

EDITORIAL

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Committed to working alongside

Our customers

to help them make a success of their own sustainable transitions
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INTERSECTING PERSPECTIVES

#OUR VISION FOR THE YEAR 2023

Rémi SOHIER: As in previous years, 2023 will have been an important year for Apave. The Board of Directors was fully involved in enabling and supporting the Group's major changes, with the dual aim of remaining true to our ethical and entrepreneurial values, while resolutely developing our activities in France and internationally. Fully aware of the specific nature of our business activities, and in particular of the requirements linked to our role as a third party, the Board of Directors has renewed our commitments in terms of Corporate Social Responsibility, thus giving rise, on the proposal of the Executive Management, to new dynamics adapted to our size and the reputation of our brand. It should also be noted that the Group's new shareholder structure, with the arrival of PAI Partners 3 years ago, has delivered on its promise of greater efficiency and ambition, while respecting our activities, our employees, our expertise and our vision of the future.

Philippe MAILLARD: In 2023, we set important milestones for the Apave Group in terms of CSR. While our environmental and social commitments have long been anchored in our DNA. our new CSR roadmap confirms our determination to act and should enable us to push our ambitions even further. The challenges facing our societies have never been so complex, volatile or multifaceted: one crisis follows another. and we must each act and react with both a short-term and a long-term vision; 2023 has shown us this once again. It has been a year in which Apave and its 14,000 employees have confirmed their determination to help their customers make successful transitions, wherever we operate.

"Remaining true to our values while resolutely developing our activities in France and internationally."

#OUR BELIEFS FOR SUCCESS

Rémi SOHIER: The company's overall results continue to support our strategic vision, which will guide our actions and thinking in 2024 and beyond. Team spirit, the need for multidisciplinarity, customer focus and the constant improvement of our skills and working methods will continue to be the keys to success for a larger. more complex and more international Group. Our activities contribute to the health and safety of all, and we will continue to carry them out with the rigour and commitment that have always been ours. The high quality of our services is the primary driver of our development. The Board of Directors is the guarantor of these requirements, and will continue to initiate and supervise the necessary actions and developments required.

Philippe MAILLARD: My conviction can be expressed through action: appropriate action and effective action. Apave is developing and transforming while maintaining the strong values that have driven it since it was founded in 1867, and which are embodied today by the Group's 14,000 employees. Today, more than ever, we need to take our actions even further, and demonstrate collectively that we are on the right track, that we know and will know how to manage the risks of today and tomorrow. We are stepping up the pace on 2 ranges of service offerings, "Green&Social" and "Digital Risks", which are becoming the focus of our customers' expectations. We know how to train, monitor. advise, measure, appraise, certify and support - skills which every region needs if we are to make progress and rise to the ecological, energy, climate, social and digital challenges that lie ahead. Our own challenges, of course, but also those of all our customers and partners whom we support on a daily basis, and which this integrated report helps to highlight.

"We must collectively demonstrate that we know and will know how to manage the risks of today and tomorrow."





Business activities 2023 Key Figures Locations P.8 P.10 P.12



AN INTERNATIONAL GROUP SPECIALISING IN RISK MANAGEMENT

A specialist in managing technical, human, environmental, and digital risks, Apave provides technical and intellectual services to public and private clients of all sizes, through five complementary business activities.



TESTS & MEASUREMENTS

Product and material qualification testing. environmental assessments (air. soil. water...).



Internships and professional training programs for clients' employees.



TRAINING



CERTIFICATION

& LABELLING

Certification of management

systems, products or services

"Acting as trusted partner to make the world safer, more sustainable and source of shared progress."

Our purpose is the reason behind the actions of our 14,000 employees all around the world.



A strong knowledge of sectors

With roots in the industrial sector, Apave now operates across all industries: manufacturing, infrastructure and construction, nuclear, renewable energy, rail, aeronautics, space, healthcare, services, agri-food, environment, local authorities, chemicals, and more.

To support its customers in meeting their needs as closely as possible, in France and abroad, Apave is organised into markets and sector lines, with 4 cross-functional Sector Lines in particular:

- Energy: (nuclear, hydrogen, gas, oil industry, renewable energies, etc.)
- Infrastructures and Construction
- Industrial Goods/Manufacturing
- Transport: (rail, aeronautics, space, new mobility, logistics, etc.)



Essential accreditations and approvals

To carry out their work, Apave and its subsidiaries hold nearly 500 external recognitions (approvals, accreditations, certifications) guaranteeing the quality system and demonstrating their technical competence and independence.



Over 10,000 engineers and technicians worldwide

The Group develops and maintains cutting-edge expertise in the following areas:

- Electricity
- Mechanics
- Pressure
- Infrastructures and Construction
- Energy & Environment Quality, Safety, and Health
- Digital and Cybersecurity
- Climate and Sustainability

Each of the Group's 5 business activities has its own technical expertise.



These services all aim to improve the safety of goods, people and the environment, and the performance of equipment or organisations. These services are provided either in accordance with regulations (mandatory) or on a voluntary basis.

CONSULTING & TECHNICAL

SUPPORT

To assist in identifying, controlling,

preventing, or managing risks.

INSPECTION

Inspection and testing of

equipment and installations,

fire safety, technical building

control, and construction

site safety.

• The essential / 2023 Key Figures

BILLION EUROS
IN TURNOVER
(+36% SINCE 2019)

14,000 EMPLOYEES

14%

Training

PROPORTION OF WOMEN IN OUR TEAMS

27.1%

EMPLOYEE TRAINING

26.8 TRAINING

EMPLOYEE ENGAGEMENT

+3 points



share of Group turnover generated internationally (+3 points vs 2019) 2023 TURNOVER BREAKDOWN BY BUSINESS ACTIVITY

67%
Inspection

0 ction

4% Certification & Labelling **U/o** ests & Measurement

Tests & Measurements

5%Consulting & Technical support

560_000

client trainees were trained at Apave training centres and specialised subsidiaries. This enabled them to maintain or improve their employability by obtaining qualifications or certifications. CLIENT SATISFACTION NPS

+36.5

NPS (NET PROMOTOR SCORE) 2022 (vs 36.1 in 2020)*

SPONTANEOUS NOTORIETY

62%

in 2022 (+6 points vs 2020)*

ACQUISITIONS COMPLETED

in 2023, bringing new expertise, new customers and new geographies:

- Systemics (telecommunications)
- **Trainor** (3D digital training)
- TIV (source inspection, ASME engineers)
- Baltic Control (import/export inspections)
 Apave NDT Metalscan (non-destructive
- testing, ultrasonic pool unique in Europe)
- Certifer (railway and guided land transport)
- Lonestar (laboratories)



Subscription rate for the second employee shareholding offering made in 2023

(vs 70% in 2021)

5.18
Workplace accident frequency rate

U_25
Workplace accident severity rate

GROUP GREENHOUSE GAS EMISSIONS

(Scopes 1, 2 and 3)

79,574 tCO₂eq in 2023

*frequency every 2 years

A LOCAL PLAYER, IN FRANCE AND INTERNATIONALLY

Apave in Europe 11,200+ employees

Austria Belgium Croatia Denmark France Germany Ireland Italy

North Macedonia

Monaco Netherlands

Norway Poland Portugal Slovenia Spain

Sweden

THE ESSENTIAL

United Kingdom

Apave in Africa 850+ employees

Algeria Angola Benin Burkina Faso Cameroon Chad

Equatorial Guinea

Ghana

Guinea Conakry Ivory Coast

Madagascar

Mauritius Morocco Senegal South Africa

Tunisia

Apave in the Middle East nearly 900 employees

Kuwait Oman Qatar Saudi Arabia Türkiye United Arab Emirates

Apave in Asia 1,100+ employees

Australia China India Indonesia Japan Korea Malaysia Singapore Thailand Vietnam

Our locations are listed and kept up to date on our website, apave.com



A COMMITTED GROUP AT THE HEART OF TRANSITIONS

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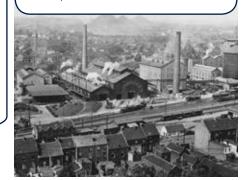


Over the decades, and for more than 150 years now, Apave and its thousands of engineers and technicians have always had the mission of working to reduce the risks that emerged through industrial, technological or digital revolutions.

With the advent of electricity. Apave established a dedicated service for the inspection of electrical installations. Apave's engineers and technicians played a pivotal role in ushering France into the modern era, enhancing the safety of both personnel and property.

TRENTE GLORIEUSES

France's industrial development led to the emergence or increasing prevalence of other risk categories (e.g., industrial, transport, nuclear...).



2022

Apave expands into digital risk management with the launch of Apave Digital.



Throughout the decades, Apave has consistently adapted its expertise, resources, and risk prevention methods. Today, Apave is committed to ensuring that the major trends of our time, such as digitisation, digital risks, and sustainable development, go hand in hand with performance and safety. Apave is accelerating its efforts in two strategic areas: positioning itself as a player in digital trust and launching a range of sustainable "Green&Social" solutions.

Every transition, whether

TODAY

897

A 150-YEAR HISTORY OF RISK MANAGEMENT

201

TECHNICAL RISKS

1867

HUMAN RISKS

On 10 April 1867, the Vice-President of the Société Industrielle de Mulhouse, Ernest Zuber, worked with other industrialists from Alsace, Basel and Württemberg to improve employee safety.

Founding of the Association Alsacienne des Propriétaires d'Appareils à Vapeur (Alsatian Association of Steam Engine Owners), an acronym that would later be augmented with an "E" upon the advent of electricity.

ENVIRONMENTAL RISKS



"Progress is only worthwhile if it doesn't compromise the lives of individuals" **ERNEST ZUBER**

2000

1945

Apave expands its international



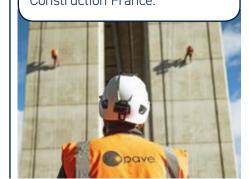
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The Group unveils its new strategic development plan and reshapes its shareholding structure: entry of PAI Partners as a growth partner and creation of an employee shareholding scheme.

2023

Apave completes its 18th acquisition in 3 years. A significant step in building a more integrated Group: creation of Apave Exploitation France and Apave Infrastructures et Construction France.



TOMORROW

industrial, energy-related, digital, environmental or societal, spawns new ways of thinking, acting and living, while transforming production and consumption patterns. The new risks that accompany these transitions demand innovative, tailored solutions and a clear vision for the future, while simultaneously drawing upon the fundamental expertise that remains essential (electricity, fluid mechanics, materials science, radiation, occupational safety...).

A COMMITTED GROUP



DIGITAL RISKS

A UNIQUE BUSINESS MODEL

Founded in 1867, the Apave Group's business model has evolved over time to remain highly attuned to market realities and client requirements. Having operated under an association model for nearly 150 years, Apave has been a private company (société anonyme) since 2011, with subsidiaries in France and internationally, enabling it to conduct its business and respond to its clients' needs.



2 recent developments

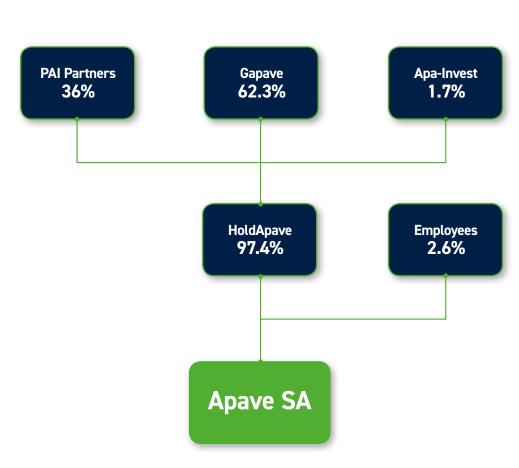
- July 2021: opening up of the Group's capital to a growth partner: PAI Partners now holds a 36% stake alongside the Gapave association (Groupement des Associations Apave), which remains the majority shareholder.
- Creation in 2021, and renewal in 2023, of an employee shareholding scheme, which has enabled more than 70% of French employees to invest personally to become Group shareholders.



3 shareholders

- Gapave, the association holding the majority of our capital
- PAI Partners, European investment fund
- Our employees

The alliance of these 3 shareholders enables Apave to combine public interest, employee commitment and financial resources in the service of its development and its business activities, which are essential to the lives of people and society.





A STRATEGY OF GROWTH AND TRANSFORMATION

In early 2021, the Apave Group announced the launch of a new five-year strategic plan 2021-2025, with the ambition of accelerating its development, in particular through a sustained external growth dynamic.

Thanks to a sustained organic growth and targeted external growth operations, the Apave Group has passed the symbolic threshold of one billion euros of turnover in 2022. This development continued in 2023, with a growth of 11%.

Two strategic moves were undertaken by the Group in 2022:

- Creation of Apave Digital, a subsidiary specialising in digital risk management with two ranges of offerings: cybersecurity and data protection.
 This new subsidiary brings together the teams, offerings, expertise and accreditation of the entities acquired by Apave and recognised in this market.
- Launch of our "Green&Social" range of solutions designed to support our clients

in their sustainable transitions and help them meet the societal and environmental challenges of today and tomorrow.

These two major strategic moves confirm the Apave Group's position as a committed player, and will enable it to better support its clients in their own digital, ecological, social and societal transitions, by understanding and anticipating the new risks they entail. 2023 has reconfirmed clients' high expectations in this area.

The Group's CSR strategy, approved in mid-2023, has enriched the Group's strategy by becoming a new structuring strategic axis. In this way, Apave is reaffirming its determination to play its part in social and environmental commitments and actions.

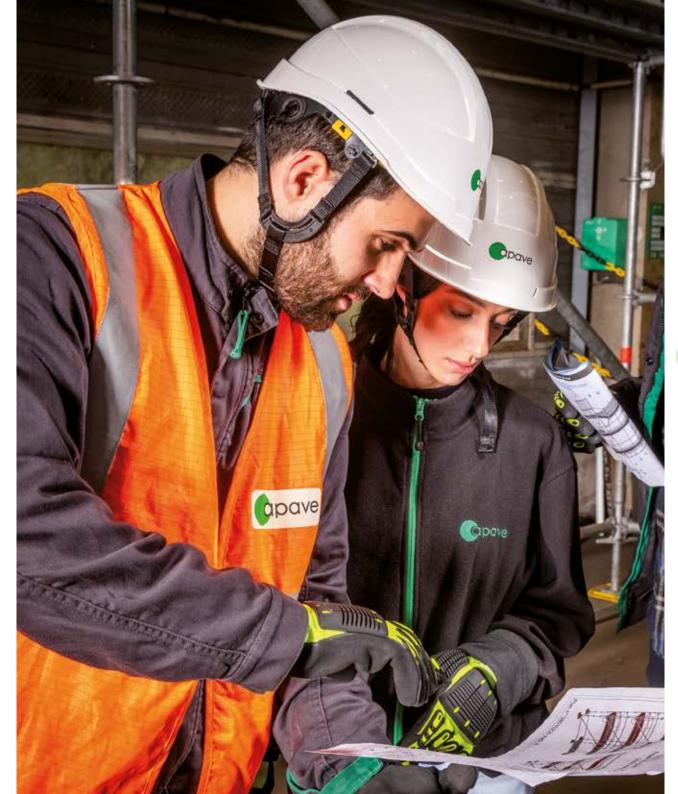


A people-focused Group

Giving a voice to employees and clients in order to listen to them and progress is an ambition that the Apave Group has been implementing for several years through its SpeakUp initiative. The latest results from the 2022 listening survey (carried out every 2 years) show:

- an employee engagement rate up by **3 points** (vs 2020)
- a positive NPS (Net Promoter Score): +36.5
- an increased spontaneous awareness rate of **62%** (+6 points vs 2020)

To support its development, Apave continued its ambitious recruitment plan, with the integration of more than **2,000 new employees** in 2023 and the implementation of specific measures to promote successful onboarding. This plan will continue in 2024, with the aim of accelerating the Group's contribution to the successful transitions of today and tomorrow.





An evolving Group

Apave continues to implement its 2021-2025 strategic plan and confirms its ability to achieve sustained growth both organically and through external acquisitions. With the completion of 7 acquisitions and an organic growth of **11% in** 2023, the Group has strengthened its position with new clients, new expertise, and new geographical coverage. Since the end of 2020, **18 companies** have joined the Apave Group, including 7 in 2023, representing 1,400 employees. The Group has changed radically in recent years, with the aim of providing its customers with ever-better long-term support in meeting their technical and safety challenges, and in their international development. Apave has the capacity to deploy experts on a short or medium term basis in any country in the world. This partnership dimension is part of the Group's DNA.

OUR BUSINESS MODEL

OUR PURPOSE

Acting as trusted partner to make the world safer, more sustainable and source of shared progress

OUR MISSION

- Support our clients
 to enable them to
 conduct their business
 safely and securely
- Prevent any risk
 whether technical,
 human, environmental,
 digital
- Trusted third party

OUR RESOURCES

OUR EMPLOYEES

- 14,000 employees including
 10,000 engineers and technicians
- Unique technical expertise, experience and know-how
- In-depth knowledge of risk management regulations
- Proud sense of belonging

OUR ACCREDITATIONS AND KNOWLEDGE

- Nearly 500 genuine "licence to operate" approvals and accreditations
- A sustained training policy to maintain a high level of expertise
- A unique "inspector trainer" model

OUR ECONOMIC RESOURCES

- A stable shareholder base (Gapave, majority shareholder association)
- A strong financial structure

OUR TERRITORIAL NETWORK

- A local presence (130 branches in France)
- A presence in 55+ countries, close to our clients

NATURAL RESOURCES

 Consumption linked to team travel and the production of technical reports

Apave's teams work with

TRAINING

our clients through

INSPECTION

5 business activities

OUR ACTIVITIES

TESTS & MEASUREMENTS

CONSULTING & TECHNICAL SUPPORT

CERTIFICATION & LABELLING

... business activities carried out based on regulatory or nonregulatory standards.

For all types of clients (private/public), whatever their sector of activity or size

OUR STAKEHOLDERS

Clients

mplovees

Shareholders

Partners

Suppliers/Subcontractors

Certification/accreditation organisations

Schools/Alumni/Recruitment candidates

Professional unions

Territories/Government/Public authorities

Civil society

Citizens

NGO

VALUE CREATION

SOCIETAL VALUE

- Ensuring compliance with regulations governing economic activities
- Contributing to building and strengthening trust between stakeholders
- Working in meaningful professions, serving the common interest

SOCIAL VALUE

- Contributing to safer and more sustainable living and working environments
- Guaranteeing quality of working life for our employees

- Offering our trainees quality learning conditions and a welcoming environment
- Supporting CLIENTS in making their own transitions a SUCCESS

ENVIRONMENTAL VALUE

- Proposing solutions to prevent sources of pollution (air, soil, water)
- Proposing solutions to preserve and enhance the environment
- Proposing solutions to mitigate climate change
- Supporting our clients in their voluntary environmental initiatives

- Accelerating the
- Accelerating the performance of equipment and organisations
- Sharing the value generated by the Group through employee shareholding
- Contributing to the growth of local job pools, in France and around the world

A ROLE TO PLAY IN SUSTAINABLE TRANSITIONS

- Environmental transitions
- Energy transitions
- Social transitions
- Digital transitions

OUR COMMITMENTS

Committed to the health and safety of our employees

Committed to providing training on sustainable transitions to 100% of our employees and making them active players

Committed to decarbonising our activities



Committed to gender equality and the development of all our employees

) cr

Committed to working alongside our customers to help them make a success of their own sustainable transitions



"Without (trust) and (safety, there can be no successful, sustainable (transitions")

Apave is positioned as a "trusted third party". With a constantly growing number of accreditations, Apave acts as a "third party" in a wide range of fields and sectors worldwide, enabling its clients to develop their own ecosystems of trust.

Safety is the foundation of all progress. Preventing, controlling and managing risks to ensure a safe and secure working and living environment is Apave's DNA.

For more than 150 years, Apave has supported industrial, environmental, energy, social and digital transitions by providing its expertise in risk management and helping its clients do their jobs safely.

The transitions that lie ahead of us (ecological transition, digital transition) and the solutions that are being implemented are giving rise to new risks that need to be prevented and managed... without which there can be no successful, sustainable and safe transitions.

In October 2023, Apave reasserted its willingness to assume its share of commitments and actions by reworking its CSR strategy and integrating it into the Group's development strategy.

At Apave, our commitments in the area of CSR (Corporate Social Responsibility) are in line with our history and underpin our desire to take action and support the energy, ecological, social and digital transitions. The actions we are taking are perfectly in line with our Purpose, "Acting as trusted partner to make the world safer, more sustainable and source of shared progress".

Accelerating our social and environmental commitment

2023 ACCOLADES

Apave has once again distinguished itself in a number of awards, confirming the reality of the momentum underway and helping to strengthen the pride of our teams.

Ecovadis Gold level (72/100)



Capital 2023

Companies for diversity

Apave 260th out of 300

Le Figaro 2023

Companies that are recruiting

Apave 54th out of 300

Les Echos 2023

Leader in innovation
Apave 69th out of 200

CSR prize list - Le Point 2023

Most responsible companies
Apave 200th out of 250

Choiseul Conquérants de l'institut Choiseul

The Flagships of the economic fabric 2023
Apave ranked among France's 200 intermediate-sized companies in this category

THE FIVE PILLARS OF **CSR STRATEGY**

A trajectory associated with precise indicators for 2025 and a determination to accelerate by 2030, once the conditions for success have been put in place.

Committed to the health and safety of our employees

COMMITMENTS

Strengthen everyone's safety culture through the implementation of a common base, consisting of:

- 4 safety behaviours, known and applied by
- Clear PPE* instructions for all professions
- A system for reporting dangerous situations
- Safety rituals (briefings, etc.)
- Managerial actions to embody safety (Managerial Safety Visits, Managers' Charter, etc.)

Developing safety management

- Annual risk prevention programme
- ISO 45001 safety management systems Collective Quality of Working Life initiatives, in particular the implementation of an agreement on the Quality of Working Life in France.

ECTIVES <u>B</u>

Accident frequency rate

Accident severity rate

Committed to providing training on sustainable transitions to 100% of our employees and making them active players

COMMITMENTS Training our employees in the challenges of sustainable transition

- Creation of the Apave Climate School, open to 100% of employees and available in several languages
- Introduction of 2 mandatory modules for everyone: "The major climate system" and "The low-carbon transition", to be taken during working hours

Training our employees in Apave's CSR strategy

 Roll-out of a digital module to increase understanding of the Group's commitments and encourage action

of employees have access to the Apave Climate School

of employees have completed the 2 mandatory modules of the Apave Climate School

100%

ECTIVES

2025

of employees are trained in the Apave Group's CSR strategy

Committed to decarbonising our activities

> Measuring our GHG emissions in an exemplary and transparent way

- Annual carbon balance for scopes 1, 2 and 3, approved by an independent third party
- A regularly updated methodology and annual monitoring of changes

Acting and managing to reduce our emissions, and creating the conditions for success so that we can accelerate our efforts

- Action plans associated with the Group's main decarbonisation areas: mobility, real estate, purchasing, energy, etc.
- Promoting virtuous behaviour

OBJECTIVES 2025

COMMITMENTS

reduction in GHG emissions (Scopes 1, 2 and 3) in absolute terms, compared with the 2022 reference year (c), including:

-3.5% in emissions on in emissions Scopes 1 and 2 on Scope 3

reduction in electricity consumption in kWh/k€ of turnover, in absolute terms, compared with the 2022 reference year (c)

#4

COMMITMENTS

2025 OBJECTIVES

Committed to gender equality and the development of all our employees

Fighting discrimination

- Fighting sexist behaviour in the workplace and all forms of discrimination
- Welcoming employees with disabilities Increasing the number of women at Apave in management positions and in all of our professions

Developing skills and training courses, and encouraging internal mobility and training **Guaranteeing ethics and non-corruption** by training all employees

of women in management positions

of training per year for each employee

20+ hours

100%

Committed to working alongside our customers to help them make a success of their own sustainable transitions

COMMITMENTS Providing tailored "Green&Social" solutions

- Specific expertise and know-how in environmental, safety, climate and decarbonisation issues...
- Supporting our customers: training, advising, monitoring, auditing, certifying, labelling... to help create a world and a future of trust
- Developing high-level offerings on sustainability reporting issues and associated certifications, through our dedicated subsidiary RSE France (accredited* to audit NFPSs and mission-driven companies)

2025 OBJECTIVES

Accelerated growth in the range of "Green&Social" offerings to meet the growing demands of our clients

of subsidiaries have implemented "Ethics and Anti-Corruption" training, representing 90% of the Group employees

* COFRAC accreditation no. 3-1904 (scope available on www.cofrac.fr)

*PPE: Personal Protective Equipment

A COMMITTED GROUP



GOVERNANCE AND DIALOGUE WITH STAKEHOLDERS



The Board of Directors

determines the direction of the Group's business and oversees its implementation. 31% of its members are women. It is supported by 4 Committees:

- Strategic Committee
- Nomination & Remuneration Committee
- Audit & Risks Committee
- Ethics & CSR Committee



The Executive Committee,

under the responsibility of the Chief Executive Officer, is the Apave Group's management body. It implements the strategic orientations determined by the Board of Directors and ensures the operational management of the Group. It has 9 members, 33% of whom are women.



THE EXECUTIVE COMMITEE

- PHILIPPE MAILLARD
 Apave Group Chief Executive Officer
- 2 BRUNO GSTACH Managing Director, Apave Infrastructures et Construction
- France and Apave Développement **3 CATHERINE NOAILLY**
- Managing Director, Apave Exploitation France

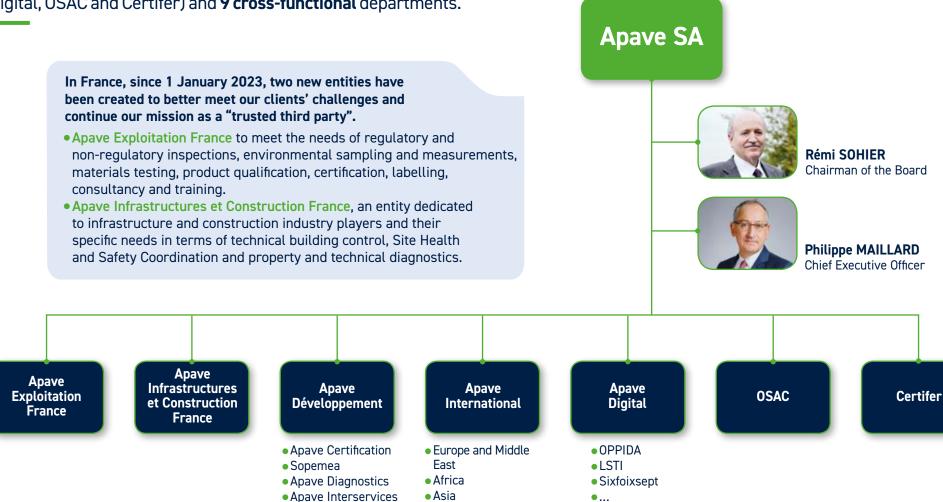
- 4 ÉRIC SIMON Managing Director,
- **5** EMMANUELLE BRUNET
 - Communications and Strategy Director

Apave International

- **6** ANNE DENUELLE **Human Resources Director**
- **11** LAURENT KADOUR Sales and Marketing Director
- **3 PAUL NEEL** Finance Director
- **9** FABRICE PENOT General Secretary

Inspection

The Apave Group is structured around **7 operating** entities (France - Apave Exploitation France and Apave Infrastructures et Construction France -, Specialised entities, International, Digital, OSAC and Certifer) and **9 cross-functional** departments.



Spain

Energy/Oil&Gas

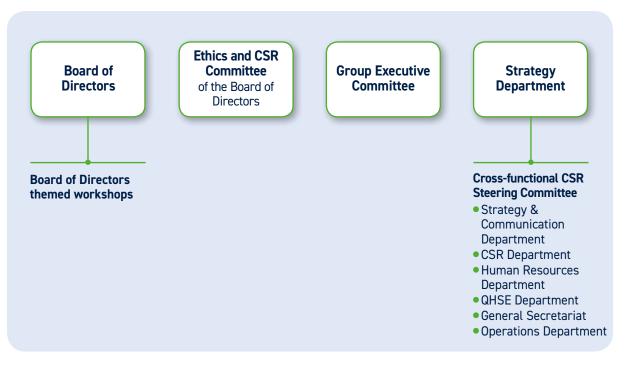
... and other subsidiaries • Scandinavia



CSR governance

Corporate Social Responsibility issues are dealt with at several levels within the Group, as illustrated in the diagram to the right. In 2023, all the Group's decision-making bodies were mobilised to define the new CSR strategy and its roadmap to 2030.

- The Board of Directors devoted several workshops to this and in October 2023 produced the Climate Fresk (a fresco dedicated to climate issues).
- The CSR strategy was shared and discussed by the Board's Ethics
 & CSR and Strategic Committees.
- The Group Executive Committee devoted several meetings prior to the above-mentioned bodies to work on and validate the commitments and the pace of the proposed actions.





Links with stakeholders

Apave is a member of a number of organisations that support the responsible transformation of companies, such as Entreprises pour l'Environnement (EpE). Apave is a member of and actively contributes to professional federations in its fields of activity and associated committees:

- Filiance, for France
- TIC Council, the international federation of TIC (Testing, Inspection & Certification) players.

In addition, Apave is a member or partner of professional bodies with the aim of promoting the importance of risk management and the associated safety issues.

- FFB Fédération Française du Bâtiment
- FPI Fédération des Promoteurs Immobiliers
- MEDEF and MEDEF International
- France Hydrogène
- Gifas
- ...

THE ESSENTIAL A COMMITTED GROUP THE 5 PILLARS



PILLAR 1

Committed to the health and safety of our employees

For several years now, Apave has been pursuing an active risk prevention policy, with a strong ambition shared by all and reflected in a concrete approach called "Objective: Zero Accidents". Whether on the road, at our clients' sites or on our own premises, our 14,000 employees apply the safety principles and behaviours defined by the Group, creating a strong safety culture in line with our core risk management business.

2025 OBJECTIVES

Accident frequency rate

opave

Accident severity rate

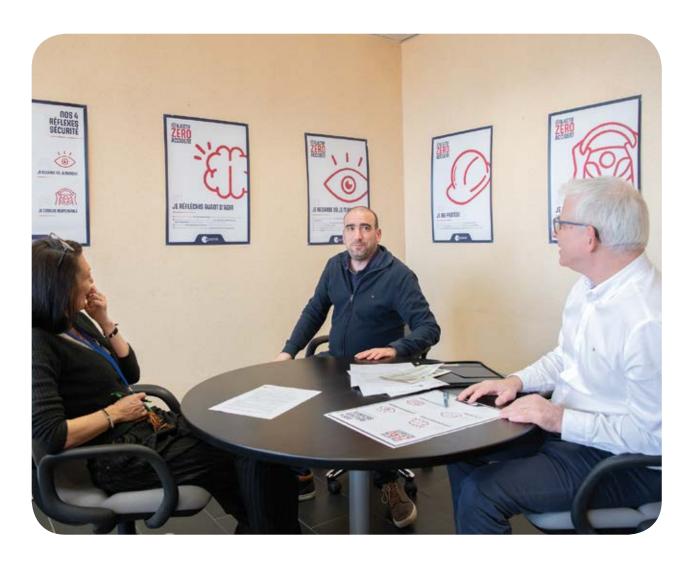
Strengthen everyone's safety culture by implementing a common framework made up of:

- 4 safety behaviours, known and applied by everyone
- •Clear PPE instructions for all professions
- A system for reporting dangerous situations
- Safety rituals (briefings, etc.)
- Managerial actions that embody safety (Managerial Safety Visits, Managers' Charter, etc.)

Develop safety management.

- Annual risk prevention programme
- •ISO 45001 safety management systems

Collective Quality of Working Life initiatives, in particular the implementation of an agreement on the Quality of Working Life in France.



OZA, Objective Zero Accidents

2023 was the year in which we revitalised our Health and Safety approach to increase its operating dimension and put managers back at the heart of the process:

- every employee, whatever their job, is committed to implementing the 4 safety
 behaviours and applying safety instructions,
- every manager has signed the
 10 Manager Commitments,
 a charter of commitments to
 make safety an essential part
 of management and to make
 it a reality for teams,
- safety rituals are put in place throughout the year through:
- briefings organised by each manager: at least 10 briefings a year on safety-related topics (wearing PPE, feedback, etc.),
- managerial safety visits to the field.



Because a dangerous situation can turn into an accident, Apave uses a key tool: **ALERT Sécurité**, which makes it easy to report dangerous situations (for example, identifying cluttered areas on the ground, slippery passages, etc.). After being deployed in France, this tool was shared with Spanish and international teams in 2023.

During this exercise, more than **3,000 situations** were reported, preventing accidents. With ALERT Sécurité, Apave enables its employees to play an active role in safety. This same tool is also marketed by Apave for its customers, to enable them to develop a culture of awareness, prevent risks and help reduce accident rates.



THEY SAY IT BEST

I never start an assignment unless all indicators are green for me and, above all, for my trainees.

Denis, Works at height trainer, Nancy - France





#ApaveSafetyMonth

Every year in April, Apave rolls-out a "Safety Month" programme for its employees, aimed at promoting the prevention of work-related accidents and illnesses in France and internationally. To mark the event, employees are invited to take part in various actions:

- 1. Raising awareness on safety principles, with a theme generally chosen in relation to the company's major risks.
- **2. A "safety day" webinar** on the World Day for Safety and Health at Work, chaired by the Group's CEO, hosted by members of the

Executive Committee and offered in French and English.

Over a thousand employees take part each year.

3. In 2023, particular attention was also paid to "First Aid" issues. First aid courses have been held at a number of sites in France to train employees in life-saving techniques.

In 2023, nearly a hundred volunteer employees took part in sessions run by the French Red Cross at their workplace (Group headquarters, Bordeaux, Lyon and Strasbourg).





There can be no successful and sustainable transitions without trust and safety

of employees and available in several languages.

"The great climate system" and "The low-carbon

transition", to be taken during working hours.

Group's commitments and encourage action.

PILLAR 2

Committed to providing training on sustainable transitions to 100% of our employees and making them active players

Understanding in order to take action: "common sense" some would say; at Apave, we wanted to give ourselves the means to make this statement.

To become a player in the CSR roadmap, it is essential that every employee has an understanding of:

- the challenges of sustainable transitions, the associated mechanisms and the changes that need to be activated to reverse the trends;
- the content of the Group's strategy, its ambition and its contributing commitments.

As a leader in professional training, Apave has deployed its sustainability school, the Apave Climate School, for all its employees, the fruit of a partnership with Axa Climate. At the same time, an educational programme has been set up to give everyone a better understanding of Apave's strategy in terms of social and environmental responsibility.

HE ESSENTIAL I A COMMITTED GROUP THE 5 PILLARS



"Understanding in order to take more effective action"

The Group's Board of Directors has been strongly committed to CSR issues and their definition. This commitment was reflected in the organisation of dedicated workshops, the creation of the "Climate Fresk" (a fresco dedicated to climate issues) and providing each member with an access to the "Apave Climate School" training platform for sustainable transitions.

The Group's Top250 have also been brought on board, with a dedicated seminar in September 2023 where each of the Top Managers was able to create the "Climate Fresk" and be informed of the content of the Group's new CSR strategy.









FOCUS

Employees committed to support solidarity initiatives

Apave employees are taking action, collectively or individually, to contribute to solidarity initiatives.

For Pink October,

300 employees took part in the initiative, and the Apave Group undertook to support their efforts by donating €5 per participating employee to La ligue contre le cancer (the league against cancer).

More and more initiatives are being launched in France and abroad:

- In Senegal, teams from AGTS, a subsidiary specialising in geotechnical engineering, co-organised and took part in a green walk in Dakar to help protect the environment;
- teams from the Montpellier and Béziers branches in France took part in a challenge organised by the



- the Toulouse, Mulhouse and Reims branches in France organised collections of toys and games for disadvantaged children;
- in Nancy and Strasbourg (France), food and hygiene products were donated to charities.















Launch of the Apave Climate School

Through the Apave Climate School, the Group's 14,000 employees have access to around thirty e-learning modules translated into around ten languages. The content includes generic teaching modules on climate change and its consequences, as well as specific modules that enable employees to take action in their jobs (finance, HR, marketing, etc.). In this way, everyone can take part

in personalised training.

Nevertheless, in order to define a common cultural framework,

2 modules have been made mandatory for everyone:

- "The Great Climate System", to give a better understanding of the various scientific phenomena that govern the Earth's climate;
- "Low Carbon Transition", to discover how and why the low-carbon transition is the key to limiting climate change.

1,600+
employees trained
in 2023

30+
modules available
in 8 languages



THEY SAY IT BEST

I am grateful to be part of a Group that provides all its employees worldwide with useful and necessary knowledge about climate, climate change and the low-carbon transition through the Apave Climate School. I'm delighted to be able to help roll out these courses to the Group's Trainor employees in Norway and Sweden. Knowledge and understanding are the keys to success in any professional field. The greatest challenge of our time deserves that all companies take responsibility. For emission cuts, for knowledge sharing and for future generations.

Eva, Chief Communications and People Officer Trainor





The Apave Climate School made me more aware of climate risks and gave me more information about the Low Carbon Transition. It's a very good initiative on the part of the Group to inform its employees about the issues of today and tomorrow, which helps everyone to understand the usefulness of the CSR policy pursued by Apave.

Lionel, BVT Technical and Training Director



Thanks to the Apave Climate School, I have a better understanding of climate issues, the regulatory framework, the different trajectories and the scientific aspects. For us employees, it's a great opportunity to have access to this course, as it gives us a better understanding of Apave's CSR strategy and puts into perspective the actions we can take as employees and as citizens.

Carine, QSE consultant, Île-de-France







PILLAR 3

Committed to decarbonising our activities

On the basis of a carbon assessment carried out in 2022 using a reliable methodology that complies with the GHG Protocol and includes a complete scope 3, Apave worked in 2023 on the decarbonisation roadmap for its activities. 4 main decarbonisation areas have been identified and are now being translated into action: mobility, energy, real estate and purchasing.

apave

The Group's decarbonisation objectives have been defined for 2025, based on a reference year of 2022. This relatively short period is intended both to speed up the implementation of concrete actions and to put in place the conditions for success that will enable us to accelerate post-2025. Apave refrains from any form of compensation.

2025 OBJECTIVES

of GHG emissions (Scopes 1, 2 and 3) in absolute terms, compared with the 2022 reference year (c), including:

-10% of emissions in Scopes 1 and 2

-3,5% of emissions in Scope 3

reduction in electricity consumption in kWh/k€ of turnover in absolute terms compared with the 2022 reference year (c).

Measuring our GHG emissions in an exemplary and transparent way.

- Annual carbon balance for scopes 1, 2 and 3, approved by an independent third party
- A regularly updated methodology and annual monitoring of changes

Acting and managing to reduce our emissions, and creating the conditions for success to enable us to accelerate.

- Action plans associated with the Group's main decarbonisation areas: mobility, real estate, purchasing, energy
- Promoting virtuous behaviour

Apave 2023 GHG ASSESSMENT

As in previous years, Apave is carrying out its annual GHG emissions assessment, the calculations of which comply with the methodological rules of the GHG Protocol in line with the Group's activities.

As part of our ongoing efforts to improve the quality and decarbonisation of our activities, certain methodological amendments, in line with the GHG Protocol, have been made between the 2022 and 2023 GHG assessments. Two major amendments were made under the guidance of an independent third party expert in carbon footprinting, who approved their feasibility and relevance.

 The GHG Protocol states that the inclusion of emissions linked to the construction of leased assets is optional. Because of the significant variation in leased assets from year to year, and the resulting difficulty in comparing changes in the Group's GHG emissions, it has been decided that, as from the 2023 GHG assessment, emissions linked to the construction of upstream leased assets will no longer be taken into account.

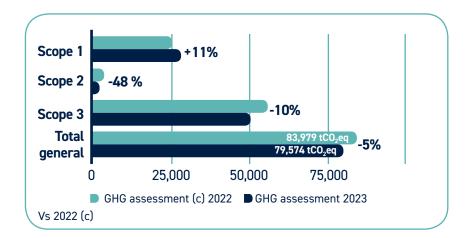
• The GHG Protocol also stipulates that travel by clients or visitors is not to be taken into account. As a result, travel by intercompany trainees (clients coming to Apave training centres for training) was not taken into account in the 2023 GHG assessment.

The 2022 GHG assessment has therefore been corrected (c) and the 2023 GHG assessment calculated by incorporating these methodological amendments.

2022 "CORRECTED" GHG ASSESSMENT (c) AND 2023 GHG ASSESSMENT

	Corrected 2022 assessment (c) tCO ₂ eq	2022 assessment tCO ₂ eq
Scope 1	25,169	27,912
Scope 2	3,167	1,662
Scope 3	55,643	50,000
Total	83,979	79,574

More details in the text NFPS: Greenhouse gas emissions (GHG) p.103



4 MAIN AREAS FOR DECARBONISATION

As a services company, Apave has identified 4 main areas for decarbonisation.



Mobilities

- Vehicles: gradual greening of the Group's vehicle fleet as it is renewed.
- Training: a programme focusing on responsible driving, safety, eco-driving and the geographical optimisation of operations.
- Electric charging stations: installation of charging stations for electric vehicles on sites.
- Soft mobility: a multi-year plan to install bicycle shelters.



Real estate

- Continued implementation of the Real Estate Master Plan (SDI), initiated in 2019 and updated in 2023 to extend it to 2028. In this context, a number of objectives are being targeted: - reducing energy consumption,
- optimising the use of floor space in buildings, while improving working conditions for employees (flex environment, etc.)
- In general, the renovation work undertaken is aimed at obtaining environmental labels/recognitions such as BREEAM, HQE, etc.



Purchasing

- "Responsible Purchasing" policy to reduce the carbon footprint of our purchases.
- Extending the lifespan
 of our electrical and electronic
 equipment and reduction of
 our waste.
- Consideration of decarbonisation and safety approaches in supplier bids.



Energy

- Energy audits of buildings with the aim of complying with the tertiary sector decree. To date, all the audits have been completed, enabling us to draw up a multi-year action plan and associated works.
- Strategy to reduce electricity consumption, with ISO 50001 certification. A 10% reduction in consumption has already been achieved between 2021 and 2022. In 2023, efforts to reduce electricity consumption continued, stabilising the efforts made since 2021.
- Green electricity: in the future, development of the installation of photovoltaic panels and the purchase of green electricity.



DECARBONISING OUR TRAVELS, ACTIONS UNDERWAY

A "greener" car policy

The Apave Group wants to accelerate the electrification of its vehicle fleet in France by the end of 2025, with a target of 6% of the vehicle fleet. This acceleration was decided in mid-2023. To achieve this objective, the vehicle policy is being regularly updated to offer a wider choice of electric vehicles. Diesel models have been removed from the catalogue. However, this process initiated by the Group is dependent on the external context of the supply of electric vehicles by manufacturers and the implementation of infrastructure (EVSE), which may slow down its

deployment. In addition, the vehicles offered by Apave are those of French manufacturers.

To encourage people to choose an electric vehicle, Apave has decided to cover the cost of installing a charging point at the employee's home, installation, maintenance and the price of electricity.

A plan to deploy electric vehicle

charging stations at Group sites was launched in 2022. By the end of 2023, **30 charging points had been installed** at Apave branch car parks. This multi-year deployment plan provides for the installation of almost 120 additional charging points by 2028.



Training in eco-friendly driving

More than 700 employees were trained in eco-driving in 2023 via CEC conseil.

This figure has risen by 50% in line with our strategic plan, and should reach 1,100 by 2024. This training enables fuel consumption to be reduced by around 20% (recorded in training since 2019). Beyond the

challenges of decarbonisation, this type of training is also essential for reducing the risk of accidents. This twofold objective has led Apave to set itself the target of a 50% increase over 2023 results by 2024. This action has enabled the Group to apply for Energy Savings Certificates from Total for these training courses.



This training has given me a different perspective on driving. I've learnt to get less tired at the wheel and to save money. Today my driving is smoother and better adapted to the environment I'm in.

Dorian, Bussy-Saint-Georges - France



Very interesting training. You have to go into it humble, not thinking that you're a good driver and that it's the others who are bad. This makes it easier to take the trainer's advice on board. The information given breaks down certain preconceived ideas. The practical session was interesting. The consumption readings are astonishing.

Samuel, Orléans - France



Throughout the driving session, the discussions and the trainer's explanations, I focused on obtaining satisfying numerical results. I enjoyed understanding what ecodriving was and the positive impact it could have on my driving. Today I'm still applying some of the techniques I learnt that day.

Thierry, Marseille - France



Encouraging soft mobility

Soft mobility is one way of reducing our carbon footprint. To encourage bicycle travel, Apave has launched a multiyear plan to install this type of infrastructure in its main branches in France. By 2023, the Le Mans, Chambéry, Limoges and Valence branches have been equipped. Between 2023 and 2026, the plan is to install 190 places

ACTIONS UNDERWAY



Carpooling initiatives at certain sites

in 30 branches.

In September 2023, Apave signed a partnership with the carpooling company KAROS at 2 pilot sites in France (Lyon and Marseille). Parking spaces are reserved for carpoolers. **Around a hundred employees** have already taken part in the initiative. The initial results after 6 months of use are encouraging, with:

- •412 solo car journeys avoided, i.e. 7,732 km;
- •962 kg of CO₂ avoided (i.e. 328,328 km by TGV or 3,602 L of bottled water).







New, more energy efficient branches

Apave is continuing the real estate master plan initiated in 2019, with the aim of improving working conditions for its teams and reducing the Group's environmental and carbon footprint. Each year, between 5 and 10 sites are involved. Since 2020, a total of 33 projects have been carried out in France, resulting in a **50% reduction in energy** consumption through the optimisation of work areas, less energy-intensive installations, premises with very good energy performance and sites equipped with photovoltaic panels. By 2023, employees at the Chartres, Lyon, Bourg en Bresse, Beauvais, Mende, Castres and Annecy sites in France will have been able to move into more modern, welcoming buildings that encourage the use of soft mobility. As part of these projects, Apave is looking for locations with good transport links (bus, metro, tram) and easy access to the motorway network.



Photovoltaic panels, focus on the United Kingdom

Whether in France, as part of the Climate and Resilience Act, or internationally, Apave continues to deploy photovoltaic panels on its buildings to reduce its carbon footprint wherever it makes sense. In the UK, for example. PARC, the Apave Group's testing laboratory, has installed photovoltaic panels on the roof of its building: 350 high-efficiency modules and 2 60 kW inverters cover 25% of the site's **consumption**. This initiative complements the existing array of photovoltaic panels.





PILLAR 4

Committed to gender equality and the development of all our employees

To build a sustainable future, Apave relies on the expertise and diversity of its teams. Apave works for greater inclusion, well-being and solidarity within the group, so that each employee can develop with commitment and pride. Apave pursues its commitments in terms of increasing the number of women in its professions, developing the skills of its employees and providing access for people with disabilities.

2025 OBJECTIVES

27% of women in management positions 20+ hrs of training per year for each employee

of subsidiaries have rolled-out "Ethics and Anti-Corruption" training, representing 90% of Group employees

Fight against discrimination

- Fight against sexist behaviour in the workplace and all forms of discrimination
- Welcoming disabled employees

Increase the number of women at Apave in management positions and in all business activities. Develop skills and training programmes.

Encourage internal mobility and training.

Guarantee ethics and non-corruption by training all employees.

Recruitment: more than 2,450 new employees worldwide

In 2023, Apave continued its recruitment momentum with the integration of more than 4,700 employees over the last three years, including 2,450 in 2023. This ambitious recruitment plan will support the Group's development by recruiting a wide range of profiles: young graduates, managers, engineers and technicians, as well as workstudy students and trainees pursuing degrees from bachelors to masters.

BREATHING NEW LIFE INTO OUR EMPLOYER BRAND



Your expertise at the heart of major projects

In view of its ambitious recruitment targets, Apave has breathed new life into its employer brand, with a new campaign launched in mid-2023. The new content puts people at the heart of technical skills, with a unique slogan: "Your expertise at the heart of major projects".





For more than 150 years, we have been writing a meaningful story, to which hundreds of thousands of talented people have contributed...

Joining Apave means joining a group of men and women who all belong, it means being active every day, it means taking action to manage risks, it means being of use to society.



Welcoming and integrating new recruits

Because building team loyalty starts from the very first day in the company, Apave has reworked the entire onboarding process and the associated tools. We have a single objective: to welcome and integrate new recruits effectively, using a two-pronged approach: know-how and interpersonal skills, to create a positive and inspiring perception of the company.



THEY SAY IT BEST

I was given a very warm welcome when I arrived. The comprehensive onboarding programme enabled me to take on my first assignment with greater confidence. The ramp-up was gradual, with small assignments followed by larger ones to enable me to become familiar with the tools and technical aspects of the business.

Ludivine



I'm lucky to have a manager who always listens and is available when I need him. He took the time to help me fit in. I felt that I was expected to do something, and that's very rewarding. A training programme to develop my skills was put in place as soon as I arrived, which I especially appreciated.

Jonathan

Apprenticeship, training to work at Apave

512 is the number of work-study students taken on by Apave teams in 2023. Because workstudy programmes are a fantastic way of recruiting employees who already know the company and our working methods, and an excellent way of speeding up professional integration for young people, Apave is committed to pursuing this momentum in the coming years. The opening of its Apprenticeship Training Centre, announced for early 2024, is a good example of this. The first class of "Periodic Inspectors of Low and High Voltage Electrical Installations" was launched at its Lyon training centre in France, for young people with a school-leaving certificate. The work-study course will enable apprentices to obtain a permanent contract within the Group at the end of their training.



THEY SAY IT BEST

I'm lucky enough to work in a super dynamic place with lots of super friendly people who are experts in their fields and who are all ready to help me.

Thibo, apprentice/trainee project manager



I was lucky enough to join a dynamic and friendly team where communication is very easy. I was lucky enough to sign my permanent contract with the Apave Group after my workstudy placement.

Nicolas, trainee project manager



Today I feel much more at ease on the phone, which is due to my training. I really enjoy interacting with the technicians, who share their experiences with me, and that gives me a clearer picture of the Apave Group's business and risk management.

Yacine, work-study student in sales





Deviens

Technicien

d'inspection

en électricité

I have learned a lot during my work-study placement. It enabled me to feel at ease with the subjects and also during my assignments. I was lucky enough to be hired by the Group after my work-study placement.

apave

Apprendre un métier, un job à la clé

Tanguy, trainee inspection officer



apave.com

#1formation

My tutor is always available to help me, to give me different information and he always listens to me.

Jenna, student in management

(FOCUS)

"Together let's say NO to sexism": a strong commitment by the entire Executive Committee

"Together, let's say NO to sexism", this internal awarenessraising campaign is based on an educational system designed to make all teams aware of the manifestations and impact of sexism in the workplace. This medium-term initiative was pursued in 2023 with the distribution of posters referring to

concrete examples of sexism (jokes, parenthood, career development, etc.) and the provision of a booklet explaining the different forms of sexism and how they manifest themselves, and reminding employees of the existing reporting mechanism. The campaign was rolled out in France in 2023, and is currently being adapted in Spain.



Rémi, Philippe, Catherine, Bruno, Éric, Emmanuelle, Laurent, Anne, Paul, Fabrice Gérard, Stéphanie, Patrice, Marjorie, Françoise, Jennifer, Elisabeth, Johan, Geoffre Damien, Hassan, Emma, Charlotte, Laure, Sonia, Yannis, Gilles, Amaury, Pascal, Nathan, Isabelle, Romuald, Mathieu, Francis, Charles, Bernard, Vincent, Arthur, Carlos, Martine, Mickaël, Robert, Husues, Christian, Alexandre, Amadou, Gary, Bertrand, Vanessa, Daniel, aëtitia, Grégory, Marine, Vivien, Joël, Marie-Christine, Nourdine, Géraldine, Patrick, Arnaud, Erhan, Jean, Lionel, Romaric, Jonathan, Alice, Sabrina, Sandrine, Régis, Martial Pierre, Céline, Myriam, Jacky, Etienne, Sophie, Tom, Gérald, Aurélien, Teddy, Magal Thibaut, Gilbert, Sylvain, Amandine, Hugo, Auel, Dinetri, Alban, Sébastien, Claude, Ahmed Joffrey, Savon, Camille, Jimmy, Alex, Thierry, Jessie lnis, Marion, Marie, Dylan, Clag Steeve, Benjamin, Bastien, Al Enguerrand, Cathy, Saptiste, Nathalie, Karin veneric Harold Sarah Younes téphane, Sandro, François, Jean-Michel, Brick laxime, Karl, Zahir, Steven, Robin, Dominique, Boris, Jean-Marie, Anais, Jean-Pierre ohan, Denis, Edouard, Jacques, Raphaël, Murielle, Nadêge, Peter, Loris, Julie, Julie Virginie, Jean-Jacques, Estelle, William, Jean-Yves, Caroline, Tommy, Morgane, Dany



ADAVE TOUTES ET TOUS ENGAGÉTES!





It's a great initiative by Apave, with its history of over a century and with a strong male presence, to commit to the fight against sexism in the workplace. It reassures me about the place of women in our company in the years to come.

Cendrine, Sales Manager Grenoble - France



I think that the Group's commitment to the fight against sexism is very strong and well shared by all our employees. We think that everyone evolves in the same way, but each person evolves according to his or her upbringing and direct environment. So it's important to get everyone on board with the same approach. The campaign, with its posters and graphics, is a real eye-opener! We no longer feel alone, and we can use the visuals as a starting point for our conversations.

Sabine, After-Sales Manager Grand Est - France







Training for 100% of the Group's managers to help them in their role

Following the roll-out in 2021 and 2022 of the "How to manage remotely" and "Managing teams effectively" training modules for all the Group's managers, Apave is continuing to invest heavily in new training courses in line with its strategic plan. These sessions took place face-to-face, locally (France, Spain, Italy, Senegal, Ivory Coast, Vietnam, etc.). In 2023,



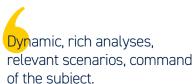
ne role-playing exercises revealed my areas for improvement.



Presentation of best practices for effective rituals with remote teams.

Apave designed and launched 2 new training courses: "Managing teams effectively - season 2" and "Everyone as a sales rep". These are face-to-face, local training sessions based on real-life situations, which will be deployed between 2023 and mid-2024.

Satisfaction rate of managers who have taken these courses





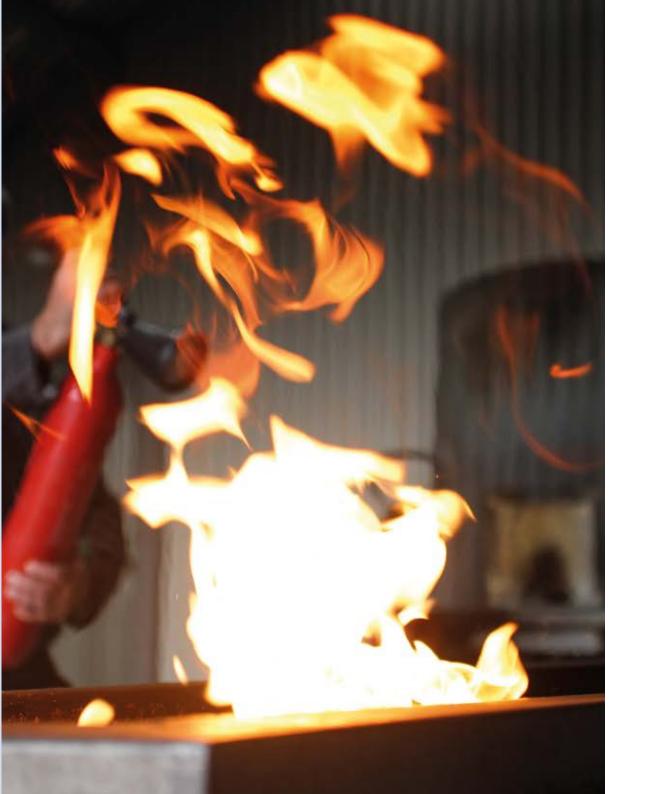






A woman in a technical profession

Safety and prevention have always been important subjects for me and at the heart of our family discussions, so it's hardly surprising that my father is a professional firefighter and my mother is an insurance broker. It was this desire to provide help and prevention that naturally led me to become a volunteer firefighter while continuing my studies in mechanical engineering and then in QSE management. My first experiences as a prevention officer confirmed my choice of career. I applied to Apave as a fire prevention inspector. I realised straight away that this was the job for me, as it enabled me to put all my knowledge to good use in fire prevention. After a number of experiences and qualifications in various fields (elec. Atex. lightning, etc.), I'm now a fire engineer. My job is to have an overview of the various risk situations and to be able to provide highly specialised expertise in order to detect any fire risk. It's a rewarding job that helps to greatly reduce the risks in the event of fire, and minimise losses for companies while they wait for the fire brigade to arrive. Sophie, Fire Project Engineer, Lyon - France

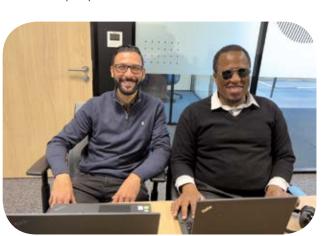




Raising awareness of disability for greater inclusion

Signed in March 2023, the "Disability" agreement is gradually being put in place within the France Economic and Social Unit, with a view to adapting and extending the actions and approaches within all the Group's entities. Because disability is not always physical, because it is not always visible and because it is sometimes temporary, Apave decided to launch its action with an awareness-raising campaign during the European Week for the Employment of People with Disabilities.

- **Distribution of an in-house brochure** explaining what disability is and giving the floor to disabled employees within the company.
- **Apave's participation** in the virtual "Hello Handicap" fair in October 2023.
- Participation in the "Duo Day" initiative, on 26 November 2023, during which Apave employees were able to present their jobs to disabled people.







THEY SAY IT BEST

With an invisible motor disability since a car accident in 2016, my employer at the time dismissed me for unfitness. The following year, Apave hired me and immediately put everything in place so that I could do my job in the best possible conditions, despite my disability. My workstation was adapted and fitted with an ergonomic chair, and my company car has an automatic gearbox. After experiencing pain during my field inspections, the decision was taken not to have me do any more. My superiors have always acted to protect my health and comfort, and I'd like to thank them for that!

Ludovic, Nuclear Pressure Equipment Project Manager (ESPN)



I'm passionate about this job and I'm discovering a new facet of the building industry: health and safety. Apave quickly gave me the opportunity to train, and I obtained my certification in November 2022. After 22 years as a bricklayer, I developed back injuries. Despite this disability, I didn't ask for any special accommodations, as I didn't feel I needed it at the moment. The teams at the Ploufragan, Rennes and Saint-Malo branches in France gave me a warm welcome. They were very kind and helped me to integrate quickly, even before I was trained and qualified.

Bastian, Health and Safety Coordinator (CSPS)





There can be no successful and sustainable transitions without trust and safety

PILLAR 5

Committed to working alongside our customers to help them make a success of their own sustainable transitions

For more than 150 years, Apave has acted as a "trusted third party", supporting the great revolutions that have fuelled history by enabling them to come to fruition in complete safety. Today, the challenge remains the same: the ecological, energy, climate and digital transitions we are undergoing are generating new risks that need to be identified, prevented and controlled. This is the ambition of our range of "Green&Social" services. More than ever, Apave has reinforced and strengthened its expertise and know-how in specific areas such as the environment, workplace safety, climate and decarbonisation, as well as in specific areas of expertise such as sustainability/ CSRD* reportings. In 2023, the range of "Green&Social" offerings grew by +33%, confirming the strategic choice made by Apave 2 years ago. Without trust and safety, there can be no successful sustainable transitions.

*CSRD: Corporate Sustainability Reporting Directive



Providing appropriate "Green&Social" solutions.

- Specific expertise and know-how in environmental, safety, climate and decarbonisation issues
- Supporting our customers: training, advising, monitoring, auditing, certifying, labelling... to help create a world and a future we can trust.
- Developing high-level offerings on sustainability reporting issues and associated certifications, through our dedicated subsidiary RSE France (accredited to audit NFPSs and mission companies).
- * COFRAC accreditation no. 3-1904 (scope available on www.cofrac.fr)

FOCUS





Communicating best practices to manage risks

For several years now, Apave has been publishing practical guides and hosting conferences on the challenges of managing technical, human, environmental and digital risks, to help its customers and prospective customers decipher regulations, raise awareness and develop risk prevention and environmental protection practices.

In 2023, all the guides made freely available on the apave. com website were downloaded nearly 8,000 times.

• The booklet entitled "Vos obligations réglementaires - édition 2023" was, as in previous years, very popular, with more than 3,000 downloads.

- Energy efficiency remains a major issue, with more than 800 downloads in 2023.
- Nearly 1,000 people consulted the results of the survey on machine compliance and safety.

Every year, Apave organises and hosts conferences open to all on topical issues such as cybersecurity, health and safety in the workplace, and the low-carbon and energy transition. More than 2,000 participants attended these conferences.

Sharing its expertise in risk management is part of Apave's DNA and contributes to the general interest.





Top chrono: training to meet industry needs

In industry, there are 60,000 vacancies in short-staffed occupations. For a number of years, Apave has been responding to this challenge by offering training courses to prepare tomorrow's employees for jobs such as Installation or Automated Machine Operator, Industrial Maintenance Technician, HVAC Technician, Industrial Welder Assembler or Warehouse Operator. In total, there are more than 32 courses offered under real-life conditions on teaching mock-ups created by trainers experts in these professions.



New in 2023: a specialist Climate and Sustainability branch

Carbon assessment, decarbonisation, biodiversity, climate plan, risk analysis... these are just some of the areas of expertise deployed by the team of consultants and experts at the new "Climate and Sustainability" branch created in 2023. This expertise is fully in line with our clients' expectations and the challenges we are all facing: energy, environmental, societal, climatic, etc. Our consultants have a high level of expertise and support our clients in developing their strategy and associated action plans, based on Apave's "historic" skills in France.



THEY SAY IT BEST



The ecological emergency requires companies to implement sustainable transition measures to ensure their competitiveness and performance. Today, companies have no choice but to act - their survival is at stake. Our role is to support them in defining and deploying their sustainability strategy. Our strength lies in our expertise in the field, to help them achieve success.

Nathalie, Climate and Sustainability branch Director



FOCUS





RSE France, a subsidiary of the Apave Group, accredited as a "Société à Mission"

In January 2023, RSE France obtained COFRAC accreditation to carry out "Sociétés à Mission" (Mission-driven companies) verification assignments (PACTE law in France). This recognition has enabled our teams to verify the implementation of the social and environmental objectives defined in the articles of association of mission-driven companies. This accreditation also recognises RSE France as a NFPS (Non-Financial Performance Sector) verifier.

* COFRAC accreditation no. 3-1904 (scope available on www.cofrac.fr)



Digital risks: cybersecurity and GDPR

As a trusted digital third party, Apave Digital is helping its clients to manage digital risks through two new offerings.

- "Cybersecurity" is an offer tailored to the needs of large and small businesses, as well as local authorities. It is designed to prevent the risk of cyber-attacks within their organisations, and includes concrete actions such as e-learning and face-to-face training for employees and managers, as well as diagnostic services and support through to cybersecurity certification.
- "Data Protection" to help VSEs and SMEs ensure the security of their personal and strategic data and comply with current regulations. This offering includes a diagnostic to assess the current level of

compliance, support to achieve compliance and training to raise the awareness of employees and managers on data protection.

This new range has been developed by combining the Cyber and Digital expertise of the Group's subsidiaries (Oppida, LSTI and SixFoisSept) with Apave's traditional activities (Inspection, Training, Certification and Labelling, Consulting and Technical Support, Tests and Measurements). Apave Digital is now the only third-party **Digital Trust player** to have all the expert digital skills (Cybersecurity, Data Science, Al. Data Protection. Certification) available to its clients within a single entity.



100+ experts

in digital risks, cybersecurity & data protection available to our clients. Apave contributes to networks of experts by being a member of:

- Campus Cyber, the network of excellence bringing together the main national and international players in Cybersecurity
- Fédération Française de la Cybersécurité (French Cybersecurity Federation)
- Club Ebios (club-ebios.org)





WHAT OUR CUSTOMERS SAY

The choice of Apave was a natural one, given our objectives and the work we already had in common. This partnership has become an obvious way of working together to create a "Cybersecurity and GDPR" offering aimed at VSEs and SMEs, which are highly exposed to digital risks and need an effective strategy. With Apave, we are providing a trusted partner capable of understanding the issues facing VSEs and SMEs, as well as a service that can 'guarantee' the actions to be taken and the process to be identified.

Nathalie BERGER, Vice President, Digital Transition and Cybersecurity, Morbihan Chamber of Commerce and Industry





NOALIS

Promoting elderly people's ability to remain in their own homes HS2® Label

As a player in the social housing sector in the Nouvelle-Aguitaine region of France, NOALIS was awarded the HS2 level 1 label this year for its residence of 10 private houses, Le Clos Pasteur in Nexon. Apave is pursuing the development of its Haute Sécurité Santé - HS2® label (High Health and Safety), designed to help frail people stay in their own homes. The year 2023 ended with a total of more than 10,000 homes certified by Apave Certification since the label was launched, with 13 new certifications and 17 renewals. The Haute Sécurité Santé label is now recognised by France Silver Eco. the silver economy sector supported by the French government, as a criterion for



assessing players in the silver economy sector. This is real recognition of the work carried out by the Label teams since its creation in 2016.





WHAT OUR CUSTOMERS SAY

The HS2 label has enabled us to acquire a set of standards and technical solutions for providing better living conditions for senior citizens in their own homes, and therefore to support them as they age at home. (...) It has enabled us to gain recognition from local authorities and from our tenants... It has positioned us as supporters of ageing well at home.

Elodie AMBLARD, Managing Director of NOALIS, a subsidiary of Action Logement



Delta Dore

A low-carbon strategy supported by Apave

Delta Dore has chosen Apave to assist it in structuring its low-carbon approach and aligning its emissions reduction trajectory with the Paris Agreements: -25% by 2030 and -90% by 2050. Apave's support enabled it to:

- benefit from a contribution of knowledge and skills related to the climate sector.
- rely on methodological support and workshop facilitation,
- standardise understanding of the issues surrounding global warming,
- increase awareness on the impact of climate change within the company,
- accelerate the project with an external driving force.



WHAT OUR CUSTOMERS SAY

We knew that the carbon footprint approach was not enough to implement a global strategy to reduce our emissions. We wanted and needed to structure our own decarbonisation approach.

Samuel TANNÉ, Quality Safety Environment Manager - Corporate Social Responsibility - Delta Dore Group



ANAIS Foundation

Evaluation of 72 Medical and Social Establishments and Services (ESSMS)

The ANAIS Foundation has entrusted the Apave teams with the evaluation of the quality of its 72 ESSMS. Regulated by the law of 24 July 2019 on the organisation and transformation of the healthcare system, the evaluation is based on a national reference framework drawn up by the HAS (Haute Autorité de Santé). The evaluation process is a lever for mobilising professionals, as part of a drive for continuous improvement in the quality of support provided to people receiving support. For the ANAIS Foundation, which has been working with people with disabilities or suffering from dependency since 1954, the aim is to pursue and strengthen its efforts to improve the quality and well-being of the people it cares for.



Signing of the ESSMS contract on 4 July 2023 in Alençon (Orne), France. On the left, Bruno TIREL (Apave CAEN ARGENTAN Branch Manager), on the right, Alain LE DAUPHIN (Chairman of the ANAIS Foundation Board).



WHAT OUR CUSTOMERS SAY

Preparing for the evaluation has enabled our professionals to re-examine their practices and strengthen their collective thinking on how to support people. Through the eyes of an outside observer, evaluations are a means of assessing the quality of services, reinforcing practices or initiating improvement actions in establishments and services.

Géraldine ADAM, Projects - Quality Director





Green hydrogen: danger impact study

QAIR, an independent renewable

energy company, and the Agence Régionale Energie Climat (AREC) in Occitanie. France have launched the construction of a Hyd'Occ renewable hydrogen production unit in Port la Nouvelle (France). This is a truly global solution for producing and marketing renewable hydrogen by alkaline electrolysis of water. Apave carried out the ICPE (Classified Installations for the Protection of the Environment) hazard study, while also assisting the project owner with the third-party expert appraisal by INERIS. Decarbonated energies play a major role in the energy transition. To make a success of this transition, it is essential to manage all the risks associated with the operation of these new production and consumption systems, which are more respectful of the environment and more carbon-free.





WHAT OUR CUSTOMERS SAY

Working with Apave has enabled the QAIR group to submit a quality dossier that has been recognised by all the authorities who have had to consult the application for authorisation for the Hyd'Occ project. Apave was able to demonstrate its support qualities, particularly during the third-party expert appraisal requested by the authorities and carried out by INERIS. The support was comprehensive, as was the involvement of the team members who supported Hyd'Occ in its development.

Laurent TOKARSKI, Authorisation and Regulation Director





Hertz

Electrical compliance of terminals

Across France, Apave is working on behalf of Hertz to check the electrical compliance of the 250 recharging points installed in almost half the branches in France (excluding franchisees and correspondents).



WHAT OUR CUSTOMERS SAY

For the inspection of our first fast-charging stations at Lyon Saint-Exupéry and Orly, Apave demonstrated its responsiveness and flexibility. Overall, Apave is a key partner in implementing our policy of deploying charging points in our branches, and thanks to this our teams are working in complete safety to help reduce the CO₂ impact of our customers' journeys.

Thiébaut MOEGLIN, Head of Electrical Activities - EV Lead



Siéml

Initial and periodic inspections of public lighting

Siéml, the intercommunal energy association for Maineet-Loire, France, is coordinating with three other departmental energy associations (Territoire d'énergie 44, Territoire d'énergie 53 and Sydev) the inspection of public lighting installations under their

management. Teams from Apave's offices in Angers, Nantes, La Roche-sur-Yon and Le Mans are supporting these associations in this process. The aim is to meet the challenges of public safety and reduce energy consumption by optimising installations.



WHAT OUR CUSTOMERS SAY

The quality and clarity of the reports submitted by Apave are essential if effective corrective action is to be taken.

Emmanuel CHARIL, Managing Director of Services







Colas Inspection of the cable transport in the city of Antananarivo

Colas has entrusted Apave Madagascar with the development of cable transport in the city of Antananarivo, Madagascar. This strategic project has been identified as a solution offering an alternative and green mode of transport for the city, which will considerably improve urban mobility within the capital. Apave's teams carried out the inspection relating to the identification of risks such as the rules for reinforced concrete and the technical guide for cable cars and guided transport.



Sun'R

Support for photovoltaics

Apave has been commissioned by Sun'R. the French leader in photovoltaic innovations, to provide support for the installation of photovoltaic shading for the entire public park in Morières-lès-Avignon, France as part of its energy transition. Apave is involved throughout the project, from the calculation notes for the sizing of the shading systems and the compliance study for the design studies, through to regulatory inspections, construction supervision and site safety. This is an opportunity for Apave to showcase its expertise

through its range of "Green&Social" services to support its clients committed to the energy transition.





WHAT OUR CUSTOMERS SAY

For many years now, Sun'R has appreciated the technical quality of Apave's staff: for the development of these projects, whether they are classic (ground-based power stations / horse-riding arena / shading systems) or atypical like the first agrivoltaic projects, their support and advice are invaluable to us in building the low-carbon electricity production projects of tomorrow.





EDF PEI Larivot power station

French Guiana ensures its energy transition In order to meet French Guiana's growing

energy needs and replace the existing oil-fired power station, which is over 40 years old, EDF PEI has opted for liquid biomass (biofuel made from vegetable oil, with the exception of palm and soya bean oil). The construction of the Larivot Bioenergy Plant, with its guaranteed power of 120 MW, will provide French Guiana with a high-performance, reliable and environmentally-friendly industrial tool. The technology used will help to reduce CO_2 emissions by a factor of four. Apave's teams in French Guiana are working hard on this construction project. They

are assisting EDF PEI and the temporary consortium (Vinci Grands Projets, Vinci Grands Travaux, Wartsila) with technical building control, health and safety on site, inspection and technical support. But not only that! An engineer specialising in Health, Safety and the Environment is permanently on site. His role? To ensure that an effective Safety and Environmental Management System is in place, so that new production equipment can be delivered on schedule. His vocation is above all to be a real operational safety support for EDF PEI. Because without safety, there can be no successful sustainable transitions!









Trainor Digital training in 3D worlds

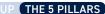
Training in electrical safety in Electri City, an interactive 3D world, is what Trainor, the Apave Group subsidiary specialising in vocational training using cutting-edge digital techniques, is offering. A totally immersive experience that allows learners to be trained in electrical safety in a fun and interactive way. Trainor also offers regulatory training, notably in explosive atmospheres (ATEX), work in hot environments, digital security and first-aid. Known as the Nordic expert in elecrtical safety, Trainor also offers face-to-face training and consutancy More than 120,000 people are trained by Trainor every year.



WHAT OUR CUSTOMERS SAY

This comprehensive collaboration with Apave means that safety and respect for the environment can be controlled on site, which are EDF PEI's primary requirements for the successful completion of this major project in French Guiana.

Sébastien JULIER, Head of the Larivot power plant construction team (French Guiana)







Cogedim Certifying its environmental approach

Cogedim, which is committed to an eco-friendly approach, has chosen to obtain NF Habitat certification for all its homes and NF Habitat HQE certification for 25% of its projects. Cogedim has chosen Apave to help it obtain these certifications at every stage of its construction and renovation projects. On a daily basis, Apave's experts decipher the requirements of the regulations, provide technical support throughout the project life cycle and pass on the right reflexes to the Cogedim teams.





WHAT OUR CUSTOMERS SAY

Cogedim is committed to a virtuous certification process with the aim of designing buildings that have a minimal environmental impact over the long term. We have several dozen projects underway with the Apave Group. We appreciate the human relationships that have been built up over the years, the cutting-edge expertise of the consultants, the way they listen to us on a day-to-day basis, the way they take into account our specific needs, their responsiveness and anticipation. A truly trusted partner!

Thierry CHAMBRAGNE, Technical Director, Cogedim Région Provence



Maître Prunille

Training leading to a permanent contract

In partnership with Manpower, Apave has come up with a pragmatic solution that meets Maître Prunille's needs, enabling it to train its future employees "on the spot" at their factory in Casseneuil (France).

Tailor-made, professionallyoriented training is offered to ensure long-term employment in the short-staffed profession of Automated Machine and Installation Operator.





WHAT OUR CUSTOMERS SAY

The advantage of this training, implemented by Manpower and Apave, is that we can train jobseekers in real conditions on our site, and they will be operational immediately on completion of the course. The real asset is the mobile automated production line set up for the apprentices, which has enabled them to acquire the right skills.

Eric BENNE, Operations Manager for the Casseneuil site - Maître Prunille



The project began with a request from our client Maître Prunille, who was looking for 12 line operators to help with its expansion and industrialisation. There was a major shortage of staff and skills in the Villeneuve area, so the aim was to be able to offer them a customised solution tailored to their site.

Magali CERUTTI, Manpower Branch Manager - Agen and Villeneuve sur Lot







Banque internationale pour le commerce et l'industrie de la Côte d'Ivoire

ISO 9001 certification

As part of its efforts to maintain quality within the various departments of its head office and branch network, the Banque internationale pour le commerce et l'industrie de la Côte d'Ivoire (BICICI) has entrusted Apave Ivory Coast with its ISO 9001 certification. Apave Ivory Coast took charge of verifying that the current organisation meets the requirements of the ISO 9001 standard, the requirements of clients and, where applicable, the legal and regulatory requirements applicable to ISO 9001 V 2015. The scope of the assignment covered BICICI's head office and 40 branches.









NISSAN Electric vehicles: training

technicians in Spain

Nissan Academy has entrusted Eurocontrol, Apave's Spanish subsidiary, with the training of its technicians working on electric vehicle batteries so they can obtain EV N2 (LIBREPAIR) certification.

Backed by their expertise in the automotive sector, in the field of electricity and electric vehicle

batteries, Eurocontrol's trainers were able to combine theoretical and practical content at the Barcelona training centre, which boasts full-scale equipment. The training was strongly focused on occupational safety and protection, in line with Nissan standards and current regulations.



WHAT OUR CUSTOMERS SAY

The trainers clearly meet the requirements, knowledge and experience needed to provide training for the brand's specialist technicians. Thanks to Eurocontrol staff for their cooperation and efforts in preparing and running the training course so that it would be a success and considered as beneficial and useful as possible.



Eneria

Checking underground tanks to prevent the risk of soil pollution

Inspecting underground fuel storage tanks is a major step in monitoring soil pollution. Alongside Eneria, Apave experts carry out regular checks on the underground fuel tanks that supply the power generators.

The challenge is to prevent leaks from these tanks, especially as any defects, if they exist, are invisible on tanks ranging from 1,000 litres to 100,000 litres. In addition to a regulatory inspection every 5 years, an ultrasound inspection of the pipes must be carried out every 10 years.



(WHAT OUR CUSTOMERS SAY)

At ENERIA, our role as experts is to alert our clients to the various aspects: regulations, obsolescence, prevention, repair, upgrading and performance improvement.

By working with Apave, I can back up my knowledge with a competent company. By subcontracting to Apave, we can offer our clients a complete solution: ENERIA provides maintenance and Apave carries out periodic inspections.

Gilles LYON-AUREGLIA, Project Manager in the "service and maintenance" department - ENERIA





Whirlpool

Longtime certification for more sustainable ovens

The WHIRLPOOL group is the 1st manufacturer of large electrical appliances to receive the European & independent LONGTIME® label under the impartial control of Apave Certification. This label certifies the sustainable nature of all Whirlpool, Hotpoint and Indesit brand ovens sold in France. They have achieved 100% compliance with

all 41 demanding criteria! Granted by Apave Certification, LONGTIME® is the first European label to identify and promote products designed to last, using a method for assessing product durability.

It is based on 3 pillars: reliability and sturdiness of design, repairability, warranty conditions and technical support.





WHAT OUR CUSTOMERS SAY

Whirlpool's DNA is to design sustainable products. This certification is proof of the daily commitment of all our teams to fight against programmed obsolescence. We are proud that the Whirlpool Group has met all the very strict criteria set by LONGTIME® right from the outset.

Christophe CAILLEUX, Quality and Warranty Director, Whirlpool France

FOREWORD

This chapter presents the Apave Group's 2023 non-financial key performance indicators.

A change in their number and definition took place during 2023, in connection with the following work:

- •re-examination and updating of the CSR risk analysis,
- definition of the Group's new CSR strategy for 2023-2025/2030, the ambition of which was reflected in the introduction of performance monitoring indicators.

During 2023, Apave defined its new CSR roadmap, which is now fully integrated into the Group's strategy. Monitoring the success of this new CSR ambition has led to the definition of 8 rank 1 indicators, at the heart of the Group's Non-Financial Performance Declaration. These indicators are the result of a CSR risk analysis, revised annually, which assesses risks according to their frequency/occurrence and severity. This approach enables the Group to align its reporting and strategic trajectories with the expectations of its stakeholders and the associated social and environmental challenges.

IN TERMS OF GOVERNANCE OF THE RELATED WORK

- •The key non-financial risks and indicators are approved by Executive Management, after consultation with the CSR Steering
- •The integrated report is approved by the CEO;
- •The NFPS is approved by the Board of Directors. It is included in the current Report, which is published on the apave.com website.



CSR CHALLENGES	THEME	INDICATOR AND UNIT	2022 REMINDER	2022 REMINDER ADJUSTED (c)	2023 RESULT	2024 OBJECTIVES	2024 ACTION PLANS
Fight against climate change	Greenhouse Gas Emissions	Tonnes CO ₂ equivalent/employee (ratio based on total absolute emissions from scopes 1, 2 and 3)	8.4 tonnes equivalent/employee for scopes 1, 2, 3* Scope 1: 2 tCO ₂ eq/employee Scope 2: 0.25 tCO ₂ eq/employee (location based) Scope 3: 6.15 tCO ₂ eq/employee *Scope 3 integrating 8 GHG emission items: S3-1, S3-2, 3-3, 3-5, 3-6, 3-7, 3-8. Other: "Trainee travel to training site". In the fourth quarter of 2022, a new emissions reporting framework was implemented to make Apave's GHG footprint assessment more reliable, with a view to building a decarbonisation strategy. In 2022, the Group's updated GHG footprint report was more comprehensive and compliant with the GHG Protocol. Apave's GHG emissions results are more representative across all its scopes. This work will be the subject of continuous improvement over the coming years, with the goal of setting an example in terms of transparency and authenticity in the approach to decarbonisation within the TIC sector, and beyond.	6.6 tonnes equivalent/employee for scopes 1, 2, 3* Scope 1: 2 tCO ₂ eq/employee Scope 2: 0.25 tCO ₂ eq/employee (location based) Scope 3: 4.39 tCO ₂ eq/employee *Scope 3 integrating 6 GHG emission items: S3-1, S3-2, 3-3, 3-5, 3-6, 3-7. *Scope 3: withdrawal of emissions items: S3-1, S3-2, 3-3, 3-5, 3-6, 3-7. *Scope 3: withdrawal of emissions items 3-8 and Other: "Trainee travel to training site". In the fourth quarter of 2022, a new emissions reporting framework was implemented to make Apave's GHG footprint assessment more reliable, with a view to building a decarbonisation strategy. In 2022, the Group's updated GHG footprint report was more comprehensive and compliant with the GHG Protocol. Apave's GHG emissions results are more representative across all its scopes. This work will be the subject of continuous improvement over the coming years, with the goal of setting an example in terms of transparency and authenticity in the approach to decarbonisation within the TIC sector, and beyond.	6.2 tonnes equivalent/employee for scopes 1, 2, 3* Scope 1: 2 tCO ₂ eq/employee Scope 2: 0.25 tCO ₂ eq/employee (location based) Scope 3: 4.39 tCO ₂ eq/employee *Scope 3 integrating 6 GHG emission items: S3-1, S3-2, 3-3, 3-5, 3-6, 3-7. *Scope 3: withdrawal of emissions items 3-8 and Other: "Trainee travel to training site".	-1.5% in line with the efforts initiated compared with the 2022 reference year (c).	Group decarbonisation strategy approved by the Board of Directors mid-2023. Short-term action plan underway and medium-term action plan being defined.
Energy Conservation	Consumption of electricity	Electricity consumption in kWh/€K of turnover	20 kWh/€K	20 kWh/€K	14.8 kWh/€K	-1.5% in line with the efforts initiated compared with the 2022 reference year (c).	Energy conservation plan.
Our employees' skills	Training	Deployment of the "Apave Climate School" digital training course.			Completion rate for both modules: 13%	100% by the end of 2024.	 Monthly monitoring of participation and an internal communication plan to promote completion of the modules and to reward employees who have already completed the training.
		Number of training hours per employee.	27,5 training hours per employee.		26.8 training hours per employee	 >20 hours of training per employee; Maintaining skills; Deployment of new tools and innovative training courses (Management Training, Sales Training, Apave Climate School, etc.); Proactive development of a common skills base (management, sales, etc.). 	Skills development plan (in-house training), managed in France by a dedicated entity: CAMPUS Apave.

• NFPS - key non-financial indicators 2023 / **NFPS indicators**

CSR CHALLENGES	THEME	INDICATOR AND UNIT	2022 REMINDER	2022 REMINDER ADJUSTED (c)	2023 RESULT	2024 OBJECTIVES	2024 ACTION PLANS
Employee Health and Safety	Safety	Frequency and severity of workplace accidents	Work-related accident frequency rate: 5.12 Work-related accident severity rate: 0.18		Work-related accident frequency rate: 5.18 Work-related accident severity rate: 0.25	Work-related accident frequency rate: 3.6 Work-related accident severity rate: 0.13	 Prevention programme; Implementation of the new "OBJECTIVE ZERO ACCIDENTS" OZA2 initiative launched at the end of 2023, including: 4 new safety principles, increased management involvement through dedicated training, a Charter of Commitment and individual objectives in terms of. MASE or ISO 45001 standard applied by all Apave sites in France and in convergence for international sites.
Diversity, inclusion and equality - Fight against discrimination	Gender equality	% female managers	23% female managers		24.6% female managers	25.7% female managers	 Appointments to the Group's Top 250: 30% women; Agreement on gender equality.
Ethical governance - Fight against corruption	Ethics and the Fight against Corruption	% Roll-out of "ethics and corruption" training (companies and employees)	"Ethics and Corruption" training rolled-out in 77% of Group subsidiaries, representing 88% of Group employees.		"Ethics and Corruption" training rolled-out in 80% of Group subsidiaries, representing 91% of Group employees.	"Ethics and Corruption" training rolled-out in 91% of Group subsidiaries, representing 85% of Group employees.	 Generalised training on the risks of corruption for all staff, translated into several languages; Integration process for companies resulting from external growth; Risk mapping carried out for all subsidiaries.

CONCERNING THE THEMES REFERRED TO IN ARTICLE L225-102-1

Climate change: Key performance indicator for Greenhouse Gas Emissions.

Circular economy: Indicator linked to electronic waste management, i.e., the reuse and recycling of IT and telephone equipment (see table on page 108).

Collective agreements reached within the company and their impact on economic performance and working conditions (see indicators on page 109).

Fight against food waste: indicator excluded from reporting due to the virtually systematic outsourcing of catering services.

Diversity and anti-discrimination: key performance indicator for gender equality.

Disability: 3.43% disabled workers (see page 109). In March 2023, Apave signed an agreement with its social partners on a "Disability Policy" for the UES France. This

agreement is reflected in the implementation of concrete actions to promote the inclusion of people with disabilities.

Food insecurity, animal welfare and responsible eating: indicator excluded from reporting due to Apave's activities being unrelated to these themes.

Promotion of physical activity and sports: this indicator has been excluded from reporting; however, initiatives have been launched in the areas of workstation ergonomics (warm-ups, etc.), cycling (e.g., at Apave headquarters) and managerial encouragement of teams to take part in solidarity sports events (Pink October, etc.).

Promotion of the link between the nation and the army and support for enlistment in the reserves: Apave examines requests for some of its employees to join the operational reserves on a case-by-case basis, with the aim of responding as favourably as possible.



NFPS INDICATORS 2023: RESULTS



GREENHOUSE GAS EMISSIONS (GHG)

A GHG Protocol-compliant report

As in previous years, Apave has carried out an annual assessment of its ${\rm CO_2}$ eq emissions, calculated in accordance with the methodological rules of the GHG Protocol, in line with the Group's activities.

As a reminder, the Group's 2025 objectives are:

- •-5% reduction in GHG emissions (Scope 1, 2 and 3) in absolute terms, compared with the base year 2022 (c), including:
- -10% reduction in Scope 1 emissions and 2
- -3.5% reduction in Scope 3 emissions
- -5% reduction in electricity consumption in kWh/k€ turnover in absolute terms, compared with the reference year 2022 (c).

In line with the Group's ongoing commitment to decarbonising its activities, a number of methodological amendments have been made between the 2022 GHG footprint report and the 2023 GHG footprint report, in full compliance with the GHG Protocol. The changes made are aimed at quantifying the most significant emissions items for Apave, on which concrete and measurable decarbonisation levers can be put in place by Apave to achieve the targets set.

Concretely

- In terms of scope: the same accounting scope of GHG Protocol categories has been continued in 2023;
- In terms of categories: 2 of the 14 emissions items in the 2022 GHG report (Scope 3-8: Upstream leased assets and trainee travel) have changed in accordance with the rules of the GHG Protocol;

- these changes were made with the support of an independent third party expert in carbon assessment, who approved their feasibility and relevance;
- the GHG Protocol states that the inclusion of emissions linked to the construction of leased assets is optional. Because of the significant variation in leased goods from year to year and the difficulty this creates in comparing changes in the Group's GHG emissions, it has been decided, as from the 2023 GHG footprint report, to no longer consider emissions linked to the construction of upstream leased goods;
- the GHG Protocol also stipulates that travel by clients or visitors is not to be taken into account. As a result, travel by inter-company trainees (clients attending training courses at the Group's centres) has not been taken into account in the GHG footprint.

According to the Climate and Resilience Bill, as from July 1, 2022, the GHG emissions directly or indirectly linked to the upstream and downstream transport of products must be mentioned in the NFPS, along with a plan to reduce these emissions.

Given the Group's activities (services), Apave is not concerned by this obligation.

The 2022 GHG footprint has been corrected and the 2023 GHG footprint calculated by incorporating the methodological amendments presented above. In the remainder of the report, we will refer to the corrected 2022 GHG footprint (2022 GHG footprint (c)).

In this way, Apave is able to monitor decarbonisation actions from one year to the next in a precise and targeted manner.

• NFPS - key non-financial indicators 2023 / **NFPS indicators**

Data reliability

The 2023 GHG footprint report was produced in a coordinated manner across the entire Group, in 4 stages:

- Identifying the "data owner" for each input and each entity or set of entities within the scope of the calculation;
- Raising individual awareness (one to one) of each data owner about CO₂eq emissions and the definitions of the various categories;
- Collecting and analysing data and providing support to data owners to ensure the reliability and consistency of activity data:
- Consolidating consistent data, with a pragmatic approach to take account of the entity's maturity and avoid double counting.

The improvement in data coverage and quality begun in 2022 has been continued, and some data estimates have been assessed on the basis of real data (e.g. invoices, source data tool). Work has also been pursued on adapting emissions factors according to the nature of the activity data and the country.

Result: the Apave Group's 2023 GHG report

There is a drop in GHG emissions between 2022 (c) and 2023. The main reasons for this are as follows:

1 The shift from "estimated" emissions to actual quantified emissions

In 2022, a number of items were estimated using global ratios (financial ratios, internal data estimates, etc.). In 2023, the implementation of a data reporting method within the company (data quality monitoring) enabled the production of figures that better reflect the operating reality of the company.

EVOLUTION 2022 CORRECTED (c)-2023 OF THE 3 SCOPES

	CORRECTED 2022 GHG REPORT (c) tCO ₂ eq	2022 GHG REPORT tCO ₂ eq
Scope 1	25,169	27,912
Scope 2	3,167	1,662
Scope 3	55,643	50,000
Total	83,979	79,574

2 Improving estimate calculations

In 2023, the methods used to estimate the data that could not be quantified have been improved to make them more accurate. For example, some of the generic emission factors applied in 2022 have been replaced by specific factors determined on the basis of data quantified at the other Apave sites. This was the case in particular for electricity consumption and fuel consumption.

3 Real changes in consumption, resulting from initiatives

For example, we have seen a drop in the consumption of fixed combustion sources (natural gas and domestic heating oil).

NFPS: KEY NON-FINANCIAL INDICATORS 2023

	CORRECTED 2022 GHG REPORT (c) tCO ₂ eq	2023 Report
Intensity tCO ₂ eq/employee	6.6	6.2
Intensity tCO2eq/k€ turnover	83.0	72.6

COMPARISON OF 2022 CORRECTED GHG REPORT (c) AND 2023 GHG REPORT

SCOPE	GHG PROTOCOL EMISSIONS ITEMS	CORRECTED 2022 REPORT (c) tCO ₂ eq	CORRECTED 2022 REPORT (c) %			GAP 2022 VS 2023
S 1	1-1 Direct emissions from stationary combustion sources	1,175	1%	1,136	1%	-3%
	1-2 Direct emissions from mobile combustion sources	22,672	27%	23,405	29%	3%
	1-4 Direct fugitive emissions	1,321	2%	3,371	4%	155%
S2	2-1 Indirect emissions from electricity consumption (location-based)	3,148	4%	1,640	2%	-48%
	2-1 Indirect emissions from electricity consumption (market-based)	3,111		1,602		
	2-2 Indirect emissions linked to the consumption of steam, heat or refrigeration	19	0%	22	0%	16%
S3	3-1 Products and services purchased	26,301	31%	26,240	33%	0%
	3-2 Fixed assets	4,337	5%	1,034	1%	- 76%
	3-3 Fuel and energy-related emissions (location-based)	6,438	8%	6,445	8%	0%
	3-5 Waste generated	429	1%	195	0%	- 55%
	3-6 Business travel	13,331	16%	10,338	13%	- 22%
	3-7 Commuting to and from work	4,807	6%	5,748	7%	20%
	Annual Total (S2-1 location-based)	83,979		79,574		- 5%
	Annual Total (S2-1 market-based)	83,942		79,536		- 5%
	Total Scope 1	25,169	30%	27,912	35%	11%
	Total Scope 2 (location-based)	3,167	4%	1,662	2%	- 48%
	Total Scope 2 (market-based)	3,130		1,624		
	Total Scope 3	55,643	66%	50,000	63%	-10%

• NFPS - key non-financial indicators 2023 / **NFPS indicators**

ENERGY CONSUMPTION

The kWh/k€ turnover indicator is used to monitor the effectiveness of actions taken within the Group, in particular through the energy-saving plans that have been developed for the second half of 2022.

	2022	2023

Electricity consumption in kWh/k€ turnover | 20 | 14.8

We note a decrease of 5.2 kWh/K€ of turnover between 2022 and 2023.

This reduction can be explained by:

- in 2022, 21% of the total electricity consumption reported was estimated using the missing data methodology; this effect led to an overestimation of consumption:
- during 2023, Apave carried out actions to monitor its actual consumption more accurately. Consequently, the 2023 result for this indicator is based on only 3% of estimated data.

For more details on our commitments, see page 107.

SAFETY

In 2023, safety performance deteriorated slightly, with a frequency rate of 5.18 and a severity rate of 0.25.

Falls from stairs/levels are the main cause of accidents, both in terms of frequency and severity.

The other major causes of accidents are road risks and impacts. In view of the 2023 results, Apave relaunched its "Objective

Zero Accidents" (OZA) campaign in the summer, involving the entire company.

Based on a single message for everyone, "Objective Zero Accidents" (OZA), a new, more operational approach has been structured, using innovative methods, tools and equipment, supported by the analysis of feedback and prevention campaigns.

Ongoing monitoring and the promotion of a safety culture are also levers that the Group is activating, in particular through the involvement of management lines, both in France and internationally.

For more details on our commitments, see page 107.

TRAINING

Apave has an in-house training centre, Campus Apave, which is in charge of implementing and managing the Group's employee training plan. By 2023, the number of hours of training per employee stands at nearly 27 hours, exceeding the target set (20 hours).

It is important to point out that sessions dedicated to safety and technical professions (electricity, pressure, lifting, etc.), whose high level of expertise forms the basis of Apave's activities, maintained their intensity in 2023.

In France, these training hours represent almost 70% of all training provided. These 2023 results also include training in climate change issues provided as part of the Apave Climate School (page 48).

For more details on our commitments, see page 107.

GENDER EQUALITY

The indicator chosen by Apave aims to monitor and increase the representation of women in management positions. In 2023, the Apave Group recorded an increase of 1 point in the rate of women managers to 24.6%.

This increase is due in particular to the implementation of more proactive policies to increase the number of women in the workforce, with a particular focus on top management. Apave's commitment to gender equality is reflected in its 2023 Gender Equality Index for France (UES), which stands at 92/100.

Details of the gender equality index indicators :

- Pay gap: 37/40
- Individual raise gap: 20/20
- Promotion gap: 15/15
- Percentage of employees receiving a raise after returning from maternity leave: 15/15
- Number of employees of the under-represented gender in the 10 highest paid: 5/10

In order to support this determination to increase the proportion of female managers within the Group, other actions have been taken, such as:

 the roll-out in France, in 2023, of a campaign to combat sexism in the workplace. Increasing the number of women in our teams goes hand in hand with a calm working environment for all; promotion of women in management or operating positions has been carried out on several occasions, such as on International Women's Rights Day on March 8, 2023, when portraits of women with inspiring careers were shared both internally and externally.

For more details on our commitments, see page 107.

FIGHT AGAINST CORRUPTION

The Apave Group has been actively fighting corruption for many years. Its compliance programme is based on a written reference framework that is made available to all third parties via the Group's website. It comprises a code of ethics, an anti-corruption code and a report collection procedure.

In 2023, at operating level, the Group's Audit and Compliance Committee carried out 10 audits of subsidiaries and 20 investigations, including the handling of 9 reports and alerts. In terms of training, the Ethics and Anti-Corruption module has been rolled out to 80% of subsidiaries, representing 91% of employees.

For more details on the Group's commitments in the fight against corruption, please refer to the "Vigilance Plan" section.

For more details on our commitments, see page 107.

	PILLARS	PRIORITIES	ACTUAL 2022 (REFERENCE YEAR)	ACTUAL 2022 Corrected (c)	2025 OBJECTIVES	ACTUAL 2023	2023 VS 2022	ODD
		Accident frequency rate	5.12		<3	5.18	+0.06	
#1	Committed to the health and safety of	Accident severity rate	0.18		<0.10	0.25	+0.07	3 GOOD HEALTH 8 DECENT WORK AND ECONOMIC GROWTH
77 1	our employees	 Rolling out the Quality of Life and Working Conditions (QWLC) agreement in France (UES) and rolling out initiatives throughout the Group 	UES France agreement signed in 2022		Deployment	Deployment initiated		- ₩
#2	Committed to providing training on sustainable transitions to 100%	 Mandatory "Apave Climate School" modules for 100% of employees by 2025: "The Major Climate System" and "Low Carbon Transition" 	T4 2023 launch		100%	13%		4 quality 8 occurs work and 13 comme 100 comme
# Z	of our employees and making them active players	CSR Strategy training module attended by 100% of employees	Construction		100%	Under construction		
#3	Committed to decarbonising	 Reduction in GHG emissions (Scopes 1, 2 and 3) in absolute terms 	106,397 tCO₂eq	83,979 tCO ₂ eq	-5% vs. 2022 (c) (-10% scope 1 and 2 -3.5% scope 3)	79,574 tCO ₂ eq	-5.2%	7 APPENDAGE AND 13 COMME
	our activities	 Reduction (%) in electricity consumption in kWh/k€ turnover in absolute terms 	20 kWh/k€ turnover		-5% vs. 2022 (c)	14.8 kWh/k€ turnover	-26%	
	Committed to gender equality	•% of women in management positions	23.4%		27%	24.6%	+1.2 point (%)	4 DOLLITY 5 GENGER 16 PLACE ASSETCE
#4	and the development of all	Hours of training per employee	27.5 h/c		>20 h/c	26.8 h/c	-0.7 h/c	
· ·	our employees	Deployment of 'Ethics and anti-corruption' training (subsidiaries)	77%		100%	80%	+3 points (%)	Y
		Deployment of 'Ethics and anti-corruption' training (employees)	88%		90%	91%	+3 points (%)	
	Committed to working alongside	Organic annual growth in Apave's "Green&Social" turnover	228 €M		Accelerated growth	303 €M	+33%	
#5	our customers to help them make a success of their own sustainable transitions	J			in the range of "Green&Social" offerings to meet the growing demands of our clients			12 INSPONENCE CONCURRENCE CONC

• Our indicators at a glance / Complementary social and environmental indicators

INDICATORS	SCOPE	VALUE
Total GHG emissions tCO₂eq	Group	79,574
Total GHG emissions scope 1 tCO₂eq	Group	27,912
Total GHG emissions scope 2 tCO₂eq	Group	1,662
Total GHG emissions scope 3 tCO₂eq	Group	50,000
ICarbon intensity kgCO₂/€K turnover	Group	72.6
Carbon intensity scope 1&2 kgCO₂/€K turnover	Group	27
Carbon intensity scope 3 kgCO₂/€K turnover	Group	45.6
Carbon intensity scopes 1, 2, 3 tCO₂eq/employee	Group	6.2
GAS Consumption/turnover (kWh/k€)	Group	4.5
Fuel consumption/turnover (l/k€)	Group	8.8
Training Group turnover	Group	€159 M
Index Man: Woman	UES	92/100
Number of employees trained in fraud risk	France	4,464
Number of ISO45001-certified sites	Groupe	131
Apave Certification turnover	France	€3,953 K
Number of new labels marketed	France	3
Number of organisations labelled	Group	3,189
Number of students trained via Apave ATC (CFA)	Group (Camas)	3,380
Number of interns trained	Group	440,358*
SpeakUp engagement rate	Group	50%
Eco-driving training (number of people trained in 2023)	SAS	702
% of employees having received at least one training course throughout the year	UES	75%
Low-emission vehicles (crit air 0 or 1 stickers)	France	34%
ECOVADIS supplier rating (gold or platinum in Top 100)	France	40%
Proportion of female members of the Executive Committee	Group	33.3%
Proportion of female members of the Board of Directors	Group	31.3%
Reconditioned electronic waste	France	100%
Number of meetings with Committees for Health, Safety and Working Conditions	France	18

^{*}NFPS scope 2023

INDICATORS	SCOPE	VALUE
Number of meetings with staff representative bodies	France	299
Number of work-study students for the year	France	512
% of workforce in training	France	7%
Average unadjusted gender pay gap	Europe	14.5%
Average gross annual salary	France	40,526
% of disabled employees	Europe	3.4%
Breakdown by seniority (% under 6 years)	Group	53.9%
Breakdown by seniority (% 6-15 years)	Group	21%
Breakdown by seniority (% 15+ years)	Group	25.1%
Breakdown by age (% under 35 years old)	Group	29.9%
Breakdown by age (% 35-55 years old)	Group	55%
Breakdown by age (% 55+ years old)	Group	15.1%
Breakdown of workforce by gender (% female)	Group	27.1%
Hours of safety training / employee	Group	5.2
Permanent contract rate	Group	90%
Absenteeism rate	Group	1.3
 Collective agreements signed in 2023: Amendment no. 1 to the agreement establishing a company savings plan (PEE) within the Apave UES Agreement on the setting up of a Group Committee Agreement on the disability policy within the Apave UES Profit-sharing agreement within the Apave UES (2023-2025) Agreement instituting a profit-sharing scheme within the Apave UES Agreement instituting a company savings plan (PEE) within the Apave UES Agreement on the establishment of a time savings account (CET) within the Apave UES Agreement on the operating budgets and social, welfare and cultural activities of the establishment Social and Economic Committees and the Central Social and Economic Committee of the Apave UES Agreement on the Local Social and Economic Committees (Comités Sociaux et Économiques d'Établissement) and the Central Social and Economic Committee (Comité Social et Économique Central) and on the implementation of Local Representatives within the Apave UES Agreement on the rules governing the Collective Company Savings and Retirement Plan (PERECO) UES Apave unilateral decision on the allocation of a value-sharing bonus Agreement on the implementation of a European Works Council 	UES	



NFPS methodology
European green taxonomy
P.113
Vigilance Plan
Independent third-party report
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NFPS METHODOLOGY NOTE

The reference year for this statement is the calendar year 2023.

The scope taken into account for the key indicators is that of the Apave Group's consolidated accounts, with the exception of acquisitions and disposals carried out during the year in accordance with our methodology. For the other indicators, the scope is indicated.

Data collection was complete for 98% of the entities concerned, representing 99% of the workforce. The following subsidiaries were unable to provide all the information requested:

Monaco

Risk Analysis, calculation methods, determination of the scope and data collection methods are detailed in the methodological document S.DQSSE.36, available upon request from the QHSE Department. The functional Departments involved in the NFPS are:

- Strategy CSR Department
- Human Resources Department
- Technical Department
- QHSE Department
- Finance Department
- Legal Department
- General Secretariat
- Real Estate Department
- Communications Department
- Purchasing Department



EUROPEAN GREEN TAXONOMY

BACKGROUND

Apave carries out its Green Taxonomy reporting on the basis of the provisions of EU Regulation 2020/852 of June 18, 2020, defining a European framework for the disclosure of information relating to sustainable investments. Despite its regulatory exemption, the Group is anticipating the CSRD by voluntarily presenting its Green Taxonomy reporting. It includes the eligible part of its turnover, investments (CAPEX) and operating expenses (OPEX) linked to sustainable activities.

Substantial contribution to environmental objectives

The regulation aims to target investments that make a substantial contribution to one of six environmental objectives:

- 1. Mitigation of climate change
- 2. Adaptation to climate change
- **3.** Sustainable use and protection of water and marine resources
- **4.** Transition to a circular economy
- 5. Pollution prevention and reduction
- **6.** Protection and restoration of biodiversity and ecosystems

REPORTING METHODOLOGY

Taxonomy reporting is overseen by a cross-functional committee made up of a panel of business units: the Corporate Social Responsibility Department, the Finance Department, the Technical Department and the Real Estate Department. This committee updates the methods, procedures and objectives of the taxonomy. This taxonomy reporting, based on the TIC Council's recommendations, covers climate change mitigation and adaptation. The taxonomy data reporting process has been stable since 2022, based on two separate tools, for France and internationally, with eligible products mapped by the Technical Department.

REPORTING SCOPE

The Apave Taxonomy reporting coverage rate is significant. The following entities are included: France (AEF, AICF), Spain (Eurocontrol), Italy (CPM Apave Italia, Apave Certification Italia, Techno Piemonte Italia), Vietnam (Apave Asia-Pacific), representing more than 80% of turnover within the scope of the NFPS.

• Appendices / European Green Taxonomy

SUBSTANTIAL CONTRIBUTION	I CRITERIA							
Economic activity	2023 Eligible (€M)	2023 Eligible (%)	Mitigation of climate change (%)	Adaptation to climate change (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity & ecosystems (%)
Group turnover 2023 ¹	850 €M							
Rail transport infrastructure (6.14) - Inspection and verification	N/A	N/A			N/A	N/A	N/A	N/A
Energy efficiency (7.3): temperature control	16.54 €M	1.94%			N/A	N/A	N/A	N/A
Installation, maintenance and repair of charging stations for electric vehicles (7.4): Inspection, testing temperature control, energy audits, liquid coolants	2.66 €M	0.31%			N/A	N/A	N/A	N/A
Installation, maintenance and repair of renewable energy technologies (7.6): control and inspection	2.89 €M	0.34%			N/A	N/A	N/A	N/A
Activity Eligible for Taxonomy	22.09 €M	2.59%			N/A	N/A	N/A	N/A

1. Turnover within the scope of consolidation Taxonomy

ACTIVITY ELIGIBILITY

The delegated acts of the taxonomy regulation contain technical criteria for assessing the eligibility of Apave's activities and their relative contributions to the objectives set by the European Union.

The third-party inspection bodies TIC (Testing Inspection & Certification) organisations, of which Apave is a member, offer services that are essential to efforts to mitigate and adapt to climate change. According to the guide published by the TIC Council, the international trade association of these organisations, these services are classified as follows according to their level of eligibility for the Taxonomy:

- Level L1: TIC services eligible for Taxonomy
- Level L2: TIC services associated with contributory activities, ineligible because not explicitly mentioned in the Commission's note, ref. 2022/C 385/01, dated October 6, 2022.
- Level L3: TIC services not eligible for Taxonomy, despite their contribution to climate change mitigation

Only the activities mentioned in the delegated acts are taken into account in our report.

Activities not mentioned in these acts, despite their contribution to one or more of the European Union's environmental objectives, are considered

REPORTING

ineligible.

Capex

The investments made to align with the tertiary decree, according to a plan drawn up from 2023 to 2028, are classified as capital expenditure (CAPEX) and eligible for the taxonomy. Publication of these investments is under review.

Opex

In accordance with French Gaap regulations, vehicle fleet leasing contracts (hybrid and electric) and vehicle maintenance expenses are OPEX eligible for green taxonomy. As the identification of office and laboratory leases is in progress, they are excluded from the declaration this year.

SUBSTANTIAL CONTRIBUTIO	N CRITERI <i>i</i>	4						
Economic activity	2023 Eligible (€M)	2023 Eligible (%)	Mitigation of climate change (%)	Adaptation to climate change (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity & ecosystems (%)
Group Opex 2023 ²	742 €M		1					
Opex eligible for Taxonomy - Company vehicle leasing	1.60 €M	0.22%	0.22%	0				

2. OPEX within the scope of consolidation Taxonomy

VIGILANCE PLAN

This chapter of the report aims to meet the requirements of French law no. 2017-399 of March 27, 2017 on the duty of care of parent companies and ordering companies, in terms of identifying risks and preventing serious violations of human rights and fundamental freedoms, the health and safety of people, and the environment, resulting from their activities, those of their subsidiaries and those of subcontractors or suppliers with whom they have an established business relationship.

GROUP VIGILANCE COMMITTEE

A Vigilance Committee was established for the Group in January 2020. It comprises the Corporate Secretary, members of the Group Compliance Audit Committee and the QHSE Director.

The committee's tasks were defined by the Group General Management after consultation with the Board of Directors. Namely:

- Establish the Apave Group vigilance plan;
- Disseminate the vigilance plan to Apave Group stakeholders;
- Monitor the implementation of risk prevention and mitigation measures;
- Adapt the vigilance plan to new risks that Group entities may face.

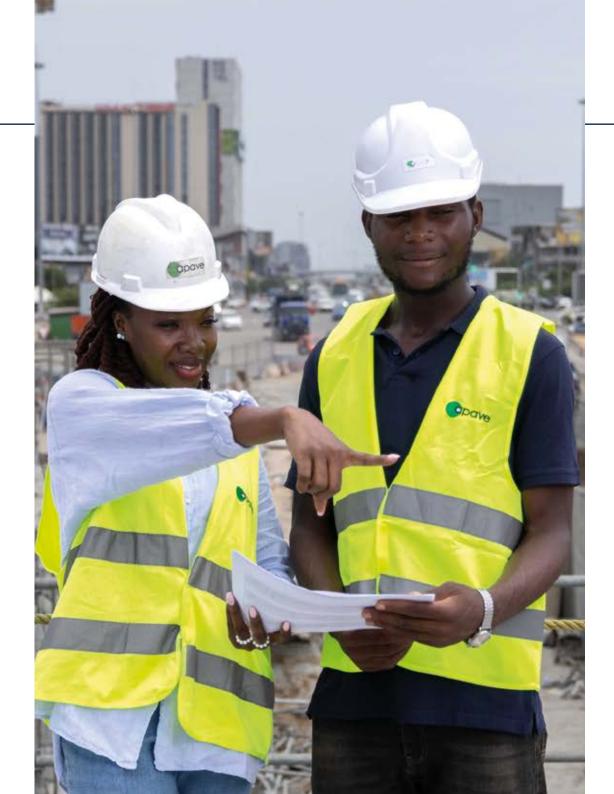
This committee reports to the Group CEO. It reports annually to the Board of Directors.

GROUP VIGILANCE PLAN

The Apave Group's vigilance plan is based on its commitments to protecting people (health and safety), human rights and the environment.

These commitments have been deployed to all employees, as well as to third parties who interact with the Group entities, through:

- This CSR report;
- The Group Health, Safety and Environment policy and HSE manual;
- The code of ethics:
- The anti-corruption code;
- The safety management manual;
- The personal data protection policy;
- The reporting procedure;
- The sustainable purchasing charte;
- The CSR strategy.



The scope of this vigilance plan is the same as that of the NFPS.

The vigilance plan comprises the following five measures:

- **1.** Risk mapping to identify, analyse and prioritise risks.
- **2.** Procedures for the regular assessment of the situation of subsidiaries, subcontractors and suppliers with whom we have an established business relationship, with regard to risk mapping.
- **3.** Appropriate actions to mitigate risks or prevent serious harm.
- **4.** A mechanism for alerting and collecting reports on the existence or occurrence of risks.
- **5.** A system for monitoring the measures implemented and evaluating their effectiveness.

Appendices / Vigilance plan

RISK MAPPING

Mapping of the risks covered by the duty of care is based on:

- Ethics and anti-corruption risk mapping,
- Apave's general risk mapping,
- Personal data protection mapping,
- Mapping of countries at risk with regard to safety,
- Internal and ethical audits.
- Analysis of the Group's CSR risks,
- Feedback from several years' deployment of the Group's various policies, codes and manuals.

Risks were identified using a 3-pronged approach:

- The impact of Apave's activities on the environment; for the Group, this involves:
- Greenhouse gas emissions (see NFPS),
- Energy consumption (see NFPS),
- Specific pollution risks: the possession of radioactive sources generates a risk of accidental pollution in the event of loss, misuse or theft; this also applies to risks associated with soil analysis activities.

People's health and safety

- Safety (see NFPS)
- Health: ergonomics at the workplace, movements and postures, life-saving gestures...
- Housing and working conditions: these are localised risks where Apave employees are housed temporarily, or where working conditions are difficult

Human rights

- Personal data protection: information systems are sometimes vulnerable in some countries; professional training is a business that manages personal data.
- Safety: some Apave sites are located in high-risk areas.
- Discrimination, prejudice to dignity: in certain regions, discrimination may be practiced by Apave employees (sexist, homophobic, religious, racist, etc.); this also includes problems of harassment.
- Freedom of association and expression: some regimes severely restrict employees' freedom to organise or express themselves.
- Freedom of movement: in certain areas, certain people are restricted in their movements.

They are assessed according to their frequency, severity and level of control, which has enabled them to be classified into 4 levels:

- Green: minor
- Yellow: moderately critical or under control
- Orange: very critical
- Red: major (risk requiring an action plan

The results of this analysis are summarised in the table opposite:

Theme	Risk	North Africa	Sub-Saharan Africa	Asia	India	Middle East	Europe (excl. France)	France	Suppliers & Subcontractors
Environment	GHG								
	Energy								
	Specific Pollution		(sources, soil)		(risk sources)	(sources in Oman)	sources NDT	sources NDT	soil sampling
Protection of People	Security		(except Oil & Gas: low)			(Oil & gas level)			
	Occupational health				sources and IR*	sources and IR*	sources and IR*	sources, chemical risk	soil sampling
	Housing and working conditions								
Human Rights	Data protection								
	Safety								
	Discrimination								
	Freedom of association and expression								
	Freedom of movement								

(1) North Africa: Morocco, Tunisia Sub-Saharan Africa: Cameroon, Angola, Ivory Coast, Guinea Conakry, Burkina Faso, Mali, Senegal, Ghana, Equatorial Guinea, Chad, Madagascar, Mauritius, Benin

Asia: Vietnam, China, Japan, Malaysia, India Middle East: Oman

Europe (excl. France): Macedonia, Croatia, Italy, Belgium, Spain, Portugal Note: Latin American subsidiaries are not evaluated (very few people) *IR: Ionizing radiation (exposure)

4 risk levels Minor Minor Moderately critical

Very critical Major

ACTION PLANReport on the 2023 edition of the Vigilance Plan

For "Major" risks

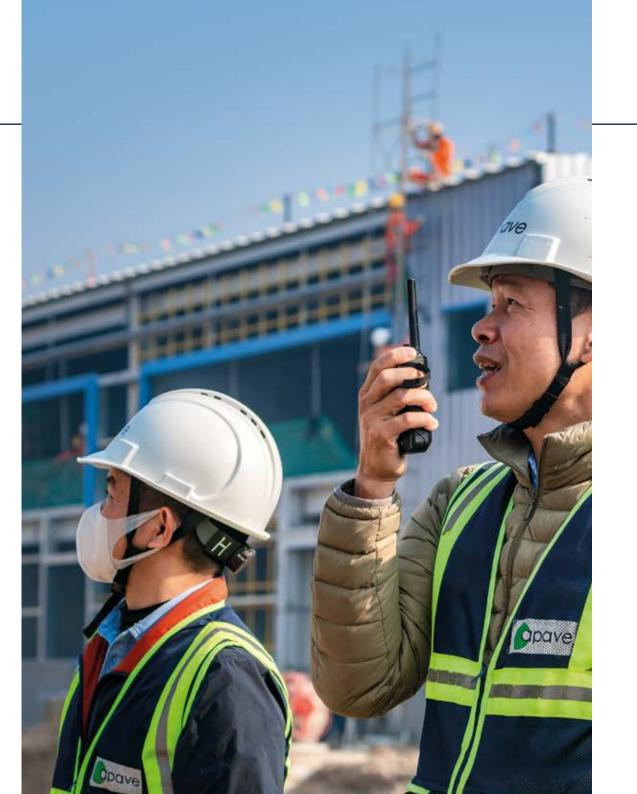
- •Safety (North Africa and Sub-Saharan Africa):
- Local audits and safety plans: Niger, Madagascar, Ghana, Benin, Chad, India, Niger (completed);
 Equatorial Guinea (not completed, scheduled for 2024); roll-out of the "ISOS Résilience" programme (employee safety in Africa): completed.
- Discrimination in the Middle East:
- Ethics audit, with reminders of the code of ethics, discrimination and sexism: completed.
- Freedom of association and expression (Asia):
- Reminder of code of ethics: roll-out of e-learning in Vietnamese completed.

For "very critical" risks

- GHGs and energy: implementation of a Group CSR strategy, including a section on greenhouse gases and energy: completed.
- Personal data protection, outside Europe: personal data protection strategy, including an action and control plan, for all Group entities, deployed according to risks and country regulations. Deployment in 2023 for Africa: partially completed.

2024 action plan for very critical risks

 GHGs and energy: continued deployment of the Group's CSR strategy, including a section on greenhouse gases and energy.



- Protection of personal data, outside Europe: consolidation of the action and control plan for all Group entities, deployed according to country risks and regulations.
- Protection of personal data in Europe: strengthening of the personal data protection strategy and control of entities carrying out training activities.
- Safety in North Africa and Sub-Saharan Africa: local audits and safety plans in Portugal, Cameroon, Angola, Niger, Guinea Conakry and Equatorial Guinea.
- Discrimination in the Middle East and Sub-Saharan Africa; freedom of association and expression:
- Continuation of ethics audits
- Ethics code poster campaigns
- Ethics training refresher campaign (e-learning)
- Freedom of association and expression (Asia): ethics audit in Vietnam scheduled for 2024: postponed.

SUBSIDIARY EVALUATIONS

Independently of the various external audits required for its certifications and accreditations, Group subsidiaries are regularly audited by four bodies:

- •The QHSE Department, which carries out audits that include a focus on professional ethics, relationships with subcontractors, environmental protection and the health and safety of the personnel involved;
- The Audit and Compliance Committee, which ensures that the Group's ethics and anti-corruption codes are properly implemented and complied with:
- The Safety Department, which conducts audits of Group entities to ensure that protection measures are in place against physical and logistical threats;

 The Internal Control Department, which audits compliance with all other Group instructions and procedures.

These bodies conduct audits directly, but also rely on networks of managers and correspondents (HSE, Compliance, Safety, Legal and Internal Control) who carry out initial controls and/or audits in their entities. Depending on the scope of each of these bodies, wherever possible, the action plan linked to the vigilance plan will be integrated into their audit grids.

SUPPLIER AND SUBCONTRACTOR EVALUATION

In view of Apave's activities, the risks associated with subcontracting and suppliers have been considered minor in its mapping, as subcontracting is relatively marginal and purchases are not significant for the provision of Apave services. However, specific actions have already been taken, incorporating points from the vigilance plan.

Actions taken and monitored

- Through its "Responsible Purchasing Charter", Apave defines the social and environmental criteria taken into account when selecting its suppliers. This system has been strengthened with the introduction of an "Apave Supplier Relationship Charter", signed between Apave and its main suppliers and subcontractors (turnover>€5K), which formalises their mutual commitments, taking into account environmental and societal criteria.
- Since 2019, Apave has been working with independent service provider ECOVADIS to assess the top 500 suppliers

• Appendices / Vigilance plan

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in terms of sustainable development and social responsibility.

- 54% of expenses over €50k are incurred with suppliers who have the Ecovadis label.
- Of the 139 suppliers with the Ecovadis label, 60% are Bronze and Silver (representing 80% of expenses) and 40% of suppliers are Gold and Platinum (representing 20% of expenses).
- Apave has signed a contract with the service provider Provigis, to collect a set of "regulatory" documents from its suppliers and to have those considered critical sign an ethics questionnaire in compliance with the Sapin II law.
- Of the 2,181 suppliers > €5K, 76% are up to date with regulatory documents, 76% have provided a certificate of liability insurance (document added in 2022), 54% of the service providers concerned have completed the Sapin II law ethics questionnaire and 30% of the service providers concerned have signed the Apave Supplier Relationship Charter.
- With regard to safety, Apave ensures that subcontractors comply with the health and safety rules defined by the Group, while subcontractors remain responsible for their own safety. The safety instructions and campaigns that Apave carries out for its employees are communicated to the subcontractors concerned.

ALERT MECHANISM AND REPORT COLLECTION

As part of the Group's Compliance Program, Apave has set up a system for reporting incidents, conduct or

situations that breach the Group's Code of Ethics and Anti-Corruption Code. This system is operated via a secure platform managed by a trusted third party who is responsible for collecting reports to ensure that they are handled independently and efficiently. This system has been extended to cover all subjects covered by the law on duty of care. It is accessible to all employees, as well as to suppliers and subcontractors. The procedure is available online on our website:

https://www.apave.com/fr-FR/Le-Groupe/Nos-valeurs

VIGILANCE PLAN FOLLOW-UP

The Vigilance Committee is responsible for monitoring the application of vigilance measures and evaluating their effectiveness. Once a year, an assessment is carried out by the Compliance Committee to check that the action plan has been implemented. The Vigilance Committee must be informed of any new acquisition of a Group entity or foreign site, in order to assess the impact and risks. The vigilance plan is updated at least once a year, when the annual CSR report is published, to take into account new risks, activities or locations.

INDEPENDENT THIRD-PARTY REPORT

Independent third-party report on the consolidated statement of non-financial performance in the management report.

Fiscal year ending December 31, 2023

TO SHAREHOLDERS

In our capacity as an independent third-party auditor of Apave, accredited by COFRAC Inspection under number 3-1901 (scope of accreditation available at www.cofrac.fr), we performed work designed to provide a reasoned opinion expressing a moderate level of assurance on the historical information (observed or extrapolated) in the consolidated nonfinancial performance statement (hereinafter the "Information" and the "Statement" respectively), prepared in accordance with the procedures of the entity's procedures (hereinafter the 'Reporting Criteria'), for the fiscal year ended December 31, 2023 (hereinafter the "Information" and the "Statement" respectively), presented in the Group's management report (hereinafter the "Company" or the "Entity") in application of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

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

Reasonable assurance report on selected information

With regard to the information selected by the company¹, at the company's request and on a voluntary basis, we carried out work of the same nature as that described in the "Nature and scope of our work" paragraph below for the key performance indicators and for the other quantitative results that we considered the most important, but in greater depth, in particular with regard to the number of tests.

The sample selected represents 74% of the workforce and between 67% of the environmental information. We believe that this work enables us to express reasonable assurance on the information selected by the company.

Conclusion on reasonable assurance

In our opinion, the information selected by the company has been prepared, in all material respects, in accordance with the Reporting Criteria.

1. Carbon footprint item 1-2: Direct emissions from mobile combustion sources, Carbon footprint item 2-1: Indirect emissions from the consumption of electricity, Carbon footprint item 2-2: Indirect emissions from the consumption of steam, heat or refrigeration, Carbon footprint item 3-1: Products and services purchased, Carbon footprint item 3-3: Emissions linked to fuels and energy, Carbon footprint item 3-6: Business travel, Consumption of electricity in kWh / €K turnover, Frequency rate and severity rate of workplace accidents, Number of hours of training per employee, Percentage of female managers, Percentage of deployment (companies and employees) of "ethics and corruption" training, Rate of employee training in Climate School modules.

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Preparation of the non-financial performance statement

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

Consequently, the Information must be read and understood with reference to the Reporting Criteria, the significant elements of which are presented in the Statement or available upon request from the entity's headquarters.

Limits inherent to the preparation of the Information

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

Company liability

The Board of Directors is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information:
- preparing a Statement in compliance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied to deal with these risks, and the results of these policies, including key performance indicators;
- and implementing such internal control procedures as it determines are necessary to enable the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the entity's Reporting Criteria as described above.

Liability of the Independent Third Party

It is not our role to comment on:

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

- the compliance of the Statement with the provisions of article R. 225-105 of the French Commercial Code;
- the accuracy of the historical information (observed or extrapolated) provided 3° of I and II of Article R. 225-105 of the French Commercial Code, i.e., the results of policies, including key performance indicators, and actions relating to the primary risks.

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

It is also our responsibility to express, at the request of the entity and outside the scope of accreditation, a conclusion of reasonable assurance on the fact that the information selected by the entity has been prepared, in all material respects, in accordance with the Standards.

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

Regulatory provisions and applicable professional standards

The procedures described below were performed in accordance with the requirements of Articles A. 225-1 et seq. of the French Commercial Code, applicable professional standards issued by the Compagnie Nationale des Commissaires aux Comptes (CNCC) and the International Standard on Auditing (ISAE) 3000 (revised).

These provisions have enabled us to draw up a verification program ((RSE_SQ_Annexe N°2_Programme de vérification_DPEF) describing in particular all the methodologies applied in accordance with the provisions of ISO 17029. This Independent Third Party report has been drawn up in accordance with this programme.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the Code of Ethics for Statutory Auditors. In addition, we have set up a quality control system comprising documented policies and procedures designed to ensure compliance with the applicable laws and regulations, ethical rules and professional standards of the Compagnie Nationale des Commissaires aux Comptes relating to this type of work.

Means and resources

Our work mobilised the skills of 5 people and took place between January and April 2024, over a total project duration of 3 weeks.

To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility. We conducted around twelve interviews with the people responsible for preparing the Statement, representing in particular General Management, the Human Resources Department, the Health, Safety and Environment Department and the Training Department.

Nature and scope of our work

We planned and performed our work taking into account the risks of material misstatement relating to the Information. We believe that the procedures we have carried out in the exercise of our professional judgement enable us to provide a conclusion of moderate assurance:

•we have reviewed the activities of all the entities included within the scope of consolidation and the primary risks;

- we have assessed the appropriateness of the Standards in terms of their relevance, completeness, reliability, neutrality and comprehensibility, taking into account, where appropriate, best practices in the sector;
- we have verified that the Statement covers each category of social and environmental information specified in III of Article L. 225-102-1;
- we have verified that the Statement presents the information required under II of Article R. 225-105 when relevant to the primary risks and includes, where applicable, an explanation of the reasons for the absence of the information required under paragraph 2 of III of Article L. 225-102-1:
- we have verified that the Statement presents the business model and a description of the primary risks associated with the activity of all the entities included within the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators relating to the primary risks;
- we consulted document sources and conducted interviews to:
- assess the process for selecting and validating the primary risks and the consistency of the results, including the key performance indicators used, with the primary risks and policies presented, and
- corroborate the qualitative information (actions and results) that we considered the most significant, presented in Appendix 1.
 Our work was carried out at the consolidating entity level and in a selection of entities;
- we have verified that the Statement covers the consolidated scope, i.e., all the entities included within the scope of consolidation in accordance with Article L. 233-16, with the limits specified in the Statement;
- we have familiarised ourselves with the internal control and risk management procedures put in place by the entity, and have assessed the data collection process aimed at ensuring the comprehensiveness and accuracy of the Information;

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- for the key performance indicators and other quantitative results we considered most significant, presented in Appendix 1, we have implemented:
- analytical procedures to verify that the data collected has been properly consolidated and that trends are consistent;
- detailed tests, based on surveys or other means of selection, consisting in verifying the proper application of definitions and procedures, and reconciling data with supporting documentation.
 This work has been carried out on a selection of contributing entities², covering between 67% and 100% of the consolidated data selected for these tests:
- we have assessed the overall consistency of the Statement in relation to our knowledge of all the entities included within the scope of consolidation.

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

The independent third-party Mazars

Lyon, May 2, 2024

Frédéric Maurel Paul-Armel Junne

Partner Partner

APPENDIX 1: INFORMATION CONSIDERED TO BE MOST SIGNIFICANT

Qualitative information (actions and results) on the primary risks

- The fight against climate change
- Energy conservation
- Employee health and safety
- Our employees' skills
- Diversity, inclusion and equality the fight against discrimination
- Ethical governance The fight against corruption
- Promoting a more collective progress

Quantitative indicators including key performance indicators

- Carbon footprint item 1-2: Direct emissions from mobile combustion sources;
- Carbon footprint item 2-1: Indirect emissions from the consumption of electricity;
- Carbon footprint item 2-2: Indirect emissions linked to the consumption of steam, heat or refrigeration;
- Carbon footprint item 3-1: Purchased products and services;
- Carbon footprint item 3-3: Fuel and energy-related emissions;
- Carbon footprint item 3-6: Business travel;
- Consumption of electricity in kWh / €K turnover;
- Workplace accident frequency and severity rates;
- Number of training hours per employee;
- Percentage of female managers;
- Percentage of deployment (companies and employees) of "ethics and corruption" training;
- Rate of employee training in Climate School modules.

2. APAVE SA, EUROCONTROL SA, Apave Infrastructures et Construction, Apave Exploitation



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