished the use of fixed-term contracts with very few exceptions, partly explains the decline observed at Group level. Until 2023, fixed-term contracts accounted for nearly a quarter of the workforce at CIPI ACTIA and ACTIA Tunisie. The decline recorded in 2024 was primarily due to the reorganisation prompted by the sharp drop in business; subsequently, the entry into force of the law led to the phasing out of this type of contract.

Of the 135 fixed-term contracts in 2025, 82 were converted to open-ended contracts and 25 were renewed. Most of the fixed-term contracts from 2024 were therefore retained.

No recruitment difficulties were reported last year. The internal strategy was primarily aimed at maintaining a workforce structure suited to the business, which resulted in a more measured pace of recruitment and a naturally lower demand for staff.

The use of temporary staff has been declining since 2023, representing 4.6% of jobs in the Group, compared with 5.3% in 2024, i.e. 175 temporary staff compared with 212 the previous year. The main countries that still use this type of contract are France and Sweden, with only ten companies within the Group employing temporary staff. It declined sharply in Tunisia due to

changes in the regulations. In 2025, in France, all offers to convert fixed-term contracts into open-ended contracts were accepted by the individuals concerned.

ACTIA also makes use of subsidised contracts (apprenticeships, work-study contracts, etc.) in those countries where they are permitted by local regulations. In 2025, the Group employed 43 people on this type of contract, representing a sharp fall of 52.6% compared with the previous financial year, as the reduction in government funding meant it was no longer possible to rely on this type of contract to the same extent. France accounts for 72.1% of these subsidised contracts. Nevertheless, the Group's aim is to maintain an organisational structure that is commensurate with its level of business activity, leading to a more targeted use of these schemes. This year, these contracts generated 11 hires, compared to 10 in 2024.

In 2025, the Group took on 275 trainees as part of programmes leading to diplomas, representing a decrease of 12.1% compared with 2024. Furthermore, 34 of them were hired following their work placement, a figure significantly lower than that for 2024 (84 hires), reflecting the decline in the total number of work placement students and, more broadly, the Group's operational constraints in the face of a downturn in its high-volume markets. Tunisia remained a major contributor to these training programmes, accounting for 60.7% of the Group's trainees. Lastly, the strong tie with schools, especially engineering schools, continues to ensure future hires while offering students a period of professional immersion.

5.2.6 Departures

Type of departure	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
Dismissal	55	2	1	2	25	61
Group transfer	5	0	0	85	5	90
Resignation	151	7	1	44	33	203
End of fixed-term contract	95	3	0	2	6	101
Mutually agreed departure	72	6	1	9	24	88
Other (settlement agreement, death, etc.)	1	0	1	0	1	2
Retirement	48	4	5	1	31	58
TOTAL DEPARTURES	611	25	15	149	166	807

During the financial year, 807 employees left the company, a figure representing a decrease of 11.1% compared with 2024, when the reorganisation efforts had begun and the establishment/disposal of a design office had been recorded. Of these departures, 90 were intra-group transfers, partly due to the reorganisation into 4 divisions.

More specifically, 61 people were made redundant, up 29.8%, primarily outside France (69.2% of the cases).

During the financial year, 17 economic redundancies were recorded, including 6 at ACTIA Railway (France) and 6 at ACTIA Electronics (United States).

For the third year running, resignations fell by 21.9%, totalling 203 terminations of employment. The geographical area most affected by this type of departure was Tunisia, with 94 departures,

linked to the support measures implemented as part of the reorganisation of the production site (CIPI ACTIA) and some residual mobility at ACTIA Engineering Services.

Mutually agreed departures doubled in 2025, reaching 88 compared with 41 the previous year, as part of efficiency measures implemented across all companies, with 63 of such terminations in Tunisia.

In addition, 58 employees retired, a figure that more than doubled compared with the previous financial year, against a backdrop of a naturally ageing workforce, as the Group prepares to celebrate its 40th anniversary in 2026. France continued to have the highest retirement rate within the Group (53.4%).

5.2.7 Staff turnover

ACTIA uses the following definition to account for turnover:

$$\frac{[(\text{number of open-ended contract departures during year N} + \text{number of new employees with open-ended contracts during year N})/2]}{\text{Headcount as of 31 December of year N-1}}$$

Turnover rate	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	11.1%	9.4%	13.8%	29.7%	14.0%	14.8%
2024	10.7%	16.0%	10.1%	27.9%	12.1%	14.9%
2025	15.9%	6.7%	14.4%	11.2%	8.8%	14.1%
Change / 2024	+5.2	(9.3)	+4.3	(16.7)	(3.3)	(0.8)

In 2025, the Group's staff turnover rate remained broadly stable, continuing the trend observed since 2022, although there were variations across different regions.

In Tunisia, staff turnover continued to decrease at ACTIA Engineering Services, thanks in part to employer branding initiatives implemented by this subsidiary. Conversely, it was significantly higher at production sites last year, following an amendment to Tunisian law prohibiting the use of fixed-term contracts; only open-ended contracts may now be offered (CIPI ACTIA 26.8%, ACTIA Tunisie 37.6%).

ACTIA is doing its best to reduce this turnover and retain its talents, in particular by strengthening career management within the Group and paying particular attention to the quality of life at work. The Group is also striving to establish itself outside capital cities or large metropolitan areas in order to attract less volatile staff.

In the Aerospace division, the rate returned to normal following 2024 characterised by a significant number of new hires linked to the restructuring of the division.

5.3 TALENT MANAGEMENT

5.3.1 Training

An annual training plan is in place in most the Group's entities.

These plans are developed based on:

- ⊙ Annual employee performance assessment meetings;
- ⊙ Strategic workforce planning;
- ⊙ Discussions with employee representatives or the site manager.

Though the level of business activity remained low in 2025, ACTIA continued to be proactive about the performance level of its employees in order to maintain a high level of expertise within the Group. The volume of training hours therefore increased by 9.6% in 2025.

The number of training hours in relation to the average 2025 headcount expressed in Full-Time Equivalent (FTE) increased to 12 hours per employee, compared with 11 hours for the previous year, but 16 hours for 2023, due to resource optimisation and prioritisation of investments.

The training policy for the main French subsidiary, ACTIA Automotive, and at Group level, is primarily implemented based on the strategic priorities set out by management through:

- ⊙ Upskilling to be able to follow the technological roadmap of all the core functions in electronics and software;
- ⊙ The development of projects and skills: project management, change management;
- ⊙ Support for industrialisation and production: Lean method, new equipment, testing tools, MSA methods;
- ⊙ Continuity in support for customer certifications and quality standards, as well as in safety and risk prevention.

5.3.2 Skills management

ACTIA gradually implemented skills management at a worldwide level, providing mobility within the Group while maintaining a responsible compensation policy. ACTIA also developed a “Campus ACTIA” platform to share webinars and e-learning across the Group.

At the same time, in-depth work is also being done on the employer brand to illustrate the family company values ACTIA has implemented since its creation. This is one of the tasks entrusted to the Group’s Sustainable Development Committee.

5.3.3 Promotion of diversity and inclusion

5.3.3.1 DIVERSITY

With operations in 17 countries, diversity is a reality, part of the daily life of the teams via the collaborative work environment developed by the Group and, therefore, during meetings and joint actions, in a range of areas including research, sales, management, and inter-departmental functions. The breakdown of the Group’s 3,818 employees in terms of country is as follows:

- ⊙ 95.6% are of the same nationality as the subsidiary compared with 96.2% in 2024;
- ⊙ For employees who do not have the same nationality as the subsidiary:
 - 1.4% are EU nationals,
 - 3.0% come from other countries.

This breakdown varies very little country by country and remains relatively stable from one year to the next. Equal opportunity is ensured within each organisation and internal mobility within the Group is gradually being put in place, particularly for the ACTIA Engineering Services Design office. The Group reinforced its support for internal mobility, especially through its communication. Opportunities for mobility are henceforth monitored at the time of performance appraisals and the Group would like to see an increase in the figures, along with specific support for individuals. In 2025, ACTIA recorded 120 internal mobility actions, 16 of which concerned managers, down compared with the previous year. The Group is also hampered by different local regulations with regard to labour law, which complicate international mobility.

5.3.3.2 HANDICAP

In 2025, 72 disabled workers were employed within ACTIA, on the rise since 2024 (+4.3%). As some local regulations impose quotas, legally 95 jobs should be held by disabled workers across the Group. In order to make up for the balance, the sites in France continue to make use of outsourcing to vocational support centres (CAT). Unfortunately, this subcontracting only partially covers the shortfall. The Group was obliged to pay a total fine of €42,300 for non-compliance with its obligations in this area, up compared to 2024 (+16.8%). Some people in France still refuse to benefit from the status of disabled worker, and that is why ACTIA continues to raise the awareness of its employees to the need to accept disabilities.

In France, the Group set up the “Tous Cap” committee, which meets regularly to organise practical initiatives to promote inclusion and change the way people view disability, thereby encouraging a change in attitudes within the Group. This involves transforming perceptions about disabilities in the workplace.

A number of initiatives promoting diversity and inclusion were launched during 2025. For example, in France:

- ⊙ In May, a **newsletter focusing on carers** was sent out to staff, highlighting the support schemes available to help them better balance work with caring for a dependent or disabled family member;
- ⊙ ACTIA also continued its wider-reaching awareness-raising initiatives, in particular by organising a **Pink October webinar in October 2025**, helping to promote prevention and occupational health with a focus on breast cancer;
- ⊙ As part of the **European Week for the Employment of People with Disabilities (SEEPH)**, ACTIA facilitated **work experience placements for candidates in its various roles**, in partnership with **CAP Emploi** and the **Mission Locale**, to give them a practical insight into its various roles;
- ⊙ ACTIA also took part once again in the **DUO Day** within the catering sector alongside API, facilitating the formation of pairs comprising employees and people with disabilities for a day of interaction and discovery.

Through all these initiatives, ACTIA reaffirms its commitment to making disability and support for vulnerable individuals a key pillar of its social policy, as part of a process of continuous improvement.



5.4 GENDER EQUALITY

Gender equality is a value deeply enshrined in ACTIA's culture and the company has had a proactive policy in place for many years to ensure gender equality, particularly in terms of compensation. As part of this policy, a study is conducted once a year in order to correct any gaps.

In France, an index has been set up by the government and is based on 5 set criteria:

- ⊙ Pay gap indicator;
- ⊙ Increase rate gap indicator;
- ⊙ Promotion rate gap indicator;
- ⊙ Return from maternity leave indicator;
- ⊙ Highest pay indicator.

For 2025, the gender equality scores for the various French entities of the Group are as follows:

- ⊙ ACTIA Automotive: 73 / 100, compared with 87 / 100 in 2024;
- ⊙ ACTIA Aerospace: 89 / 100 compared with 71 / 100 in 2024;
- ⊙ ACTIA Energy: N/A (change in workforce structure; only two indicators could be calculated);
- ⊙ ACTIA Railway: 74 / 100, compared with 89 / 100 in 2024.

ACTIA Aerospace, operating in a stable environment, implemented the Group's policy on workplace equality, with a gender equality index showing an increase from 71 points in 2024 to 89 points in 2025.

ACTIA Automotive and ACTIA Railway recorded significant declines. These results are primarily attributable to exceptional economic and social conditions, characterised by a decline in business at ACTIA Automotive and a necessary reorganisation at ACTIA Railway. In this context, certain corrective or structural HR measures relating to professional equality could not be sufficiently implemented, which temporarily affected the indicators.

For the Group as a whole, the percentage of women in management grew +1.6% to 34.7%.

Compensation policy

ACTIA's compensation policy is based on equal pay for women and men from the moment of hiring, supporting an inclusive and fair recruitment process.

This principle has been a priority for many years. It can be complemented by a dedicated budget for rebalancing salaries and regular reviews to ensure compliance with this policy are carried out.

A balance and shared responsibility for parenthood

ACTIA accepts requests for part-time work from all employees, both women and men, who wish to take advantage of this benefit to better reconcile their private and professional lives.

The importance of gender diversity in the workplace

In France, ACTIA Automotive employs 33.0% women, ACTIA Aerospace 23.7%, ACTIA Energy 19.7% and ACTIA Railway 25.5%. These companies show an increase in gender diversity, with the exception of ACTIA Railway, where the figure has fallen slightly. It should be noted that the national average in France in the Metallurgy sector, in which we operate, is 23.0%.

In the case of the ACTIA Engineering Service, there is a higher gender diversity (47.0%) in engineering roles, driven by the abundance of candidates with this profile in Tunisia.

This under-representation can be explained in particular by the fact that certain industrial jobs still show a marked gender imbalance, with some industrial roles remaining "gendered". Engineering roles and technical professions therefore still have too few women, a situation that stems in part from the choices made regarding educational pathways, with the notable exception of Tunisia. Conversely, certain support roles remain predominantly female.

Career development and promotion

ACTIA supports its employees equally in the development of their skills. Employees thus benefit from the same opportunities for professional development, career advancement, grade levels and access to positions of responsibility.

ACTIA is focusing on four key areas to promote gender diversity and professional equality:

- ⊙ Recruitment, to ensure that all applications are equally considered,
- ⊙ Pay, to guarantee the principles of equality throughout professional careers,
- ⊙ Professional training, to ensure equal skills development opportunities,
- ⊙ Professional promotion, to offer men and women the same opportunities in terms of jobs, career development and access to management positions, and ensure they are employable.

5.5 HEALTH & SAFETY

As a key priority for the Group, personal safety is managed through the following actions:

- ⊙ Detailed identification, analysis and management of risks;
- ⊙ Implementation of prevention, surveillance, protection and first aid systems;
- ⊙ Training of first aiders;
- ⊙ Raising awareness of personnel.

In France, although the health crisis is now behind us, certain practices that emerged as a result – in particular hygiene measures and working from home – have become a permanent feature of working life.

Certain tools (Yammer, home-working, video conferences) introduced at the height of the crisis are now part of the way all employees work.

Visible actions in favour of gender equality are implemented, in particular by promoting the work-life balance. The Group offers employees a range of options, including:

- ⊙ Flexitime (one or more days per month);
- ⊙ Home-working (for longer periods, in certain specific situations);
- ⊙ Shift to part-time work, which is studied on a case-by-case basis;
- ⊙ Flexibility with regard to working hours (clock-in/clock-off times).

Fire safety and electrical installation standards are complied with in all subsidiaries. Entities that do not perform inspections themselves benefit from this service under their lease agreement.



The Group has 114 people (+8 compared to 2024) playing an active role in the prevention and the protection of the physical and mental health of employees, as well as their safety and the improvement of working conditions, especially with a view to facilitating access for women to all jobs while addressing needs related to maternity, adapting and refitting work stations to facilitate access for the disabled to all jobs and to help ensure that they remain in employment throughout their working lives.

5.5.1 Occupational accidents

In 2025, 37 occupational accidents occurred resulting in lost working days; accidents occurring while commuting have been excluded from this figure in order to be in full compliance with the indicators used in France and thus report reliable information. The 37.0% increase compared with the previous year is mainly due to the inclusion of less serious accidents that had previously been overlooked by some subsidiaries. At CIPI ACTIA, occupational accidents increased by 9 due to more robust traceability. These accidents accounted for 336 lost working days, down 20.6% compared to 2024.

Furthermore, only 38 lost working days (compared with 482 in 2024) were recorded in 2025 as a result of workplace accidents that occurred in previous periods.

Changes to these indicators over the period in question were as follows:

Frequency of occupational accidents with lost working days	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	2.1	3.9	5.0	1.2	2.4	2.0
2024	4.6	5.2	9.3	0.6	8.0	3.7
2025	7.8	4.8	8.3	1.1	5.7	5.7

Severity of occupational accidents with lost working days	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	0.1	0.2	0.4	0.02	0.09	0.1
2024	0.2	0.1	0.3	0.02	0.2	0.1
2025	0.1	0.02	0.1	0.00	0.07	0.06

Frequency index	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	3.6	6.0	7.6	2.4	3.6	3.6
2024	8.0	7.2	14.3	1.1	12.0	6.5
2025	12.4	7.2	12.8	2.3	9.0	9.6

The Group has put in place monitoring of the following indicators based on current standards:

- ⊙ **Frequency**, which corresponds to the number of occupational accidents, excluding while commuting, occurring over the year and resulting in lost working days x 1,000/total number of hours worked during the year;
- ⊙ **Severity**, which includes the total number of lost working days resulting from accidents occurring during the year or in prior years, excluding while commuting, x 1,000/total number of hours worked during the year;
- ⊙ **Frequency index**, which corresponds to the number of occupational accidents, excluding while commuting, occurring during the year resulting in a lost working day x 1,000/average Group headcount.

The Group recorded 3 cases of occupational illness in 2025, compared to 2 the previous year.

In 2025, our subsidiary ACTIA Engineering Services in Tunisia continued its commitment to making health and well-being a top priority, implementing a series of structured initiatives throughout the year:

- ⊙ Blood donation: two campaigns organised in collaboration with the CNTS, involving 119 participants at the Tunis and Sfax sites;
- ⊙ Numerous health awareness campaigns:
 - April: Health Month – wellness workshops, health check-ups and a green market,
 - Ramadan Health: Prevention through a balanced diet and healthy eating habits during the month of Ramadan,

5.5.2 Absenteeism

Sick leave accounted for 25,803 lost working days in 2025, down by 2.0%, with 8,852 lost working days in France, down by 6.3%.

- Pink October: raising awareness of breast cancer screening,
- World Diabetes Day: awareness-raising activities and screening for type 1 and type 2 diabetes;
- ⊙ Safety and first aid training;
- ⊙ Sports activities: development of the AES Football Club and organisation of an in-house tournament;
- ⊙ Social events: organising lunches, breakfasts and activities designed to strengthen team spirit and encourage interaction among staff.

The breakdown by division and by employee is given in the following table showing a slight increase for the Group compared with 2024 (+0.4%).

Number of days of sick leave per employee	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	8.4	3.8	6.9	1.8	6.0	6.8
2024	7.9	5.0	9.5	1.8	7.5	6.3
2025	8.3	5.0	10.1	2.2	7.2	6.7
<i>Change / 2024</i>	+0.4	+0.0	+0.6	+0.4	(0.3)	+0.4
<i>% change</i>	+5.0%	+0.9%	+7.0%	+21.1%	(4.0%)	+6.2%

Within the Group, there is a return-to-work policy, even though it is not systematically documented. In countries where the occupational health department exists, the policy means a close working relationship with it on issues such as workstation design, the examination of specific jobs and pre-return-to-work visits, the organisation of meetings during sick leave to prepare for the return, a formal interview to identify the causes and characteristics of the illness and how best to prevent the recurrence of sick leave.

A crisis and training line to help manage psychosocial risks exists within the French subsidiaries ACTIA Automotive, ACTIA Aerospace, ACTIA Railway and ACTIA Energy.

Improving the quality of life in the workplace is an important issue for ACTIA. The concierge service made available to the employees is one of the tools that facilitates the work-life balance and its range of services is being added to all the time. There are also many other initiatives under way at other sites that aim to facilitate quality food service, organise on- or off-site sporting activities or provide relaxation rooms for the employees.

5.5.3 Human resources

5.5.3.1 WORKING HOURS

In the majority of countries where the Group is present, the working week consists of 5 days. Only the Mexican subsidiary, in accordance with local regulations, operates according to 6-day working weeks.

It should be noted that in France, management and equivalent positions are employed on the basis of 218 working days per year, which is the maximum legally authorised; the other employees benefit from the full-time, legally applicable 35-hour working week on an annualised basis.

As for circuit board manufacturing plants, the Colomiers site in France generally operates according to two 8-hour shifts and can operate on three 8-hour shifts if required to meet specific production demand. With respect to the Tunisian site of CIPI ACTIA, a significant number of production lines are organised on a shift work basis (two or three 8-hour shifts, even four 8-hour shifts) depending on production volumes, performance and/or the workload of the production facilities. These production sites can have a 6-day working week.

Group-wide, there were 161 part-time employees compared to 147 in 2024 representing an increase of 9.5%, with 39.2% of staff being women. The part-time breakdown is shown in the graph below:

Number of part-time staff	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
> 90%	2	0	0	0	0	2
< 70% and 90% >	73	7	9	0	36	90
< 50% and 70% >	41	5	0	0	30	47
< 70%	22	0	0	0	8	22

The overall volume of overtime hours stood at 107,968 hours, 95.6% of which were worked by non-management staff, compared with 50,687 hours in 2024 (+113%). It should be borne in mind that managerial staff with a fixed-rate employment contract (no specified number of working hours) are not included in the calculation. In a context of less reliance on outsourcing, the necessary overtime hours are offered to employees. The Mobility division, which accounted for 92.2% of overtime in 2025, saw a significant increase of 120.8%, driven by the temporary surge in activity associated with RED deliveries (May–July 2025).

5.5.3.2 LABOUR RELATIONS

All the Group's French facilities are subject to the national Metallurgy industry collective bargaining agreement. The two Tunisian circuit board production sites are covered by the collective bargaining agreement for the electricity and electronics industry. It should be noted that this notion of collective bargaining does not exist in all countries where the Group operates.

55.1% of the Group's staff work in entities where trade unions are present. This percentage decreased slightly last year due to the reduction in the workforce at the Tunisian plant (56.3% in 2024).

There are 124 employee representatives, up by 11.7%.

All ACTIA employees periodically receive information from Management via different media depending on the subsidiary. Bulletin boards are systematically used, along with email, meetings and internal newsletters or through dedicated messaging systems such as Engage. Employees at all facilities are informed of Company results and targets.

In addition to measures imposed by local legal obligations, the following benefits are offered:

- ☉ Health: complementary health and personal protection cover for 64.1% of employees, excluding France, where compulsory health cover naturally applies to 100% of employees;

- ☉ Luncheon vouchers for 64.1% of employees (up by 16.1%);
- ☉ Maternity (maternity bonus) for 48.1% of employees;
- ☉ Supplementary pension scheme for 15.4% of employees.

83.1% of employees (down by 1.8% compared with 2024) depending on the entity, are also eligible for various bonuses such as: “13th month” bonus, one-off bonuses, funeral expenses, marriage allowances, travel insurance benefits, supra-legal bonuses for quality, attendance, behaviour, productivity and other bonuses.

5.5.4 Profit sharing

The following table summarises amounts expensed by the Group in connection with profit sharing and/or incentive scheme agreements signed by the different subsidiaries:

Profit sharing (€K)	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	372	0	0	0	0	372
2024	472	0	0	0	0	472
2025	294	0	0	0	0	294

Incentive scheme (€K)	Mobility	Aerospace	Energy	Engineering Services	Total France	Total Group
2023	1,483	405	0	0	598	1,889
2024	1,817	36	147	0	188	2,001
2025	2,200	218	0	0	218	2,418

The terms and conditions for implementing profit sharing and incentive agreements vary from one entity to another and from one country to another, according to local regulations.

6 OUR SOCIETAL RESPONSIBILITY APPROACH

6.1 OUTSOURCING

Most of the sites covered outsource different tasks of which there are two main types:

- ⊙ In manufacturing, some sub-assemblies, such as embedded audio and video systems, may be outsourced by certain subsidiaries. This production is performed directly at the sites of subcontractors approved by the Group;
- ⊙ For R&D, depending on the specific nature of the requests, the subcontractors may intervene directly on ACTIA's premises, on our customers' sites or according to their own organisation (office, home-working).

Current subcontractors vary according to Group entity and some subsidiaries have adopted assessment procedures (audits) to comply with requirements relating to quality standards, employee working conditions and the desired environmental standards depending on their certification level.

6.2 RELATIONS WITH THE LOCAL ENVIRONMENT

The economic impact of the Group's operations is calculated on the basis of the breakdown of **production-related purchases**, as follows:

	% of purchases at national level	% of purchases at European level	% of international purchases
2023	42.2%	38.7%	19.1%
2024	51.1%	26.8%	22.1%
2025	50.3%	34.5%	15.1%

Generally speaking, for electronics, as the global manufacturing of basic products (components, printed circuits, etc.) is mainly concentrated in Asia and North America, it is impossible to favour local supply chains as the sought-after resources are just not available.

In 2024, ACTIA pursued its partnership with Toulouse Métropole as part of the inter-company circular economy action plan. The aim was to find as many synergies as possible across the local business fabric. Electronics affects many companies in the Toulouse metropolitan area. Some materials used in components are becoming depleted and we need to work on reusing and recovering them.

In 2022, ACTIA Group was behind the launch of the Club ETI Occitanie. Three years later, this association brings together nearly 50 mid-sized companies to share their experiences and take joint action. ACTIA, which hold the presidency, is active particularly in the HR and CSR committees.

6.3 RELATIONS WITH STAKEHOLDERS AND SOCIAL WORKS

In 2025, the Group's CSR management committee continued its work on several key priorities of the Group's social policy: "People first", responsible purchasing, responsible IT. The Sustainable Development Committee, which brings together a dozen business lines representing the Group's diversity, is responsible for implementing the CSR strategy approved by the CSR Committee of the ACTIA Group Board of Directors. This committee has set up working groups: Employer Brand, Responsible Purchasing Policy, Responsible IT.

The committee has set up **ACTIA World Days** for all employees. Modelled on the United Nations' international days, these events aim to strengthen a sense of belonging to the Group and foster a shared culture across the Group. A first event took place on 26 November 2024 as part of the International Sustainable Transport Day. Henceforth, 24 January will be ACTIA World Education Day, (SDG 4 "Quality Education"), and April will be dedicated to health and well-being. It was decided to devote the entire month to this theme, as several dates correspond to our SDG 3: "Good health and well-being" with 6 April, International Day of Sport for Development and Peace; 7 April, World Health Day; 28 April, World Day for Safety and Health at Work.

The Group's Responsible Purchasing Charter came into force in 2025, following the work carried out in 2024 by the working group tasked with drafting it. This charter aims to support subsidiaries in adopting responsible purchasing practices, in line with the Group's values and commitments. By defining clear principles and criteria for the choice of suppliers and products, it helps to prevent and control the legal, financial and reputational risks that may result from irresponsible practices within the supply chain. It also helps to foster long-term relationships with committed partners.

By encouraging employees to take ownership of an ethical and responsible approach, the Sustainable Purchasing Charter helps to build a coherent and shared corporate identity, and contributes to enhancing the Group's image among its customers, investors and stakeholders.

Some Group entities belong to **trade bodies**: In France, Union des Industries et Métiers de la Métallurgie (UIMM), MEDEF (employers' union), the movement for mid-market companies (METI), scientific bodies such as Aerospace Valley, Tompasse and social bodies such as Action Logement, a body that collects the tax for the construction of housing, financing construction and helping employees to find housing. Elsewhere, with the CIPI ACTIA membership of the United Nations Global Compact for human rights and the environment, the metal industry employers' union in Madrid (Spain), SMMT (local union in England), and the Chinese Buses & Coaches Association.

ACTIA also supports the Toulouse Capitole National Orchestra through the Aïda Foundation.

Some subsidiaries support various local associations. For instance, in Toulouse, ACTIA showed its commitment by becoming a founding member of the "Le Cœur des Entreprises" association, an endowment fund that allows companies to join forces to serve the most vulnerable. The goal is to "Pool human, financial and real estate resources in businesses to make them available to the stakeholders working in the region to take care of the homeless and people in great difficulty" as well as to foster the inclusion of disabled people.

In 2025, ACTIA continued to chair the CSR Committee of the Club ETI Occitanie. This is quite logical since ACTIA co-founded the club in 2022. The aim of this association is to promote links between mid-market companies in the region by sharing approaches and organising working groups. It is also open to high-growth Small & Medium-sized Enterprises (SMEs) in order to support them and promote their transformation into mid-sized businesses (ETIs).

As part of its circular economy and social responsibility initiative, ACTIA Automotive continued to **donate IT equipment** in 2025 to the Paratonnerre association, which is dedicated to combating rare and severe forms of epilepsy (NORSE / FIRES). In total, **37 computers were donated**, including **25 in 2024** and **12 in 2025**, via a secure recycling scheme that complies with regulatory requirements, contributing both to the reduction of electronic waste and to the support of health and research initiatives. This support forms part of **SDG 3 - Good health and well-being**, by facilitating research into this rare disease and support for patients.





The Group also has good relations with **post-secondary educational institutions** with which it participates in research activities and has end-of-studies internship programme partnerships. In France, ACTIA has signed a partnership agreement with six major educational establishments (“Grandes Écoles”): Ecole des Mines Albi-Carmaux (engineering), the Toulouse Business School, ENSEEIHT (electro-technical, electronics, IT, hydraulics and telecommunications), ENSIL (engineering in Limoges), INSA (applied sciences in Toulouse) and ISAE (aeronautics and space).

ACTIA is also a founding member of the INSA Foundation, which works in favour of equal opportunities for student engineers in financial straits by offering them the possibility of obtaining a grant. Jean-Louis Pech, Group Chairman, has been president of the INSA University Foundation since its creation in 2016. ACTIA contributes €85,000 to the budget of this Foundation. This budget is used in particular to fund part of the student scholarships of the INSA Foundation: “Donner une chance” (Giving an opportunity), High school scholarship, “Coup de pouce entrepreneuriat” (A boost for entrepreneurship). This budget also helped the Toulouse Ingénierie Multidisciplinaire (TIM) association to carry out its mission and thus meet innovative technological challenges by designing, manufacturing and optimising highly fuel-efficient vehicles. Their work earned them ^{first} prize in the Shell Eco-Marathon 2024 international competition for the second consecutive year.

On the international front, partnerships have been entered into with Politecnico and the University in Turin (Italy), London University and Learnex (Mexico), the University of Shanghai (China), and with a number of engineering schools in Tunisia. With the ACTIA International Days, each subsidiary can promote its actions within the ACTIA community.

Group actions can also take the form of:

- ⊙ Donations, such as IT equipment donated to a school which helped keep a satisfactory number of computers up and running, for use by pupils to help them learn, and to a parents’ association, for pre-school and primary school children.
- ⊙ Involvement of teams in supporting young people from disadvantaged neighbourhoods in finding their first job (“Nos Quartiers ont du Talent” (Our Neighbourhoods Have Talent));
- ⊙ Financial contribution to certain selected associations.

ACTIA Engineering Services (Tunisia) is a partner of the **ELIFE programme**, led by the Tunisia Development Foundation, which aims to improve the employability of young graduates from the interior regions of Tunisia. In this context, the organisation helps to bridge the gap between education and the business world, particularly in the digital and engineering sectors, through:

- ⦿ Opening of technological centres specifically for young Tunisians in the most marginal and underprivileged regions;
- ⦿ Selection of young ISET (Higher Institute of Technological Studies) graduates mainly on the criterion of motivation;
- ⦿ Upskilling to improve their chances of finding a profession thanks to a 180-hour training programme including language, communications and preparation for digital professions.

This subsidiary continues to support the Sidi Ammar primary school in the region of Fernana (Governorate of Jendouba) by offering sponsorship, extracurricular outings, collection of school supplies, events at the company, etc.



In addition, ACTIA has been an ambassador for La Saison Bleue in Tunisia since 2018; the goal of this project is to promote Tunisia's marine environment and boost the blue economy, while raising awareness about the vulnerability of the sea and coastline. In relation to this project, two days of discussions with experts and get-togethers with the general public were organised, based on themes such as the marine environment, technology and the sea, the sea and related professions, and marine leisure activities and culture.

SUSTAINABLE DEVELOPMENT

OUR SOCIETAL RESPONSIBILITY APPROACH

Following the severe flooding that occurred in May 2024 in the Porto Alegre region, ACTIA supported the establishment of a local non-profit organisation in Brazil to coordinate relief efforts for affected employees, their families and the local communities impacted. Originally set up to respond to this emergency, the association subsequently adapted its remit to pursue, in 2025, a more sustainable social welfare mission, providing targeted support to vulnerable individuals and families in the local area. This initiative demonstrates the Group's ability to ensure that its solidarity initiatives are sustainable and adapt its programmes to local social needs, even after the crisis has passed.



Staple food basketed donation



ACTinCube incubation programme:



In 2025, **ACTinCube** significantly strengthened its impact within the Tunisian entrepreneurial ecosystem, in particular through the launch of two new sector-specific formats: **AgroImpact** and **DeepDive**. This development enabled us to address the needs of start-ups in innovative sectors such as agritech, aquaculture, micromobility and robotics in a more targeted manner. In total, **11 start-ups received support** last year, of which **5 exceeded TRL¹ 07** and **6 reached TRL 06**, thereby confirming our ability to accelerate the technological maturity of the projects we incubate.

All the supported start-ups have a significant environmental and social impact, and **3 are led by women**.

The support also helped to **create 30 jobs, 8 of which are held by women**, thereby actively contributing to the local economy.

ACTIA's support proved instrumental in these advances. The start-ups benefited from over **1,800 hours of co-development** with the Group's engineers, **700 hours of group mentoring** focused on the transfer of industrial know-how, **1,900 hours of prototyping and manufacturing**, as well as **420 hours of pre-qualification** within ACTIA's facilities to ensure compliance with international standards.

Thanks to all these initiatives, **8 start-ups have established international partnerships, 4 have started exporting their products, 3 have seen their revenue increase and 4 have secured new funding**. In addition, **4 start-ups have launched international sites in Europe**, thereby strengthening their footprint in their target markets. In addition, 8 start-ups successfully secured new customers, and 11 tailored support programmes were implemented to meet the specific needs of each project.

The impact of the **ACTinCube by ACTIA** programme is reflected in the innovative solutions developed in 2025, in particular by the start-ups supported through the **DeepDive** programme:

- ⊙ **Pixii Motors**, for example, has designed a **smart electric scooter** based on a **Software-Defined Vehicle (SDV)** architecture, incorporating a 4G/5G-connected cockpit and advanced safety systems based on artificial intelligence. Thanks to ACTIA's technical support in prototyping, testing and pre-qualification, **Pixii Motors** completed the key development stages in preparation for obtaining **CE certification and EEC type-approval**, thereby paving the way for its industrialisation and entry into the European market, with **40 B2B orders and over 250 B2C pre-orders** already secured.
- ⊙ **INFINITE**, for its part, has completed the development of its **electric cargo bikes fitted with solar panels** and is now stepping up the roll-out of its products in Europe. **INFINITE** was selected by **ACTIA Engineering Services** as a **strategic partner in the field of micromobility**.
- ⊙ In the sustainable **FoodTech** sector, **Spiraw by Food for Future** has developed an Internet-connected device that allows users to grow fresh spirulina at home, combining automation, eco-friendly design and a mobile app. In 2025, **Spiraw completed its prototyping phase**, launched its S.HOT nutritional range and began preparations for its expansion into the US market, in particular by addressing regulatory requirements, strategic partnerships and the supply chain with a view to a **market launch in 2026**.

These achievements demonstrate our ability, through **ACTinCube by ACTIA**, to **put technological expertise to good use** and to transform local innovations into sustainable, competitive solutions that are ready to be integrated into national and international industrial value chains. **This also positions Tunisia as an emerging player in responsible technologies.**

¹ TRL stands for Technology Readiness Level. This is a scale from 1 to 9 used to measure the stage of maturity of a technology or project from early-stage research to a fully deployed operational solution.

6.4 FAIR PRACTICES AND TAX EVASION

In 2018, the Group adopted an Anti-corruption Code and an internal whistleblower scheme. E-training was carried out in 2019 to raise the awareness of the issue and inform employees who are exposed to the risk of corruption. The training programme is intended to be accessible to all Group employees. The Group's internal control function has also been reinforced with the creation and implementation of procedures in sensitive areas such as conflict of interest.

The Group's objective is to raise anti-corruption awareness among all employees and to train the most vulnerable jobs (purchasing, sales, finance, managers). Although training programmes had made progress in 2024, some subsidiaries failed to pursue their awareness-raising initiatives in 2025. Only 12% of the total workforce received training or refresher training in 2025. The anti-corruption code and the associated training will be updated in 2026. This will help to raise awareness once again across the Group.

A Group-wide gifts policy was introduced in 2021 and is presented to all new employees.

The Code of conduct, the Code of ethics and the whistleblowing scheme are regularly updated, especially following regulatory changes. The whistleblowing system is no longer limited to anti-corruption, but covers everything that is considered a potential crime. These documents are available on the Group's website. In order to keep pace with recent regulatory developments, ACTIA has decided to outsource the whistleblowing service, considering that the stakeholders who need to raise an alert might have greater trust in an external player. The contract for the service with BeSignal, a well-known whistleblowing platform (offering the option of complete anonymity), was put in place in early 2025.

Concerning the measures taken for the health and safety of consumers, products developed by the Group address concerns about safety and improved environmental protection, particularly in the field of the mobility of goods and people.

ACTIA in most cases intervenes in one of the components of a more complex product that may subsequently be used by the end customer. On this basis, the Group meets the requirements established set for this purpose by the manufacturer of the end product, while being proactive about making suggestions.

With respect to tax evasion, it should be noted that the Group does not have any facilities in countries on the tax haven blacklist. The Group opened facilities in Tunisia between 1997 and 2005 and has since then developed its printed circuit board production and integration and R&D sites at a lesser cost. The aim was and still is to ensure the Group retains its competitive edge in international calls for tender. In accordance with the legislation on foreign capital in effect at the time, the companies have offshore status. The growth of the Group's business has enabled the creation of many local jobs. The Group remained committed to supporting the business during the Tunisian crisis of 2011, although many customers requested that production in Tunisia be closed down. Group management believes that the Company's role is essential due to local employment, training and investment to support the economy it provides. ACTIA also relies on a commercial structure, ACTIA Africa, which does not have offshore status and meets the requirements of local regulations.

ACTIA has structured its transfer pricing policy at a global level. The two methods used are cost-plus and profit-split, depending on the nature of the projects, the value added by each company, and the roles and responsibilities of each of them.

7 SUMMARY OF KEY INDICATORS

7.1 ENVIRONMENTAL ISSUES

Associated risk	Key indicator	2024 result	2025 result	\$
Pollution	quantity of waste produced by type of recovery	634.8 T	680.0 T	\$ 4.3
	water consumption per employee	8.6 m³ / year	9.4 m³ / year	\$ 4.2
	proportion of waste recycled	71.3%	63.0%	\$ 4.3
Climate change	energy consumption	20,002.8 MWh	20,956.8 MWh	\$ 4.1.1
	energy consumption per employee per year	4,810.7 kWh	5,462.6 kWh	\$ 4.1.1
	Scope 1 emissions inventory (tCO ₂ eq)	2,155 tonnes CO ₂ eq.	2,494 tonnes CO ₂ eq.	\$ 4.1.2
	Location-based Scope 2 emissions inventory (tCO ₂ eq)	5,481 tonnes CO ₂ eq.	5,530 tonnes CO ₂ eq.	\$ 4.1.2
	Upstream Scope 3 emissions (tCO ₂ eq)	236,675 tonnes CO ₂ eq.	221,553 tonnes CO ₂ eq.	\$ 4.1.2
	Downstream Scope 3 emissions (tCO ₂ eq)	2,582,222 tonnes CO ₂ eq.	2,943,230 tonnes CO ₂ eq.	\$ 4.1.2

7.2 SOCIAL ISSUES

☉ Employee loyalty

Associated risk	Key indicator	2024 result	2025 result	\$
High staff turnover	turnover	14.8%	14.1%	\$ 5.2.7
	number of hours of training per average headcount per year	11	12	\$ 5.3.1

☉ Attractiveness

Associated risk	Key indicator	2024 result	2025 result	\$
Recruitment difficulty	headcount at year end	3,994	3,818	\$ 5.2
	percentage of female employees	34.0%	34.8%	\$ 5.2.1
	percentage of women on the Boards of Directors	40.5%	32.9%	\$ 5.2.1
	percentage of women on the Management committees	25.7%	21.9%	\$ 5.2.1
	percentage of open-ended contracts	92.9%	96.5%	\$ 5.2.4

Associated risk	Key indicator	2024 result	2025 result	\$
	breakdown of staff by age	956 < 30 years	838 < 30 years	§ 5.2.3
		2,249 between 30 and 50 years	2,196 between 30 and 50 years	§ 5.2.3
		789 > 50 years	784 > 50 years	

🕒 Employee Health and Safety

Associated risk	Key indicator	2024 result	2025 result	\$
Accidents	frequency index of accidents with lost working days	6.5	9.6	§ 5.5.1
	severity rate of accidents with lost working days	0.1	0.06	§ 5.5.1
	frequency rate of accidents with lost working days	3.7	5.7	§ 5.5.1
Sickness	number of days of sick leave per employee	6.3	6.7	§ 5.5.2

7.3 SOCIETAL ISSUES

Associated risk	Key indicator	2024 result	2025 result	\$
Anti-corruption training	% of employees trained in anti-corruption	16%	12%	§ 6.4

8 LIMITED ASSURANCE REPORT BY ONE OF THE STATUTORY AUDITORS ON SELECTED ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE INFORMATION

To the General Meeting,

In our capacity as Statutory Auditors of ACTIA Group S.A. (hereinafter the “Company”), we have undertaken a limited assurance engagement on a selection of environmental, social and governance information¹ (the “Information”) voluntarily prepared by ACTIA Group S.A., in accordance with the ad hoc criteria defined by the Company (hereinafter the “Guidelines”), for the financial year ended 31 December 2025, presented in the document attached to this report (hereinafter the “CSR Report”) published in the Company’s annual report.

Our engagement does not cover information relating to previous periods, nor does it cover all the information contained in the CSR Report, other than that covered by our report.

Limited assurance conclusion

Based on our work, as set out in the “Nature and scope of our work” section of this report, and the information collected, nothing has come to our attention that causes us to believe that the Information has not been prepared in accordance with the Guidelines in all material respects.

We do not express any conclusion on the information relating to previous periods, nor on any information presented in the CSR Report other than that covered by our report.

Comments

Without calling into question the conclusion set out above, we would draw your attention to the introductory note in Part 6 “Sustainable Development” of the CSR Report, which states that ACTIA Group S.A. is not subject to any regulatory obligation to report on non-financial matters and that the information has been prepared on a voluntary basis in accordance with the Company’s own Guidelines.

Preparation of information

The absence of a commonly used, generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability with other entities and over time.

Consequently, the Information should be read and understood with reference to the Guidelines, which are available on request from the CSR Department.

Inherent limitations in preparing the Information

The Information may be subject to inherent uncertainty because of incomplete scientific and economic knowledge and the quality of external data used. Some data is sensitive to methodological choices, assumptions and/or estimates used for their preparation.

As this information is forward-looking, and, by its very nature, is subject to uncertainty, actual future results may differ significantly from the forward-looking information presented in the CSR Report.

Responsibility of the Company

The Information has been compiled under the responsibility of the Management, and it is the Management’s responsibility to:

- ⊙ select or establish suitable criteria for preparing the Information (i.e. the Guidelines);
- ⊙ prepare the Information in accordance with the Guidelines;
- ⊙ design, implement and maintain internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

¹ Further details are set out in the appendix.

Responsibilities of the Statutory Auditors

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 Guidelines and is free from material misstatement, whether due to fraud or error;
- ⊙ draw an independent conclusion based on the work we have carried out and the evidence we have gathered;
- ⊙ communicate our conclusion to the entity's Management.

As it is our responsibility to provide an independent conclusion on the Information as prepared by Management, we cannot be involved in preparing said Information, as that could compromise our independence.

Professional guidance and standards applied

The work described below was carried out in accordance with the professional guidance of the French National Institute of Statutory Auditors relating to this engagement.

It does not constitute an audit or a review within the meaning of the professional standards applicable in France. Nor does it constitute certification in accordance with the guidelines of the High Audit Authority (H2A).

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and the French Code of Ethics (Code de déontologie) for statutory auditors.

Our firm maintains a quality control system including documented policies and procedures aimed at ensuring compliance with ethical rules, professional standards and applicable legal and regulatory texts as well as the professional guidance issued by the French Institute of Statutory Auditors relating to this engagement.

Nature and scope of our work

We planned and performed our work to address the areas where we identified that a material misstatement of the Information was likely to arise. As part of our limited assurance engagement and based on our professional judgement, we have:

- ⊙ gained an understanding of the entity and its operating environment, including the internal control aspects relevant to the preparation of the Information;
- ⊙ assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- ⊙ assessed whether the methods used by the Company to prepare the Information are appropriate with regard to the Guidelines;
- ⊙ verified that the Information has been prepared in accordance with the scope set out in the Guidelines;
- ⊙ selected, based on our professional judgement, the information we considered most important, for which we:
 - implemented analytical procedures by verifying the consistency of changes and, where necessary, requesting explanations from Management regarding any unusual items identified;
 - carried out tests of details¹, using sampling techniques or other selection methods, in order to verify the correct application of the calculation methods and assumptions described in the Guidelines and reconcile the underlying data with the supporting documents;
 - reviewed, through discussions, the methods used to calculate the estimated data and assessed the appropriateness and correct application of these methods, as well as the suitability of the information sources used;
- ⊙ assessed the overall consistency of the CSR Report against our understanding of the Company.

We believe that the audit evidence we have obtained provides a sufficient and appropriate basis to formulate our conclusion.

The procedures performed as part of limited assurance are less in extent than for reasonable assurance performed in accordance with the professional guidance issued by the French Institute of Statutory Auditors. A higher level of assurance would have required us to carry out

¹ For ACTIA Automotive, ACTIA Engineering Services and CIPI ACTIA

more extensive procedures.

Restrictions on distribution and use

This report has been prepared for your information in the context set out in the first paragraph and must not be used, distributed or quoted for any other purpose.

The due diligence carried out in connection with this report is not intended to replace any investigations and due diligence that third parties to whom this report has been disclosed might otherwise undertake, and we do not express any opinion as to whether such investigations or due diligence are sufficient for their own purposes.

As the statutory auditors of ACTIA Group S.A., our liability towards the company and its shareholders is governed by French law, and we do not accept any extension of our liability beyond that provided for by French law. We shall not be liable to, nor do we accept any liability towards, any third party. We shall not be held liable for any damage, loss, cost or expense arising from fraudulent conduct or fraud committed by the directors, executives or employees of ACTIA Group S.A.

Paris, 23 April 2026

One of the Statutory auditors

BM&A

Marie-Cécile Moinier
Partner

APPENDIX

Details of the information covered by limited assurance

Environment

Electrical power consumption

GHG emissions (Scope 1, 2 and 3)

Water consumption

Amount of waste

Social

Total number of employees and breakdown by gender

Turnover rate

Number of occupational accidents and accident frequency rate

Average number of training hours per year per employee

Governance

Percentage of women on the Management Committees

% of people trained in anti-corruption