

2024 Sustainability Report



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The sustainability statement below has been drawn up as part of the first year of application of the provisions of the Corporate Sustainability Reporting Directive (CSRD) transposed in France.

APRR has endeavoured to apply the normative requirements set by the European Sustainability Reporting Standards (ESRS) and the application guides, as applicable at the date of preparation of the Sustainability Report, on the basis of the information available at the time of preparation of the Sustainability Report.

APRR's initial sustainability status is characterised by specific contextual factors linked to the first year of application of the CSRD requirements:

- In addition to the limitations inherent in the state of scientific or economic knowledge and the quality of the external data used, a number of interpretations of the texts remain, for which further clarification from standardisation or regulatory bodies is pending, particularly concerning the sector-specific standards for the application of ESRS or the application of the technical criteria of the Taxonomy Regulation.*
- Difficulties in accessing reliable data have required APRR to use assumptions, estimates or assessments, particularly with regard to Scope 3 greenhouse gas emissions, for which the estimates and uncertainties lie in the variability and quality of the various input data and in the methodological assumptions used (see ESRS E1-6). These assumptions and estimates will be refined as the quality of available data improves.*
- Some of the information required by the ESRS will not be available for the year ending 31 December 2024 due to time constraints and the need to implement the internal collection processes required to report this new information, in particular for all the indicators to be published relating to pollution (see ESRS E2-4).*

As such, based on market practices and recommendations, as well as a better understanding of these new regulatory provisions and standards, APRR may be required to review certain reporting and communication practices relating to its sustainability performance over the coming financial years, with a view to continuously improving its Sustainability Report.

As part of the first year of publication of APRR's Sustainability Report, the Works Council will be informed of this report during the next recurrent consultations scheduled to begin in June 2025.

1 GENERAL INFORMATION [ESRS 2]

1.1 Methodological note

1.1.1 General basis for sustainability reporting [BP-1]

This APRR Sustainability Report meets the requirements of Order no. 2023-1142 of 6 December 2023 on the publication and certification of sustainability information and on the environmental, social and corporate governance obligations of commercial companies. This order is the transposition into French law of European Directive no. 2022/2464 of 14 December 2022, known as the Corporate Sustainability Reporting Directive (CSRD).

For the purposes of this sustainability report, APRR :

- Refers to the motorway concession companies APRR, AREA, ALIAE and ADELAC concerning the application of policies, actions and objectives specific to motorway concession activities.
- Refers to its entire scope in other cases, including in particular the motorway companies APRR, AREA, ALIAE and ADELAC, as well as all its subsidiaries as defined in the scope of consolidation detailed below.

1.1.1.1 Quantitative data

APRR's sustainability statement was drawn up on a consolidated basis, with the aim of providing exhaustive coverage.

The scope of consolidation has been established on the basis of the following principles:

- The decision was made to publish data for companies included in the consolidated financial statements, i.e. fully consolidated or accounted for by the equity method, as well as those in which APRR holds a stake of 50% or more and which are not included in the consolidated financial statements. Four companies have been excluded from the scope of consolidation for this financial year, as the necessary information was not available at the time: Data New Road, Infrasin.AI, Park+ and SATS. However, these exclusions have a negligible impact on the sustainability statement due to the insignificant size of these entities.
- The reporting scope for greenhouse gas emissions is based on the following integration rule: only companies that are 50% or more owned are considered, including companies that are not financially consolidated. Note that 100% of the Scope 1 and 2 greenhouse gas emissions of these companies are taken into account.

The sustainability statement covers APRR's entire value chain, upstream and downstream, including the stakeholders with which it has direct or indirect business relations. The double materiality analysis covers the entire value chain. However, the policies, actions and objectives presented apply only to those links in the value chain that are deemed relevant, based on the company's ability to act on these issues.

The contribution rates for environmental and social reporting using Enablon software are 100%. These contribution rates are calculated based on the response rate of the entities to the questionnaires deployed as part of the annual reporting campaign.

Scope 3 GHG emissions have a high level of uncertainty for the following reasons:

- the GHG emissions relating to purchasing are calculated using monetary emission factors;
- the GHG emissions relating to the vehicles of customers using the motorway network are based on assumptions about the composition of the vehicle fleet using the network.

The quantitative indicators presented in this report relate specifically to APRR. They are defined so as to meet the requirements of Article R. 232-8-4 and L. 232-1 of the French Commercial Code. These indicators also meet the requirements of European Directive 2013/34/EU (CSRD), the Delegated Act supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (ESRS) and Delegated Regulation (EU) 2021/2178 on the Taxonomy.

1.1.1.2 Qualitative data

Qualitative data comes from the divisions and departments concerned. These data are consolidated by the Ecological Transition Department. Before publication, the final draft is submitted to reviewers selected for their knowledge of the various sections.

The time horizons mentioned in the report are defined as follows:

- Short term: 1 year
- Medium term: 1 to 5 years
- Long term: more than 5 years

1.2 Governance

1.2.1 The role of the administrative, management and supervisory bodies [GOV-1]

1.2.1.1 Composition, role and sustainability responsibilities of administrative, management and supervisory bodies

1.2.1.1.1 Board of Directors

The Boards of Directors of APRR and AREA each have seven members, none of whom were Chief Executive Officer at 31 December 2024. In accordance with the definition of gender diversity on the Board of Directors set out in the French Commercial Code, 29% of APRR and AREA Board members are women. Each Board includes a director representing the employees. None of the members of these Boards is independent. The composition of these bodies reflects their expertise in the building and public works and transport sectors.

Directors are appointed for a three-year term by the Annual General Meeting, while the director representing employees is appointed by the Central Works Council.

The Board of Directors, whose remit is established according to the regulations in force and the company's Articles of Association, determines the major orientations of the business and oversees their implementation and monitoring, including ESG issues. Following the presentation of APRR's annual management report, including the Sustainability Report, to its Accounts and Risks Committee, the Board votes on these documents, which will then be submitted to the Annual General Meeting of Shareholders for approval.

Eiffage's Director of Sustainable Development and Transverse Innovation is a member of APRR's Board of Directors. The sustainability review of APRR, an integral part of the Eiffage Group, is carried out at Group level by Eiffage's Sustainable Development and Transverse Innovation Department, as for the other entities.

1.2.1.1.2 Executive Committee

The Executive Committee is composed of 11 members responsible for the main divisions. Women account for 18% of the Executive Committee. This committee is responsible for steering the company's strategy and activities, ensuring its sustainable development and its contribution to mobility challenges. It facilitates the exchange of information, the consultation of directors and the approval of policies.

The identification of risks, including sustainability risks, is directly linked to the company's challenges and objectives. The aim of this stage is to draw up a comprehensive list of potential risks, taking into account events that could hinder or delay the achievement of the company's objectives. This approach stems from discussions within the Executive Committee. Risks are pre-identified in preparatory interviews with risk managers (themselves directors), in process reviews led by the directors, and in management reviews.

These risks are reviewed annually by the Group's Internal Controller (Compliance, Risk and Organisation Director) at the year-end Management Committee meeting. A report is drawn up and presented to APRR's Accounts and Risks Committee.

In addition, the strategic plan is reviewed annually to validate the completion of actions, remove or add measures depending on the context, and integrate any new impacts, risks or opportunities identified.

1.2.1.1.3 Accounts and Risks Committee

The Accounts and Risks Committee has three members who are not employees of APRR. It has no women members. This committee regularly examines the conditions under which the parent company and consolidated financial statements are prepared. It ensures that the accounting methods adopted are consistent, relevant and transparent, and that the internal procedures for gathering and checking information are appropriate for achieving these objectives. In particular, it contributes to reviewing APRR's management report, including the Sustainability Report. It reports annually to the Board of Directors on its work and observations.

1.2.2 Information provided to administrative, management and supervisory bodies [GOV-2]

In 2024, with the entry into force of the CSRD on non-financial reporting, a number of issues were presented to the Executive Committee as part of its new task of overseeing the risk management and internal control systems relating to sustainability reporting. These topics included a presentation of the regulatory context of the CSRD and the results of the double materiality analysis.

The Executive Committee was informed of the material impacts, risks and opportunities, and approved the results of the double materiality analysis at its meeting on 7 October 2024, followed by the materiality threshold on 31 October 2024. These issues are taken into account in APRR's strategy through the various divisions, implemented as specified in the sections relating to ESRS. They are also involved in updating the mapping of major risks. Material impacts, risks and opportunities are defined in the section entitled "1.4. Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]" (ESRS 2 SBM-3).

1.2.3 Integration of sustainability-related performance in incentive schemes [GOV-3]

The variable remuneration of the members of the Executive Committee includes sustainability objectives, in line with APRR's 2025 strategic plan. The plan, structured around six priorities, places particular emphasis on successfully completing the ecological transition, placing customers at the heart of our actions, and developing the company's human resources. Variable remuneration depends on the successful implementation of the strategic plan and is approved by the Chairman and Chief Executive Officer of Eiffage on the recommendation of the Chairman of the French Motorway Concessions Division.

Health and safety issues are also taken into account in the variable remuneration of all employees via profit-sharing, which depends in particular on the workplace accident rate.

1.2.4 Statement on due diligence [GOV-4]

Essential due diligence items	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	p. 9, p. 10, p. 15
b) Engaging with affected stakeholders throughout the due diligence process	p. 9, p. 14, p. 17, p. 48, p. 54, p. 56, p. 59
c) Identifying and assessing negative impacts on people and the environment	p. 15, p. 17
d) Taking action to remedy negative impacts on people and the environment	p. 24, p. 26, p. 32, p. 35, p. 36, p. 38, p. 41, p. 49, p. 54, p. 57, p. 60
e) Tracking the effectiveness of these efforts	p. 28, p. 34, p. 35, p. 39, p. 42, p. 50, p. 55, p. 58, p. 61

1.2.5 Risk management and internal controls [GOV-5]

1.2.5.1 Quantitative information

This process addresses the risks associated with data accuracy and consistency, as well as compliance with strategic reporting deadlines. Quantitative data is collected via the APRR and Eiffage information systems and through direct exchanges with the divisions concerned. These data are then grouped into different categories of indicators, organised by relevant theme, with contributors specifically designated to consolidate each category. The tools needed to collect data for certain categories are also identified. A manager, identified at the Ecological Transition Department, is responsible for ensuring that the information is complete and verified. For management purposes, certain categories of data essential to strategic management are consolidated on a monthly or quarterly basis. Quarterly reporting has also been in place since 2024.

1.2.5.2 Qualitative information

Qualitative information comes from general knowledge about the company, documented in the various media available on the intranet, from the expertise of employees in their areas of activity, and from specific analyses, such as the double materiality analysis. The qualitative content is drawn up by the Ecological Transition Department based on available information and discussions with the company's various divisions.

This information is organised into categories, each of which is reviewed by a number of contributors chosen for their expertise in the subjects concerned. The role of these reviewers is to approve the content. In addition, general reviewers are appointed to examine the entire report.

Lastly, the report is approved by the Board of Directors and audited by statutory auditors, guaranteeing the reliability of the processes used to draw up the Sustainability Report.

1.3 Presentation of activities and ESG strategy

1.3.1 Strategy, business model and value chain [SBM-1]

1.3.1.1 Presentation of the group and business model

As a motorway concession operator, APRR's missions are defined in the concession agreements that bind it to the State. These missions involve building, maintaining and operating its toll motorway network. APRR manages a 2,400-kilometre network in France, used daily by light and heavy-goods vehicle customers. At 31 December 2024, the company had 3,574 employees and generated revenue of €3,152m from the operation of the infrastructure, plus revenue of €204m from concession infrastructure construction services (in accordance with IFRIC 12).

APRR recognises the impact of its activities on its stakeholders and incorporates these matters into its development strategy. The sustainability impacts, risks and opportunities across its entire value chain are formalised through a double materiality analysis. These themes will be detailed in the sections associated with the corresponding ESRs. They are fully in line with the company's strategy and business model, aimed at meeting current and future mobility challenges.

The safety of its motorway network has always been a central priority for APRR, for its employees in the field, workers in the value chain and, naturally, its customers. This major challenge remains at the heart of the company's awareness-raising, training and innovation efforts.

To meet tomorrow's challenges, APRR is moving towards a more frugal and inclusive form of mobility by focusing on six key areas:

- **Dynamic:** Integrating new forms of mobility by combining shared, collective and active forms of mobility, such as bus and car-sharing lanes and the integration of multimodal interchanges. Supporting the decarbonisation of logistics through the implementation of multi-energy stations.
- **Free:** Facilitating travel by reducing physical barriers via free-flow tolls, thereby reducing CO₂ emissions and simplifying access to the motorway network.
- **Resilient:** Adapting motorways to the impacts of climate change by assessing the vulnerability of infrastructure and structures.
- **Productive:** Promoting the energy transition by supporting the electrification of vehicles and developing the production of solar energy on the grid.
- **Respectful:** Integrating motorways into their ecosystem by protecting biodiversity and water resources.
- **Connected:** Preparing for the arrival of connected and autonomous vehicles by adapting infrastructure to these new technologies.

These guidelines demonstrate APRR's commitment to sustainable and responsible mobility.

1.3.1.2 Presentation of the value chain

1.3.1.2.1 Upstream value chain

APRR's upstream value chain covers all the activities, relationships and processes prior to the operation of motorway infrastructure. These stages play a major role in the sustainability and efficiency of operations.

Relations with institutional and regional partners:

APRR maintains regular relations with the public authorities, in particular the DGITM and, more specifically, the FCA Sub-Directorate, to ensure that concessionaires comply with their contractual obligations in terms of investing in, maintaining and operating motorway networks. APRR also engages in dialogue with the ART, which is involved in the economic regulation of concession contracts (verifying changes in toll rates, analysing changes in concession contracts, issuing reports on the sector) and market regulation (verifying compliance with the conditions for awarding contracts, approving the composition of the members of the Public Procurement and Concessions Commission and the internal operating rules, the possibility of legal recourse, etc.).

These institutions monitor compliance with regulations and ensure that the requirements of the granting State are integrated. APRR also works with local authorities, government representatives, associations and local communities to co-build initiatives that have a positive impact on the territories concerned.

Relations with investors and financial partners:

APRR's relationship with investors and financial partners is vital to ensuring the economic viability and sustainable development of its motorway infrastructure. Investors and financial partners enable APRR to raise the funds needed to finance the construction, modernisation and maintenance of its infrastructure.

Infrastructure planning and design:

Infrastructure planning and design begins with the identification of the need for new infrastructure or maintenance of the existing network, in coordination with stakeholders, including the State granting the concession, local players and local communities. This phase also includes technical, environmental and socio-economic studies to ensure that projects are feasible and comply with regulatory requirements. These studies are generally carried out by external experts, such as consultancy firms and public agencies, and submitted to FCA for approval.

Management of supplies and equipment purchases:

Supply management is a key issue for APRR. The company supplies and stores the salt used for winter road treatment. It also acquires various items of material, such as rolling stock (vans, snowploughs, etc.) and the equipment needed to maintain or renew the network's infrastructure. It should be noted here that the supply of materials for the construction and maintenance of infrastructure, such as bitumen and concrete, is handled by the suppliers, in compliance with the conditions stipulated in the specifications.

Infrastructure construction and development:

Infrastructure construction and development is carried out by contractors. As the contracting authority, APRR selects suppliers and service providers based on economic, technical and environmental criteria to guarantee the quality and sustainability of the infrastructure, in accordance with the advertising and competitive tendering procedures set out in the French Public Procurement Code. Most of these suppliers and service providers are companies operating in the construction and public works sector.

Water and energy supply:

The operation of the motorway network requires water to be sourced by the suppliers that distribute this resource across the country. The energy consumed by APRR in the course of its business includes electricity, fuel (diesel, NGV, petrol and fuel oil) and gas (natural gas and propane). Energy suppliers are selected and contracted on a multi-year basis.

1.3.1.2.2 Downstream value chain

APRR's downstream value chain encompasses activities and services aimed at managing the use of motorway infrastructure, improving the customer experience and minimising the environmental and social impact of motorway operations.

Infrastructure operation and management:

Operating and managing the infrastructure requires the continuous assessment of the quality of the network. Performed by specialist service providers, this assessment helps to identify the actions needed to maintain the expected level of quality.

Infrastructure management requires the continuous monitoring of motorways to ensure the smooth flow of traffic and the safety of customers. Some operations are carried out to maintain the safety of the network, such as snow clearance, which may require the support of subcontractors.

As part of its innovative approach, APRR implements advanced traffic management technologies, such as sensors, cameras and communication systems, to improve traffic flow and enhance network safety.

In addition, the aim in the management and supervision of toll collection equipment is to ensure collection while reducing waiting times for customers.

Customer services:

The end-users of the motorway network mainly comprise drivers of light vehicles, which they use for regular journeys, such as commuting, or occasional journeys, including during holiday periods. Another major category of motorway users is transporters of goods and people. Working for transport companies, these entities use the network regularly and are particularly sensitive to traffic flow.

Regarding services for customers using the motorway network, APRR provides rest and service areas and develops digital solutions to improve the user experience, including real-time traffic information, electronic payment tools and apps such as SOS Autoroute. In the event of a breakdown or incident, the company provides rapid assistance and coordinates the intervention of the various players involved, including the emergency services, the police, and breakdown recovery services.

With a view to sustainable mobility, APRR supports its customers in adopting less emissive modes of transport, such as car-sharing, and plays an active role in the energy transition by facilitating the deployment of electric charging points in service areas.

Respect for biodiversity:

Mindful of the impact of its activities on the environment, APRR is committed to preserving and enhancing the natural heritage and biodiversity of the areas through which its motorways pass. To develop its initiatives, the company harnesses the expertise of external bodies, including specialist environmental consultancies, as well as public-sector partners such as CEREMA.

Waste management:

As part of its waste management policy, APRR selects service providers specialising in waste treatment, with an emphasis on recycling and recovery.

Employee relations:

APRR's employees play a key role in the company's value chain, ensuring that its activities run smoothly. The company maintains dialogue with the trade unions representing its staff and carries out a workforce survey every two years.

Relations with downstream stakeholders:

The relationship with downstream stakeholders covers working with local authorities to promote the economic and social benefits of infrastructure and the flows of people and freight it generates. It also involves dialogue with customers with a view to adapting and improving services. APRR also interacts with the commercial partners operating in service areas to guarantee high-quality services that comply with its specifications.

1.3.2 Interests and views of stakeholders [SBM-2]

APRR operates within an ecosystem of stakeholders that impact or are impacted by its activities. The table below shows APRR's interactions with its main stakeholders, as well as their expectations and responses. APRR's administrative and management bodies are aware of the main matters relating to these stakeholders, which have long been identified. They are informed of developments in these areas as soon as it is necessary.

Stakeholders	Dialogue method	Expectations	Strategic responses
Employees	Biannual workforce survey Employees' freedom of expression	Health and safety at work Well-being at work Training and career development	HR policies on diversity and equal opportunities, recruitment and skills management Prevention policies

Stakeholders	Dialogue method	Expectations	Strategic responses
	Annual appraisal and performance interviews Social dialogue with ERBs Department meetings Professional whistleblowing system	Diversity and inclusion Culture and values	Company agreements Prevention officer network Code of conduct and internal rules of procedure
Customers	Satisfaction surveys Complaints channels Participatory community Professional whistleblowing system User committees	Network and infrastructure quality Safety in the motorway network Respect for the environment Data confidentiality and security	Prevention policies, awareness-raising campaigns and workshops Network and infrastructure quality control procedures Quality and environmental policies Regulatory compliance in data protection
Suppliers, service providers and business partners	Relations with suppliers, service providers and business partners Professional whistleblowing system	Business ethics Respect for competition Lasting relationships Health and safety at work	Code of conduct Regulatory compliance procedures on competition matters Formalised documents on safety matters
Shareholders and investors	Board of Directors Investor meetings Responses to CSR questionnaires Professional whistleblowing system	Risk reduction and CSR commitments Financial performance Value creation	Ecological transition commitments Environmental and social policies 2025 Strategic Plan Innovation approach
Local communities and residents	Public consultations and meetings Local press and operation-specific websites External communication channels Professional whistleblowing system	Limiting noise and pollution Local employment Positive economic and social impact Integrating motorways into the landscape	Environmental and social policies Research and initiatives on noise pollution and air quality Environmental offsetting measures Working with local authorities on the impact of motorway operations
Associations	Trade fairs and conferences Partnership and patronage Website and publications Professional whistleblowing system	Environmental protection CSR commitments Human rights and ethics	Environmental and social policies Biodiversity plan Environmental investment plan Code of conduct
Scientific research and teaching institutions	Partnership Involvement in training institutes Relations with research organisations	Support for research Alignment with professional expectations	Innovation approach Environmental policy Training policy Contribution to research structures (training, documentation) Partnership committees (LOM)
Local public players	Meetings with local authorities Participation in regional committees	Local economic development Improving local and regional access Enhancing local and regional biodiversity	Innovation approach Working with local authorities on the impact of motorway activities Biodiversity plan
Public authorities	Regular dialogue with public authorities and legislators	Regulatory compliance Network security Economic development Fighting climate change and building resilience	Compliance and risk management procedures Code of conduct Prevention policies, awareness-raising campaigns and workshops Innovation approach Environmental and social policies
Granting State	Regular meetings with the granting State	Compliance with contractual commitments	Annual report on the performance of the concession contract

1.4 Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]

Topic	Risk/ Opportunity/ Impact	Description	Materiality Time horizon considered	Position in the value chain	Related policy or action plans
Climate change - Mitigation	Risk	Increase in existing taxes or the introduction of new taxes linked to the ecological transition, which could have an impact on customers, concession margins and the conditions for obtaining contracts	++ Medium term	Upstream, own operations, downstream	- Low-carbon strategy and transition plan - Multi-year plan to replace high-consumption equipment - Projects to promote low-carbon mobility
	Risk	Stigmatisation of the sector - Non-alignment with the climate performance expectations of stakeholders (investors, customers, human resources)	+ Medium term	Own operations	
	Positive	Contribution to the decarbonisation of transport modes (deployment of charging stations, biofuel stations and intermodality)	++ Medium term	Downstream	
	Negative	Scope 1 and 2 GHG emissions	++ Medium term	Own operations	
	Negative	Scope 3 GHG emissions	+++ Medium term	Upstream, Downstream	
Climate change - Adaptation	Risk	Climatic event causing traffic disruption/interruption or destruction of infrastructure	+ Medium term	Own operations	Analysis of motorway network climate risks in progress
	Positive	Contribution to the resilience of motorway infrastructure to climate change	++ Long term	Upstream, own operations, downstream	
Air, water and soil pollution	Negative	Chronic air pollution	+++ Short term	Upstream, own operations, downstream	- ISO 14001 environmental management system - Stormwater treatment - Proactive management of accidental spills
	Negative	Chronic water and soil pollution	++ Short term	Upstream, own operations, downstream	
Water resources	Negative	Impaired groundwater recharge due to soil sealing	++ Short term	Own operations	- Stormwater management framework procedure - Unsealing work - Monitoring water consumption
	Negative	Water consumption throughout the value chain	+ Short term	Upstream, Downstream	
Ecosystems and biodiversity	Risk	Pressure on natural habitats and habitat-dependent species (activities, raw materials), environmental degradation	+++ Short term	Upstream, own operations, downstream	- Eiffage Biodiversity Plan 2023-2025 - Ongoing tests on invasive alien species - Implementation of noise-reducing asphalt mixes
	Negative	Development and spread of invasive species	++ Short term	Upstream, own operations	
	Negative	Light and noise pollution	+ Short term	Own operations, downstream	
Resources and waste	Negative	Contribution to the depletion of natural resources	+ Short term	Upstream	- Road surface recycling policy - Integrating the circular economy into operations - Experimenting with customer waste
	Negative	Waste production (waste from operations, from customers in service areas and construction-site waste (value chain))	+ Short term	Entire chain	
Health, safety and well-being of employees	Negative	Workplace accidents, burn-out	+++ Short term	Upstream, own operations	- Risk prevention and well-being at work - Employee training and development policy
Attractiveness, upskilling and retaining employees	Positive	Upskilling employees	+ Short term	Own operations	- Working environment, fight against discrimination - Contributing to social progress
	Positive	Job creation in regions with high unemployment	+ Medium term	Own operations	

Topic	Risk/ Opportunity/ Impact	Description	Materiality Time horizon considered	Position in the value chain	Related policy or action plans
Diversity, inclusion and equal opportunities	Positive	Promoting gender diversity in the workplace (within and outside APRR) and in education	+ Medium term	Upstream, own operations	- Employee share ownership - AFNOR diversity label
	Negative	Discrimination (including the value chain)	+ Short term	Own operations, subcontractors	
Social dialogue and labour law	Positive	High-quality workforce climate with trade unions and employees	+ Short term	Own operations	
Health, safety and well-being of local populations and residents	Negative	Disturbance to the living environment and failure to respect the right to a healthy environment (including noise pollution and air pollution)	++ Short term	Own operations, downstream	- Taking account of the concerns and demands of the communities affected by projects - Development of innovative multimodal and autonomous mobility projects
	Positive	Smoothen traffic flow and reduced congestion in urban areas	+ Short term	Own operations	
Societal needs and regional and urban development	Opportunity	Projects to improve connectivity in under-served areas (opening of new motorways)	+ Short term	Own operations, downstream	
	Opportunity	Strategic position thanks to the ability to anticipate local needs and innovate (network modernisation, development of multimodal and autonomous mobility, etc.)	+ Short term	Upstream, own operations	
	Positive	Contribution to better connectivity between regions and economic development	+++ Short term	Own operations, downstream	
Health, safety and customer well- being	Positive	Motorway infrastructure and services promoting customer safety	+++ Short term	Own operations	- Procedures governing the regular maintenance of the motorway network - Awareness-raising campaigns and workshops on safe driving
	Negative	Accidents and impacts on customer health and safety linked to infrastructure or operations	++ Short term	Downstream	
Business ethics	Risk	Reputational damage, litigation and sanctions in the event of corruption and anti-competitive behaviour	+ Short term	Own operations, downstream	- Training on ethics - Internal control procedures - Compliance with regulations

1.4.1 Integrating material risks and opportunities into APRR's strategy and business model

As part of its 2025 strategic plan, APRR has placed the ecological transition, human resources and customer support at the heart of its priorities, making them one of the plan's six key areas of focus. This approach reflects the company's determination to make sustainability matters central to its business model, in order to preserve the resilience of its activities.

The impacts, risks and opportunities identified in the double materiality analysis are well known to the company, and some, such as customer safety, are fundamental and long-standing issues that have been intrinsically linked to its business since it was founded.

1.5 Management of IROs and double materiality

1.5.1 Methodology for analysing double materiality [IRO-1]

1.5.1.1 Methodology and assumptions

In 2024, APRR carried out a double materiality analysis in collaboration with Axa Climate. This analysis was approved by the Management Committee. A steering committee has been set up specially for the double materiality analysis, bringing together five key departments representing the company's material challenges. This committee met every month to approve the various stages of the analysis. Committee members and their teams were regularly consulted to gather relevant data and their views. For this first exercise, it was decided to

take into account the views of external stakeholders through external studies, as well as internal documents or reports from regular consultations carried out by APRR.

ESG topics have been identified from several sources:

- CSRD requirements,
- The mapping of APRR's major risks,
- Strategic documents shared within the Eiffage Group,
- Forward-looking reports (e.g.: AXA Future Risk Report, Vigie 2030),
- Sector and scientific reports (e.g.: CEREMA, RTE, ADEME, GIEC, ART, IGEDD).

These topics cover all of APRR's activities and its value chain. For each topic, a list of risks, opportunities and positive or negative impacts (potential or proven) has been drawn up, taking into account the sustainability matters defined by ERS 1 and the sector-specific characteristics of APRR's activities.

Financial materiality

Two distinct severity scales (each with four levels) have been established for risks and opportunities. Each level includes:

- A financial threshold,
- A level of business continuity or reinforcement,
- The potential impact on reputation.

For each risk and opportunity, the following items were analysed: description, impact scenario, time horizon, current situation, trend, value chain, branches or businesses impacted, severity, probability.

Impact materiality:

Three scales have been determined:

- A scale of magnitude and reversibility for negative impacts,
- A scale of magnitude and duration for positive impacts,
- A common scale for positive and negative impacts.

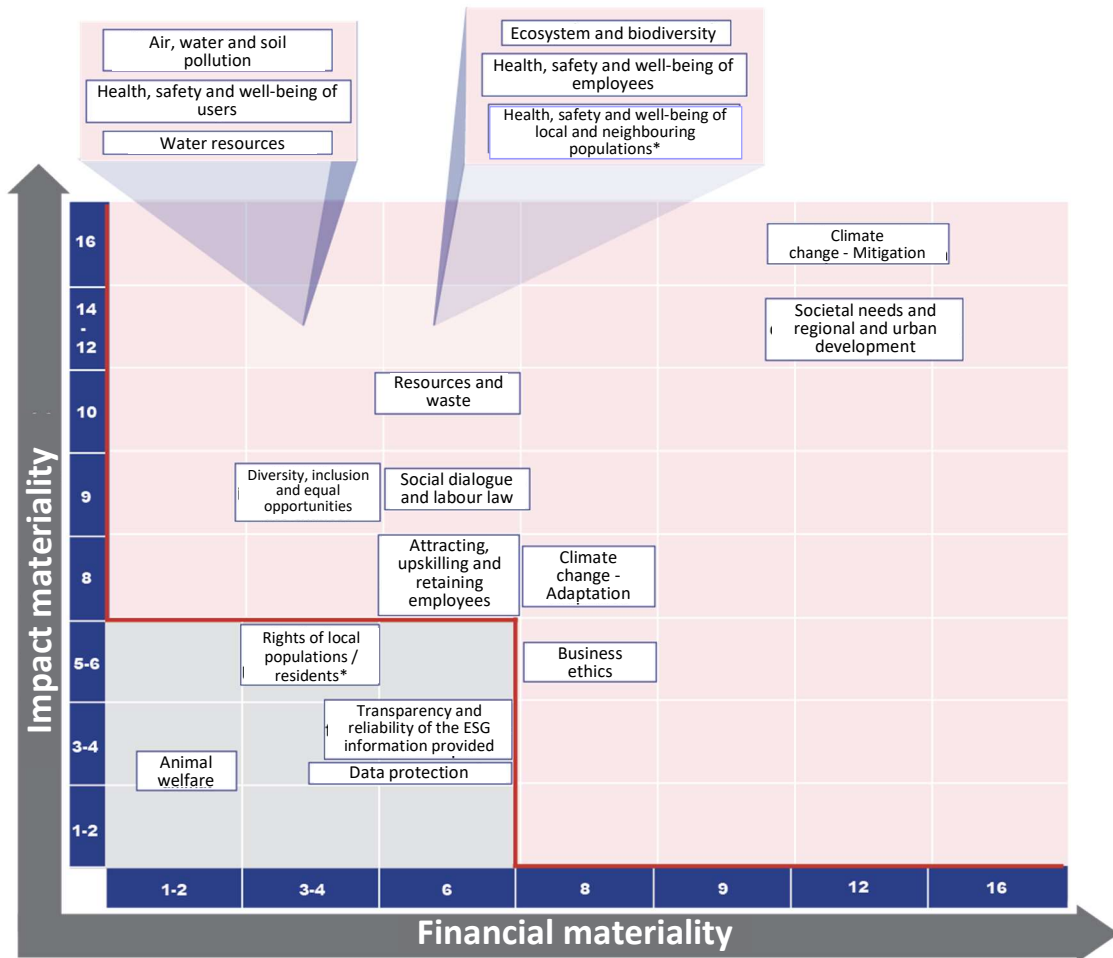
Magnitude and reversibility (or duration) were assessed together, with reversibility being considered as a factor that modulates magnitude. The items assessed for each impact include: description, time horizon, current situation, trend, value chain, branches/businesses impacted, geographical specificities, magnitude, reversibility or duration, scope, severity, probability.

The materiality analysis of each impact, risk and opportunity is carried out based on several sources, drawing on Axa Climate's expertise, and notably:

- Interviews with divisions and cross-functional teams,
- Sector reports and market research,
- Publications by NGOs and international organisations (UN, OECD),
- Scientific reports and climate scenarios (e.g.: IPCC, NGFS),
- Internal analyses and publications.

For each topic, financial materiality has been determined by retaining the maximum level of associated risks and opportunities. Similarly, the materiality of impact has been consolidated by taking the maximum level of positive and negative impacts. These results were used to position each matter on the double materiality matrix, providing a strategic and operational vision of APRR's priorities.

1.5.1.2 double materiality matrix



**Topics relating to the right to a healthy environment and the safety of local residents are dealt with under the heading "Health, safety and well-being of local populations".*

The materiality threshold is set at 8, which means that material matters are located in the red zone of the matrix.

1.5.2 Material matters [IRO-2]

On the basis of the material matters identified and the underlying impacts, risks and opportunities, this Sustainability Report presents its ESG commitments and performance in accordance with the ESRS disclosure requirements. The cross-reference table is presented in Annex 1 of the Sustainability Report.

2 ENVIRONMENTAL INFORMATION

2.1 Information on the European Taxonomy

This section details the approach used to calculate each indicator of the Taxonomy.

These indicators are applied to the scope of the consolidated financial statements. The financial data used are those from the 2024 consolidated financial statements, prepared in euros in accordance with IFRS as adopted by the European Union at 31 December 2024 and described in the notes to the consolidated financial statements.

2.1.1 Study of taxonomic indicators relating to revenue and operating expenses (OpEx)

2.1.1.1 Revenue

The eligibility of APRR's revenue as defined by the Taxonomy regulation is nil. Pursuant to the information provided by the European Commission in its FAQ of 29 November 2024, the operation of motorway infrastructure is not intended solely for electric vehicles, which makes revenue ineligible for section CCM 6.15 "Infrastructure supporting low-carbon road transport and public transport".

2.1.1.2 Operating expenses (OpEx)

OpEx as defined by the Taxonomy regulation are insignificant relative to APRR's total OpEx (13.9% of the total). The indicator is therefore considered to be non-material, and the interpretation of its results would have been considered irrelevant.

2.1.2 Eligibility and taxonomic indicators relating to investments (CapEx)

2.1.2.1 Denominator- Application to APRR's financial framework

The denominator of the CapEx ratio is made up of acquisitions of property, plant and equipment and intangible assets during the year, including acquisitions of intangible assets in the concession area, and the increase in the value of rights of use for leased assets.

2.1.2.2 Numerator- Application to APRR's financial framework

Acquisitions of property, plant and equipment and intangible assets, classified by accounting account, are analysed on the basis of knowledge gained from work carried out with the Eiffage Group (the "Group") and from training courses attended. This process serves to identify eligible CapEx. Additional analyses are carried out to verify the eligibility of the CapEx identified.

2.1.2.3 Main points of arbitration

- A study led by the Directorate-General for Infrastructure, Transport and the Sea (DGITM) on the physical climatic risks affecting infrastructure in France, including APRR's motorway network, is currently under way, with results expected in 2025. The results of this study will be used to assess the resilience of the company's business to physical climate risks. The conclusions of the study will enable APRR to revise its methodology concerning the eligibility and alignment of its CapEx in accordance with section CCA 6.15 on the adaptation to climate change, entitled "Infrastructure for road transport and public transport". Pending the results of this study, APRR is maintaining its current approach for 2024.
- With regard to section EC 2.3 on the circular economy, entitled "Collection and transport of non-hazardous and hazardous waste", APRR decided to classify the CapEx relating to semi-underground containers and the collection of waste at service areas as ineligible owing to the difficulty in distinguishing the share of CapEx dedicated to the reuse and recycling of waste from that dedicated to residual waste.
- With regard to section EC 3.5 on the circular economy, entitled "Use of concrete in civil engineering", APRR has decided to classify CapEx relating to engineering structures as ineligible due to the difficulty in accurately differentiating the share of CapEx devoted to concrete from that allocated to other operational items.

2.1.3 Alignment

2.1.3.1 Work methodology

On the basis of the eligible CapEx scope, a study has been carried out on the alignment of these funds. Aligned CapEx concern section CCM 7.4 "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)". CapEx concerns the installation of electric charging stations for internal use.

2.1.3.2 Main points of arbitration

- With regard to section CCM 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles", no electric or hybrid vehicles have been classified as aligned because certain DNSH data (Circular Economy and Pollution) are not available and need to be checked with manufacturers and/or lessors.
- Regarding section CCM 7.3 "Installation, maintenance and repair of energy efficiency equipment", no CapEx has been qualified as aligned because some DNSH data (Pollution) is not available and needs to be checked with suppliers and service providers.
- Concerning sections CE 3.4 "Maintenance of roads and motorways" and BIO 1.1 "Conservation, including restoration, of habitats, ecosystems and species", the eligible CapEx is not aligned because it does not meet certain criteria for a substantial contribution.
- With regard to sections CCM 7.2 "Renovation of existing buildings" and CCM 8.1 "Data processing, hosting and related activities", the information available is insufficient to study the alignment of eligible CapEx.

2.1.3.2.1 *Substantial contribution*

The CapEx associated with the CCM 7.4 category concerns the direct installation of electric charging stations at company sites, for internal use. They meet the criteria for a substantial contribution in this section.

2.1.3.2.2 *DNSH on adapting to climate change*

The CapEx dedicated to the installation of electric charging stations on the company's sites complies with the DNSH criterion relating to adaptation to climate change. These installations, highly localised on the company's sites, help to limit exposure to physical climatic risks. In addition, the sites concerned comply with current town planning regulations, thereby guaranteeing their compliance with the corresponding environmental requirements.

2.1.3.2.3 *DNSH on the sustainable use and protection of water and marine resources*

No DNSH criteria relating to this category are specified as part of the study of the alignment of CapEx classified in category 7.4.

2.1.3.2.4 *DNSH on pollution prevention and reduction*

No DNSH criteria relating to this category are specified as part of the study of the alignment of CapEx classified in category 7.4.

2.1.3.2.5 *DNSH on the transition to a circular economy*

No DNSH criteria relating to this category are specified as part of the study of the alignment of CapEx classified in category 7.4.

2.1.3.2.6 *DNSH on protecting and restoring biodiversity and ecosystems*

No DNSH criteria relating to this category are specified as part of the study of the alignment of CapEx classified in category 7.4.

2.1.3.3 Review of Minimum Safeguards (MS) criteria

The minimum safeguards for the alignment of APRR's eligible activities were analysed based on the following items:

- Article 3 of the Taxonomy Regulation (EU) 2020/852 on the criteria for the environmental sustainability of economic activities, which specifies in point c) that these activities must be carried out in compliance with the minimum safeguards laid down in Article 18 to be considered as environmentally sustainable;
- Article 18 of the Taxonomy Regulation (EU) 2020/852 on Minimum Safeguards, which defines them as procedures that an undertaking engaged in economic activity implements in order to comply with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions cited in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights;
- the four founding texts referred to in Article 18 of the Taxonomy, namely:
 - the International Bill of Human Rights (1948, 1966), comprising the Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights,
 - the principles and rights set out in the eight fundamental conventions cited in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work (2002),
 - the United Nations Guiding Principles on Business and Human Rights (2011),
 - OECD Guidelines for Multinational Enterprises (2011);
- the recommendations of the final report on Minimum Safeguards of the European Platform on Sustainable Finance of 11 October 2022.

The report by the Platform on Sustainable Finance identifies four priority areas to be examined in the context of minimum safeguards:

 - human rights,
 - competition,
 - taxation,
 - corruption.

APRR's compliance with the minimum safeguards was analysed in the light of the non-alignment criteria proposed in this report. The latter aim to ensure that APRR has not been the source of any violations of rights and regulations in relation to these four themes, and that APRR has implemented procedures to identify, assess, avoid and mitigate such violations. The results of these analyses are summarised below:

2.1.3.3.1 Human rights

APRR has not been convicted of any breach of human rights. No referrals have been accepted by an OECD National Contact Point (NCP).

APRR follows the six key stages of a human rights due diligence process set out in the UN Guiding Principles. The Group's due diligence procedure regarding respect for human rights is detailed in its Compliance Plan and is gradually being strengthened in the light of these guiding principles, in particular through the following efforts:

- "Duty of care" risk map drawn up by Eiffage to identify and assess the Group's negative impact on human rights and fundamental freedoms.
- Adoption in 2022 of a specific statement reiterating the commitment of the Eiffage Group, which also applies to APRR, to combating modern slavery and human trafficking and, in 2023, of a new statement on the Eiffage Group's commitment to respecting human rights;
- Professional whistleblowing system for reporting serious violations of human rights, fundamental freedoms, the environment, health and safety. In 2023, this system was opened up to external stakeholders and an internal investigation procedure was formally documented, including a follow-up of remedial actions.

In the event of any negative impact, APRR undertakes to implement appropriate remedial measures.

2.1.3.3.2 Corruption

APRR and its directors have not been convicted of any corruption offences. Anti-corruption procedures are in place within the Group and are described in the Sustainability Report.

2.1.3.3.3 Taxation

APRR has never received a criminal conviction for a tax offence.

The company considers tax governance and compliance to be essential components of risk management. APRR has implemented appropriate processes to control tax risks.

2.1.3.3.4 Competition law

APRR complies with current legislation on competition law and has internal procedures for complying with such legislation, as described in the Sustainability Report. The company has not been convicted of breaching competition law.

In conclusion, APRR's activities comply with the minimum safeguards.

2.1.4 Share of revenue, CapEx and OpEx aligned with and eligible for the Taxonomy

Share of revenue/total revenue		
	Aligned with the Taxonomy by objective	Eligible for the Taxonomy by objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

Share of CapEx/Total CapEx		
	Aligned with the Taxonomy by objective	Eligible for the Taxonomy by objective
CCM	0.4%	2.8%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	28.2%
PPC	0.0%	0.0%
BIO	0.0%	1.4%

Share of OpEx/Total OpEx		
	Aligned with the Taxonomy by objective	Eligible for the Taxonomy by objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

The regulatory tables concerning the Taxonomy are available in Annexes 2 to 17 of the Sustainability Report.

2.2 Climate change [E1]

2.2.1 Climate governance [ESRS 2. GOV 3]

The variable remuneration of Executive Committee members includes climate-related targets, consistent with APRR's 2025 strategic plan. This component is detailed in the section of ESRS 2 relating to sustainability-related remuneration (ESRS 2 GOV-3 - Paragraph 1).

2.2.1.1 Transition plan for climate change mitigation (E1-1)

APRR plays an active role in the Eiffage Group's low-carbon strategy, in line with the carbon trajectory defined at Group level. This trajectory, with 2019 as the base year, is underpinned by two distinct objectives, one covering Scopes 1 and 2, the other Scope 3. However, APRR does not have a climate transition plan. Neither has APRR set specific targets for its own scope, as it is aligned with the overall objectives of the Eiffage Group.

For Scopes 1 and 2, the target is a 46% reduction in GHG emissions by 2030. This objective will be achieved by improving the energy efficiency of our sites and using equipment and vehicle fleets that emit less carbon. As emissions are mainly generated by fuel consumption, the company is committed to the shift to a zero-emission fleet and more frugal journeys, in particular by reducing the distance travelled and promoting car-sharing.

For Scope 3, the target reduction is 30% over the same period. This objective will be achieved through the use of low-carbon materials, the reuse and recycling of resources, the development of renewable energy production, and the reduced impact of the manufacture and transport of materials and goods. Importantly, GHG emissions generated by motorway network customers are excluded from this reduction target, owing to the uncertainties involved in assessing these emissions, as well as the driving behaviour and choice of engine of our customers.

The Eiffage Group is also committed to achieving net zero carbon emissions across all its business activities by 2050. This commitment is based on the hierarchical "Avoid, Reduce, Offset" approach, with residual emissions offset by carbon sequestration and storage initiatives, for which studies were conducted in 2024.

Eiffage's reduction targets for 2030 were approved by the Science Based Targets initiative (SBTi) in September 2023, as was the 2050 carbon neutrality commitment, in August 2024. This approval confirms that the Group's targets are aligned with a trajectory of limiting global warming to 1.5°C, in line with the requirements of the 2015 Paris Agreement. Approval was issued following an audit that confirmed the reliability of the calculations and the scope of the Group's emissions.

In addition, APRR assesses the eligibility and alignment of its economic activities with climate change adaptation and mitigation objectives as part of its work on the Taxonomy.

These objectives are integrated into APRR's 2025 strategic plan, presented in the section on policies. Progress has been made thanks to the measures implemented. These measures are described in the section detailing their implementation.

2.2.1.2 Adaptation to climate change [ESRS 2. SBM-3]

As part of its double materiality analysis, APRR identified three major climate-related risks and assessed their impact on the company.

Transition risk related to changes in environmental taxation

The first risk identified concerns the potential consequences of an increase in existing taxes or the introduction of new taxes linked to the ecological transition. These changes could have a direct impact on customers, the profitability of concessions, or the conditions for obtaining new contracts. This risk has already materialised financially for APRR with the introduction of a tax on the operation of long-distance transport infrastructure as part of France's "Plan d'avenir pour les transports" forward-looking transport plan. This measure, introduced by the French government to encourage more environmentally-friendly mobility, has had a direct impact on the company's results since 2024.

Transition risk related to the stigmatisation of the sector

The second risk stems from APRR's potential failure to meet the growing expectations of its stakeholders in terms of climate performance. Investors, customers and employees are increasingly turning to companies that demonstrate a commitment to sustainability. Furthermore, the European Taxonomy, which aims to channel funding towards activities considered as sustainable, could restrict APRR's access to competitive funding if its business activities do not meet the established criteria. Potential effects include the loss of competitiveness, increased financing costs and reduced stakeholder confidence.

Physical risk related to the direct impacts of climate change

The third risk concerns the physical impact of climate change on APRR's infrastructure and business. Extreme weather events such as floods, storms, heat domes and forest fires can disrupt or interrupt motorway traffic and cause significant damage to infrastructure. To prepare for this risk, APRR is actively contributing to a national study being conducted by the DGITM. This study, carried out as part of the implementation of the Climate and Resilience Act, aims to assess the vulnerability of the main transport infrastructures and to quantify the cost of taking no action, including for motorway networks, to address the effects of climate change. The results, expected by the end of 2025, will provide APRR with an initial assessment of the resilience of its network.

2.2.2 Impact, risk and opportunity management

2.2.2.1 Description of the processes to identify IROs [ESRS 2. IRO-1]

Operating in the transport sector, APRR's business activity generates negative impacts on the climate while also offering the potential for positive impacts. These issues, which have been known about for a long time, are integrated into the company's overall strategy. In addition, environmental risk is included in the mapping of major risks and taken into account in the environmental analyses of ISO 14001 processes.

These climate-related issues are in line with the Eiffage Group's climate strategy, which is based on an SBTi-approved carbon trajectory compatible with a scenario in which global warming is limited to 1.5°C.

APRR's business activity contributes to GHG emissions, which have a negative impact on the climate. Scope 1 and 2 emissions are generated primarily by fuel consumption by the vehicle fleet and the refrigerants used in air conditioning systems. APRR's vehicle fleet consists of:

- Light vehicles
- Vans
- Snow clearance, transport and road-marking trucks
- Agricultural and landscaping tractors

The most significant Scope 3 emissions are generated by customer vehicles using the motorway network, together with those linked to construction and maintenance operations.

But it should be noted that APRR is endeavouring to contribute to the decarbonisation of transport and is thus generating a positive impact by helping to mitigate climate change. The corresponding measures will be detailed in the section on actions (ESRS E1 - ESRS 2 SBM-3).

APRR is also working to make its infrastructure more resilient to the effects of climate change, thereby playing a positive role in adapting to new climatic conditions, in particular through its management of stormwater, monitoring of rock masses, creation of hydraulic transparency structures, and management of wooded areas.

Climate risks, whether transitional or physical, were described in detail in the previous section on adapting to climate change.

2.2.2.2 Policies related to climate change mitigation and adaptation [E1-2]

As part of its management of climate matters and in support of Eiffage's climate strategy, APRR has adopted a number of measures to structure its approach. The company has rolled out an environmental policy that serves as a framework for its ecological transition in five main areas. The first of these areas underlines the commitment

to combating climate change by reducing greenhouse gas emissions, in particular by promoting shared, low-carbon mobility. All the divisions are involved in applying this policy.

This policy is also part of APRR's 2025 strategic plan, underpinned by six key focuses to be developed between now and 2025. Two of these focuses relate directly to climate matters. The first aims to step up the promotion of low-carbon motorways and successfully complete the company's ecological transition; the second is designed to support customers in adopting new forms of mobility.

Internally, APRR has drawn up a charter on energy efficiency. The aim with this document is to raise awareness among employees and promote the practices to be adopted to reduce their environmental impact.

2.2.2.3 Actions and resources in relation to climate change policies [E1-3]

As part of its fight against climate change and consistent with the Eiffage Group's climate strategy, APRR has implemented a range of measures structured into two categories: those carried out internally and those involving external stakeholders.

Internally, APRR has focused on training and raising the awareness of its employees. All employees have completed an online training course entitled "Agir bas carbone" (acting for low carbon), supplemented by a charter on energy savings. This charter sets out practices specific to our activities that reduce energy consumption, including the adaptation of lighting, the rational management of air conditioning and heating, and recommendations on travel and the use of electrical equipment. In addition, an eco-driving training course is being implemented for all employees. This approach is part of a drive to make travel more energy efficient, by encouraging video-conferencing and setting up an internal car-sharing app for inter-site journeys. The company is also continuing to migrate its fleet of light vehicles to electric models, supported by the installation of charging stations at its operating sites. More than €1m in CapEx was invested in these facilities in 2024. At end-2024, electric vehicles accounted for 41% of the light vehicle fleet and 234 charging stations had been installed. The fleet of electric vehicles reduced the GHG emissions generated by energy consumption by over 1,200 TCO₂eq in 2024.

APRR has also launched a multi-year programme to replace its energy-intensive equipment. This programme includes replacing lighting systems with LEDs, particularly in tunnels, optimising ventilation and air conditioning, and moving two data centres to buildings that comply with the latest energy-efficiency standards. The company has signed a guarantee of origin contract with EDF, ensuring that the electricity it uses comes from renewable sources. This contract covers 99% of the APRR scope. Regarding the upkeep of green spaces, initiatives such as eco-pasturing have been implemented to limit human intervention and reduce the consumption of carbon energy. At end-2024, 340 hectares were maintained using eco-pasturing techniques. The "Plant' Adapt" project is an experiment aimed at identifying plants and planting methods resilient to climate change. The project also aims to reduce mowing needs while encouraging carbon storage in the soil and vegetation. This project is overviewed in the section on the ESRS on biodiversity (ESRS E4-4 - Paragraph 9). These actions are accompanied by the quarterly monitoring of fuel and electricity consumption to rally the operational units.

Working with stakeholders, APRR takes action both upstream and downstream of its business activities.

A shared foundation of initiatives in favour of the ecological transition is therefore gradually being implemented in infrastructure development and maintenance operations:

- Reducing energy consumption,
- Reducing water consumption,
- Sorting, recovering and recycling waste,
- Reusing recycled materials.

In terms of purchasing, this means an increase in the recycling of road-surfacing materials, which reduces the consumption of natural resources and the energy required to produce and transport materials. These resource-related actions are presented in the section on the ESRS on the circular economy (ESRS E5-2).

APRR is also experimenting with the use of low-carbon asphalt mixes for the renovation of its road surfaces and the use of low-carbon concrete for certain operations related to engineering structures. The company is gradually rolling out carbon assessments for development and maintenance projects, enabling project managers to identify reduction drivers. Ecological transition criteria are gradually being incorporated into calls for tender, starting in January 2025 for surfacing contracts, with a view to decarbonising these worksites. Following an analysis of the impact of construction work on carbon, biodiversity and resources, these criteria are assessed in terms of their potential for gains and their feasibility, in order to propose the most effective and achievable criteria. This approach also makes it possible to engage stakeholders in a continuous improvement process, reflected in particular in the introduction of a process called “PASS Transition Ecologique”, on which employees responsible for maintenance and development work will be trained in January 2025 so that they can implement and oversee it in 2025.

Downstream, the company supports its customers, which account for the majority of Scope 3 GHG emissions. Electric vehicle charging infrastructure has been deployed in all the network's service areas, with specific trials for heavy goods vehicles on the A6 Paris-Lyon route. The A79 also offers reduced fares for low-emission vehicles.

To encourage shared mobility, APRR finances car-sharing parking lots in partnership with local authorities, for more than €800,000 of CapEx in 2024. A total of 5,857 places were available at end-2024. The company is developing lanes reserved for carpooling and public transport on the outskirts of certain cities (Grenoble, Lyon, Paris), the first of which was opened in September 2020. As part of the mobility investment plan concluded with the French State in 2023, APRR committed to building two multimodal interchange hubs near Grenoble and Paris, with the aim of facilitating connections between different modes of transport.

The company is also adapting its approach to toll collection by gradually eliminating physical barriers through ticketless entry and free-flow toll systems. Nearly €6.8m of CapEx was committed to this drive in 2024. These innovations mean that customers no longer have to brake at toll booths and then accelerate away from them, which generates extra greenhouse gas emissions. Free-flow tolls were deployed on 88 km of the A79 network in November 2022. In the AREA network, studies carried out as part of the project to remove several toll barriers before 2028 forecast a reduction in GHG emissions of more than 65,000 tonnes of CO2 equivalent by the end of 2036.

APRR is also supporting the development of renewable energies by making plots of land available for the installation of photovoltaic power plants. The company does not produce this energy directly or consume it itself. Six solar farms were in operation on land close to the network at the end of 2024. The first calls for tender for the installation of ground-mounted solar farms on motorway sidings and shading systems in secure HGV car parks were launched at the end of 2024.

These initiatives are part of APRR's overall commitment to actively combating climate change.

2.2.3 Metrics and targets

2.2.3.1 Targets related to climate change mitigation and adaptation [E1-4]

APRR's climate objectives are aligned with those of Eiffage, the aim being to reduce emissions by 2030 and achieve carbon neutrality by 2050, as approved by the SBTi. These targets are part of a trajectory to limit global warming to 1.5°C, in line with the commitments of the Paris Agreement.

	2019 reference	% reduction target 2030	2030 target	2050 target
GHG emissions - Scopes 1 & 2	22,575 (t GHG)	-46%	12,191 (t GHG)	2,258 (t GHG)
GHG emissions - Scope 3*	308,450 (t GHG)	-30%	215,915 (t GHG)	30,845 (t GHG)

**Scope 3 GHG emissions exclude the emissions generated by customer vehicle use in the motorway network.*

2.2.3.2 Energy consumption and mix [E1-5]

	2024
Fuel consumption from coal and coal products (MWh)	-
Of which lignite consumption (MWh)	-
Fuel consumption from crude oil and petroleum products (MWh)	50,480
Of which diesel consumption (MWh)	40,690
Of which petrol consumption (MWh)	474
Of which non-road diesel consumption (MWh)	4,551
Of which liquefied petroleum gas consumption (MWh)	-
Of which kerosene consumption (MWh)	-
Of which butane and propane consumption (MWh)	291
Of which heating oil consumption (MWh)	4,475
Of which heavy fuel oil consumption (MWh)	-
Fuel consumption from natural gas (MWh)	3,735
Of which natural gas consumption (MWh)	3,735
Of which compressed natural gas consumption (MWh)	-
Of which liquefied natural gas consumption (MWh)	-
Fuel consumption from other fossil sources (MWh)	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	56
Of which electricity consumption (MWh)	56
Of which heat, steam and refrigeration consumption (MWh)	-
Total fossil fuel energy consumption (MWh)	54,272
Share of fossil fuels in total energy consumption (%)	48%
Consumption from nuclear sources (MWh)	553
Share of consumption from nuclear sources in total energy consumption (%)	0%
Consumption of fuels from renewable sources (MWh)	-
Of which B100 biofuel consumption (MWh)	-
Of which hydrotreated vegetable oil consumption (MWh)	-
Of which wood energy consumption (MWh)	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources (MWh)	57,480
Of which electricity consumption (MWh)	57,480
Of which heat, steam and refrigeration consumption (MWh)	-
Consumption of self-generated non-fuel renewable energy (MWh)	-
Total renewable energy consumption (MWh)	57,480
Share of renewable sources in total energy consumption (%)	51%

Total energy consumption (MWh)	112,306
Total renewable energy production (MWh)	322
Total non-renewable energy production (MWh)	-

98.9% of APRR's electricity consumption is covered by a renewable energy guarantee of origin contract. Residual electricity consumption is broken down by source (fossil, nuclear and renewable) based on the AIB's energy mix.

APRR's energy intensity ratio is 36 MWh/€m of revenue. For the purposes of this calculation, the revenue taken into account is €3,152m, corresponding to APRR's revenue excluding IFRIC 12. The company operates in the transport sector, which is identified as a sector with a high climate impact according to the NACE classification.

The primary data comes from the company's information systems, stock releases, supplier balance sheets, and supplier invoices. Conversion factors are used to convert data into MWh. These factors come from the following sources: European Parliament, Omega TP. The primary data collected in kWh Higher Calorific Value (HCV) are converted and reproduced in this table in kWh lower heating value (LHV).

Residual electricity consumption (not covered by the guarantee of origin) is broken down between fossil, nuclear and renewable sources according to the AIB's residual mix information.

2.2.3.3 Gross GHG emissions [E1-6]

	Reference year (2019)	2024	2030 (t GHG)	2050 (t GHG)
Gross Scope 1 GHG emissions (t GHG)	20,091	17,752	10,849	2,009
Percentage of Scope 1 GHG emissions from quota regulation systems (%)	-	-		
Gross Scope 2 GHG emissions by market-based methodology (t GHG)	2,716	26	1,467	272
Gross Scope 2 GHG emissions by location-based methodology (t GHG)	2,484	2,289	1,341	248
Gross Scope 3 GHG emissions (t GHG)*	308,450	146,145	215,915	30,845
Of which emissions from purchases of goods and services (t GHG)	224,790	105,438	157,353	22,479
Of which emissions from capital goods (t GHG)	703	851	492	70
Of which emissions from activities in the fuel and energy sectors (not included in Scopes 1 or 2) (t GHG)	5,285	4,334	3,699	528
Of which emissions from upstream transport and distribution (t GHG)	860	1,128	602	86
Of which emissions from waste produced during operations (t GHG)	2,427	3,702	1,699	243
Of which emissions from business travel (t GHG)	32	56	22	3
Of which emissions from employee travel (commuting) (t GHG)	2,864	3,194	2,005	286
Of which emissions from upstream leased assets (t GHG)			-	-
Of which downstream transport emissions (t GHG)			-	-
Of which emissions from the transformation of products sold (t GHG)			-	-
Of which emissions from the use of products sold (t GHG)			-	-
Of which emissions from the end-of-life treatment of products sold (t GHG)	71,490	27,443	50,043	7,149
Of which emissions from downstream leased assets (t GHG)			-	-
Of which emissions from franchises (t GHG)			-	-
Of which emissions from investments (t GHG)			-	-
Calculation of optional emissions (linked to the use of products sold) (t GHG)	7,163,078	7,393,154	NA	NA
Total GHG emissions (market based) (t GHG)	331,257	163,923	228,231	33,126
Total GHG emissions (location based) (t GHG)	331,025	166,186	228,106	33,103

**The SBTi targets do not include the GHG emissions of motorway network customers, owing to the uncertainties involved in assessing these emissions, as well as the driving behaviour and choice of engine of each user.*

The calculation of GHG emissions in this table follows the GHG Protocol methodology. The emission factors used come from the following sources: ADEME, IEA, IPCC, INIES, Ecoinvent and COPERT.

The emissions related to refrigerant leaks from air conditioning systems, included in Scope 1, are calculated using the refrigeration capacity method. The gas selected is R410a.

The significant difference between Scope 2 market-based and lease-based emissions is explained by the guarantee of origin of renewable energy guarantee, covering 98.9% of electricity consumption.

GHG emissions related to purchasing are calculated using monetary emission factors. The primary data comes from APRR's information systems.

The GHG emissions included in Scope 3 and generated by commuting are calculated based on the number of employees who do not have a company car.

Primary waste data comes from service providers' waste registers, internal information systems and the national "TrackDéchets" waste-tracking tool.

Emissions from investments are not calculated to date, owing to a lack of available information.

Customers' GHG emissions are entered in the "Calculation of optional emissions (linked to the use of products sold)" category. These emissions are based on the calculation of emissions per km travelled by motorway users, taking into account the kilometres travelled, the composition of the fleet and the associated emission factors. The primary data on mileage comes from our information systems. These emissions are subject to a high degree of uncertainty, due in particular to the approximation of the types of engines making up the fleet of vehicles using the network and the emission factors associated with each category.

	2024
Total GHG emissions (market based) (t GHG)	163,923
Total GHG emissions (location based) (t GHG)	166,186
Consolidated revenue used to calculate GHG intensity (€m)	3,152
GHG intensity (market based) (t GHG/consolidated revenue)	52
GHG intensity (location based) (t GHG/consolidated revenue)	53

For the purposes of this calculation, the revenue taken into account is €3,152m, corresponding to APRR's revenue excluding IFRIC 12.

2.3 Pollution [E2]

2.3.1 Impact, risk and opportunity management

2.3.1.1 Identification of pollution-related IROs [ESRS 2. IRO-1]

Pollution is a major issue for APRR, inherent in the nature of its motorway concession business. This challenge covers the entire APRR motorway network and encompasses air, water and soil pollution. The identification and management of environmental impacts is evolving through the integration of technological innovations and the ongoing adaptation to increasingly stringent regulatory requirements.

The motorway network generates several types of pollution, directly associated with the various activities in the value chain:

Chronic pollution

Chronic pollution results from motorway traffic and infrastructure, which generate continuous emissions of atmospheric pollutants, including nitrogen oxides, fine particles and volatile organic compounds. These emissions, which result from the combustion of fuels and the wear of materials, not only affect air quality but can also contribute to affecting the health of people living near motorways, especially when traffic levels – and hence pollutant emissions – are high.

In addition, the wear of vehicle tyres and brake pads releases micro-particles of rubber, other chemical compounds and heavy metals into the atmosphere and onto road surfaces. The wear of restraint systems also releases metals onto the ground, including zinc. These often-invisible pollutants accumulate and are washed off motorways by rainwater. As a result, they end up in the soil and surface water and seep into the water table.

Seasonal pollution

Seasonal pollution is related to cyclical operations, such as winter road treatment. In winter, snow-removal salts are applied to prevent the formation of black ice and facilitate the melting of snow to ensure traffic safety. These salts can have a negative impact on the environment by contaminating surface and ground water.

Phytosanitary products used in spot treatments and adjusted to the areas to be treated, such as vegetation on pavements or fences, also have an impact because they contain chemical components. This pollution is seasonal due to the period in which these products are used.

Accidental pollution on sites

Accidental pollution results from specific interventions, such as maintenance work or refurbishments. Polluting materials such as bitumen, cleaning products and paints may be used during road repairs, bridge maintenance and motorway equipment refurbishment. These substances can be accidentally released into the environment, leading to air, soil or water pollution. Similarly, during the construction of new sections of road, slip roads or the installation of specific equipment, materials and equipment are likely to generate temporary waste or pollutant discharges.

Accidental pollution from traffic

This form of pollution occurs during unforeseen events, such as spills or leaks of polluting substances. These products may be spilled on roads following traffic accidents, particularly those involving vehicles carrying hazardous materials. This can cause immediate air, water and soil pollution. Hydrocarbons and other transported materials may seep into the ground or be washed away by rainwater run-off, contaminating groundwater and watercourses near the motorway. Toxic chemicals and gases may also be released into the air, affecting air quality and public health. A fire caused by an accident or vehicle failure may also lead to localised pollution, with fumes generated by the combustion of fuels, plastics and other materials and the use of extinguishing products.

Pollution is thus identified throughout the value chain, so that it can be managed in a targeted and proactive fashion. Pollution management begins right from the infrastructure construction and development phase and continues throughout their operation. It mainly involves the divisions in charge of development and maintenance operations, assets, traffic safety and network operations. This work also involves each site and operational entity as part of a global and cross-functional at APRR.

In addition to network activities, pollution may also be generated by support functions in the value chain, including emissions from service vehicles, energy consumption in buildings, and the management of waste electrical and electronic equipment.

APRR complies with French environmental regulations. Mindful of the risks and impacts of its business activities, APRR implements processes and methods aimed at reducing these negative effects. Information on air pollution and interactions with local communities is detailed in the section on affected communities in the report (ESRS S3-1, S3-2, S3-3, S3-4 and S3-5).

2.3.1.2 Pollution prevention and control: Policies [E2-1] and actions and resources [E2-2].

APRR relies on the Eiffage Group's charters on sustainable development, particularly with regard to preserving water and soil quality and preventing all forms of pollution. All APRR and AREA sites are ISO 14001 certified, guaranteeing an environmental management system tailored to the specific nature of their activities and compliant with current regulations. This system includes guidelines on environmental protection, including:

- Risk analysis: Identification of pollution risks depending on the activities, projects or sites concerned.
- Implementation of action plans: Development of specific actions and adaptation of organisation systems to respond to the risks identified in the environmental analysis.
- Prevention measures: Implementation of measures during the construction and operating phases.

The specific actions taken by APRR to prevent pollution are part of a structured approach serving to address different types of pollution. These actions, directly linked to the company's activity, are implemented on an

ongoing basis. The implementation of these measures is supervised by the divisions concerned, under the responsibility of the Executive Vice President in charge of Infrastructure and Concessions, and the Executive Vice President in charge of Operations.

In stormwater management, APRR prioritises the local vulnerability of water resources, in accordance with CEREMA recommendations, and adopts measures that are appropriate and proportionate to the issues at stake. Near sensitive areas, and in accordance with the CEREMA guide (on drinking water supply perimeters, watercourses with a high quality objective and certain natural areas), motorway run-off water is collected in an impermeable manner. This water is treated in settling tanks equipped with oil separators before being discharged into the natural environment. These basins can also be used to contain and manage the arrival of accidental pollution. Regular maintenance is essential to the proper functioning of these systems. These structures require periodic cleaning to prevent the release of trapped matter. The sludge recovered is recycled or disposed of through the appropriate channels. Drying beds are used to reduce the volume of sludge collected and ensure an initial level of natural pollution control.

To prevent accidental spills, APRR proactively manages traffic to limit the risk of accidents. On-call and alert chains ensure rapid intervention by the emergency services. Specific procedures govern the management of the treatment basins and training courses, supplemented by simulation exercises, better prepare teams for emergency situations. In areas where water resources are particularly vulnerable, or in areas that are difficult to access, automated devices for closing containment valves can be activated directly from the traffic safety control centre. Anti-pollution kits are available on operating sites for immediate localised action. In addition, hazard studies relating to the transport of hazardous materials are carried out, and specific facilities are implemented at major motorway service areas to minimise risks.

During construction works, particular attention is paid to pollution prevention through the management of environmental permits. The project management and works contracts include a reminder of regulatory requirements in terms of environmental compliance, as well as the contractual obligations to not harm the environment, to ensure controls and traceability, and to promote continuous improvement. The management of facilities classified for environmental protection (ICPE) is regulated to limit any risk of pollution.

APRR is significantly reducing the use of phytosanitary products, in compliance with regulations, by promoting the use of alternative methods such as mechanical treatment. If it is necessary to apply a product, a shortlist of possible products is available to reduce their impact. Prior certification must be obtained for the purchase or use of phytosanitary products (including services). Every year, support is provided to the employees concerned to keep them up to date with changes in regulations and the correct conduct to adopt. In addition, certain sensitive areas are identified and kept free from any treatment.

Lastly, the monitoring and control of the systems are essential to guarantee their performance over time. This includes annual inspections of treatment facilities (technical inspection of the condition of the facility and its operation) and environmental protection systems on construction sites, as well as checks on the quality of discharges into the natural environment. Accidents involving the transport of hazardous materials and regulatory non-compliance relating to the water act in France are also monitored annually.

The application of ISO 14001 and the attendant procedures serve to continuously improve practices and risk readiness.

2.3.2 Metrics and targets

2.3.2.1 Pollution prevention and control: Objectives [E2-3]

APRR manages the pollution generated by its activities through actions specific to each operation. Given the unique and individual nature of these operations, APRR cannot define overall pollution reduction targets. However, as part of Eiffage's 2023-2025 Biodiversity Plan, detailed in the section on the ESRS on biodiversity (ESRS E4-1), APRR has set the following objective: to develop a minimum programme for analysing water discharges for basins not covered by a water act decree and implement it in 50% of vulnerable areas by 2024 and 100% by 2025.

APRR complies with the regulations in force on discharge quality thresholds for the protective devices installed during the construction or development of its network.

2.3.2.2 Pollution of air, water and soil [E2-4]

As part of its business activities, APRR carries out annual checks on the pollutants present in discharges after treatment by run-off water treatment basins or wastewater treatment systems. These controls meet a legal obligation that may be specified by decree (in the case of basins). Consequently, APRR undertakes to comply with the regulations in force but does not plan to set up a continuous reporting system for the pollutants present in the water in the short term.

In addition, APRR is not subject to air pollution monitoring due to the nature of its activities, with the exception of one-off development projects, and therefore has no indicators on this subject.

To meet the requirements of the CSRD, APRR will conduct an analysis aimed at identifying relevant indicators and establishing deadlines for calculating and monitoring them, with a view to making a reasonable effort.

2.3.2.3 Anticipated financial effects from pollution-related risks and opportunities [E2-6]

The expenditure incurred by APRR in 2024 to prevent the risk of pollution arising from deposits and major incidents in the motorway network amounted to €1.4 million.

2.4 Water [E3]

2.4.1 Impact, risk and opportunity management

2.4.1.1 Identification of water-related IROs [ESRS 2. IRO-1]

APRR has taken account of water-related issues since the 1970s. Starting in 1992, it strengthened and systematised its management of the impact on water following the publication of the water act in France. The company leads a dual approach to analyse both the effects of its activities on water resources and the influence of these resources on its operations. Over time, the company has strengthened its understanding and control of water-related risks and impacts.

APRR's activities have two main negative impacts on water resources. The first concerns the deterioration in groundwater recharge. The construction of motorways leads directly to the disappearance of natural infiltration areas such as meadows, forests and farmland. Motorway infrastructure, including roads, car parks, civil engineering structures and operating buildings, occupy extensive surface areas that are sealed with materials such as asphalt and concrete. Drainage systems are in place to preserve the physical integrity of these developments and buildings. This limits the natural infiltration of stormwater into the ground, a process that is essential for groundwater recharge. When rainwater runs off into rainwater management systems, it is then discharged into the natural environment, either via an infiltration basin or into a watercourse. In the latter case, groundwater supplies are reduced.

The second major impact concerns water consumption, which is particularly high at motorway service areas. The sanitary facilities in these areas are extremely busy, particularly during holiday periods, leading to increased water demand at specific points in the network. HGV drivers also consume large amounts of water, using the service area facilities on a daily basis, mainly for food and hygiene (showers, laundry, etc.). In addition, water is used by administrative buildings as well as buildings producing brine, used in winter to treat roads to ensure customer safety.

In the value chain, catering activities at service areas and certain types of work (using concrete, hydro-cleaning or stripping, watering, etc.) also consume water.

Because these activities require large volumes of water, APRR is duty bound to sustainably manage this resource.

2.4.1.2 Policies related to water [E3-1] and action and resources [E3-2]

APRR implements policies and procedures to meet the challenges of water management, focusing on three main areas: stormwater, drinking water, and wastewater. The company is seeking to promote the efficient and responsible use of water with a view to reducing the impact on water availability, preserving and improving the quality of water and ecosystems, and restoring the water cycle. APRR's environmental policy also addresses the issues associated with water as a natural resource. The divisions responsible for motorway operations, property management and operations, as well as the Ecological Transition Department, are the main entities involved in applying these water-related policies.

In the case of stormwater, specific procedures govern discharges into the natural environment while controlling the pollution generated. Flow and discharge quality thresholds are set by prefectural decree consistent with the characteristics and quality objectives of the receiving environment (soil or watercourse). The specific pollution problems associated with stormwater are addressed in the ESRS on water management (ESRS E2-1).

Water consumption in the network is monitored with the aim of reducing needs and avoiding waste. Smart sensors have been installed in some service areas to identify abnormal consumption and detect leaks more quickly. An experiment is under way to locate leaks in the network using an ultrasonic ground monitoring system. In addition, a study has been initiated with CEREMA to map areas with water-related issues in the APRR network. The aim of the study is to link local water bodies to the company's water consumption, which will make it possible to identify areas that are particularly sensitive to water-related challenges and to propose appropriate solutions for reducing water consumption.

In addition, as part of construction works, specific measures may be implemented for each operation, encouraging the recycling of water or the use of non-potable water. For example, the watering of site tracks, which is necessary to limit the spread of dust, can be done using rainwater stored in protection basins; water recycling for certain work processes on the structures has also been used. However, a prefectural decree may impose additional restrictions on pumping water from surrounding reserves.

Lastly, wastewater management at APRR is based on the regular monitoring and maintenance of treatment facilities, including non-collective sanitation systems, to ensure their efficiency and regulatory compliance. Maintenance is aimed at ensuring optimum water flow from upstream to downstream and keeping the structures in good condition. This includes periodically checking water and sludge levels in septic tanks, checking pre-filters to prevent clogging, and maintaining herbaceous vegetation on surfaces covering buried systems.

2.4.2 Metrics and targets

2.4.2.1 Water management: Objectives [E3-3]

The water management objectives are part of Eiffage's 2023-2025 Biodiversity Plan (detailed in the section relating to the ESRS on biodiversity (ESRS E4-1)) and APRR's 2025 Strategic Plan. The aim is to reduce land take and decrease drinking water consumption by an average of 2% a year between 2024 and 2030, in line with the challenges identified by APRR.

Rainwater discharges are governed by prefectural decrees setting regulatory thresholds. APRR ensures that it complies with these legal requirements, which constitute objectives for ensuring the compliance of its activities.

In terms of water consumption, particularly in areas identified as sensitive, specific targets will be set based on the conclusions of the study currently being carried out in collaboration with CEREMA in 2025.

2.4.2.2 Water consumption [E3-4]

Water consumption, as defined in the CSRD regulations, corresponds to water withdrawn minus water discharged. APRR's water consumption is therefore negligible, as all the water consumed by APRR is discharged into the natural environment or into the sewerage system. The notion of water consumption used in the preceding paragraphs should be understood in the common sense of the term. However, the table below shows the volume of water withdrawn as specified by the regulations:

	2024
Total water withdrawal (m³)	557,745
Of which network water withdrawal (m³)	556,011
Of which pumping water (m³)	1,734
Of which rainwater harvesting (m³)	0
Water intensity (m³/€m of revenue)	177
Quantity of water recycled and reused (m³)	0

The volume of water drawn from at-risk and water-stressed areas is not available. This information is the subject of a study carried out with CEREMA to map areas with water-related issues.

The data associated with water withdrawal comes from monthly meter readings at APRR sites.

2.5 Biodiversity and ecosystems [E4]

2.5.1 Strategy

2.5.1.1 Biodiversity transition plan [E4-1]

Aware of the challenges linked to biodiversity, APRR is adapting its strategy to integrate these issues into its business model. This approach is based on specific policies and action plans, as well as on the implementation of the ISO 14001 approach, which serves to identify and take into account environmental impacts and to develop actions as part of an environmental management plan. This approach is illustrated through Eiffage's 2023-2025 Biodiversity Plan. The aim with this plan is to control environmental risks throughout the value chain and preserve living ecosystems. In 2023, the Chairman and CEO of Eiffage, Benoît de Ruffray, signed a three-year commitment with the OFB, involving all of Eiffage's business lines, including motorway concessions. This plan was drawn up based on the methodology and assumptions selected by the OFB and specified in the Biodiversity Plan.

The priorities of this strategy are to:

- Prevent and reduce the impact of our practices on nature.
- Create added value in terms of biodiversity in projects and operations.
- Step up the restoration of ecosystems through the development of green activities.
- Disseminate a responsible approach to transforming the Eiffage Group's practices on a lasting basis.

These commitments, approved by the Chairman and CEO of Eiffage and the chairs of the Group's divisions, are underpinned by a structured methodology. This includes defining the scope of the study and assessing direct and indirect impacts, along with half-yearly reporting by each of the Division chairs on the five biodiversity pressure factors:

- Change in land use
- Over-exploitation of natural resources
- Pollution: water, soil and light
- Development and spread of IASs
- Climate change

It also specifies the prioritisation of actions to be taken and the setting of objectives. Specific objectives on motorway concessions are detailed in the section on policies and action plans.

APRR participates in the most important regional biodiversity committees given the geography of its network. Alongside local authorities and other stakeholders, the company is contributing to the development of regional action plans, as it will be working on their implementation in the regions.

2.5.2 Impact, risk and opportunity management

2.5.2.1 Description of the processes to identify IROs [ESRS 2. IRO-1]

Preserving biodiversity is a major challenge for APRR, given the significant impacts its activities can have on natural ecosystems. The construction and operation of motorways can require large areas of land. These environments, home to a wide variety of species, are directly affected by development and infrastructure projects.

One of the most critical impacts is habitat fragmentation. Roads and their ancillary structures, such as embankments, ditches and fences, create physical obstacles that hinder the movement of animals and degrade natural environments, in particular through land take. This fragmentation limits the movement of species between their breeding, feeding, wintering and dispersal areas. These obstacles disrupt natural ecological interactions, for example between predators and prey, resulting in lasting imbalances within ecosystems.

In addition, development work, vehicle movements and infrastructure maintenance can encourage the introduction and spread of invasive alien species (IASs). These opportunistic species rapidly colonise disturbed areas, such as bare ground or ditches, before local species can re-establish themselves. The seeds of invasive plants can be transported by vehicles, wind or building materials, while some animal species move via the corridors created by road infrastructure. These invasive species pose a threat to ecosystems, as they compete with local species for resources and can displace them, disrupting the balance of food chains and ecological interactions.

In addition, motorway-related activities generate light and noise pollution, which has a significant impact on some species or groups of fauna. Artificial lighting on infrastructures, as well as vehicle headlights, disrupt the natural day/night cycles that are essential for many species. For example, the biological functions of the insects attracted by these light sources are compromised, which can affect the ecosystem's food chain.

Similarly, noise pollution from vehicles and, to a lesser extent, building sites, is a source of stress for some animals. Constant or sudden noise alters their behaviour, masks the acoustic signals they use to communicate, and may force them to move to quieter but often less favourable areas, heightening their isolation. This impact has been observed in birds.

Faced with these numerous challenges, APRR recognises the importance of taking action to minimise its impact on biodiversity. These issues also include the expectations of the communities concerned, which the company identifies through established dialogue mechanisms, as detailed in the section on ESRS S3.

2.5.2.2 Material impacts, risks and opportunities related to biodiversity and ecosystems and their interaction with strategy and business model [ESRS 2. SBM-3]

APRR's motorway network covers 2,400 km across France, including the A6 Paris-Lyon, A36 Beaune-Mulhouse, A43/A430 Lyon-Albertville, A31 Toul-Beaune, A5 Paris-Langres, A41 Geneva-Grenoble, A39 Dijon-Bourg-en-Bresse and A71 Bourges-Clermont-Ferrand. The biodiversity matters faced by APRR concern its entire motorway network. Sensitive areas in terms of biodiversity are identified and classified in several categories, including national parks, enhanced protection areas, and Natura 2000 sites. Maps of protected areas and their regulations are available on the [Géoportail.gouv.fr](https://geoportail.gouv.fr) website. Any work carried out in these areas must comply with the relevant regulations.

APRR conducts studies on several levels to identify the species present on its territory with a view to preserving their ecosystems.

To restore the ecological continuities identified in the regional plans, the company is implementing a number of measures, such as wildlife crossings under or over motorways, specifically for wildlife or for several uses (watercourses or lightly trafficked roads). Supplementing other motorway-spanning structures, these improvements will make it safer for wildlife to cross the motorway and help to reconnect fragmented areas.

2.5.2.3 Policies related to biodiversity and ecosystems [E4-2], action and resources [E4-3], and targets [E4-4]

APRR has introduced an action plan structured around Eiffage's 2023-2025 Biodiversity Plan and addressing all biodiversity-related issues. The plan is based on 16 specific objectives tailored to the challenges facing the motorway operator:

- Ensure the safety of animals through biodiversity corridors or reservoirs
- Integrate efforts to reduce land take
- For projects on motorway rights-of-way, strengthen the "biodiversity-sensitive environments" criterion
- Reduce drinking water consumption
- Improve the management of customer waste recovery at service areas
- Prevent and reduce the impact on wildlife nesting/living/breeding on the structures
- Reduce the impact of night-time lighting on the life cycle of animal species sensitive to the alternation between day and night
- Systematise the sustainable installation of biodiversity through ecological engineering and landscaping
- Continue to establish botanical inventories and adapt management practices
- Prevent pollution in vulnerable environments above and beyond regulations
- Play an active role in local restoration projects
- Maintain green areas according to differentiated management plans factoring in the issues of customers, operations and habitat preservation
- Strengthen environmental performance in construction
- Fight against the spread of invasive plant species
- Better understand and improve the biodiversity potential of operating sites
- Enhance the biodiversity, water and educational value of certain areas

These objectives are backed by targets and metrics to monitor their implementation. The most significant objectives, which are vital to improving APRR's practices, are also included in the company's 2025 strategic plan, the third focus of which targets the success of the ecological transition. The main aim is to avoid, reduce and offset the company's ecological footprint.

Through a series of policies and actions, APRR is working to mitigate the material environmental impacts identified in its double materiality analysis, particularly in relation to ESRS E4.

The following representative actions have already been implemented:

Ecobridges reconnect habitats fragmented by motorways. Designed with large animals in mind, they are also designed to make crossing easier for small animals. These crossings facilitate animal movements and seasonal migrations and safeguard genetic diversity by limiting the isolation of populations. A total of 20 ecobridges, two of them measuring 12 m wide and 18 measuring 25 m wide, have been built since 2020 as part of a contract with the French State, which rules on and ensures their usefulness. In total, an investment of over €92m has been earmarked for ecobridges since 2020, including almost €4m in 2024.

The **ecological assessment** of structures is vital to identifying the species living, nesting or breeding around infrastructures. This assessment helps to identify sensitive natural habitats and to better understand the interactions between fauna, flora and motorway structures. The data collected will be used to implement appropriate measures to limit negative impacts during development and maintenance work and during the operation of the motorway infrastructure. These assessments are conducted in-house or by specialist service providers, depending on the scope and complexity.

Measures have been taken to reduce and modulate **the night-time lighting** of the network's service areas and toll stations in order to reduce energy consumption. These actions help to preserve the biological rhythms of local species. On the Chalon Nord half interchange, opened in 2024, the specifications were implemented so as to take account of lighting, limiting the latter to the area necessary for customer safety.

The **Plant' Adapt** project enhances natural areas at motorway service areas by developing plant ecosystems adapted to climate change. This project was being tested on 1 hectare at end-2024. Through specific soil preparation, the choice of local species, and biodiversity-enhancing management, this project, like all planting and renaturation projects, also helps to store carbon in the soil and wood. By 2025, the project will cover a further nine hectares at eight sites.

The fight against **invasive plant species** is an issue addressed upstream of calls for tender, supported by a specific management guide. Innovative techniques, such as the use of brine, are being tested to limit the spread of invasive alien species. In partnership with INRAE, the company is monitoring a species that regulates the spread of ragweed.

Some actions are also being carried out within a regulatory framework imposing **environmental offsetting** measures (several hundred hectares in total). These projects follow the principle of "Avoid, Reduce, Offset, Support and Monitor" and are adapted to the specific characteristics of the works concerned. Implemented measures include the renaturation of areas or late mowing, with offsetting zones located inside or outside the motorway network right-of-way. As part of the implementation of these measures, APRR has formed partnerships with local organisations specialising in the management of natural environments, such as France's national forest office, ONF, and *Conservatoires d'espaces naturels*, as well as with farmers for agri-environmental measures.

Some of these initiatives, such as ecobridges, are covered by a specific investment plan, while others, such as the fight against IASs, are part of APRR's day-to-day business.

Through these initiatives, APRR is fully committed to preserving and restoring biodiversity, integrating these issues into the heart of its operating model and practices.

2.5.3 Metrics and targets

2.5.3.1 Targets related to biodiversity [E4-4]

As part of Eiffage's 2023-2025 Biodiversity Plan, APRR has set 20 objectives, some on results and others on means, including:

- For 60% of maintenance work, set a target for land recultivation and carry out a surface area assessment.
- Experiment with two new solutions to combat IASs.
- Identify the paved and unpaved land on operating sites and add biodiversity value to 10% of the sites.
- Roll out a development and education programme at 15% of service areas and implement a communication campaign aimed at employees and customers.
- Introduce differentiated management plans for green spaces at all service areas.
- Plant 20 hectares of species adapted to soil conditions.

Eiffage has made a commitment to the French biodiversity office, OFB, to achieve 90% of the targets set by the end of 2025. Details of these biodiversity-related objectives can be found in the "Biodiversity Action Plan 2023-2025, Renewing our Commitment to Biodiversity" document available on the Eiffage Group website.

Progress on the action plan and the achievement of the objectives are detailed in half-yearly reporting by each business line, with a description of the progress on the action, the metrics and an assessment of the success of the action.

2.5.3.2 Impact metrics related to biodiversity [E4-5]

	2024
Total surface area of open-land take (m ²)*	0
Surface area of impacted wetlands covered by a water law dossier (m ²)*	0
Quantity of synthetic phytosanitary products used (L)	375

**Surface areas are calculated for the year in which the work begins.*

The public motorways under concession to APRR represent a total surface area of 20,677 ha.

2.6 Circular economy [E5]

2.6.1 Impact, risk and opportunity management

2.6.1.1 Identification of IROs in resource use and the circular economy [ESRS 2. IRO 1]

APRR has studied the impact of its business on natural resources and the circular economy by analysing its entire value chain, from the extraction of the raw materials needed to build and maintain its network to the management of the waste generated by its own activities and by its customers. This analysis has identified two main negative impacts linked to APRR's business activity.

First, under the concession contract signed with the French State, APRR is responsible for building and maintaining a high-performance motorway network, which requires the use of large quantities of materials. Infrastructures such as roads, bridges and tunnels call for a variety of natural resources, contributing to their depletion. Asphalt mixes used for road surfaces contain bitumen, a non-renewable fossil resource, and aggregates from quarries. Concrete, essential for engineering structures, relies on sand extraction and cement production, putting pressure on quarries. In addition, metals such as steel, aluminium and copper, used, respectively, for guardrails, signalling and electrical cables, also require the extraction of natural resources. Lastly, structural changes to the motorway network, such as the roll-out of ticketless entry, raise issues concerning the reuse of existing equipment after being dismantled.

APRR's business also generates a substantial amount of waste. Construction and maintenance sites produce rubble, asphalt and concrete residues. Activity waste comes from routine maintenance of the motorway network. Service areas, with their restaurants, service stations and shops, produce waste, particularly bio-waste, packaging and single-use products. APRR also collects waste left by customers at its rest areas, such as cans and food packaging, which requires special management.

All of which makes it crucial for APRR to integrate the principles of sustainable resource management and the circular economy, to make its business more resilient relative to the challenges of ecological transition.

2.6.1.2 Policies related to resource use and the circular economy [E5-1]

APRR's environmental policy confirms its commitment to energy efficiency and the preservation of natural resources, combining the reduction of requirements with the recycling of materials. This approach also serves the company's low-carbon commitments set out in its Strategic Plan 2025. These policies are designed to reduce the environmental impact of its activities, particularly in the management of roads and the waste generated by its operations. The divisions responsible for operating the motorway network, the Engineering and Information Systems Division and the Ecological Transition Department are all involved in implementing these policies.

Given the scale of the work involved, the renewal of roadways plays an essential role in this approach. APRR's road maintenance policy sets clear targets on recycling materials. The policy sets out a minimum rate of incorporation of recycled asphalt aggregates in the asphalt used for roadways, which requires an assessment of the recyclability of the materials used. APRR is constantly looking for ways to improve the reuse of waste, which helps to preserve natural resources.

It also leads a specific policy to manage the waste generated by its activities in accordance with regulations, with the aim of reducing its environmental impact and encouraging recycling through efficient sorting at source. This policy applies to all stages of waste management, from the purchase of goods and services to the collection and treatment of waste.

Waste is divided into two main categories:

- **Customer waste:** to facilitate sorting at source, appropriate collection points are set up at motorway service areas, along with signage to guide customers in sorting their waste and encourage recycling.
- **Internal waste, produced by operating entities and employees:** the policy imposes strict sorting rules for waste generated on construction sites or at administrative and operating sites, with the provision of the appropriate collection equipment.

Waste is collected and treated mainly using local operators, in particular those that recover waste and transform it into new resources or energy. Disposal by incineration or landfill is used only as a last resort.

Through this approach, APRR is seeking to limit its ecological footprint while actively contributing to the transition to a circular economy.

2.6.1.3 Actions and resources [E5-2]

APRR takes numerous initiatives to optimise the use of natural resources and improve waste management. Some of these initiatives are governed by internal policies, while others are developed independently according to local opportunities and specificities.

The management of natural resources is a major challenge and calls for a global approach across the value chain. This starts with purchasing, where prior thought is given to defining requirements and the need for new resources. Regarding equipment, particular attention is paid to reparability so as to extend its lifespan. For example, when renewing the fans in a tunnel, APRR reduces the number of fans while ensuring that it complies with safety regulations.

Water recycling solutions are also being implemented for the hydro-demolition of concrete from engineering structures and tunnels, as well as for the washing of metal structures before repainting. These solutions can reduce the use of drinking water by a factor of ten. Some actions are carried out locally, depending on the geographical context. In the AREA network, one district has been making brine using industrial salt residue supplied by a local special metals company for over ten years. This by-product, which the company does not use in its industrial process, is thus recycled and serves to foster local distribution networks. AREA has adjusted its brine manufacturing process to adapt to this new component.

Regarding reuse, APRR is also taking action on end-of-life resources. Toll equipment from a temporary station on the A71 was reused to create the Chalon-sur-Saône half interchange on the A6. Similarly, asphalt millings, the residues left over from pavement milling, are reused either in the company's own works – at a rate of up to 38% in 2024 – or made available to local authorities for their road infrastructure, to maximise their reuse.

In 2025, a proactive approach governed by the PASS Transition Ecologique will be implemented for all development and maintenance work in order to study APRR's capacity to reuse and recycle existing materials right from the design phase. APRR is implementing this proactive policy by promoting the circular economy with all its service providers.

Regarding waste management, APRR distinguishes between waste from its own activities and waste generated by customers. The company is working on multiple levels to enhance waste management. Waste is sorted by type and directed to the best-adapted service providers that favour recycling and recovery over disposal, depending on the territorial coverage of these players. Some waste is also recovered directly on site. For example, some green waste is shredded on site for use as mulch on embankments.

The management of waste generated by customers is more complex because it depends largely on customer behaviour. Although containers and appropriate signage are installed at motorway service areas, the sorting

carried out by customers is often imperfect, which can complicate subsequent processing. Despite these constraints, APRR is pursuing its efforts to improve customer waste management. A trial is under way to provide customers with greater guidance on waste sorting and to optimise the collection of containers according to their fill rates.

APRR is thus introducing concrete measures to manage the reuse of resources and improve waste management, contributing to a more sustainable approach to its activities.

2.6.2 Metrics and targets

2.6.2.1 Targets [E5-3]

As part of its commitment to the circular economy, APRR is aligned with the objectives set out in Eiffage's 2023-2025 Biodiversity Plan, which aims in particular to improve the management and recovery of waste produced by customers at motorway service areas. Eiffage's 2023-2025 Biodiversity Plan is presented in the section on the ESRS on biodiversity (ESRS E4-1). APRR is targeting a waste recovery rate of 55% through its actions and experiments. This rate should be seen as an ideal target, as APRR is particularly dependent on the behaviour of its customers in terms of waste sorting at its service areas and the resulting recovery rate.

At the same time, specific regulatory objectives have been set under France’s AGEC act on combating waste for a circular economy. These objectives provide a framework for structuring waste management actions. However, APRR must take into account the constraints linked to the available levers for action, the development of sorting facilities and the diversity of the waste collected. These objectives concern both the waste generated by the company's own activities and the waste produced by motorway network customers.

2.6.2.2 Resource inflows [E5-4]

As part of its activities, the main resource inflows used for infrastructure construction or maintenance work are provided by APRR's partner service providers. As a result, the company does not directly manage these resources and does not have a complete overview of all the flows involved.

However, a large proportion of these resources is earmarked for roadway renewal, mainly comprising aggregates and bitumen, the details of which are provided in the table below.

	2024
Aggregates used during the year for roadway renewal (t)	451,997
Recycled aggregates used during the year for roadway renewal (t)	171,675
Proportion of recycled aggregates used during the year for roadway renewal (t)	38%

The resource most used by the company for its own needs is salt, which is used to produce brine for snow removal. Information on salt is also given in the table below.

	2024
Salt acquired during the year (t)	27,572

2.6.2.3 Resource outflows [E5-5]

The main waste produced by APRR's activities comes from motorway service areas, generated by customers. This waste can be divided into two categories: sorted waste, such as cardboard, plastic and glass, and residual waste, which generally includes objects that cannot be treated or recovered via waste management systems, such as certain plastics, non-recyclable products, soiled objects or contaminated waste. APRR also has to manage a significant amount of waste linked to sludge from non-collective wastewater treatment systems at its service areas. Hazardous waste consists mainly of hydrocarbon separators from water treatment basins.

	2024
Total weight of waste generated (t)	11,879
Of which hazardous waste (t)	1,194
Of which non-hazardous non-inert waste (t)	10,635
Of which non-hazardous inert waste (t)	50

	Total	Hazardous	Non-hazardous		
			Non-inert (V)	Inert (V)	Total
	2024	2024	2024	2024	2024
Total weight of waste generated (t)	11,879	1,194	10,635	50	10,685
Total weight of waste recovered (t)	7,704	656	6,999	50	7,049
Of which reused waste (t)	0	0	0	0	0
Of which recycled waste (t)	3,310	482	2,778	50	2,828
Of which waste recovered in other ways (t)	4,394	173	4,220	0	4,220
Total weight of waste disposed (t)	4,175	539	3,636	0	3,636
Total weight of non-recycled waste (t)	8,569	712	7,856	0	7,856
Rate of non-recycled waste (%)	72%	60%	74%	0%	74%
Waste recovery rate (%)	65%	55%	66%	100%	66%

3 WORKFORCE INFORMATION

3.1 Own workforce [S1]

3.1.1 Strategy

3.1.1.1 Interests and views of stakeholders [ESRS2. SBM-2]

As a major player in motorway infrastructure management, APRR pays particular attention to the rights, interests and opinions of its employees. The company maintains an ongoing dialogue with employee representatives via bodies such as the Works Councils, ensuring that their views are taken into account in strategic decisions. In addition, employee health and safety, which is essential to its business, is a key focus of APRR's business strategy. By ensuring a safe and healthy working environment, APRR respects the fundamental rights of its employees, enhancing their satisfaction and commitment.

3.1.1.2 Impacts, risks and opportunities related to the company's workforce and their interaction with strategy and business model [ESRS 2. SBM-3]

3.1.1.2.1 *Staff*

APRR employs more than 3,000 people with a broad range of profiles, divided into several job categories depending on the company's specific needs. This workforce diversity not only contributes to the smooth running of the organisation, but also heightens the impact, both positive and negative, on employees.

Motorway operating staff play a central role in the day-to-day management of infrastructure. Operations and maintenance employees are responsible for maintaining infrastructure and equipment and contributing to the safety of customers, while patrol officers constantly monitor the state of the motorway network to detect any dangers and intervene quickly. Operators continuously supervise the network via computers. Maintenance technicians ensure that the facilities are running smoothly. Toll collection agents are responsible for the remote operation of specific equipment and customer assistance. These teams are deployed throughout the network to respond effectively to operational needs.

Technical and engineering staff are involved in the design, maintenance and improvement of motorway infrastructure. Their expertise ensures the reliability and performance of installations and compliance with technical standards. The support functions include employees working in human resources, finance, purchasing, legal and communications. These teams play an important role in ensuring effective internal management and compliance with regulations. Lastly, senior managers set the company's strategic direction and oversee initiatives to meet operational, economic and environmental challenges.

3.1.1.2.2 *Material issues*

With some of the company's activities presenting high risks, the health and safety of employees are essential priorities for APRR. Working environments such as construction sites, motorway maintenance and roadside work expose employees to hazards such as traffic accidents and the use of heavy equipment. The company also takes into account the psychosocial risks inherent in all its business lines. By putting health and safety first, APRR not only protects its employees but also guarantees operational continuity and top- quality service for its customers.

Diversity and inclusion are central to APRR's strategy. The company is actively committed to promoting gender equality and, despite the challenges relating to the size of the company, seeks to reduce any risk of discrimination. APRR is also committed to upskilling its employees through training programmes in step with technological and regulatory developments. By promoting internal occupational mobility and career paths, the company strengthens the employability and in-house expertise of its employees. This support for diversity and innovation enhances its attractiveness as an employer.

APRR also has a positive impact on job creation in regions with high unemployment rates thanks to its role as a linear transport infrastructure operator, generating significant local economic activity. Motorway construction, maintenance and development projects require recruitment, which also helps to reduce local unemployment

and strengthen the economic and social fabric of the areas in which the company operates. This positive impact is a direct result of APRR's activity, and there are no policies, actions or objectives specifically formalised in this respect.

Lastly, APRR maintains a good workforce climate with its trade unions and employees. Constructive social dialogue makes it easier to anticipate and resolve conflicts, improve working conditions and boost team motivation. By involving trade unions and employees in strategic decisions and taking their concerns into account, APRR creates a climate of trust and transparency, which contributes to employee loyalty and engagement.

Through its organisation and actions, APRR is pursuing its objective of combining operational performance with the well-being of its employees, while generating a positive impact on its social and economic environment.

3.1.2 Impact, risk and opportunity management

3.1.2.1 Policies related to own workforce [S1-1]

3.1.2.1.1 Diversity, inclusion and upskilling

APRR seeks to harness diversity and equal opportunities to drive of performance. This objective is reflected in a policy on promoting diversity and combating discrimination, in accordance with the criteria provided for by legislation. This policy, approved by the Chairman of APRR, is implemented by the Human Resources Department. This objective is integrated into the company's 2025 strategic plan as one of the six key focuses. This policy is based on several major points.

First, APRR is working to guarantee equal opportunities in access to employment, by promoting gender diversity in our professions and by encouraging workforce diversity, particularly through the integration of young people. Second, the company supports professional development and internal occupational mobility by facilitating access to training, supporting professional projects, developing the transmission of knowledge, encouraging a satisfactory work-life balance, and respecting remuneration policies. Lastly, the company pays particular attention to integrating employees into the teams, fostering cohesion and adopting a culture of inclusion.

These commitments are reflected in the monitoring of specific metrics, the maintenance of the AFNOR Diversity label since 2016 (renewed in 2024), and several company agreements covering issues such as gender equality and the inclusion of people with disabilities. Reviews and progress reports on HR policies are regularly presented to employee representatives and governance bodies.

APRR also makes these commitments in its relations with its customers and suppliers, and it forges partnerships with local associations committed to diversity.

APRR is committed to combating all forms of discrimination relating to the 26 criteria defined by law. The company focuses its awareness-raising policies and actions on six key criteria:

- gender equality
- disability
- age
- origin
- physical appearance
- sexual orientation and gender identity

These topics are addressed through training courses accessible to all employees, face-to-face or via web-conferences. Internal communication and awareness-raising campaigns are also implemented to prevent prejudice and stereotypes likely to lead to discriminatory behaviour.

The recruitment process is designed to be structured and objective, and each stage is managed by an HR expert to ensure compliance with the principle of non-discrimination. This includes:

- the publication of job positions written in a neutral manner,
- selection of applications based on objective and traceable criteria,
- interviews conducted in a non-discriminatory manner by the HR and the recruiting manager,
- a final selection based on formal analysis grids and tables.

APRR pays particular attention to reports of discriminatory or inappropriate behaviour via various channels, including managers, the HR department, external bodies such as the "Allo Discrim" legal assistance network, and social partners. These reports serve to detect and address situations where the legal criteria for discrimination have not been met. Each incident reported is subject to corrective measures designed to remedy it effectively. The internal rules of procedure set out points relating to prevention and discipline, including a section on harassment and sexism. Managers receive specific training. The company has a legal department and lawyers specialising in labour relations within the HR department.

APRR has a formalised company agreement called "Gestion des Emplois et des Parcours Professionnels" (Job and Career Management) to help develop the skills of its employees. The aim of this agreement is to better prepare for future changes and review the human resources available. The aim with this approach is to create the conditions conducive to matching the needs of the company with the individual aspirations of its employees.

3.1.2.1.2 Health and safety

Employee health and safety is a key priority for APRR. The company implements a structured policy rolled out across all divisions to meet these challenges. A Prevention Committee, made up of representatives from each division, establishes the annual health and prevention guidelines. These guidelines are then translated into concrete measures for each division and business unit in response to the risks identified in their respective environments. Health and safety issues are the responsibility of the Executive Vice President, Operations.

Major risks in terms of safety at work are managed in accordance with specific procedures or instructions. This management approach is extended to cover malfunctions of varying severity, by working on the pyramid of undesirable events: risk situations, near-misses, minor accidents, accidents without lost time, and accidents resulting in lost time. A specific scheme for employees exposed to traffic risks has been introduced to train the staff concerned, including a rigorous training programme and the validation of skills, supervised by tutors and the management. APRR has also developed the "PASS Sécurité" tool to enhance the safety of employees and external contractors on sites subject to safety coordination. PASS Sécurité precisely specifies the roles, responsibilities and missions of each player involved in the worksites, while providing monitoring tools and traceability models. It also includes a training component for employees of external contractors, specifically for work on motorway sites.

The company's accident prevention policy has for many years been based on continuous improvement and includes an increasingly important occupational health component. The prevention of psychosocial risks is also underpinned by guidelines to ensure that the associated issues are integrated at managerial level. Psychosocial risks are assessed in the unique risk assessment document and a more specific assessment is conducted every three years with the involvement of employees at special meetings.

Efforts in health acculturation are aimed at strengthening individual actions to improve lifestyle habits to promote "ageing well" at work. The company fosters the lasting well-being of its employees by raising their awareness of key health issues, such as sleep, diet and physical activity, to encourage healthy ageing throughout their careers.

These health and safety policies are communicated to employees via the company intranet and through workshops organised for the target audience. All employees are kept informed of the companies policies through posters and direct communication at management meetings. Prevention objectives are set out in the annual individual interviews.

Lastly, APRR ensures compliance with fundamental social rights, human rights, labour law and safety standards, in accordance with current legislation.

3.1.2.2 Social dialogue [S1-2]

Social dialogue at APRR is based on active cooperation with the organisations representing its employees. By delegation of authority from the Chief Executive Officer, the Human Resources Director is responsible for high-quality social dialogue. Monthly meetings are held between the management and employee representatives to share information on the company's economic and social situation. Negotiation meetings are also used as a basis for drawing up company agreements. APRR does not have a formal policy on the labour relations climate, as the framework for dialogue is governed by a company-wide agreement that sets out the rules on trade union rights, collective bargaining, the operation of the Works Council, and other measures to ensure effective social dialogue. This agreement stresses that social dialogue and the proper functioning of employee representative bodies serve to strike a balance in labour relations within the company. The latter complies with the legislation in force in this area, so employees are informed of the conclusions of these meetings in accordance with the regulations. In addition, maintaining high-quality social dialogue is an integral part of the objectives of APRR's 2025 strategic plan. The company thus maintains high-quality relations with the trade unions.

APRR employees benefit from agreements negotiated at Eiffage Group level, supplemented by those specifically concluded for the company. These agreements cover issues such as the inclusion of employees with disabilities and the management of jobs and career paths. To gain a better understanding of the expectations and concerns of employees, APRR conducts an internal workforce survey every two years – an essential resource for assessing team satisfaction and identifying areas for improvement.

Employment relations are also governed by the national collective agreement for motorway concessionaires or operating companies of 27 June 2006. This agreement, drawn up as part of the association of French motorway companies, ASFA, provides a structured framework for professional relations and ensures consistency within motorway concession companies.

3.1.2.3 Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]

In the event of a work accident, the company follows the French Social Security Code and the French Labour Code, with any physical or psychological injury sustained by an employee at work declared by the employer to the CPAM. Employees benefit from bespoke treatment in conjunction with the doctors they consult and the occupational health services. The costs of this programme are borne by the employer in accordance with specific rules set out in the French Social Security Code and applied by the primary health insurance fund. Depending on the length of the sick leave period, the occupational physician decides whether the employee is fit to return to work.

The company's organisation structure includes a local management system that enables incidents and accidents to be reported and detected. This structure is supported by an on-call system that operates 24 hours a day, combined with command and surveillance posts that operate continuously, for the immediate handling of incidents.

To encourage employees to report risk situations and near-accidents, the company has introduced a digital application, NUMA Prévention, which can be accessed from site computers or via smartphone. Each employee can use their digital identity to enter information, which is then qualified and processed by managers. This application can also be used to continuously disseminate prevention information. At local operating units, the practice of briefing and debriefing is deeply rooted and institutionalised to strengthen the safety culture.

All new employees benefit from a specific induction and prevention programme to familiarise them with the reporting and monitoring systems for safety-related data. The line management is available for suggestions for improvement, and annual interviews provide an opportunity to address issues of prevention, health and safety. Various meetings, both at managerial level, with employee representatives, or as part of the freedom of expression, serve to feed back issues and monitor actions in place.

Employee representatives are systematically informed of all workplace accidents. Working alongside management and prevention specialists, employee representatives contribute to the analyses necessary to

understanding the causes and identifying corrective solutions. They also work on employee feedback and questions, which are discussed at least once a quarter at the meetings of the Health, Safety and Working Conditions Committee. Social dialogue with employee representative bodies ensures that the issues raised are shared. Employees can also use the whistleblowing mechanism set up by the company. This system is described in section ESRS G1 on the role of the administrative, management and supervisory bodies.

3.1.2.4 Action plans & Training [S1-4]

The development of human resources is central to APRR's 2025 strategic plan. The company has identified three priorities in particular: preparing for and supporting the development of professions in line with changes in business activities; harnessing diversity and equal opportunities to drive performance; and guaranteeing the health, safety and quality of life at work of its employees.

3.1.2.4.1 *Diversity, inclusion and upskilling*

Regarding diversity and equal opportunities, the company has developed a network of "Diversity Ambassadors" made up of around 100 volunteers. The network is coordinated through quarterly information meetings and features a collaborative platform to encourage dialogue and the dissemination of support materials. In 2024, the fourth diversity meeting between employees and ambassadors was organised as part of the renewal of AFNOR certification, the aim being to reaffirm APRR's commitment to diversity and highlight the key role played by ambassadors in implementing this approach. The company also supports numerous partnerships with associations committed to diversity, equal opportunities and inclusion. These partnerships take the form of initiatives such as mentoring, collective training courses and career presentations. They target a broad population, including new recruits, school drop-outs, and people with little or no contact with the world of work. For example, as part of a mentoring scheme with the "FACE Grand Lyon" association, APRR helped six political refugees to return to work. The company also organises in-house events such as the "Diversity Espresso" web-conferences led by external experts and addressing a wide range of topics.

APRR sets great store in the professional development of its employees. To that end, it leads an upskilling policy that supports the development of each individual consistent with the company's needs. For example, schemes such as the "Prodiat" contracts enable the company to respond to recruitment difficulties in certain occupations by training new employees for a year before they are offered permanent contracts. In addition, access to digital training courses open to all employees ensures equal treatment for women and men, as well as between different socio-occupational categories.

Lastly, employees are encouraged to commit to their communities through a scheme that offers end-of-career employees the opportunity to carry out assignments with partner associations, with the support of a digital platform that facilitates access to information about these opportunities.

3.1.2.4.2 *Health and safety*

Regarding health and safety, APRR relies on a prevention department composed of 17 prevention specialists, who provide managers and employees with specific expertise. Prevention management is based on the commitment and accountability of all employees, with the appointment of risk managers in each division. In the operating units, agents are seconded to lead prevention initiatives and employees are trained and qualified to train their colleagues in first aid, recommended work gestures and posture, and other specific training courses such as Safestart®.

In 2024, the company translated nine major guidelines into concrete actions. These included specific training courses on recommended gestures and postures, the launch of a dedicated health information portal, and innovations aimed at reducing the risks associated with motorway interventions, such as the use of beaconing robots. The company is also implementing specific initiatives, such as training employees to deal with incivilities and the appropriate integration of new employees. The expected results are an improvement in well-being at work, a reduction in accident rates and an understanding of the physical and psychological mechanisms that enable each employee to add value to his or her workstation in terms of prevention and health, as well as to the team as a whole, by proactively contributing to shared vigilance.

Initiatives such as "Prevention Month" and workshops on topics including sleep, diet and stress management are part of this overall approach to prevention and quality of life at work. These actions help to strengthen the individual and collective commitment to health and safety.

APRR is thus implementing a structured strategy to fully integrate diversity, inclusion, health, safety and employee well-being into its core priorities.

3.1.3 Metrics and targets

3.1.3.1 Targets [S1-5]

APRR has set targets as part of its 2025 strategic plan to promote employee diversity, upskilling, and health and safety. These targets include:

- 35% female managers in the workforce
- Renew AFNOR Diversity certification (renewed in 2024)
- Maintain a 5% rate of work-study students in the workforce
- Hire 20% of work-study students at the end of their work-study period (excluding Prodiat contracts)
- Reduce the frequency rate to less than 3
- Reduce the absolute frequency rate to less than 6
- Reduce the severity rate to less than 0.3

3.1.3.2 Characteristics of the undertaking's employees [S1-6]

	Number of employees (headcount)*
Gender	31/12/2024
Men	2,297
Women	1,277
Total employees	3,574

**Physical headcount at 31/12, including permanent contracts, fixed-term contracts and end-of-career leave.*

	31/12/2024		
	Women	Men	TOTAL
Number of employees (headcount)	1,277	2,297	3,574
Number of permanent employees (headcount)	1,154	2,097	3,251
Number of temporary employees (headcount)	123	200	323

	2024
Number of employees having left the company	255
Turnover rate *	7.8%

**The turnover rate is calculated as follows: number of employees having left the company / the company's permanent workforce.*

3.1.3.3 Characteristics of non-employees in the undertaking's own workforce [S1-7]

	2024
Number of trainees during the year	37

3.1.3.4 Collective bargaining coverage and social dialogue [S1-8]

All employees are covered by collective bargaining agreements and employee representatives.

3.1.3.5 Diversity metrics [S1-9]

	31/12/2024	
	Women	Men
Number of employees in senior management*	2	18
Percentage of employees in senior management*	10%	90%

* Senior management is the highest level of decision-making and responsibility at APRR. Top managers are the executives and decision-makers at the highest level of the organisational structure. These top managers are the directors, brought together within the "Top 20" body.

	31/12/2024
Number of employees aged under 30	424
Number of employees aged between 30 and 50	1,285
Number of employees aged over 50	1,865

3.1.3.6 Adequate wages [S1-10]

All APRR employees, being located in France, are subject to the legislation in force, which guarantees an adequate wage, known as the *salaire minimum interprofessionnel de croissance*.

3.1.3.7 Social protection [S1-11]

All employees benefit from social protection, whether through public programmes or company-provided benefits, covering risks related to accidents, illness, maternity, retirement and unemployment.

3.1.3.8 Persons with disabilities [S1-12]

	2024
% of employees with disabilities	6.17%

In France, companies are required to make an annual declaration on the employment of workers with disabilities (*déclaration obligatoire relative à l'emploi des travailleurs en situation de handicap*, DOETH).

3.1.3.9 Training and skills development metrics [S1-13]

	2024		
	Women	Men	TOTAL
% of employees having taken part in regular performance and career development reviews	98.16%	97.54%	97.76%
Average number of hours of training	13	27	22

3.1.3.10 Health and safety metrics [S1-14]

	2024
Number of deaths due to occupational accidents	0
Number of recordable work accidents*	25
Frequency rate**	4.85
Number of days lost	3,114
Severity rate***	0.60
Occupational illnesses recognised during the year and attributable to the company	7

*This indicator includes the 28 work accidents that occurred and were reported in 2024, plus 1 accident that occurred in 2023 and was reported in 2024, minus 4 accidents reported in 2023 that were rejected by the CPAM public health insurance body in 2024.

**The frequency rate is calculated as follows: number of lost-time accidents x 1,000,000 / number of hours worked.

***The severity rate is calculated as follows: number of days off work x 1,000 / number of hours worked.

3.1.3.11 Remuneration metrics [H1-16]

	2024
Gender pay gap*	8.8%
Total annual remuneration ratio**	27.2

*Calculation of remuneration excluding corporate officers, work-study students and reporting companies, based on payroll data excluding severance pay and work medal bonuses. The pay gap is calculated as follows: (average pay level of male employees - average pay level of female employees) / average pay level of male employees.

**Calculation of remuneration excluding trainees, based on payroll items excluding severance pay and work medal bonuses. The remuneration ratio is calculated as follows: remuneration of the highest paid employee / median total annual remuneration of all other employees.

3.1.3.12 Incidents, complaints and severe human rights impacts [S1-17]

	2024
Number of incidents (behaviour that could be described as discriminatory, harassment)	6
Number of complaints received from staff*	7 cases reported by the ELEAS listening unit
Amount of corresponding fines	0

**Complaints received from staff correspond to the number of calls recorded by the ELEAS or ALLODISCRIM hotlines, two of the channels through which staff can express their concerns about psychosocial risks (ELEAS) or situations experienced as discriminatory (ALLODISCRIM).*

The company declares that it is not aware of any incident relating to its activities that may violate the human rights of its employees.

3.2 Policies related to value chain workers [S2]

3.2.1 Strategy

3.2.1.1 Impacts, risks and opportunities related to value chain workers [ESRS 2, SBM-2 and ESRS 2, SBM-3]

APRR's value chain revolves around the many categories of workers involved in the design, construction, operation and maintenance of the motorway network. These activities encompass a wide range of service providers divided into macro-categories.

Public works and civil engineering service providers include infrastructure construction and maintenance companies, employing workers, site managers, drivers, project managers and site engineers. The value chain also includes experts in engineering structures, specialising in the construction, maintenance and inspection of complex structures such as bridges, tunnels and viaducts.

Maintenance and upkeep contractors provide services to ensure the longevity of the infrastructure, such as replacing crash barriers or repairing road markings. Other players, such as electrical infrastructure companies, are also part of the company's value chain. Breakdown service providers intervene in the network to tow vehicles that have broken down or been involved in an accident.

The health and safety of workers in the value chain is a particularly crucial issue. People working at infrastructure sites and in motorway maintenance and roadside work are exposed to high-risk occupational environments. These risks include traffic accidents, risks related to the use of heavy equipment, and other risks inherent in tasks carried out in demanding conditions.

APRR is aware of the challenges involved and promotes essential safety practices throughout the value chain, in collaboration with its service providers and subcontractors. It acts in compliance with regulations concerning the safety and health protection of workers.

3.2.2 Impact, risk and opportunity management

3.2.2.1 Policy, interaction processes, procedures for remedying negative impacts and actions concerning value chain workers [S2-1], [S2-2], [S2-3] and [S2-4]

APRR has implemented measures to ensure the safety and health protection of workers, particularly those working for outside contractors. These measures are part of a strict regulatory framework, both protective and restrictive, with which the company complies. Although APRR is aware of the possibility of burn-out among value chain workers, it does not deal directly with this issue, preferring instead to take action to protect the physical integrity of workers due to the nature of its business.

In 2010, APRR launched a formalised internal system for managing external contractors (GIEE) scheme. This scheme has now been rolled out at all APRR entities. The GIEE adopts a global approach, integrating the three main regulatory measures for the prevention of occupational risks: the prevention plan, the safety and health protection coordinator, and the safety protocol for deliveries. This framework governs the procedures, fundamental rules, instructions and best practices designed to reduce the risks associated with the work of service providers and subcontractors.

APRR has also developed the PASS Sécurité tool to enhance the safety of those involved in motorway infrastructure operations under the coordination of the safety and health protection coordinator, as detailed in the section relating to the ESRS on own workforce (ESRS S1-1- Paragraph 10). The PASS Sécurité training module is made available by APRR to contractor companies and is compulsory whenever work is carried out near a trafficked road. These service providers are responsible for training based on these materials.

PASS Sécurité defines maximum thresholds for the number of temporary workers, apprentices or people on integration schemes assigned to each workstation. The aim is to guarantee a sufficient number of supervisors and to prevent workers from becoming isolated. It also requires the project manager to take delivery, in the presence of the operator, of all the devices in place to mark out the work zone, in accordance with the provisions described in the site operations file. This measure guarantees the safety of those involved in the project with regard to traffic risks.

The GIEE and PASS Sécurité schemes are designed to structure the involvement of stakeholders at each stage of the operations, from design and preparation to carrying out and completing the work. These guides, which comply with the requirements of the French Labour Code, are sent to service providers and subcontractors. All the directors are responsible for applying the rules laid down in the GIEE. The Operations Director is responsible for implementing PASS Sécurité. Their implementation is ensured within the teams concerned, helping to reinforce the safety and health protection of workers in the field.

Feedback is provided to the prevention committee to identify risk situations and the views of the workers concerned. APRR thus helps to remedy risk situations by updating the GIEE and PASS Sécurité, based on analysis of the circumstances of incidents.

Stakeholders can also use the whistleblowing system set up by the company. This system is described in the ESRS on the role of the administrative, management and supervisory bodies (ESRS G1-1 - Paragraph 5).

Through these policies and tools, APRR is affirming its commitment to guaranteeing safe and compliant working conditions for all the players in its value chain.

3.2.3 Metrics and targets

3.2.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S2-5]

APRR's main objective is to reduce the number and severity of accidents in the workplace through training and prevention for its service providers. The involvement of external companies remains essential to ensuring the safety of workers. For the 120 operations covered by PASS Sécurité, the results improved once again in 2024, reaching a frequency rate of 6.1, which represents three accidents with lost time over a full year (the frequency rate is calculated as follows: number of accidents with lost time x 1,000,000 / number of hours worked). All accidents are recorded and analysed, and then centralised by the dedicated accident prevention department. These analyses help to ensure that safety is taken into account throughout the value chain.

3.3 Affected communities [S3]

3.3.1 Strategy

3.3.1.1 Impacts, risks and opportunities related to workers in the value chain [ESRS 2, SBM-2] and [ESRS 2, SBM-3]

APRR's mission is to build, maintain and operate a motorway network serving the French regions. This mission involves interacting with the local communities directly affected by its business activities.

As a motorway concession operator, APRR's activities can disrupt the quality of life of local residents, particularly through the environmental impact of its infrastructure. Motorway traffic is a source of nuisances such as noise, air and light pollution, which directly affect the quality of life of local residents. In addition, infrastructure development or maintenance work can cause disruptions outside the motorway network, particularly when it involves route changes. To mitigate these negative impacts, investment plans drawn up with the French government include measures to protect local residents and the areas concerned, such as noise protection, landscape integration and water protection.

But APRR's business also has a positive impact on traffic flow, easing congestion in urban areas and reducing journey times through a modern, well-maintained motorway network that provides efficient service. This reduces traffic congestion, especially in dense urban areas, by providing alternatives for through traffic and diverting some heavy traffic from local roads.

APRR's business also presents opportunities to improve connectivity in under-served areas. These projects improve access to isolated or hard-to-reach areas, stimulating their economic development and making it easier for residents and businesses to get around. APRR thus facilitates inter-regional travel and improves access to major conurbations, industrial areas and shopping centres.

APRR also enjoys a strategic position thanks to its ability to anticipate the future needs of the regions and to innovate. This position is underpinned by the close relationships established with government departments, local authorities and the various stakeholders, enabling APRR to effectively address local issues. These stakeholders are presented in the section on the interests and views of stakeholders (ESRS 2 SBM-2).

The motorway network is being modernised to keep pace with traffic growth and growing environmental requirements. By developing multimodal, shared or low-carbon mobility solutions, APRR is facilitating alternatives to internal-combustion cars used by a single person, such as carpooling, public transport and recharging infrastructure for electric vehicles. Innovation in autonomous mobility also positions APRR as a key player in future mobility, one that is preparing in advance for technological developments and new modes of transport.

By striking a balance between the requirements of mobility, economic development and respect for the living environment of the communities affected, APRR is responding to societal expectations and asserting its role in the sustainable mobility and regional development of the future.

3.3.2 Impact, risk and opportunity management

3.3.2.1 Policies related to affected communities [S3-1]

APRR is committed to limiting the negative impact of its activities on local communities by implementing policies and procedures governed by the regulations applying to works operations. These regulations set out an exhaustive framework for action on projects, including several key stages: informing and communicating with stakeholders, obtaining the necessary authorisations before work begins, implementing measures to avoid, reduce or offset negative impacts, and monitoring impacts throughout the operational phase of the infrastructure. These regulatory obligations ensure that potential impacts on local communities are identified, taken into account and appropriately mitigated. By applying these rules, APRR is striking a balance between the need to develop and modernise motorway infrastructure and the expectations of neighbouring communities, particularly with regard to respect for their living environment.

In addition, APRR has introduced a policy on managing noise pollution, a particularly sensitive issue for people living near the motorway network. This policy covers the entire network operated by APRR and aims to respond to local concerns while ensuring the management of the company's assets. It sets out the framework for conducting studies, the general rules for investment, and the long-term maintenance of protection systems for residents. The aim is to maintain satisfactory levels of service throughout the motorway network.

These policies are mainly applied and monitored by the divisions under the responsibility of the Executive Vice President, Infrastructure and Concessions.

Lastly, APRR has not been convicted of any breach of human rights. No referrals have been accepted by an OECD National Contact Point (NCP).

3.3.2.2 Processes for engaging with affected communities about impacts [S3-2] and processes to remediate negative impacts and channels for affected communities to raise concerns [S3-3]

Interacting with affected communities is particularly important in the design stage of a project. These interactions are managed by the operation supervisor, accompanied by his or her project manager and with the support of the Communications Division. Collaborative work is carried out with the local authorities and may extend over the entire project. This work may include presenting the project, defining its structure, and sharing and managing interactions with communities. Depending on the nature of the project, this work can then be subject either to a voluntary consultation by the project owner or a prefectural decree announcing the holding of a public consultation open to all. Where appropriate, this decree, or any other notice issued by the project owner, sets out the consultation process and is published in the local press to ensure widespread communication. The consultation process is an opportunity to explain the project to local communities, hear what they have to say, and identify their concerns. Opinions can be obtained through numerous channels: at public meetings, by email or post, in registers in town halls, or via a dedicated web platform. This stage is important because it establishes a dialogue between APRR and the communities concerned. It also has an impact on the rest of the project, particularly on the necessary authorisations, since feedback from the consultation process can modify the initial project. APRR is required to provide a summary of public opinion following the consultation process and respond to the comments put forward, explaining how it has addressed the issues raised. This report includes a summary of the objectives of the consultation, a record of the contributions received, the topics addressed, the opinions expressed, and APRR's responses, as well as information on the next stage of the process. Depending on the project, a second phase of dialogue may take place via a public enquiry, which extends the consultation and is necessary to obtain the legal authorisations required to start work, such as the "Declaration of Public Utility" and the "Environmental Authorisation".

In the event of any disagreement or disapproval at the end of these procedures, local communities have formal recourse to express their objections. This appeal allows them to submit their objection to the competent authorities, which examine the grounds for the protest and decide what action to take. This mechanism ensures that the concerns of stakeholders are taken into account, even after the consultation and public enquiry. However, the regulations impose a strict framework, including specific deadlines for lodging an appeal. While the project is under way, APRR will ensure ongoing communication and, where necessary, active consultation, in particular through direct dialogue with local communities and via the project website, in accordance with the documents presented and the commitments made. This serves as an additional channel of communication between the company and the communities affected. Lastly, some projects to improve the quality of life and protect the environment may be accompanied by explanatory signs near the areas concerned, with a view to raising the awareness of local residents and explaining the company's approach.

Once the operation has been completed, and during the operation of the infrastructure, APRR continues to dialogue with the administrative bodies concerned, which monitor the implementation of the conditions stipulated in the project file. This ongoing monitoring ensures that the commitments made, particularly those relating to the impact on local communities, are respected throughout the duration of the operation. In addition, APRR regularly takes part in discussions at national and local level, notably through its presence on committees, to contribute to discussions on its role and impact in the regions. APRR is also involved in discussions on changes to local planning principles whenever necessary.

APRR implements a specific procedure for managing external solicitations other than those from customers, whether received by post, email, or another communication channel. This approach, centralised by the Land Department, enables requests to be directed to the appropriate internal contact and ensures that responses are followed up. These requests can occur at any time during the lifecycle of the infrastructure. They are referenced in the GDPR register and are subject to personal data protection.

Through structured consultation and ongoing communication, APRR endeavours to maintain constructive dialogue with local communities to minimise negative impacts and strengthen acceptability and alignment with the expectations of the communities concerned.

3.3.2.3 Taking action on material impacts on affected communities and the effectiveness of those actions [S3-4]

The actions taken to reduce the negative impact of the company's business on local communities are determined by the regulations in force, dialogue with the communities, and the specific characteristics of each project. The Operations Division is responsible for implementing these actions.

To comply with regulations on the noise pollution generated during infrastructure operation, APRR builds protection at source, such as screens, walls, and green barriers. These devices act as physical barriers that absorb or reflect the sound waves emitted by vehicles, thereby reducing the noise perceived by residents in nearby areas. They are particularly effective in residential or sensitive areas where motorway traffic noise is a major nuisance. To protect more dispersed neighbouring dwellings, APRR signs agreements with owners under which the insulation and ventilation of their buildings can be fitted with individual acoustic treatment.

Regarding air quality, studies are carried out upstream of the project to ensure that said quality is safeguarded during the operating phase. The location of the project, as well as traffic management and road congestion relief, are crucial factors that have a direct impact on the emission of air pollutants from roads, favourable for local communities. Where necessary, the situation is monitored once more during construction, and again after the development is brought into service, as part of the three- and five-year "LOTI" assessments, in accordance with the regulations. These assessments are made public after receiving the opinion of the General Inspectorate for the Environment and Sustainable Development.

APRR is also involved in the atmospheric protection plans for its motorway network and contributes to regional air quality monitoring observatories.

Regarding biodiversity, an inventory of flora and fauna is established prior to the project so as to determine the issues at stake and take the appropriate measures to minimise the effects on the natural environment of neighbouring populations. The company's approach to biodiversity follows the "Avoid, Reduce, Offset" principle and is governed by environmental procedures. In addition, APRR calls on specialist landscape architects to ensure the integration of its motorway developments, whether in rural, peri-urban or urban areas.

3.3.3 Metrics and targets

3.3.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S3-5]

APRR sets its objectives as soon as the project file is compiled and the necessary permits obtained. These documents set out a series of conditions with which each project must comply, both during the construction phase and when the infrastructure is in operation. These conditions vary depending on the specifics of each project, but they generally relate to the following major issues: managing noise pollution, reducing air pollution and preserving local biodiversity. The objectives are thus set within a regulatory framework. To comply with these requirements, APRR and the competent authorities have set up a rigorous monitoring system to ensure that these conditions are respected throughout the project.

Complaints from local communities must be responded to within a maximum of 30 days from the date of receipt, with the exception of complaints requiring a specific processing time.

3.4 Consumers and end-users [S4]

3.4.1 Strategy

3.4.1.1 Impacts, risks and opportunities related to consumers and end-users [ESRS 2, SBM-2] and [ESRS 2, SBM-3]

The central mission of motorway concession companies is to ensure safe travel for all the customers in the network they manage and operate. Safety in the motorway network is a vital issue, with two major categories of risk to be taken into account. The first category concerns infrastructure and operations, as poor maintenance or upkeep, such as a deteriorated road surface or inadequate safety measures at a worksite, can cause accidents involving injuries. The second category concerns driver behaviour, since dangerous practices can jeopardise their own safety as well as that of other customers. Other factors, such as the weather or vehicle failure, may also come into play. Although these risks affect the entire network, their consequences, particularly in terms of accidents, are usually localised.

Road safety is a major priority at APRR, supported by a third of the workforce. Dedicated teams provide continuous surveillance of the motorway network and ensure a rapid response to events such as accidents, breakdowns or obstacles on the roads. They also mark out work zones and check the condition of equipment. The regular upkeep and maintenance of the infrastructure, including roadways, engineering structures and equipment, helps to guarantee optimum levels of comfort and safety for passengers.

To meet customers' needs, APRR also provides specially adapted motorway service areas, strategically located to enable drivers to take the necessary breaks during long journeys. These areas are designed to be accessible to all, including people with disabilities, thanks to specific facilities such as priority parking spaces and adapted sanitary facilities. Some areas offer a variety of services, such as refreshment areas, entertainment zones and relaxation areas, encouraging regular breaks for better recovery and contributing to road safety. APRR is also actively involved in awareness campaigns to promote responsible driving behaviour. While customer behaviour is not directly controllable, these initiatives aim to reduce risks by increasing awareness and prevention.

Through this approach, APRR is working to make its motorway network a safe and welcoming environment for all, meeting the needs of passengers and equipped with monitoring and intervention resources that can limit the consequences of a random event such as a breakdown or accident.

3.4.2 Impact, risk and opportunity management

3.4.2.1 Policies related to consumers and end users [S4-1]

The policy of continuous improvement of customer safety on the APRR networks is based on three complementary strategic areas:

Taking action on infrastructure and equipment

APRR is committed to ensuring the safety of its infrastructure through the specific and continuous surveillance of its assets, while taking care to minimise the impact on customer inconvenience. This surveillance enables action to be taken on anomalies and the maintenance of contractual or internal indicators. For example, this makes it possible to ensure the grip and comfort of road surfaces, the treatment of structures showing defects or deficiencies that could compromise customer safety, and the functionality of protective devices, such as fences to limit the intrusion of large game, and wrong-way warning systems.

Responding to events in real time

To proactively manage events, APRR has partial visual coverage of its network with video surveillance cameras and equips some of its operating vehicles with global positioning systems. This responsiveness is essential to providing an effective response, particularly during winter maintenance campaigns or events.

Influencing customer behaviour

APRR conducts targeted awareness campaigns, particularly ahead of critical periods such as the summer and winter holidays. These initiatives are designed to generate lasting changes in driving behaviour and highlight the road-safety role played by motorway companies, particularly their teams on the ground. Specific initiatives, such as raising awareness of fatigue at the wheel in partnership with ASFA, respect for the safety corridor or driving in tunnels, have been rolled out to educate customers and make them more responsible.

A dedicated road safety steering committee establishes the strategic guidelines for reducing the frequency and severity of accidents. The measures are divided into three categories: preventive, corrective and innovative. These measures are regularly assessed, both in the study phase or when implemented in the network.

By combining these efforts, APRR is responding to the fundamental challenge of customer safety and the principle of the right to health, by creating a road environment that is safer and better adapted to the needs of its customers.

3.4.2.2 Processes for engaging with consumers and end-users about impacts [S4-2]

Every year, APRR assesses the satisfaction of its 20 million travellers as part of a continuous improvement approach to service quality. In 2024, the overall satisfaction indicator was 8.2/10. Satisfaction and service quality are monitored via monthly or annual measurements, depending on the theme, measuring the levels of service delivered at the various contact points and analysing customer feedback, with around 45,000 requests received and processed via contact forms, emails and letters. At the same time, over 9,590 Google reviews were also posted, with an average rating of 4.0 out of 5 in 2024.

In 2024, the participative community "Ça bouge ici!", launched by APRR in collaboration with OpinionWay, strengthened dialogue with customers and helped to better understand their expectations. This initiative brings together 635 participants communicating directly with the Customer Relations Department via a dedicated platform. By sharing ideas and feedback, this community is serving to prepare for the future needs of customers and co-build the motorway of tomorrow. Each month, new topics are explored in the form of surveys, group discussions or co-creation sessions, enabling innovative solutions to be devised to improve the customer experience on motorways.

This interaction process, steered by the Customer Relations Department, plays a key role in identifying customer expectations and implementing concrete measures to constantly improve the customer experience in the motorway network.

3.4.2.3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]

APRR has developed a structured system for receiving and handling customer complaints through several communication channels: telephone, online customer area, email, and the social networks. Clearly identified and accessible via the company's website, these channels make it easy for customers to submit their requests or complaints. Complaints are monitored and analysed by the Customer Relations Department, which ensures that they are dealt with in a timely manner. A contractual commitment guarantees appropriate response times: ten working days for routine cases and one calendar month for more complex situations. This process contributes to the continuous improvement of our services.

3.4.2.4 Taking action on material impacts on consumers and end-users and the effectiveness of those actions [S4-4]

The actions taken by APRR in terms of customer safety are based on the three pillars of its policy:

Taking action on infrastructure and equipment

Motorways offer superior safety conditions to other road networks thanks to specific features such as the separation of traffic directions and the difference in levels between interchanges. This design approach is supplemented by specific equipment, such as restraint systems, emergency call networks and reinforced signage.

APRR regularly ensures that traffic flows smoothly and safely, in accordance with national standards and under the supervision of government departments.

To guarantee optimum maintenance of the infrastructure and prevent risks, the company rigorously monitors the assets in accordance with national policy and the clauses of the concession contracts. For example, periodic detailed inspections (*Inspections détaillées périodiques*) are made to assess a broad range of components every six years, and road safety route inspections (*Inspections de Sécurité Routière des Itinéraires*) cover the entire network over a three-year cycle. A multi-annual programme of maintenance work (roadways, structures, fencing, retaining devices, etc.) aims to maintain performance indicators at a good level. APRR also initiates corrective measures, in particular following safety assessments after commissioning and through in-depth analyses of accident-prone areas. This may involve improving signage and route legibility, or adding or improving protective equipment.

Acting in real time on events

APRR can act on events thanks to technological supervision (cameras, traffic and speed counting loops, automatic incident detection, weather stations, etc.) and human resources at traffic safety control centres. The geolocation of some of the operating vehicles and the regular presence of motorway staff in the network round out the surveillance and action system, serving to swiftly detect anomalies and deploy targeted interventions. These agents also provide initial assistance to customers in difficulty.

Customers themselves also contribute to safety by reporting incidents or dangers via emergency call points or the SOS Autoroute app developed by APRR. This information is conveyed to response teams by the safety control centre and to other customers via variable message signs or Autoroute INFO, APRR's motorway radio station.

Weather warnings can also trigger specific measures, such as winter maintenance.

This system is operational 24 hours a day and involves one-third of APRR's workforce, i.e. around 1,000 employees.

This organisation is strengthened by innovative solutions, such as the detection of misinterpretations and the study of predictive models and deep learning, to improve operating performance and the speed of data processing, thereby enhancing customer safety.

Influencing customer behaviour

APRR raises drivers' awareness of road safety through special campaigns and actively communicates on its safety initiatives via its websites, social networks and campaigns ("Ça bouge ici!", "Ici, vous n'êtes jamais seuls" and "Ici, on garde un œil sur votre route"). These campaigns focus on a variety of matters, including infrastructure quality, maintenance and works management.

In addition to their own campaigns, motorway concession companies relay prevention messages from the French government and ASFA. These campaigns are backed up by awareness-raising workshops at schools and businesses focusing on the human factors often involved in accidents.

Initiatives at motorway service areas, such as the "Voiture Tonneau" workshop, illustrate the importance of wearing seatbelts and securing objects in vehicles that can become projectiles in the event of an accident. Through a mix of prevention and education, these initiatives promote responsible behaviour and improve safety throughout the APRR network.

3.4.3 Metrics and targets

3.4.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S4-5]

As APRR has no direct control over customer behaviour, it does not set targets for road safety accidents. However, the company is committed to reducing the number of accidents on its network as much as possible.

To that end, APRR monitors a number of road safety performance metrics specified in its concession agreements with the State. Presented annually to the authorities, these metrics cover aspects for which the company has concrete levers for action to reduce risks. Some of these indicators are subject to contractually defined and confidential targets.

4 INFORMATION ON GOVERNANCE

4.1 BUSINESS CONDUCT [G1]

4.1.1 Governance

4.1.1.1 The role of the administrative, management and supervisory bodies [ESRS 2. GOV-1]

APRR relies on structured governance bodies to ensure the strategic and efficient management of its business. The role of APRR's Management Committee and Board of Directors in relation to business conduct is set out in the section entitled "Operation, roles and responsibilities of governance" (ESRS 2 GOV-1).

Through their sectoral expertise and their position, the members of these bodies are qualified to deal with matters relating to the management of companies. These governance bodies play a cross-functional role, enabling companies to meet the growing expectations of the granting state, customers, investors and civil society in terms of the conduct of their business.

4.1.2 Impact, risk and opportunity management

4.1.2.1 Identification and assessment of material impacts, risks and opportunities [ESRS 2. IRO-1]

A risk arises when a potential internal or external situation or event threatens the company's assets, reputation and activities, as well as the achievement of its objectives and its long-term development. For APRR, the proactive management of business-related risks is essential to anticipating, preventing and limiting their impact. Through this management approach, the company is able to respond more effectively to changes in the global context (political, economic, technological), to regulatory requirements and to the expectations of our stakeholders. In accordance with our risk management policy, risks are identified through corporate governance and management reviews. They are assessed annually during specific interviews with risk managers, and the risk maps are approved as part of an annual review by the Management Committee. Risks are assessed based on risk mapping, which classifies them by frequency and impact, and then by level of control. Workshops are regularly organised with employees representing the various activities of the companies to ensure the relevance and application of the risk scenarios and associated measures.

Non-competition is a major identified risk in business conduct. Respect for fair and equitable competition is essential when inviting tenders from suppliers, service providers and subcontractors. APRR ensures compliance with the principles of equal treatment, freedom of access, and transparency for purchases subject to regulated procedures. Any breach, such as the involvement of an affiliated company or the transmission of strategic information, would compromise one of these principles and expose APRR to legal action, financial penalties, or challenges to the validity of calls for tender.

The principle of competitive tendering is a basic principle for all purchases, whether or not they are subject to regulated procedures, with the same values of fair and equitable competition to ensure the lowest cost of ownership.

In addition, failure to comply with these rules could affect the relationship of trust that APRR has with its partners and make it more difficult to establish future partnerships. For concessionaires of APRR's stature, reputation is a key asset. Any suspicion of misconduct in the management of calls for tender could affect the image of integrity and professionalism of these companies, damaging their institutional relations and their attractiveness with service providers or job applicants, with numerous financial consequences. Consequently, APRR complies with these obligations to ensure that its consultations comply with the applicable regulatory framework, while preserving its credibility and its commitments to stakeholders.

4.1.2.2 Business conduct policies and corporate culture [G1-1]

APRR implements a rigorous policy aimed at preventing and detecting any unethical behaviour, particularly with regard to corruption, influence peddling and favouritism. This approach is part of the Eiffage Group's proactive policy, formalised in its code of conduct, values charter and corruption risk mapping, which constitute the reference framework. The approach is also based on raising employee awareness through various means, such as induction for new arrivals, presentations at business meetings, and dedicated training courses. Risk mapping, updated annually, is approved by the Management Committee and then shared within the Top20 body, which brings together APRR's directors.

APRR's commitment is reflected in a structured programme to prevent and detect corruption, based on the eight fundamental pillars of France's Sapin II law:

- risk mapping,
- code of conduct,
- disciplinary system,
- third-party assessment procedures,
- accounting control procedures,
- training on the risks of corruption,
- internal whistleblowing system,
- internal control and assessment system.

The Management Committee is APRR's compliance governance body. Within these companies, the General Counsel is responsible for compliance and participates in the compliance governance body at Eiffage Group level. APRR considers that it is not necessary to set targets in this area, as its primary objective is to comply with regulations.

The Eiffage Group Code of Conduct, which applies to APRR and is accessible to all employees, provides a structured framework for ethical business conduct. It addresses the concepts of anti-competitive practices, corruption, influence peddling, conflicts of interest, money laundering and facilitating payments. Notes describing how to implement the various pillars reinforce this framework, thus ensuring APRR's regulatory compliance on ethical issues.

A professional whistleblowing system has been rolled out across the Eiffage Group, open not only to employees but also to stakeholders in the value chain, such as service providers, subcontractors, partners and shareholders. This system guarantees secure and confidential alerts, in accordance with the applicable regulations.

Whistleblowers benefit from specific protection measures provided for by the regulations. They may not be subject to disciplinary sanctions, retaliatory measures, or threats. They also enjoy civil and criminal immunity for alerts made under the conditions laid down by law, thereby strengthening security and transparency in the conduct of business.

In addition, Eiffage has an internal control system formally specified in a charter. This document sets out the terms and conditions of internal control assignments, specifies the different levels of control and clarifies the responsibilities of the staff involved, thereby strengthening governance and risk management.

Processes relating to the fight against corruption are discussed in the section below entitled "Prevention and detection of corruption and bribery", covering training, investigations and the risks relating to this matter.

4.1.2.3 Management of relationships with suppliers [G1-2]

The risk of non-compliance with competition principles is closely linked to the management of relationships with suppliers and service providers. As part of the Eiffage Group, the business activities of which are closely aligned with APRR's needs, a strict governance framework has been put in place to prevent any potential favouritism. Rigorous monitoring is carried out to ensure that the Eiffage Group's divisions do not receive preferential treatment.

APRR is subject to the procurement system applying to motorway concession companies, the framework of which is set by the French Highway Code (*Code de la voirie routière*) and certain provisions of the French Public Procurement Code (*Code de la commande publique*), referred to in the Highway Code. This scheme came into force for contracts for which notices of a competitive tender were sent for publication on or after 1 April 2016. As a result, APRR has not established a specific policy on this subject, as current regulations provide a precise framework for the procedures to be followed.

Each Procurement Commission, made up of leading figures (the majority of whom are independent members) appointed after consultation with the Transport Regulatory Authority (*Autorité de Régulation des Transports*, ART), is responsible for establishing the internal rules for awarding and executing contracts.

The French Highway Code requires that the rules on advertising and competitive tendering set out in certain provisions of the French Public Procurement Code be applied in order to conclude contracts:

- for works in excess of €500,000 excluding VAT,
- for certain supplies and services in excess of €240,000 excluding VAT,
- which do not benefit from one of the exemptions provided for in the regulations.

Draft contracts meeting the criteria specified above are submitted to the APRR and/or AREA Procurement Commissions for approval. The Commissions are also required to give their opinion on amendments to contracts where they exceed certain thresholds set by regulation.

The ART is responsible for ensuring effective and fair competition when awarding contracts. In the event of any failure to comply with regulatory advertising and competitive tendering requirements, the authority may take legal action to prevent the conclusion of the contracts in question and impose financial penalties on the concession companies.

For procurement not covered by regulated procedures, APRR has established internal rules and specific thresholds according to the type of purchase to guarantee compliance with the principles of competition.

APRR also has a Procurement Code of Conduct and a Procurement Charter of Commitments, which set out the rules of conduct and ethical standards to be respected. A third-party assessment procedure, in compliance with the Sapin II law, also ensures that the integrity of business partners is verified, thereby reinforcing transparency and fairness in the company's business relationships.

4.1.2.4 Prevention and detection of corruption and bribery [G1-3]

APRR implements several measures to strengthen the prevention and detection of corruption. These measures are part of the Eiffage Group's commitment to ethics and compliance.

The fight against corruption is integrated into Eiffage's Code of Conduct, which clearly defines prohibited conduct, such as facilitating payments, and provides a framework for other practices, such as the awarding of gifts, the use of intermediaries, and invitations. This approach is supplemented by an APRR-wide policy on gifts, which sets out the rules applicable to employees in this respect.

To prevent risks, the company has mapped its corruption risks. This mapping identifies the processes exposed, the risk scenarios and the third parties potentially involved. It also helps to identify control elements to define and prioritise the actions required to limit these risks. The Legal Department organises training courses for the company's managers, the cornerstone of which is common to the entire Eiffage Group. The aim of these training sessions is to raise awareness of corruption matters and other probity-related offences. As a result, all employees identified in the corruption risk mapping benefit from this training.

APRR is equipped with a number of detection mechanisms. The internal whistleblowing system described above also covers corruption-related matters, providing a secure channel for reporting suspicious situations. In addition, accounting control procedures have been introduced to detect any cases of corruption. These controls rely on two assessment tools: the internal control assessment programme and the workforce survey, which regularly measure the level of knowledge and application of the systems, enabling corrective action to be taken

where necessary. The company carries out an annual programme of internal audits to monitor risks, reinforcing the internal control plan.

Lastly, the Eiffage Group has formalised an internal investigation procedure to ensure that alerts are managed. This procedure specifies the conditions under which an investigation may be opened, as well as the resources deployed, including human resources, to ensure that it is objective and properly conducted. Whistleblowing matters are managed by Eiffage's Board of Directors. These systems are part of a proactive approach aimed at preventing any breach of ethics and preserving the integrity of APRR's activities.

4.1.3 Metrics and targets

4.1.3.1 Incidents of corruption and bribery [G1-4]

APRR and its directors have not been fined or convicted of any offence under anti-corruption or anti-bribery legislation.

5 STATUTORY AUDITORS' REPORT



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Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2024

Forvis Mazars SA

Public limited company of accounting and statutory auditors
with a board of directors and a supervisory board
Capital of 8,320,000 euros - RCS Nanterre 784 824 153

Deloitte & Associés

Simplified joint stock company of statutory auditors
Capital of €2,201,424
572 028 041 R.C.S. Nanterre

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2024

To the Shareholders of APRR,

This report is issued in our capacity as statutory auditors of APRR. It covers the sustainability information and the information provided for in Article 8 of Regulation (EU) 2020/852, relating to the financial year ending 31 December 2024 and included in Section VII of the Group Management Report (hereinafter the "Sustainability Report").

Pursuant to Article L.233-28-4 of the French Commercial Code, APRR is required to include the abovementioned information in a separate section of its Group management report. This information has been prepared in the context of the first-time application of the aforementioned articles, a context characterised by uncertainties regarding the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, in particular for the double materiality assessment, and an evolving internal control system. It provides an understanding of the impact of the APRR group's activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L. 821-54 of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the sustainability reporting standards adopted pursuant to Article 29ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by APRR to determine the information reported, and compliance with therequirement to consult the Works Council provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability disclosures included in the Sustainability Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRSs; and
- compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the H2A (*Haute Autorité de l'Audit*) guidelines on limited assurance engagements on the certification of sustainability information and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

In the three separate parts of the report that follow, we present, for each of the parts covered by our engagement, the nature of the procedures we carried out, the conclusions we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures we carried out with regards to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Finally, where it was deemed necessary to draw your attention to one or more items of sustainability information provided by APRR in its Sustainability Report, we have included an emphasis of matter paragraph.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

Furthermore, this engagement does not provide a guarantee regarding the viability or the quality of the management of APRR, in particular it does not provide an assessment of the relevance of the choices made by APRR in terms of action plans, targets, policies, scenario analyses and transition plans, which extends beyond compliance with the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Our engagement does not cover any comparative data.

Compliance with the ESRS of the process implemented by APRR to determine the information reported, and compliance with the requirement to consult the Works Council provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code

Nature of the procedures carried out

Our work consisted in verifying that:

- the process defined and implemented by APRR has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities having led to the disclosure of sustainability matters in the Sustainability Report; and
- the information provided on this process also complies with the ESRS.

We also checked compliance with the requirement to consult the Works Council.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by APRR with the ESRS.

Concerning the consultation of the Works Council provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code, we inform you that at the date of this report this requirement has not yet been complied with.

Elements that received particular attention

Concerning the identification of stakeholders

Disclosures relating the identification of stakeholders are given in section 1.3.2 “Interests and views of stakeholders” [SBM-2] of the Sustainability Report.

We spoke to the people we deemed appropriate and inspected the documentation available. Our work consisted mainly in:

- assessing the consistency of the main stakeholders identified by the entity with the nature of its activities and its geographical location, taking into account its business relationships and value chain;
- assessing the appropriateness of the description given in section 1.3.2 "Interests and views of stakeholders" (SBM-2), in particular with regard to the procedures put in place by the entity for gathering information on the interests and views of stakeholders.

Concerning the identification of impacts, risks and opportunities

Disclosures relating to the identification of impacts, risks and opportunities are provided in section 1.5.1 "Methodology of the double materiality analysis" (IRO-1) of the Sustainability Report.

We have reviewed the process implemented by APRR concerning the identification of actual or potential impacts (negative or positive), risks and opportunities ("IROs") in relation to the sustainability matters set out in paragraph AR 16 of the ESRS 1 "Application requirements" as presented in note 1.5.1 "Methodology of the double materiality analysis" [IRO-1] of the Sustainability Report.

In particular, we assessed the approach taken by APRR to determine its impacts and dependencies, which may be a source of risks or opportunities.

We have reviewed APRR's mapping of the IROs identified, including a description of their distribution within the Group's own operations and value chain, as well as their time horizon, and assessed the consistency of this mapping with our knowledge of the Group.

Concerning the assessment of impact materiality and financial materiality

Disclosures relating to the assessment of impact materiality and financial materiality are given in section 1.5 "Management of IROs and double materiality" of the Sustainability Report.

Through interviews with Management and inspection of the available documentation, we obtained an understanding of the impact materiality and financial materiality assessment process implemented by APRR, and assessed its compliance with the criteria defined by ESRS 1.

In particular, we assessed the way in which APRR has established and applied the materiality criteria defined by ESRS 1, including those relating to the setting of thresholds, to determine the material information disclosed in respect of metrics relating to material IROs identified in accordance with the topical ESRS concerned.

Compliance of the sustainability disclosures included in the Sustainability Report with the requirements of Article L. 23328-4 of the French Commercial Code, including with the ESRS

Nature of the procedures carried out

Our work consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Report, including the general basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures that it is easy to read and understand;
- the scope chosen by APRR for this information is appropriate.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified materials errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matter

Without qualifying our opinion, we draw your attention to the information in the preamble to Chapter 1 “General information” [ESRS 2] of the Sustainability Report, which describes the uncertainties and limits inherent in the context of the first-time application of the CSRD and in particular the limitations and missing information mentioned in this section.

Elements that received particular attention

Information provided in application of environmental standards E1

Disclosures in relation to climate change (ESRS E1) are given in section 2.2 “Climate change” (E1) of the Sustainability Report.

The elements to which we paid particular attention concerning the compliance of this information with the ESRS are presented below.

Based on interviews with the management in charge of the Sustainability Report and the people involved, we assessed whether the description of the policies, actions and targets implemented by the entity cover the following areas: climate change mitigation, climate change adaptation, energy efficiency, and renewable energies.

With regard to the disclosures relative to **greenhouse gas emissions**:

- We reviewed the greenhouse gas emissions inventory protocol used by APRR to assess its greenhouse gas emissions and we assessed how it was applied to a selection of emissions categories, for Scope 1 and Scope 2.
- We assessed the appropriateness of the emission factors used and the calculation of the relevant conversions, as well as the calculation and extrapolation assumptions, taking into account the inherent uncertainty related to the state of scientific or economic knowledge and the quality of the external data used.
- For physical data (such as energy consumption), we reconciled the underlying data used to calculate greenhouse gas emissions, together with the supporting documents, using sampling techniques.

With regard to the estimates that we considered to be structural and that the entity used to calculate its greenhouse gas emissions, particularly for Scope 3, we ascertained the methodology used to calculate the estimated data and the sources of information on which these estimates are based. We assessed whether the methods were applied consistently.

Compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of the procedures carried out

Our procedures consisted in verifying the process implemented by APRR to determine the eligible and aligned nature of its activities.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies concerning compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We considered that there were no such elements to communicate in our report.

The Statutory Auditors

Paris La Défense, 14 March 2025

Forvis Mazars SA

Deloitte & Associés

Olivier Thireau

Partner

Marc de Villartay

Partner

Catherine Saire

Partner

6 GLOSSARY

AFNOR	French Standards Association
AIB	Association of Issuing Bodies
ASFA	Association of French Motorway Companies
ART	French Transport Regulation Authority
BIO	Protecting and restoring biodiversity and ecosystems
CCA	Climate change adaptation
CCM	Climate change mitigation
CE	Transition to a circular economy
CEREMA	<i>Centre d'études et d'expertise sur les risques, l'environnement, la mobilité et l'aménagement</i> (Centre for studies and assessments of risks, the environment, mobility and development)
CPAM	Primary health insurance funds
SC	Substantial contribution
CSPS	Safety and health protection coordination
CSRD	Corporate Sustainability Reporting Directive
CSSCT	Health, Safety and Working Conditions Committee
DGITM	Directorate-General for Infrastructure, Transport and Mobility
DNSH	Do no significant harm
DUERP	Unique occupational risk assessment document
IAS	Invasive alien species
ESG	Environmental, social and governance matters
ESRS	European Sustainability Reporting Standards
FCA	Financing and Control of the Concession Motorway Network
GHG	Greenhouse gases
GIEE	Management of external contractors
RNG	Renewable natural gas
IRP	Single body of employee representatives
INRAE	French National Research Institute for Agriculture, Food and the Environment
MS	Minimum safeguards
N/EL	Not eligible
NA	Not applicable
NUMA	Digitalisation of motorway professions
OFB	French Biodiversity Office
ONF	French National Forest Office
CP	Command post
PPC	Pollution prevention and control
SBTi	Science-Based Targets initiative
WTR	Sustainable use and protection of hydrological and marine resources

7 ANNEXES

7.1 Annex 1- Cross-reference table of material matters [IRO-2]

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7.2 Annex 2- Share of revenue generated by products or services associated with economic activities aligned with the Taxonomy- Information for 2024

Financial year	2024			Substantial contribution criteria						Criteria for the absence of significant harm ("DNSH criteria")									
Economic activities (1)	Code (2)	Revenue (3) (€ millions)	Share of revenue, year N (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Share of revenue aligned with the Taxonomy (A.1.) or eligible for the Taxonomy (A.2.), year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
A. Activities eligible for the Taxonomy																			
A.1. Environmentally sustainable activities (aligned with the Taxonomy)																			
Revenue from environmentally sustainable activities (aligned with the Taxonomy) (A.1)		0	0%												-				
Of which enabling		0	0%												- E				
Of which transitional		0	0%												- T				
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Revenue from activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2)		0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL						-				
A. Revenue from activities eligible for the Taxonomy (A.1 + A.2)		0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL										
B. Taxonomy-non-eligible activities																			
Revenue from activities not eligible for the Taxonomy		3,152																	
TOTAL (A + B)		3,152	100%																

7.3 Annex 3- Template 1- Nuclear and fossil gas activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

7.4 Annex 4- Template 2- Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount (€ millions) and percentage					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total applicable KPI	3,152	100%	-	0%	-	0%

7.5 Annex 5- Model 3- Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total amount and proportion of Taxonomy-aligned economic activities in the numerator of the applicable KPI	-	0%	-	0%	-	0%

7.6 Annex 6- Template 4- Economic activities eligible for the taxonomy but not aligned with it

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-eligible but not Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the applicable KPI	-	0%	-	0%	-	0%

7.7 Annex 7- Template 5- Economic activities not eligible for the taxonomy

Row	Economic activities	Amount (€ millions)	Percentage
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
7.	Amount and proportion of other Taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%
8.	Total amount and proportion of Taxonomy-non-eligible economic activities in the denominator of the applicable KPI	3,152	100%

7.8 Annex 8- Proportion of CapEx associated with Taxonomy-aligned economic activities- Disclosure covering 2024

Financial year	2024			Substantial contribution criteria						Criteria for the absence of significant harm ("DNSH criteria")									
Economic activities (1)	Code (2)	CapEx (3) (€ millions)	Proportion of CapEx, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
(€ millions)																			
A. Activities eligible for the Taxonomy																			
A.1. Environmentally sustainable activities (aligned with the Taxonomy)																			
Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)	CCM 7.4	1	0.4%	YES	N/EL	N/EL	N/EL	N/EL	N/EL	YES	YES	YES	YES	YES	YES	YES	-	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	YES	YES	YES	YES	YES	YES	YES	-		
Of which enabling		1	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	YES	YES	YES	YES	YES	YES	YES	-	E	
Of which transitional		-	0.0%	0.0%						YES	YES	YES	YES	YES	YES	YES	-		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Motorbike, passenger car and light commercial vehicle transport	CCM 6.5	5	1.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Renovation of existing buildings	CCM 7.2	1	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Data processing, hosting and related activities	CCM 8.1	1	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Road and motorway maintenance	CE 3.4	82	28.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								-		
Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1	4	1.4%	N/EL	N/EL	N/EL	N/EL	N/EL	EL								-		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		93	31.9%	2.4%	0.0%	0.0%	0.0%	28.2%	1.4%								-		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		94	32.3%	2.8%	0.0%	0.0%	0.0%	28.2%	1.4%										
B. Taxonomy-non-eligible activities																			
CapEx of Taxonomy-non-eligible activities		196	67.7%																
TOTAL (A + B)		290	100%																

7.9 Annex 9- Template 2- Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount (€ millions) and percentage					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	1	0.4%	1	0.4%	-	0.0%
8.	Total applicable KPI	290	100%	290	100%	290	100%

7.10 Annex 10- Template 3- Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	1	100%	1	100%	-	0%
8.	Total amount and proportion of Taxonomy-aligned economic activities in the numerator of the applicable KPI	1	100%	1	100%	-	0%

7.11 Annex 11- Template 4- Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-eligible but not Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	7	2.4%	7	2.4%	-	0%
8.	Total amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the applicable KPI	7	2.4%	7	2.4%	-	0%

7.12 Annex 12- Template 5- Taxonomy non-eligible economic activities

Row	Economic activities	Amount (€ millions)	Percentage
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
7.	Amount and proportion of other Taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	196	67.7%
8.	Total amount and proportion of Taxonomy-non-eligible economic activities in the denominator of the applicable KPI	196	67.7%

7.13 Annex 13- Proportion of OpEx concerning products or services associated with Taxonomy-aligned economic activities- Disclosure covering 2024

Financial year	2024	Substantial contribution criteria								Criteria for the absence of significant harm ("DNSH criteria")									
Economic activities (1)	Code (2)	OpEx (3) (€ millions)	Proportion of OpEx, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or eligible (A.2.) OpEx, year N-1 (18)	Enabling activity category (19)	Transitional activity category (20)
A. Activities eligible for the Taxonomy																			
A.1. Environmentally sustainable activities (aligned with the Taxonomy)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%														-		
Of which enabling		0	0%														-	E	
Of which transitional		0	0%														-		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL										
B. Taxonomy-non-eligible activities																			
OpEx of Taxonomy-non-eligible activities		91	100%																
TOTAL (A + B)		91	100%																

7.14 Annex 14- Template 2- Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount (€ millions) and percentage					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total applicable KPI	91	100%	-	0%	-	0%

7.15 Annex 15- Template 3- Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total amount and proportion of Taxonomy-aligned economic activities in the numerator of the applicable KPI	-	0%	-	0%	-	0%

7.16 Annex 16- Template 4- Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Amount (€ millions) and percentage					
		(CCM+CCA)		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
2.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
3.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
4.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
5.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
6.	Amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%	-	0%	-	0%
7.	Amount and proportion of other Taxonomy-eligible but not Taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%	-	0%	-	0%
8.	Total amount and proportion of Taxonomy-eligible but not Taxonomy-aligned economic activities in the denominator of the applicable KPI	-	0%	-	0%	-	0%

7.17 Annex 17- Template 5- Taxonomy non-eligible economic activities

Row	Economic activities	Amount (€ millions)	Percentage
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is Taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	-	0%
7.	Amount and proportion of other Taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	-	0%
8.	Total amount and proportion of Taxonomy-non-eligible economic activities in the denominator of the applicable KPI	91	100%