

Corporate Social Responsibility Report

Boccard Life & Energy Solutions

Caring for People & Planet

2024

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EDITORIAL Boccard Life & Energy Solutions: Caring for People and Planet.

Together with our clients and industrial partners in the Life Sciences and Energy sectors¹, we contribute to improving everyone's quality of life: production of biotech medicines and vaccines, agri-food products, cosmetics and natural ingredients, as well as energy from biomass or waste, low-carbon nuclear electricity, hydrogen, and much more.

We work alongside them as active partners in a voluntary environmental approach. As an industrial turnkey constructor, we optimise our clients' investments and production by reducing material losses, improving water and energy consumption, developing carbon capture and storage solutions, and integrating these priorities throughout the design, manufacturing², construction, and maintenance phases of their production units.

A mission rooted in tradition. Our mission 'Boccard Life & Energy Solutions: Caring for People and Planet'³ is at the very heart of our activities. Our mission is rooted in Boccard's tradition, both social and societal, and has shaped our CSR commitment in our day-to-day internal actions.

CSR – A Social Challenge: Our primary responsibility is to our employees. Our goal is 'Zero Accidents', as reflected in our Safety Policy. In 2024, we strengthened our standards to prevent incidents and further embed a

safety-first culture with the rollout of the Health and Safety Framework and the update of the BocSafety Rules, our core Safety Guidelines.

CSR – An Environmental Challenge: In 2024, Boccard focused its efforts, among other things, on calculating its carbon footprint⁴, conducting energy audits⁴, launching cross-functional monitoring of its waste, natural resources, and energy use, and carrying out an environmental study.

CSR – A Business Ethics Challenge: Fighting fraud and all forms of corruption is a prerequisite for the responsible and ethical business we strive for. In 2024, our ethics programme, BocEthic, was further developed with the rollout of the Boccard Code of Conduct in France and internationally, as well as the enhancement of our whistleblowing system. Now managed by an external and independent third party, this system allows ethical concerns to be reported anonymously.

CSR – A Societal Challenge: For generations, Boccard has been actively involved with associations supporting vulnerable individuals, particularly young people in precarious situations, through its Endowment Fund. We support deserving students eligible for state grants all the way to their first job, pairing them with a volunteer employee mentor and providing financial assistance. Since 2017, 330 young people have benefited from this support. In addition, we have mobilised both our employees and financial resources

to help organisations supporting the homeless, notably through our role as a founding member of *L'Entreprise des Possibles* and our partnership with *Foyer Notre Dame des Sans Abri*.

Stepping Up Our CSR Commitment

The challenges are significant:

- Reduce inequalities, with a particular focus on promoting equal opportunities for deserving students from disadvantaged backgrounds;
- Respect fundamental human rights and ensuring workplace safety;
- Contribute to the protection of biodiversity;
- Aim for carbon neutrality to combat climate change.

Action is both necessary and urgent, involving our employees, clients, suppliers, and subcontractors.

In 2024, the dedicated CSR Committee was strengthened to better integrate our CSR efforts into Boccard's multi-year strategic plan. The Committee focused on structuring our CSR approach more effectively, resulting in a series of achievements that we are proud to share with you in this report.

'Where there's a will, There's a way!'... and Boccard is firmly committed to continuing and expanding its actions and ambitions.

Together, Caring for People and Planet!

Bruno Boccard Patrick Boccard

(1) Such as the agri-food & ingredients, cosmetics and hygiene, pharma and biotech, nuclear, and advanced energies sectors, for example.- (2) Prefabrication in our workshops of the components to be assembled on our clients' production sites. (3) Boccard Solutions for Life Sciences and Energy: caring for People and Planet (4) Scope France

BOCCARD AT A GLANCE



Who are we?

Industrial turnkey constructor founded in 1918, Boccard is a key player in the design, construction, and maintenance of increasingly high-performance and innovative industrial facilities throughout the entire lifecycle of industrial investments.

With more than 3,000 employees and a presence in over 20 countries, the company draws on its expertise in engineering, manufacturing, construction, maintenance, and fully integrated digital solutions across eight Life & Energy markets — from nuclear to advanced energy sources, and from agri-food to pharmaceuticals.

Our network of companies is built on excellence in project management, driven by a strong sense of commitment 'Safety First, On Time, On Spec, On Budget, Customer Satisfaction'.

The industries we serve

Boccard Life Solutions



Food
& Ingredients



Brewing
& Distillery



Cosmetics
& Hygiene



Pharma
& Biotech

Boccard Energy Solutions



Nuclear Energy



Oil & Gas



Advanced Energies



Steel & Mining

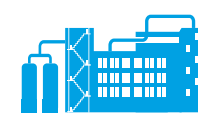
(1) Manufacturing and prefabrication in our digitalised factories

Key metrics



1918

Boccard France founded



4th

generation of a family-owned
business dedicated to industrial
development



8

industries served



3,000

experts worldwide



~20

countries worldwide



4 areas of expertise :

Engineering - Manufacturing
Construction - Maintenance



1 commitment:

Excellence in Project Management
'Safety First, On Time, On Spec,
On Budget, Customer Satisfaction'



2013

Signatory to the
UN Global Compact



2018

Boccard celebrated
its first 100 Years



+110

company references
in over 110 countries

Our history

A family business spanning 4 generations from 1918 to today.



Our Vision & Mission

Our Vision

'A fully integrated digitalised industrial solution leader'

Our Mission

'Boccard Life & Energy Solutions: Caring for People & Planet'

People

Our foremost responsibility is to people. First and foremost, to our employees and all those who work alongside us: for them, the cornerstone of our commitment is Safety First — meaning that “no one gets hurt.” *We care for our people.*

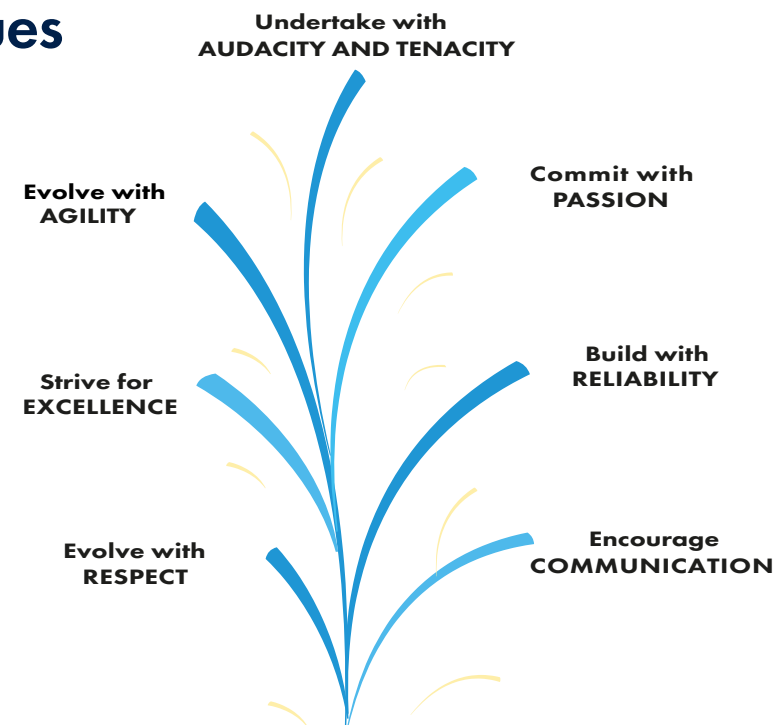
Our work also contributes to improving quality of life for all: we support industrial players in the Life Solutions sector, who produce medicines and vaccines, food and cosmetics, and natural ingredients, as well as those in the Energies sector, who generate electricity — whether low-carbon nuclear energy or power from biomass, waste, green hydrogen, and more.

Planet

We are also deeply committed to caring for the environment:

- whether on our sites, within our operations, in terms of our Greenhouse Gas Emissions, waste management, or our water and energy consumption;
- or through the services, products, and solutions we implement for our clients. As an industrial turnkey constructor, we optimize our customers' production by minimizing material losses throughout their production cycle, as well as improving water and energy consumption—from design to manufacturing, from installation to maintenance of their production units.

Our values



Our locations



Our Commitments

BMS

The Boccard Management System has been guiding our performance for many years (see Governance section). This emblem, which appears across various internal communication materials, serves as a reminder of our performance indicators, which reflect Boccard's commitments.



The United Nations Global Compact

Boccard is a committed member of the United Nations Global Compact, which is based on ten principles relating to corporate social responsibility in the areas of human rights, environmental protection, and good governance.



Statement of Continued Support for the UN Global Compact

Since 2013, Boccard has been a proud signatory of the United Nations Global Compact. Each year since then, we have reaffirmed our support for the Compact's ten principles in the areas of human rights, labour rights, the environment, and anti-corruption.

We strive to continuously improve the integration of the Global Compact and its principles into our business strategy, our company culture, and our daily operations.

We share our progress on these topics with our stakeholders through our main communication channels.

Our Goals

Boccard's CSR goals for 2024 and the various environmental and social commitments made by Boccard continue to contribute both to the realisation of the «Caring for People & Planet» corporate project and to the sustainable growth challenges expressed by the Sustainable Development Goals (SDGs) for 2030 adopted at the United Nations summit in September 2015.



GOVERNANCE FOCUS



Goal

Bringing to life the governance processes, procedures, and controls established to monitor and manage business activities and sustainability matters.

Key elements

The first levels of Boccard's governance

Executive Board

The Executive Board is composed of Mr Bruno Boccard and Mr Patrick Boccard. It is responsible for approving the company's overall strategy, making key structural decisions, and overseeing the organisation's performance.

The Management Committee

The Management Committee is composed of the Executive Management and the six members of the Executive Committee. It meets monthly, usually in the week following the Executive Committee meeting. The Management Committee validates the company's strategy, ensures its implementation, and allocates the necessary resources by making strategic trade-offs to maintain alignment between resources and objectives. It is also responsible for making the company's most significant decisions and ensuring their effective execution. As safety is Boccard's top priority, each Management Committee meeting begins with a safety report.

The Executive Committee

The Executive Committee is composed of six Executive Directors. It meets monthly to decide on and prepare topics to be addressed during the Management Committee meetings. It is notably responsible for recommending strategic matters to the Management Committee concerning the company's overall organisation, market strategy, product strategy, geographical strategy, and business strategy.

This committee also serves as the governance body that reviews performance indicators and, based on this analysis, recommends corrective actions to the Management Committee.

Finally, the Executive Committee is responsible for ensuring that decisions are effectively implemented in order to assess the performance resulting from those decisions. It also manages feedback on major projects and key decisions, analyses these lessons learned, and proposes recommendations to the Management Committee.

The Extended Management Committee

The Extended Management Committee is known as the BocLeadership Team. It is made up of around fifty of the most senior members of the organisation, including the Management Committee. The team meets in person once a year during the Boccard Convention, which lasts three to four days, and via Teams sessions in the other three quarters.

For both the Executive Committee and the Management Committee, the BocLeadership Team plays a key role in providing field-level feedback and contributing to strategic thinking. It is also responsible for communicating and executing strategic decisions by applying communication, leadership, and change management tools within their respective teams.

Specific Committees

BocEthic Committee

The BocEthic Committee, the governance body for ethics within the Boccard group of companies, was established in 2015. It is composed of the Legal, Compliance & Insurance Director — who oversees the organisation and running of the meetings — the Director of Human Resources, Communication and CSR, the Director of Operational Excellence, the Director of Finance, Legal & Digital, and the Purchasing Director. The committee meets once a year to review progress and define the outlook for the BocEthic programme. In 2024, this meeting was held on 21 October.

The BocEthic Committee steers and coordinates appropriate actions to ensure the dissemination and enforcement of ethical principles through the application of policies and procedures that everyone must know, respect, and uphold. Its responsibilities include approving the core documents of the BocEthic programme prior to review by Executive Management, and handling and monitoring professional alerts.

CSR Committee

The CSR Committee, the governance body for Corporate Social Responsibility within the Boccard network of companies, was established in 2023 at the request of Executive Management to accelerate the CSR approach already in place. It is led by a Business Unit Manager who is a member of the BocLeadership Team and operates under the responsibility of the Executive Director for Human Resources, Communication, and CSR. The committee is composed of the Legal, Compliance & Insurance Director, the Finance Director, the Health, Safety & Environment Director, the Purchasing Director, the Quality Manager, and the Communications Manager. It meets approximately every two months.

Its role is to define the CSR strategy and objectives, submit them to the Management Committee, and oversee the execution of this strategy.

FOCUS 2024

CSR Committee Achievements

In 2024, the CSR Committee focused its efforts on measurement and monitoring, working closely with dedicated teams. Key achievements of the committee included conducting a CSR audit — which involved interviews with around thirty Boccard employees — calculating the carbon footprint for the Nuclear BU and subsequently for Boccard in France, identifying energy consumption across the French scope, preparing for the ECOVADIS assessment, and participating in the United Nations Global Compact survey.

The committee also began preparing impactful and realistic actions, supported by indicators to measure progress against the defined objectives in the areas of Social Responsibility, Environmental Performance, Responsible Purchasing, and Ethics.

Flagship Project Committees

Based on their significance to Boccard, the company's projects have been divided into three categories:

- Standard projects, which involve a single organisation (e.g., a Business Unit);
- *One Project One Boccard* projects involving at least two organisations — for example, an industry we serve and a market and a geographical entity;
- Flagship projects, due to their importance, the amount of resources involved, the level of technology required, and the visibility they may generate, are monitored directly at Executive Committee level. A dedicated Flagship Project Committee meets at least monthly and on an ad hoc basis when necessary. This Committee is composed of Executive Committee members relevant to the nature of the activity, along with Business Partner function representatives, to ensure rapid and flexible decision-making necessary for the successful execution of these projects.

Boccard Governance Structure

The first levels of Boccard's governance

Specific committees



Profiles of the Executive Directors on the Executive Committee

P. Forté - Executive Director - Boccard West Europe & Africa

Philippe began his career at Boccard as a project engineer, then spent 17 years at ADF, where he was responsible for heavy industry operations in France and Belgium as Associate Director, before returning to Boccard.

F. Ganet - Executive Director - Human Resources, Communication & CSR

Holding a Master's degree in Human Resources Management and a Bachelor's degree in Communication, Frédéric has held HR Director roles for over 25 years in various international organisations, including Tereos and Sanofi Pasteur.

Y. Hannebelle - Executive Director - Finance, Legal & Digital

A chartered accountant by training, Yves joined Boccard in 2009. He previously held the roles of Senior Audit Manager at Deloitte and Group Finance Director at Atari / Infogrames.

P. Lazare - Executive Director - Boccard Energy Solutions

An aerospace engineer by training, Philippe has worked for over 20 years in industry, notably leading various entities within Alstom Power. He later joined the CNIM Group as Managing Director of the Industrial Systems Division and member of the Group Executive Committee.

E. Maurincomme - Executive Director - Boccard Life Solutions

Eric previously served as President of the INSA Group and Director of INSA Lyon since 2011 (*Institut National des Sciences Appliquées*). He joined Boccard with over 15 years of experience in the Health & Care sector, gained at GE Healthcare and Agfa Healthcare.

N. Siwertz - Executive Director - Industrial Department

Nicolas previously served as Corporate Director in charge of Operational Excellence and Continuous Improvement at Areva, one of the world leaders in civil nuclear energy. He is a graduate of École Polytechnique and a qualified civil engineer from Mines Paris, holds a Master's degree in Finance, and is Lean Six Sigma certified.

Boccard Management System

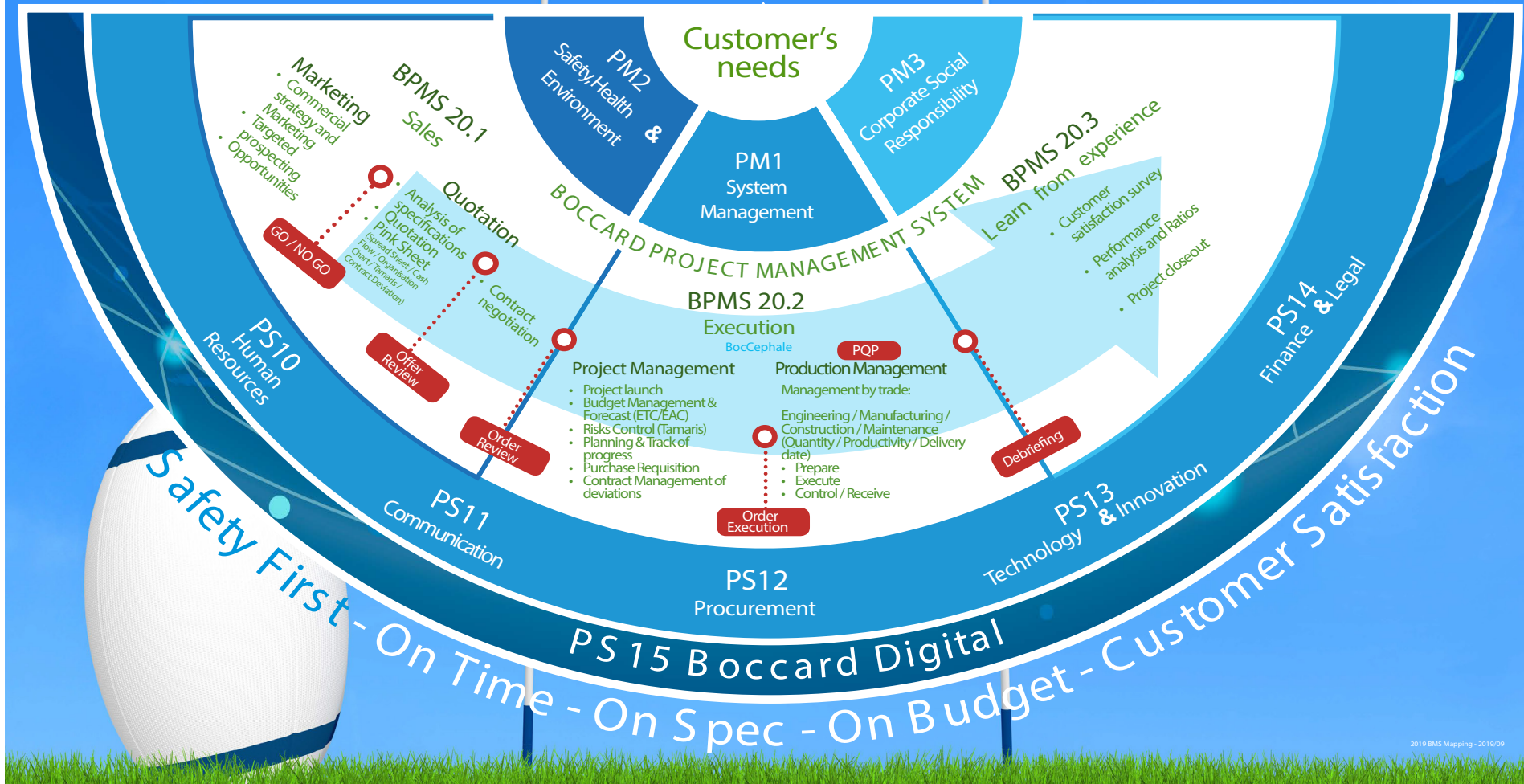
The Boccard Management System (BMS) is Boccard's integrated management system. It ensures operational excellence and the performance of our activities according to our five KPIs: *Safety First, On Time, On Spec, On Budget, Customer Satisfaction*. Based on international management system standards, the BMS defines and structures the company's core processes, which are divided into three categories :

- 1/ The Management Processes and Support Processes are centrally managed by the Business Partners, meaning the transversal functions: Human Resources and Communication, CSR, Finance, Legal & Digital, and Operational Excellence (including HSE, Quality & Lean, Technology & Innovation, and Procurement)
- 2/ Execution processes, known as the Boccard Project Management System, are managed by the Energy Solutions and Life Solutions Business Areas in compliance with the Corporate meta-rules.



BMS poster
in a digitalised factory
of Boccard UK

Boccard Management System (BMS)



Boccard Management System Poster, highlighting the importance of our management system across the entire company

Stakeholders

- Employees and contractors
- Employees representatives

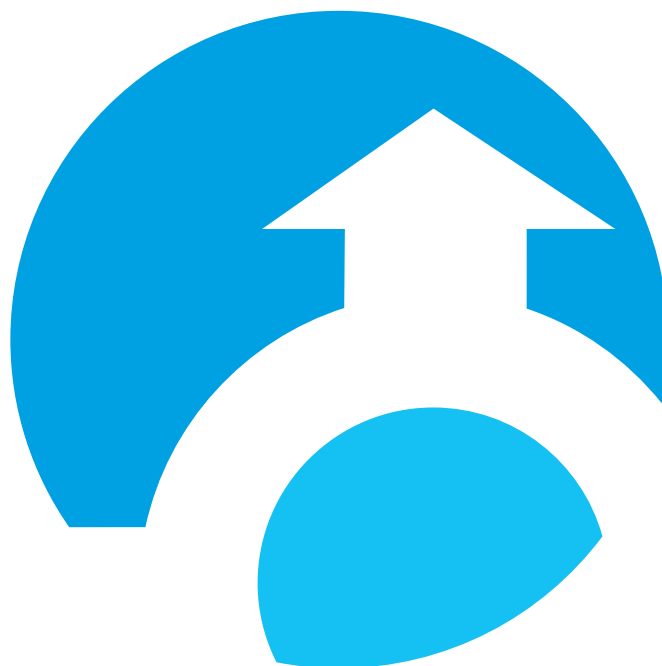
- Clients

- Suppliers
- Service providers

- Banks
- Insurance companies
- Rating agency

- Certification bodies

- Competitors



PUBLIC AUTHORITIES

- Regional or local authorities and administrations
- Host countries
- Regulatory bodies

CIVIL SOCIETY

- Schools, universities, higher education institutions and other vocation training centres
- Training bodies
- Media
- Non-Governmental Organizations
- Local communities

Boccard CSR goals

The BocLeadership Team endorsed these objectives at the 2024 Convention

1. Social

Safety:

- Zero fatal accidents
- LTIR¹ < 3 by 2025 and TRIR² < 15 by 2025
- SR³ < 0.15 by 2025

Workplace wellbeing:

- Assess employee engagement in 2026
- Define a strategy to increase employee engagement by 10% per year

Diversity:

- Reach 20% share of women in the total workforce by 2026

Recruitment:

- Fill 30% of positions internally by 2025

Training:

- Train 80% off employees on the topic of DEI (Diversity, Equity, and Inclusion) by 2026

2. Environment

Decarbonisation:

- Calculate the carbon footprint for Scopes 1, 2 and 3 in France in 2024, then for Boccard Worldwide by 2025
- Define a decarbonisation pathway in order to achieve carbon neutrality by 2050.

Energy:

- Measure the power consumption of all our sites by the end of 2025
- Prepare an energy-efficiency (or energy saving) plan
- Increase the share of solar power in our energy mix

Water:

- Define and implement a responsible water management strategy across all our sites by 2025.

Waste:

- Recover 60% of our waste by 2025 and increase this percentage every 3 years.

Sustainable offers:

- Continue to invest in the development of sustainable offerings

3. Sustainable purchasing

Training:

- Train 100% of buyers in sustainable purchasing in 2025

Assessments:

- Assess the main suppliers (representing at least 70% of the annual purchase volume in France) on their CSR (Corporate Social Responsibility) commitments.

Selection:

- 50% of preferred suppliers will meet our CSR requirements by 2026 (with a 10% increase in this target in the coming years).

4. Business Ethics

Number of incidents, and processing of incidents:

- A goal of zero confirmed incidents in relation to our Code of Conduct from 2025 onwards
- Address 100% of reported incidents via the whistleblowing system

Training:

- Train 100% of employees in business ethics by 2028

(1) Lost Time Incident Rate (LTIR) relates the number of workplace accidents with time off to the number of hours worked. It measures employees' level of exposure to risks, neutralising the effect of changes in working hours and workforce size.

(2) Total Recordable Incident Rate (TRIR) includes both workplace accidents with and without time off, also in relation to hours worked. It provides a broader measure of exposure to risks while likewise neutralising the impact of changes in working hours and staff numbers.

(3) Severity Rate (SR): primarily intended to express the severity of accidents based on the length of time off work. It is calculated by dividing the number of workdays lost due to temporary incapacity by the number of hours worked, then multiplying by one thousand.

More: www.inrs.fr/demarche/atmp/statistiques-nationales.html

ESG ratings

Boccard, EcoVadis Bronze Medal

Each year, Boccard conducts a thorough assessment of its CSR practices with the support of EcoVadis, the global reference for CSR ratings of companies. The EcoVadis assessment is based on 21 CSR criteria divided across 4 key themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement.

In our most recent assessment¹, we were awarded a Bronze Medal with a score of 61/100, placing us in the top 35% worldwide. This evaluation was carried out in February 2024.

CDP

Boccard took part in the CDP questionnaire, an international organisation that collects data on the environmental impact of global companies.

Our 2024 rating² is the most recent available for Boccard. This rating is C.

(1) This most recent assessment was carried out at the end of 2023, based on 2022 data. As of early 2025 — the publication date of this 2024 CSR Report — the EcoVadis evaluation process was underway, but the results were not yet available.

(2) There are 4 levels in the rating system:

- Leadership (A): Corporate Best Practices
- Management (B): Environmental management
- Awareness (C): Companies aware of the impact of environmental issues
- Disclosure (D): The company provides all required data and responds to all questions in the questionnaire



SOCIAL FOCUS

SAFETY FIRST

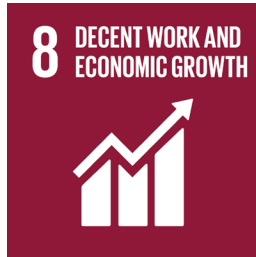
OUR EMPLOYEES



SAFETY FIRST



United Nations 2030 Sustainable Development Goals



Goal

Develop, uphold and promote a culture aimed at achieving Zero Accidents

Commitments

- Zero fatal accidents¹
- LTIR² < 3 (by 2025)
- TRIR³ < 15 (by 2025)
- Accident Severity Rate⁴ < 0.15 (by 2025)

Key Actions

Work on Health and Safety standards

In line with our Safety Policy and our Zero Accidents objective, the HSE teams have worked to strengthen our standards in order to prevent incidents and further embed our safety culture. They have developed and rolled out the Boccard Health and Safety Framework and updated our BocSafety Rules, which are our fundamental Safety Rules.

Our approach to prevention management is based in particular on risk analysis, on-site audits, daily safety briefings, and training for our employees.

Each production site and worksite holds a Prevention Committee meeting at least once a month, conducts safety briefings, and organises manager-led safety visits. Daily task briefings are also carried out to ensure, prior to any intervention, that safety measures are in place and clearly understood by all personnel involved.

FOCUS

Reporting of Information

To strengthen the reporting of good safety practices and risky behaviours, monitoring and reporting tools were rolled out in 2024: not only a paper STOP CARD for manual reporting, but also a digital application.

20-1-F-002_2024 Management is obliged to respond to any STOP CARD issued.

STOPCARD

☐ NEAR MISS ☐ INCIDENT ☐ GOOD PRACTICE ☐ INNOVATION

BU : _____ Date : _____
Workshop/Site : _____ Hour : _____
Observer : _____ Client : _____
Task/Activity : _____
Work area : _____
Description of the hazardous situation / near-miss / good practice / innovation : _____

PROPOSAL FOR ACTION : _____

Validation of the action ?
☐ YES ☐ NO

Paper STOP CARD for reporting good practices and risky behaviours.

(1) Boccard's Safety and Prevention Policy clearly states that the objective is zero accidents. We also monitor our safety performance against an industry benchmark set by CTNA (National Technical Committee 'A' - metallurgy industry), which stood at 15.5 in the most recent available period (2021). (2) Lost Time Incident Rate (LTIR) relates the number of workplace accidents with time off to the number of hours worked. It measures employees' level of exposure to risks, neutralising the effect of changes in working hours and workforce size. (3) Total Recordable Incident Rate (TRIR) includes both workplace accidents with and without time off, also in relation to hours worked. It provides a broader measure of exposure to risks while likewise neutralising the impact of changes in working hours and staff numbers. (4) Severity Rate (SR): primarily intended to express the severity of accidents based on the length of time off work. It is calculated by dividing the number of workdays lost due to temporary incapacity by the number of hours worked, then multiplying by one thousand.

Reinforce and embody Health and Safety

On a regular basis, Safety Days are organised for employees at our offices and sites. '15-minute safety talks' are also held on our sites and projects. For the first time, a company-wide Safety Day was held across the entire organisation, both in France and internationally: on 13 May 2024, every team took part in an event that included a common Boccard segment followed by site-specific activities.



Video used for Safety Day in which the Executive Committee reiterates the Safety imperative; a shorter version is shown to new hires during Induction Days.

Safety Day Facilitators opened the sessions by inviting employees to watch a video in which the six members of the Executive Committee emphasised the vital importance of everyday safety. The Health, Safety & Environment Director also explained the details of the updated BocSafety Rules. These videos were produced in six languages with subtitles to make the content both more accessible and impactful.



Fire safety awareness, impaired vision simulation, first aid training, and a rollover car simulator were featured at our Salengro site in Villeurbanne during its Site Safety Day on 11 July 2024.

The Facilitators used a dedicated PowerPoint presentation for which they had received training. They encouraged their colleagues to reflect on real-life accident scenarios and risk analyses based on actual incidents that had occurred within the company. Quizzes and interactive segments helped to energise the session.

In 2024, both the severity and frequency of our workplace accidents decreased.

Safety is more than just a rule: it is a culture, a shared responsibility, and a daily commitment. In 2024, we made this commitment even more visible at our sites by strengthening safety signage. Our updated BocSafety Rules are now prominently displayed on posters that remind everyone of the importance of vigilance and good practices. This initiative is supported by a strong slogan, chosen by our employees during Safety Day: “Safety: The priority. Always. Everywhere.” More than just a message, it is a belief that guides our actions to ensure a safe and secure working environment. For our sites operating in the nuclear sector, this was adapted to: “Safety & nuclear safety: The priority. Always. Everywhere.”

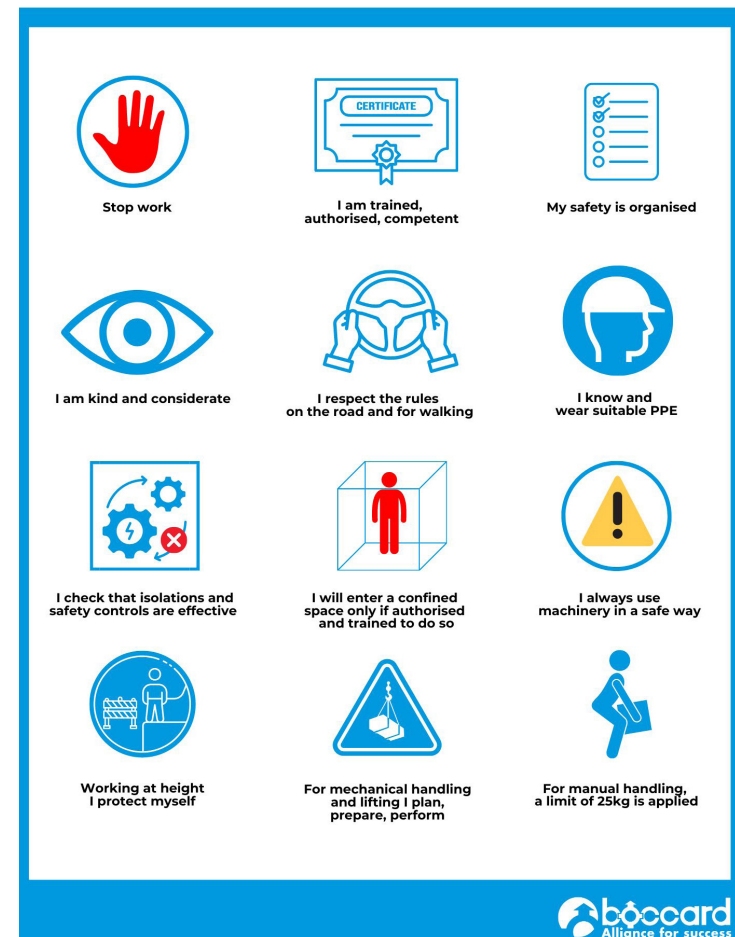


Safety performance noticeboard at a Boccard UK site



Safety banner on a workshop door at the Pierrelatte site.

BocSafety Rules



Poster depicting our updated BocSafety Rules

Audits

En 2024, we continued to invest in the continuous improvement of our management system, with 45 audit days dedicated to all our Business Units covered by the following certifications: ISO 45001¹, ISO 14001², ISO 9001³, ISO 19443⁴, MASE⁵/UIC⁶ and CEFRI⁷.

Prevention and support for international travel

The *Travel Risk Policy* is committed to preventing medical and safety risks during international travel to high-risk countries. As part of trip preparation, the Policy is provided along with relevant documents and guidance for travelling to such destinations.

To inform and protect employees on assignment wherever they are in the world, a global assistance service has been put in place: International SOS, a provider of medical and security assistance in case of emergencies worldwide. All our employees benefit from this service.

Action Plan

- Continue to promote employee consultation and participation in Occupational Health & Safety to enhance continuous improvement efforts.
- Continue promoting our Golden Safety Rules – the BocSafety Rules – to employees across all entities.
- Organise a 2025 Safety Day for all Boccard entities worldwide: the Boccard Safety Day, with a focus on behaviour.
- Encourage employee ownership and action in their day-to-day work through participative safety talks.
- Strengthen the identification of risky practices and/or behaviours through on-site managerial audits.
- Sustain the Health and Safety Management System in our Business Units already certified to ISO 45001¹ and obtain certification for the two remaining international Business Units⁸.
- Prepare a more comprehensive health approach, notably including the prevention of musculoskeletal disorders and risky behaviours.

(1) ISO 45001: an international standard listing the requirements for an Occupational Health & Safety Management System (OHSMS)

(2) ISO 14001: an international standard listing the requirements for an Environmental Management System (EMS)

(3) ISO 9001: an international standard listing the requirements for a Quality Management System (QMS)

(4) ISO 19443: an international standard listing the requirements for a Nuclear Safety Management System

(5) MASE: Manual for the Safety Assurance of Companies

(6) UIC: Union of Chemical Industries (France)

(7) CEFRI: French Committee for the Certification of Companies for the Training and Monitoring of Personnel Working under Ionising Radiation

(8) Boccard Indonesia and Boccard Mexico

EMPLOYEES



United Nations 2030 Sustainable Development Goals

Goal

Develop employee autonomy, skills, and engagement, while supporting managers and career development.

Commitments

- Well-being at work: assess employee engagement in 2026; define a strategy to improve engagement by 10% per year,
- Diversity: 20% female representation across the total workforce by 2026,
- Recruitment: 30% of positions by means of internal mobility by 2025,
- Training: provide DEI (Diversity, Equity and Inclusion) training to 80% of employees by 2026.

Key Actions

The main principles

Boccard employees are the greatest asset of our network of companies. Our Human Resources Policy sets out the principles that guide our decisions and actions in the field of human resources.

We are committed to respecting and promoting all Human Rights in accordance with internationally recognised standards:

- Universal Declaration of Human Rights;
- United Nations Guiding Principles;
- Fundamental Conventions of the International Labour Organization.

Our Policy sets out our commitments on the following topics: working conditions, social dialogue, training and career management, inclusion, discrimination, the fight against child labour and forced labour, and harassment.

Diversity, Equity and Inclusion Gender Equality

We are committed to ensuring equal treatment between women and men in terms of access to employment, training, mobility, and promotion, as well as in terms of equal pay. The 2024 professional gender equality index for Boccard France is 76/100.

We work in the industrial sector, where roles have traditionally been seen as more masculine than feminine. Our goal is to increase the number of women in our workforce, aiming to reach 20% female representation. As of now, we stand at 18.9%.

In 2024, Boccard introduced its employees in France to the association Elles Bougent, whose mission is to inspire girls in secondary school to consider careers as technicians and engineers. Following these presentations, 23 female employees expressed their interest in supporting the initiative. Boccard subsequently became a member of the association. The group has since been preparing to share their experiences and take part in school visits, with the first events scheduled for 2025.

Elles bougent

(1) The association Elles Bougent enables female engineers and technicians to introduce their professions through testimonials and presentations in schools and at career forums. Elles Bougent brings together 11,250 mentors, 2,600 ambassadors, 345 partner organisations, 11,970 female students, and 1,892 secondary schools, including 48 internationally.

Social and Cultural Diversity

Acknowledging social and cultural diversity is a key success factor for the company. With a presence in 20 countries, we provide training in cultural diversity and intercultural management to our teams to facilitate collaboration and the successful delivery of our large-scale international projects.

Mission Handicap

We remain committed to supporting the success of every individual in a collaborative working environment. Boccard demonstrates this commitment from the recruitment stage: all job postings encourage individuals with disabilities to ask questions and apply.

To support this approach, Boccard in France and its employee representatives signed a three-year company agreement in 2020 to promote the employment of people with disabilities, recognising that this issue often involves many invisible situations and can affect the ability of employees to remain in work. This agreement was renewed in 2023.

To date, Boccard in France supports 54 employees with disabilities by adapting their working conditions and offering adjustments to their workstations, in order to safeguard their well-being and anticipate any potential situations of incapacity or disability.



Poster raising awareness about disability inclusion in the workplace

In 2024, we also prepared awareness materials on disability for our staff, which will be used in 2025.

Boccard is committed to continuing to bring disability out of the shadows, so that in the future it is seen simply as one aspect of diversity and inclusion among many.

Remuneration and Work Organisation

Salaries and Employee Benefits

Boccard measures and recognises performance both individually and collectively. Each year, the HR process for performance review and reward is carried out with the involvement of all levels of management and employee representatives. For the 2024 financial year, the majority of Boccard employees took part in a performance review and objective-setting meeting with their manager in preparation for the 2025 cycle.

The various components of variable remuneration, such as bonuses and other potential incentives, are applied in accordance with established practices and agreements made with employee representatives, and are managed by the Human Resources department. These components reward a confirmed level of performance as assessed during the annual review.

Boccard is committed to offering salaries and employee benefits in line with market standards. Naturally, Boccard complies with minimum wage requirements in all the countries where we operate.

Boccard France offers a comprehensive remuneration package, including a base salary and a system of bonuses and incentives. There is also a profit-sharing agreement,

a company savings plan, and a retirement savings plan (PERCO). Boccard France stands out in the labour market by offering, among other benefits, a mandatory supplementary pension scheme², 70% of employee health insurance³ costs covered, and high-quality health and welfare insurance⁴ covering incapacity, disability, and death.

We also ensure that flat-rate travel allowances are regularly reviewed to fairly reimburse our employees. In agreement with our employee representatives, we have adopted a system of automatic indexation based on price changes.

Internationally, in the United States and Canada, we have aimed to enhance the overall compensation package for our employees. To this end, employee benefits have been strengthened, particularly in terms of supplementary health, disability, and life insurance, as well as the capitalised retirement plan, the 401(k). We established a partnership with Insperity in the United States, giving us access to a benefits offering superior to what we previously had. In Canada, we followed the same approach with our partner ADP.

The level of performance achieved in 2024 through our social protection initiatives was recognised by an external auditor as follows: "a clear commitment by Boccard's management to protect Boccard employees worldwide."⁵

(2) Boccard contributes 2% above and beyond the compulsory rate to the supplementary pension scheme on tranche 1, up to the social security ceiling, for all employees

(3) Boccard covers a higher share of health insurance contributions than legally required: 70%

(4) Employees were reimbursed for 94% of healthcare expenses incurred (data from the first half of 2024)

(5) For the 2025 financial year, Boccard is renewing the certifications obtained in 2022. This involves the renewal of certifications for ISO 9001 and ISO 45001 standards, relating respectively to the Quality Management System and the Health & Safety Management System. The geographical scope for these certifications at Boccard is global.

Work Organisation

Regarding work organisation in France, we began discussions in 2024 with employee representatives on the working time agreement in place since 2003, with the aim of modernising it to better meet current needs for flexibility and social progress.

We also concluded a new agreement on hybrid working, covering aspects such as remote work arrangements. This agreement aims to promote a healthy work-life balance and is based on a company-wide framework, which is then adapted at the level of each department.

Skills Development Training

Recognising the importance of training for all our employees, we have implemented a skills management policy to help them progress towards greater autonomy, technical and managerial expertise, as well as intercultural competence. We offer, and have formalised, a range of internal and external training programmes designed to support the maintenance and development of skills.

Professional training is a way to align individual skills with the company's strategic direction, in a win-win approach for both the business and each employee. The Boccard Academy, our internal training department, was created to consolidate our best practices, professionalise and structure training in line with the company's overall strategy, and offer tailored training paths to support each employee in their professional development.

For example, the project "ETSN: Excellence in Nuclear Piping and Welding" by Boccard Academy aims to ensure a high standard of piping and welding skills, in the context of a strong recruitment plan—including employees from outside the nuclear sector—and a priority training programme. The welding school supports the operational deployment of this project through customised training sessions for our staff, focused on welding-related challenges.



Training Offer Booklet distributed on sites and available online



Poster promoting the Training Offer

In 2024, we prepared a training catalogue that was shared with all employees in France to help them navigate the range of training opportunities offered by Boccard Academy. A widespread poster campaign across all sites promoted the catalogue, which can be accessed at any time via a QR code, ensuring up-to-date information. This tool enhances the quality of dialogue between em-

ployees and supervisors by fostering a solid understanding of the internal training offer. The effectiveness of our communication on this subject was recognised by one of our auditors⁵ who described it as *"a comprehensive training offer presented in a complete and well-structured document"*.

Career Development

In France and internationally, career development is supported by a comprehensive performance review process, which includes an annual employee-manager appraisal and a consolidation of these evaluations during 'People Review' meetings involving managers and Human Resources. During these sessions, employees' potential and performance are reviewed, and succession plans are developed, making use of internal mobility tools—particularly for critical positions.

This process is based on four specific management tools:

- the annual appraisal form ;
- a matrix that positions employees' relative performance within the organisation;
- the succession plan;
- the individual development plan for members of the BocLeadership Team, the Extended Management Committee.

(5) For the 2025 financial year, Boccard is renewing the certifications obtained in 2022. This involves renewing certifications for ISO 9001 and ISO 45001 standards, which relate respectively to the Quality Management System and the Health & Safety Management System. The geographical scope of these standards for Boccard is global.

Internal Mobility

Skills development also involves gaining a variety of professional experiences. BocMobility, Boccard's internal mobility programme, was strengthened in 2023 with two clear ambitions:

- all open positions are, where skills are equal, given absolute priority to Boccard employees. This programme, known as *Boccard Employees First*, was the focus of a major communication campaign across all Boccard entities worldwide. ;
- at least 30% of open positions must be filled by someone already employed at Boccard. This commitment was highlighted through a broad campaign featuring six employees with particularly inspiring career paths, rolled out across all sites in France, as well as in Poland, Portugal, the United Kingdom, and the United States.

An Internal Mobility Charter was introduced in 2024, in both French and English. This charter clearly sets out Boccard's ambitions for internal mobility, along with the practical support measures available to employees who choose to move: training for the new position, financial assistance for geographic relocation, and more. By the end of 2024, the target of filling 30% of open positions internally had been achieved.



Posters about Internal Mobility

Develop managers and strengthen Boccard standards with the Manager Development Guide

In line with our mission *Caring for people and planet*, the Manager Development Guide was designed as a true training resource, formalising the key leadership competencies expected of Boccard managers, along with practical tools for their implementation. Since 2023, it has promoted professional efficiency while upholding Boccard's values, supporting wellbeing at work, and helping to prevent psychosocial risks. Presented in binder format, the guide is continuously enriched with new topics and has been distributed to all members of the Extended Management Committee, the BocLeadership Team.

In 2024, new sections covering Good Collaboration Practices, CSR, and Ethics were added to the existing themes. The guide also includes the leadership competencies expected of every member of the BocLeadership Team. These competencies are also assessed during the annual individual performance review.

The end of a career does not mean the end of the bond to Boccard.

The 74 members of the Boccard Alumni Club (*Club des Anciens*) meet regularly and celebrated their First 30 Years in 2023. This Club, open to all former Boccard employees from around the world, helps maintain a connection with the company and offers a space for former colleagues to reconnect. The Alumni Club organises trips, friendly gatherings, and various activities for its members.

In 2024, Boccard invited members of the Extended Management Committee to take part in its Perspective programme—an ambitious 12-day leadership training course that includes personal development workshops. The graduation ceremony for the first cohort, named the *Joseph Boccard class*, will take place in September 2025.



Cover of the Manager Development Guide



Boccard Alumni Club

Work Relations

Boccard and its employee representatives are committed to fostering an open and constructive environment that supports the company's development and the achievement of shared goals.

The signing of company agreements enables us to address the needs and concerns of both the business and its employees more effectively, thereby contributing to employee motivation—and, as a result, to the company's overall performance.

Over the past two years, Boccard France and its employee representatives have, for example, concluded the following agreements:

- a company-wide collective agreement on compulsory group healthcare reimbursement schemes, under which Boccard covers 70% of the supplementary health insurance scheme;
- a company-wide collective agreement on compulsory group welfare schemes covering incapacity, disability, and decease ;
- a collective agreement promoting the employment of people with disabilities;
- a collective agreement on the reimbursement of business travel expenses.

A joint effort is underway between Management and Trade Unions to reflect on key issues such as performance, flexibility, and compensation. The objective is to modernise working practices and arrangements, adapting them to operational needs and client constraints, while also addressing our critical challenges of employee retention and attractiveness.

Alongside these negotiations, Boccard places great importance on engaging with employee representatives, whether through informal meetings or formal bodies such as the CSSCT⁽⁶⁾, which focuses on ensuring good physical and psychological working conditions for employees in France. This also includes dedicated committees such as the Economic Committee, the Housing Committee, and the Health Insurance Committee.

Leroux & Lotz Technologies (LLT), an affiliate specialising in industrial boilers, was awarded the Happy at Work label certified by ChooseMyCompany, with a score of 4.37 out of 5.

Boccard Colombia and Boccard Mexico conducted their annual employee engagement surveys among their staff. Our employees reported being 97% engaged and expressed 82% satisfaction, giving their companies a score of 8.7 out of 10.

Employee Assistance measures Employee support

Boccard in France has implemented a system of material and psychological support through the company health insurance scheme. Under certain conditions, this includes logistical assistance (such as housekeeping or childcare hours) when an employee faces a medical issue concerning their dependants, as well as access to psychological support.

(6) Health, Safety and Working Conditions Committee

Action Plan

- Promote autonomy by empowering teams to take initiative.
- Raise management awareness of approaches that take psychosocial risks into account.
- Increase disability awareness through poster campaigns and e-learning modules.
- Strengthen training and staff development efforts—including those related to internal mobility—through the Boccard Academy.



ENVIRONMENTAL FOCUS



United Nations 2030 Sustainable Development Goals

Goal

Reduce our significant environmental impacts and take action for sustainable development.

Commitments

Decarbonisation:

- Calculate the carbon footprint (Scope 1, Scope 2, and Scope 3) at the international level in 2025.
- Define a decarbonisation trajectory in order to achieve carbon neutrality by 2050.

Energy:

- Measure the energy consumption of all our sites by the end of 2025
- Prepare an energy-conversion plan
- Increase the share of photovoltaic energy in our energy mix

Water:

- Define and implement a responsible water management strategy across all our sites by 2025

Waste:

- Recover 60% of our waste by 2025 and increase this percentage every three years

Sustainable offerings:

- Continue to invest in the development of sustainable offerings

Key Actions

Traditionally, our actions were structured around the three main pillars of our policy: transport, waste, and consumption. In 2024, we began updating our Environmental Policy to better reflect the importance of carbon impact and the attention we must pay to our Greenhouse Gas Emissions.

In 2024, Boccard focused its efforts particularly on measuring and monitoring environmental actions and impacts. This included calculating Boccard's carbon footprint for its operations in France, conducting energy audits at our French sites, and establishing a system to track our consumption of waste, natural resources, and energy.

Environmental Management System ISO 14001 Certification

Four of our entities are ISO 14001 certified. This certification reflects the strength of our Environmental Management System. Our other entities apply similar standards.

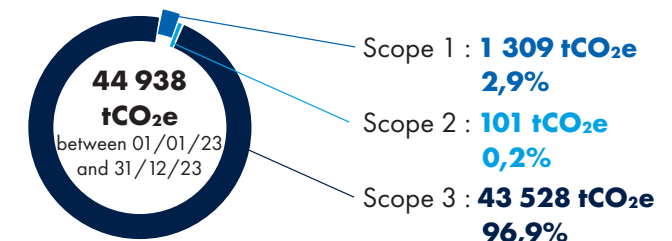
Strengthening of procedures and environmental coordinators

To strengthen our Environmental Management System, we have refined our procedures for managing water, energy, carbon emissions, consumption, and waste generation. To support the implementation of these initiatives across our sites, we rely on a global network of Health, Safety and Environment (HSE) Coordinators. These professionals, true experts in their fields, are responsible for guiding our managers and employees in risk prevention, compliance with our health and safety rules, and the reduction of our environmental impact.

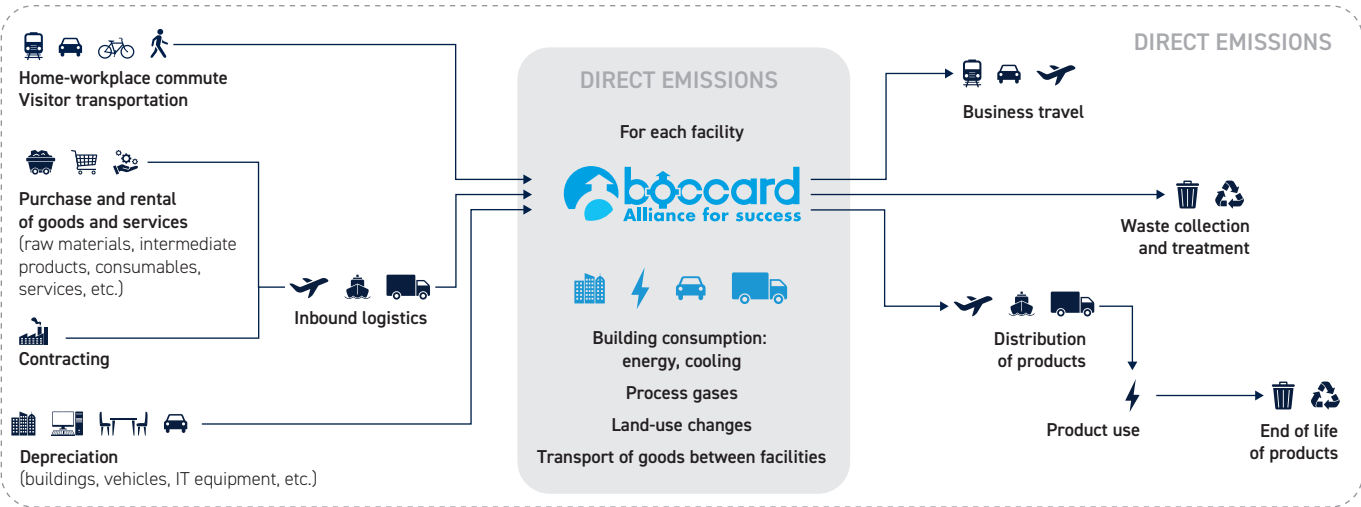
Greenhouse Gas Emissions Carbon footprint assessment

In 2024, Boccard carried out a carbon footprint assessment (Scope 1, Scope 2, and Scope 3) for its operations in France, based on 2023 data. Total GHG emissions were measured at 44 ,938 tCO₂e.

Carbon Footprint Assessment for Boccard France (2023)



Analysis scope



Energy Consumption and Production

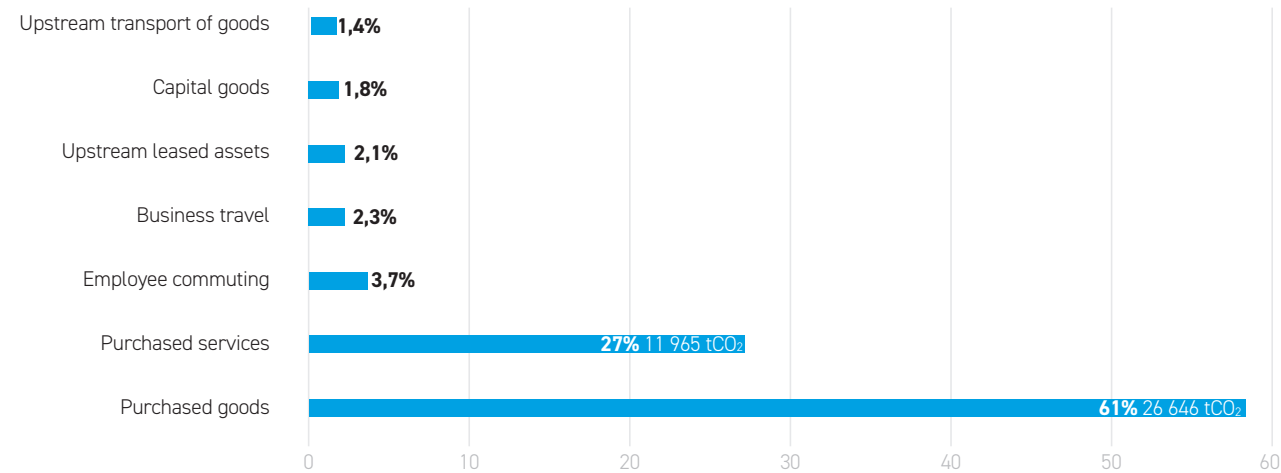
We are continuing our efforts to replace traditional energy sources with lower-carbon alternatives. Building on our 2023 achievements—such as pairing a VRV² (Variable Refrigerant Volume) system with a gas boiler in one of our buildings³, and installing solar panels over 2,000 m² of rooftop space in Belgium—we have continued studies to equip our Fos-sur-Mer site with photovoltaic panels.

The 2024 study focused on the implementation of all direct and indirect activities carried out by each of the company’s sites over the full year of operations in 2023.

The largest emissions source is related to our procurement activities. Due to the nature of our business, we purchase significant quantities of metal—particularly steel—which has a high carbon footprint. Procurement, including the purchase of goods and services, upstream rentals, and capital assets, represents the main area of concern in our carbon footprint. These categories account for 90% of total Scope 3 emissions, with the majority of the impact stemming from the purchase of goods (59 %).

Transport, which includes freight¹ (1.4%), company vehicle fleet travel (2.3%), business travel (2.2%), and employee commuting (3.6%), is the second largest source of emissions, accounting for 9.5% of total emissions².

Focus sur le Scope 3



(1) Freight-related emissions are significantly underestimated here, as they were calculated based on transport costs.
(2) Emissions related to waste management, refrigerant leaks, the use of sold products, and their end-of-life disposal were omitted from the carbon footprint calculation due to a lack of data.
(3) The VRV system is designed for optimal energy efficiency in large buildings. By modulating the refrigerant flow, it automatically adjusts energy consumption to actual needs, reducing waste and improving energy performance.

Transport: Work commute

The daily work commute accounts for 1,621 tCO₂. The CO₂ assessment carried out in 2024 was based on a large-scale survey of our employees, which enabled us to gather the necessary data:

- Around 9 million kilometres travelled
- Average round trip: 24.5 km
- Cars: 77% of kilometres travelled, accounting for 95% of CO₂ impact
- Trains: 14% of kilometres travelled, but only 1% of CO₂ impact
- Over 670,000 kilometres travelled using soft mobility (walking, cycling, scooters, etc.)

Transports – Work travel

Our carbon footprint for business travel amounts to 986 tCO₂e.

This allowed us to determine the following data:

- over 2.4 million kilometers covered as follows:
- plane: 32% of the kilometers covered, for 95% of the impact ;
- car: 68% of kilometers covered, for 3% of the impact.

To reduce CO₂ emissions related to transport, we are working on various programmes and actions such as:

- a programme to electrify the vehicle fleet and raise awareness about optimised vehicle monitoring¹;
- our Travel Policy, which limits travel and encourages the use of trains, with Teams meetings promoted wherever possible; discussions are also underway to further discourage domestic air travel within France;
- the invitation of our 350 relevant employees to take part in the 2023 Mobility Challenge Day organised by the Auvergne-Rhône-Alpes Region, aimed at encouraging a shift in commuting habits towards soft mobility or remote working;

- our Hybrid Work Policy, which helps reduce commuting and business travel.



Auvergne-Rhône-Alpes Mobility Challenge Day Poster

Waste

For several years, we have implemented a sorting system that reduces the volume of unsorted waste, both in our offices and at our industrial sites, based on 5-stream sorting: paper/cardboard, glass, metal, wood, and plastic.

100% of our hazardous waste is treated within the Boccard scope.

In addition, signage supports this system, with clear labelling on each container to prevent sorting errors and encourage better source separation.

Lunch delivery services are offered at one of our major sites. One of the providers, Pollen, uses a returnable glass container system, which is cleaned, reused, and delivered using soft mobility. In 2024, a total of 1,001 meals were delivered, avoiding approximately 200 kg of single-use packaging .

Water

In 2024, Boccard consumed 3,243 m³ of water within its operations in France. This consumption is mainly linked to facility hygiene (toilets, etc.) and to product and process testing activities, which are necessary to meet our clients' contractual requirements.. Several Boccard production sites have undertaken notable projects—for example, the site in Le Coteau near Roanne in the Auvergne-Rhône-Alpes region is working to recycle the water used for testing (such as leak testing and agitation) of the tanks it manufactures, with the aim of eliminating any water discharge associated with this activity.

In 2025, we plan to develop and implement a responsible water management strategy across all our sites.

Environmental Study

In 2024, we conducted an environmental study covering our operations in France, which concluded that none of our sites—offices or workshops—are located in environmentally sensitive or protected areas (such as ZNIEFF, ZICO, etc.).²

CSR Trophy

Each year, during the Convention that brings together the Extended Management Committee, a CSR Trophy is awarded. In 2024, it was presented to the Business Unit Manager of the Le Coteau site for the environmental initiatives implemented the previous year, including the water recycling project and the promotion of soft mobility among employees.

(1) As of 31/12/2024, Boccard's fleet comprises 380 vehicles, including 46 electric and 26 hybrid vehicles—making up 19% of the fleet.

(2) A sensitive zone is an area of the territory where the need to protect the aquatic environment and its associated uses justifies stricter treatment of urban wastewater before discharge. The main assessment criterion is the risk of eutrophication in the environment.

On our client's premises

We are implementing digital solutions that address our clients' quality and traceability requirements throughout the lifecycle of their installations (from recipe and process development to equipment cleaning and maintenance operations). These solutions help optimise water and energy consumption and reduce material losses.

We also contribute to low-carbon electricity generation through our clients—nuclear power producers and key players in new energy sources such as electricity generation from biomass and waste.

BocLab and Heat Recovery with Storage

This year, BocLab—our internal innovation competition—recognised a project that improves an existing Boccard solution for heat recovery and storage. The solution enhances energy efficiency in industrial processes with unsynchronised heating and cooling cycles, such as those in the agri-food sector where products undergo thermal processing. The system, made up of recovery loops and a storage tank, captures heat generated during cooling phases and reuses it during heating phases. The improved version replaces the original two-tank system (one hot, one cold) with a single tank. This reduces the system's footprint and the amount of material required to manufacture the tanks, while still achieving energy savings of up to 63% and cutting CO₂ emissions by 600 to 900 metric tons.



TrackAdvance®, our data management system for improved compliance and performance

Our TrackAdvance® application addresses the challenges of traceability, quality, performance, and operational validation in the agri-food and cosmetics industries. Deployed across more than 40 client sites, it collects data to enhance performance, ensure compliance, streamline reporting, and securely store information. By improving data management across our clients' various processes, operations can be controlled with greater precision. On one site, for example, implementing the solution led to a 30% reduction in water used for cleaning process equipment.

Focus on our Green IT approach

At Boccard, we reduce our digital footprint by adopting sustainable practices:

- Extending equipment lifespan: we manage IT equipment obsolescence to extend its use up to 5 years instead of the previous 3 years. Boccard has chosen an IT provider that supplies staff with mostly refurbished computers, opting for new devices only when refurbished ones are not suitable. This approach reduces both costs and environmental impact—a win-win solution.
- Designing new digital services to reduce email traffic and data storage: in 2024, we rolled out DocuSign to manage internal signature workflows—for purchase orders and contracts, for example—and PapillonVisa for internal financial approvals.
- Installing a more responsible browser: ECOSIA, an environmentally conscious search engine, is now the default browser installed on all our employees' computers.

Action plan

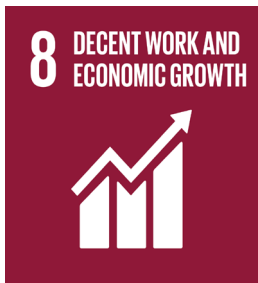
- Calculate the global carbon footprint (Scopes 1, 2 and 3) for 2025.
- Define our decarbonisation trajectory to achieve carbon neutrality by 2050.
- Develop an energy efficiency plan that incorporates a greater share of photovoltaic energy in our energy mix.
- Define a responsible water management strategy across all our sites.
- Improve waste measurement to enhance management and recovery.
- Identify and promote our eco-responsible solutions.



Photovoltaic panels installed on the roof of our site in Belgium

SUSTAINABLE PURCHASING FOCUS





United Nations 2030 Sustainable Development Goals (SDGs)

Goal

Balancing the imperative of cost control with the requirements for quality, deadlines, and social & environmental responsibility in our practice.

Commitments

- Train 100% of Boccard buyers in responsible purchasing by 2025.
- Assess the main suppliers (i.e., those accounting for at least 70% of the annual purchasing volume in France) as to their CSR commitments.
- Increase to 50% the proportion of our preferred suppliers who meet our CSR requirements by 2026 (with a 10% increase in this target in the coming years).

Key actions

Our approach to responsible purchasing is part of Boccard's CSR strategy. Our relationships with external partners (suppliers and subcontractors) are focused both on purchasing performance and on a CSR framework featuring 4 components:

- commitment of our supply chain to CSR issues;
- transparency and the fight against fraud and counterfeiting;
- integrity in business conduct;
- local and sustainable focus.

Commitment of our supply chain to CSR issues

In 2023, we conducted a study on our one hundred largest external partners in terms of turnover to assess their CSR maturity. Based on their supplier registration files and company websites, it was found that 44% reported having a CSR approach in place, and 11% held a certification or label, such as ECOVADIS.

	2023
Total number of external suppliers assessed*	100
Number of suppliers implementing a Corporate Social Responsibility (CSR) approach	44
Number declaring a certification or label	11

* 100 top suppliers (in terms of turnover)

In 2024, we deepened our understanding of our external partners by expanding the study to include those with a turnover of over €100,000, representing 142 suppliers. We asked them to complete our survey; 44% of the external partners responded, and among them:

- 83% answered 'yes' to the question: 'Has your company's management established CSR principles?'
- 36% of respondents indicated that they hold a CSR medal, label, or certification.

Furthermore, in 2024, we assessed the CSR maturity of our 60 external partners under framework agreements, based on their supplier registration files:

- 54% have a CSR approach in place;
- 21% hold a certification such as Ecovadis;
- the remaining 25% are small, local organisations that do not communicate about their governance or their social and environmental initiatives.

Transparency and the fight against corruption, fraud, and counterfeiting

Promoting transparency and combating corruption, fraud, and counterfeiting are fundamental issues in the industrial sector. Therefore:

- 100% of our contractual terms include a clause requiring our external partners to promote transparency and combat corruption, fraud, and counterfeiting;
- 100 % of our external partners commit to our anti-corruption, anti-fraud, and anti-counterfeiting clauses;
- in the nuclear sector, a specific charter has been implemented to enhance nuclear safety by promoting transparency and fighting counterfeiting and fraud; it has been signed by 90% of our partners in this market;
- Boccard has carried out 69 audits of external partners, notably to assess the effectiveness of traceability processes.

Integrity

Honesty and integrity are at the heart of our processes and business transactions. Conflicts of interest and all forms of corruption are strictly prohibited.

(1) A framework agreement is a contract in which the parties set out the terms and conditions that will govern future transactions.

The Purchasing Department is required to act in accordance with BocEthic, Boccard's business ethics programme, just like all employees.

100% of our 26 buyers based in France and our 30 buyers based internationally have been made aware of the Boccard Code of Conduct.

A local and sustainable dimension

When performance and cost are equal, and taking into account the nature and requirements of the projects, Boccard's approach favours local external partners, offering a double benefit: reduced transport times and lower greenhouse gas emissions.

Thus, in 2024, 71% of our purchases by value were local — that is, made within the country of the purchasing entity.



Boccard Code of Conduct

Workwear: a purchasing project focused on centralising and improving the management of this personal protective equipment

In 2024, a major initiative was launched across France to improve the management of workwear. The aim of this project was to centralise the management of this personal protective equipment (PPE), optimise costs, and strengthen safety standards for wearers, while also incorporating the concept of product life cycle. Boccard must supply PPE to over 900 employees, with an average allocation of five garments per person. These garments are treated with specific substances to ensure adequate protection. As such, they must be maintained according to strict guidelines, both to preserve their protective properties over time and to minimise the environmental impact of these substances, which can end up in washing effluents. Previously, the lack of centralised management made it impossible to ensure that these garments were processed correctly. The solution now in place guarantees:

- washing and treatment of workwear in accordance with the manufacturer's specifications to prolong product life and ensure continued compliance with technical standards;
- treatment of washing effluents in line with regulatory requirements to properly manage polluted water;
- repair of workwear to enhance product durability;
- PPE end-of-life recycling.

At the end of 2024, 75% of employees were covered by this solution.

(2) Percentage calculated as the average of purchases made by entities based in France, Belgium, Poland, and the USA.

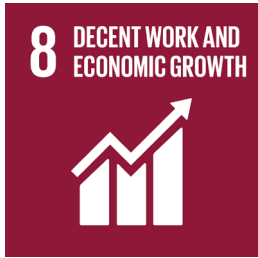


Employees involved in defining specifications that lead to purchases

Action Plan

- Strengthen the quality of our information regarding the CSR approaches of our external partners with whom we have regular dealings and who generate over €100,000 in turnover.
- Include CSR criteria as part of the selection process for offers from our external partners.
- Train and raise awareness among our buyers in France and internationally on best practices in responsible purchasing.

BUSINESS ETHICS FOCUS



United Nations 2030 Sustainable Development Goals (SDGs)

Challenge

Promote mechanisms and governance structures that enable responsible and ethical business practices.

Key Actions

In 2024, we fully finalised our ethics programme 'BocEthic' and integrated it into our management system, the BMS (Boccard Management System), as well as on our internal and external Boccard websites.

Our BocEthic programme consists of the anti-corruption risk mapping, the BocEthic Charter, the BocEthic Code of Conduct, the Gifts & Hospitality procedure, the third-party ethical assessment procedure, and the Boccard whistleblowing system.

Our programme is at the forefront of digital innovation: it includes a third-party ethical assessment platform called IndueD, implemented in partnership with the company Altares, and an external platform for raising and handling whistleblowing reports, named Safecall.

We also began the rollout phase of our BocEthic programme by raising awareness among the BocLeadership-Team — Boccard's Extended Management Committee — during the Boccard Convention held in September 2024, followed by the dissemination of the programme via email to all Boccard employees worldwide in December 2024. In addition, we created a network of BocEthic ambassadors across Boccard worldwide to ensure an efficient and robust deployment of the BocEthic programme throughout 2025. Finally, work continued on the security of Information Systems.

1. BocEthic

Corruption risk mapping

In 2023, the Legal, Compliance & Insurance Department updated Boccard's corruption risk mapping in line with the recommendations of the French Anti-Corruption Agency (AFA). This update involved interviews with no fewer than 46 individuals, using tailored questionnaires adapted to each process and function. The risk mapping was formally approved by the governing body on 22 January 2024.

BocEthic Charter

Created in 2014, the BocEthic Charter sets out the key ethical principles promoted by Boccard. Its revision began in 2023 with the aim of clarifying the principles covered by the charter, and final amendments were made in early 2024 at the request of General Management. The BocEthic Charter was signed by the governing body on 28 February 2024.

Deploying the BocEthic Code of Conduct

The BocEthic Code of Conduct was created in 2023 to guide everyone by outlining best practices to adopt and behaviours to avoid, using clear and specific examples. This Code informs all employees about the governance of ethics within the Boccard entities, highlighting the roles played by the BocEthic Committee and the Executive Committee. It was approved by General Management on 28 February 2024. The themes covered by the BocEthic Code of Conduct are as follows:

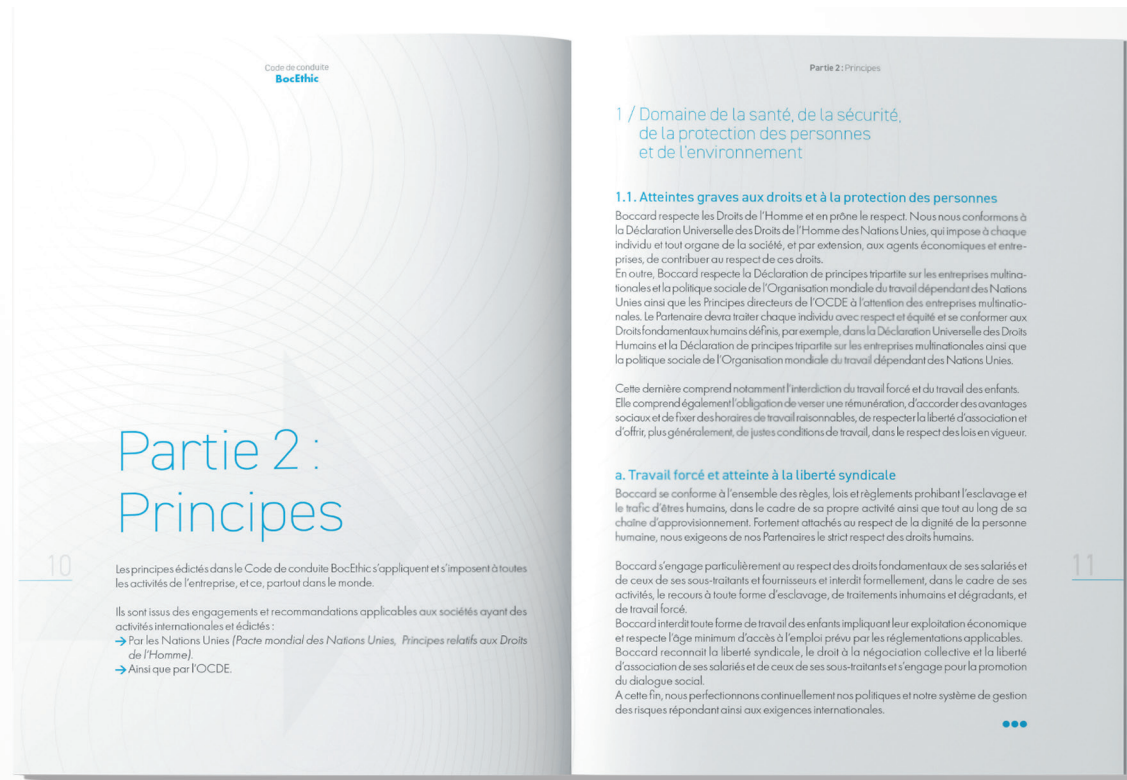
1. Health, safety, personal protection, and environmental stewardship

- 1.1. Serious violations of individual rights and personal protection:
 - A. Discrimination and harassment (moral, physical or sexual)
 - B. Forced labour and infringement of trade union rights
- 1.2. Serious breaches of personal data protection
- 1.3. Serious harm to the environment
- 1.4. Non-compliance with hygiene, health & safety regulations
- 1.5. Nuclear safety and Counterfeit, Fraudulent and Suspect Items (CFSI)

2. Economic and Financial considerations

- 2.1. Confidential information and intellectual property
- 2.2. Fraud, theft, deception, and misuse of company assets
- 2.3. Money laundering and tax evasion
- 2.4. Violation of competition law
- 2.5. Conflicts of interest
- 2.6. Corruption, influence peddling, and breaches of rules governing gifts and hospitality, as well as patronage and sponsorship
- 2.7. Non-compliance with international sanctions & embargoes

3. Continuous improvement: The Boccard Management System



Code of Conduct, available in 8 languages

Exprimez-vous !



Lancez anonymement une alerte sur votre lieu de travail

Sur Internet



Par téléphone
00 800 7233 2255

Safe
call

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Canal de denuncias



Informa
de prácticas indebidas
en el lugar de trabajo
de forma anónima

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Alliance for success

Angkat Bicara



Laporkan pelanggaran
di tempat kerja
secara anonim

Online

Levati telepon: 001 803 440 884

007 883 440 884 (PT Telekom)

Safe
call

boccard
Alliance for success

Canal de denuncias



Informa
de prácticas indebidas
en el lugar de trabajo
de forma anónima

Online

Por teléfono

800 7237758

Safe
call

boccard
Alliance for success

Odezwiw się



Zgłoś niewłaściwe
postępowanie w miejscu
pracy anonimowo

Online

Telefonatami

00 800 7233 2255

Safe
call

boccard
Alliance for success

Não se cale



Denuncie
comportamentos inadequados
no local de trabalho
de forma anónima

Online

Por telefone

00 800 7233 2255

Safe
call

boccard
Alliance for success

Fă-te auzit(ă)



Raportează o faptă greșită
la locul de muncă
în mod anonim

Online

Prin telefon

0072 723 2255

Safe
call

boccard
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Speak Up!



Report wrong doing
in the workplace
anonymously

Online

By phone

0800 915 1977

Safe
call

boccard
Alliance for success

Safecall poster,
in 8 languages

Procedures within the BocEthic programme

The BocEthic programme highlights three key procedures that enable action in line with Boccard's ethical principles when faced with a complex ethical situation.

Gifts and Hospitality Procedure

This procedure is a continuation of the BocEthic Code of Conduct and sets out the rules governing gifts and hospitality, applicable across all Boccard entities. It was developed through collaboration between the Legal, Compliance and Insurance Department and all Business Unit Managers, who jointly established a spending cap over a rolling twelve-month period for any individual, based on the average cost of living in the country where the relevant Boccard entity operates. This collaboration also enabled the sharing of insights into existing practices across Boccard entities worldwide, helping to identify necessary adjustments to align practices with the procedure.

Procedure for the Boccard Whistleblowing System (Safecall)

The procedure for the Boccard professional alerts system is designed to support every stage of the whistleblowing process. It sets out who can raise an alert, what types of behaviour are covered, and which parties are involved in the process. It also ensures the protection of whistleblowers and other individuals concerned. Finally, it explains in practical terms how to submit an alert and provides details on how alerts are processed and monitored.

Third-Party Ethical Evaluation Procedure

This third-party ethical evaluation procedure aims to protect Boccard from the risk of sanctions or reputational damage arising from high-risk practices by its partners within the context of business relationships. The procedure outlines the steps involved in the third-party ethical evaluation process:

- **Step 1:** identification of third parties, particularly in connection with the risk mapping.
- **Step 2:** assessment of the integrity of third parties considered at heightened risk of corruption, through screening via the partner compliance platform.
- **Step 3:** procedures for implementing standard and enhanced due diligence measures.
- **Step 4:** renewal, updating, and archiving of the evaluation process.

This procedure also outlines the stakeholders involved in the third-party ethical evaluation process and how its effectiveness is ensured by Boccard.

Strengthening our Whistleblowing System

Since 2017, the email address bocethic@boccard.com, which has been widely shared internally, has allowed employees to raise ethical concerns without going through the management hierarchy. In recent years, Boccard has invested in strengthening its whistleblowing system by formalising the implementation of an external reporting platform, operated by Safecall, one of the leading companies in this field. This platform enables anyone—whether internal or external to the company—to report illegal or

unethical behaviour and incidents, including all matters covered in the BocEthic Code of Conduct.

Accessibility: the platform is accessible to all employees, partners, and stakeholders, ensuring broad coverage and availability (via both the Boccard internet and intranet).

Identity: Safecall enables individuals to submit alerts anonymously, semi-anonymously, or with full identification, depending on the level of confidentiality desired by the whistleblower.

Languages: this platform is available in all languages used by Boccard, ensuring easy understanding and access for all users.

Expertise: a specific feature of Safecall is that the initial point of contact for each whistleblower is recorded and

handled by professionals external to Boccard, who specialise in receiving alerts. This further enhances trust in the system.

Handling: Safecall will forward the received alert to the Legal, Compliance & Insurance Department, which will in turn refer it to selected members of the BocEthic Committee, depending on the nature of the alert. If the alert concerns a member of the BocEthic Committee, that individual will, of course, be excluded from the handling of the alert.

At the beginning of 2025, an automatic reply was set up on the bocethic@boccard.com email address to inform any whistleblower that professional alerts must now be submitted via the Safecall platform.



BocEthic poster, in 8 languages

Monitoring of professional alerts at Boccard in France – as of 31 December 2024

	2024
Number	7 (including 2 alerts received in 2023 that were closed in 2024) – 6 alerts concern France and 1 relates to international operations.
Nature	7 suspected CFSIs (Counterfeit, Fraudulent and Suspect Items) in the nuclear sector, including 1 broader case also involving concerns about managerial practices in a production workshop.
Processing	7 alerts closed, including 2 confirmed cases of CFSI.

(data as of 13 March 2025)

Redesign and Digitalisation of Our Third-Party Ethical Evaluation System

In recent years, we have worked on the redesign and digitalisation of our third-party ethical evaluation system. This was achieved in 2024: the platform, called IndueD, implemented in partnership with the company Altares, includes the third parties of Boccard France identified as requiring ethical evaluation, based on the risk mapping approved on 22 January 2024. The platform has been configured accordingly and generates a Compliance Score based on the following criteria:

- Country indicator
- Activity indicator
- Politically Exposed Person indicator
- Sanctions indicator
- Negative press indicator

Depending on the Compliance Score obtained for a given third party, the third-party ethical evaluation procedure defines the action plan to be implemented to manage the case.

Creation of a Network of BocEthic Ambassadors within Boccard Worldwide

A network of BocEthic Ambassadors was established within Boccard Worldwide in 2024. Comprising nearly 20 members, the network initially contributed by reviewing translations of the documents forming the BocEthic programme into the seven languages used across Boccard. This collaboration continued in early 2025 with their awareness training on the BocEthic programme and their involvement in rolling out a poster campaign across all Boccard sites worldwide. The campaign includes one poster explaining the BocEthic programme and another dedicated to Safecall, featuring a QR code that provides direct access to the whistleblowing platform.



BocEthic poster and Safecall poster, displayed at our sites in France and internationally

Awareness of the BocEthic Program

In 2024, we began rolling out our BocEthic programme by raising awareness among the BocLeadership-Team, the extended management committee, during the Boccard Convention held in September 2024. All members of the BocLeadershipTeam present at the convention received a briefing on the BocEthic programme delivered by Boccard’s Legal, Compliance & Insurance Director and 88.88% of them (40/45) took part in a quiz to test their knowledge, achieving a success rate of 84.38%.

During the last quarter of 2024, individuals responsible for receiving and handling alerts on the Safecall platform were trained in the proper use of the system.

All Boccard employees worldwide with a company email address were made aware of the BocEthic programme through an emailing campaign launched on 23 December 2024, signed by Executive Management. This communication is being followed up with regular reminders in France and internationally.

At the beginning of 2025, the BocEthic Ambassadors were briefed on the BocEthic programme as part of their involvement in launching the poster campaign to promote the initiative.

Since 2022, our BocEthic system has been included in the onboarding process for new employees.

BocEthic Committee Report

The BocEthic Committee, the ethics governance body within the Boccard group of companies, is composed of the Legal, Compliance & Insurance Director, the Human Resources, Communication and CSR Director, the Operational Excellence Director, the Finance Director, and the Purchasing Director.

On 21 October 2024, the committee reviewed progress and outlined areas for improvement in the BocEthic programme. It approved the updated core documents of the programme, the digitalisation of the BocEthic system, a new logo for the initiative, and the creation of an international network of BocEthic Ambassadors. The committee also reviewed the ethics-related topics addressed during the 2024 Convention.

2. Information systems

Protection of Personal Data and Information Systems Security

In 2024, we continued our compliance efforts by reviewing our documentation (including the processing register, policies, and procedures) and by securing our contracts with subcontractors through the adoption of appropriate GDPR (General Data Protection Regulation) clauses.

We also developed a contractual standard on cybersecurity and personal data protection for our subcontractors, in coordination with the Information Systems Security Manager.

We initiated a data mapping process, including personal data, with the aim of conducting a risk analysis and producing a Privacy Impact Assessment (PIA).

Training and Awareness on Information Systems Security

In 2024, our Digital Department developed a comprehensive training programme on information systems security for all employees with a Bocard IT profile. This training, consisting of six different modules, is managed through the MetaCompliance platform and was offered on an elective basis to our employees in 2024.

Strengthening of Information Systems Security

Multi-Factor Authentication has been reinforced to enhance the security of our information system.

Training Modules	Extent of the target audience	Participation rate
Physical Security (Extended Languages) (3) v1.0	484	26,28 %
Password Safety (Extended Languages) (3) v1.0	524	28,45 %
Malicious Software (Extended Languages) (3) v1.0	580	31,49 %
Internet Security (Extended Languages) (3) v1.0	629	34,15 %
Information Security (Extended Languages) (3) v1.0	691	37,51 %

In 2024, Microsoft Intune was deployed to manage and secure devices and applications across the organisation, enabling centralised management of security policies. Security baselines were implemented to enforce

standardised security configurations, thereby ensuring enhanced protection against potential threats.

At the end of 2024, the Legal, Compliance & Insurance Department and the Information Systems Security Manager began preparing an insurance tender with two brokers for Cyber Liability Insurance.

Our IT teams ensure the implementation and monitoring of our identification and password management policies, while also safeguarding systems through the management of firewalls and antivirus solutions.

In addition, our physical security procedures include monitoring access to premises as well as managing alarm systems and site closures.

Action plan

- Continue raising employee awareness through regular initiatives, particularly by introducing e-learning sessions.
- Continue engaging the BocEthic Ambassadors network across Bocard Worldwide to strengthen the rollout of the BocEthic program.
- Continue the ethical evaluation of third parties via the IndueD platform and implement action plans based on each third party's Compliance Score.

SOCIETAL FOCUS





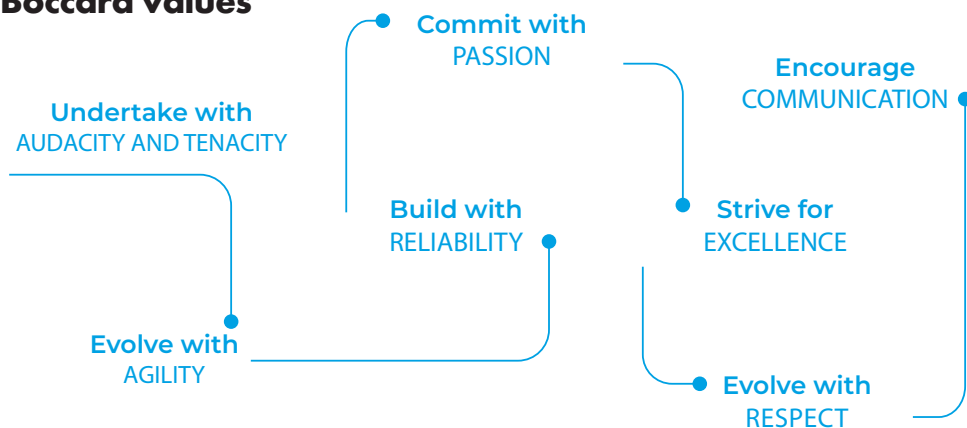
United Nations 2030 Sustainable Development Goals (SDGs)

Goal

Bringing our company values and our mission — *Boccard Life & Energy Solutions: Caring for People and Planet* — to life by contributing to our ecosystem and supporting, in particular, promising young people and those in vulnerable situations.

Key actions

Boccard values



Boccard Endowment Fund

Boccard has chosen to direct its social investments towards promising young people and vulnerable individuals, in line with its mission '*Caring for People and Planet*'.

Scholarships

The primary purpose of our Endowment Fund is to help finance the higher education of deserving young people. The selected students have earned their baccalaureate with honours and meet the financial eligibility criteria for a government scholarship ⁽¹⁾.

These young people mainly come from four partner institutions: the National Institute of Applied Sciences in Lyon (INSA Lyon), École La Mache, MADE IN Sainte-Marie Lyon, and ECAM LaSalle.

Acting as a genuine social mobility lever, the Fund awards a scholarship to each student. In addition, every student is mentored by a volunteer Boccard employee who helps them succeed in their studies and supports their integration into the professional world — through internships, networking opportunities, career guidance, interview preparation, and more.

Since 2017, Boccard has supported more than 330 students in this way.



Launch evening for the 2024/2025 Boccard Scholarship cohort, with some of our mentors and mentees attending in person and others joining via Teams.

(1) CROUS : Centre Régional des Œuvres Universitaires et Scolaires

Professional integration and support for vulnerable individuals

We support *Le Foyer Notre-Dame des Sans-Abri*, an organisation that runs initiatives promoting professional reintegration and provides assistance to isolated individuals — both men and women — as well as families facing severe hardship. Boccard regularly takes part in one of the association's initiatives, "Les Arbres de la Solidarité" ("Trees of Solidarity"): the charity invites companies to contribute financially by purchasing trees, which are then planted across the Greater Lyon area.



CLEF

Isolated women facing extreme hardship, along with their children, are housed at CLEF — the Centre and Housing for Women and Children in Lyon. With over 50 housing units, an on-site nursery, and tailored professional support, CLEF is dedicated to helping these women rebuild their lives and reintegrate into society, with the ultimate aim of regaining full independence. The association *Notre-Dame des Sans-Abri*, which runs the initiative, enabled our Endowment Fund to provide financial support to CLEF alongside other partner companies.

Boccard is also one of the 22 founding members of *L'Entreprise des Possibles*, a collective of companies from the Greater Lyon area whose mission is to support the reintegration of disadvantaged individuals into society.



Partnerships with Schools

Since 2015, Boccard has been one of the major sponsors of the National Institute of Applied Sciences (INSA). We share a close connection with this prestigious school — many of our employees are alumni — and it is located just a short distance from our headquarters in Villeurbanne.

As such, Boccard supports INSA's major initiatives through its Foundation. In 2024, we decided to sponsor the 'Energy Engineering' cohort, accompanying its 60 students throughout their three-year academic and professional journey. This includes hosting thematic conferences, organising visits to our workshops, job dating sessions, and various events throughout the year, etc. In 2024, we also contributed to the funding of a new building and the language laboratory at École La Mache.

We have long supported the INSA Sports Office, which in turn helps us organise an annual rugby tournament — the Boccard's Cup — featuring men's, women's, and mixed teams. The event brings together around a hundred students, mainly from engineering schools, along with several Boccard rugby teams.



120 participants took part in the 9th edition of the Boccard's Cup in 2024



Energy Engineering cohort event with students and Boccard representatives

Sports Sponsorship

In 2024, Boccard partnered with LOU Rugby to become a Major Sponsor of the Men's Elite Team. This initiative serves three main goals: to support the 30 young athletes in their pursuit of sporting excellence, to assist them in their academic development, and to help them prepare for their professional integration.



LOU Rugby jersey featuring the Boccard logo

Partnerships and Engagement with the Student Community

Promoting engineering and technical careers to female students

In 2024, Boccard identified over 20 female employees eager to share their experiences as engineers or technicians with female student audiences. Boccard's professions are traditionally seen as male-dominated, and we are committed to showing that these careers offer fulfilling opportunities to everyone — regardless of gender. Boccard has become a partner of the association Elles Bougent, which aims to connect young women with female engineers and technicians, offering open and honest discussions about their career paths and day-to-day work. The goal is to inspire and introduce girls to the full breadth of scientific and technological fields.

Elles bougent

Internships & Work-Study Opportunities

For many years, we have established partnerships with various schools and offered internships and work-study programmes to help young people prepare for their professional careers. Around 70 interns and apprentices are welcomed and trained each year in France: we call them BocStudents.



Since 2024, our BocStudents have benefited from a dedicated induction day, including a company presentation, an introduction to our various professions, interactive activities, and a convivial moment to connect. For the 2024/2025 cohort, we are also launching a Career Advice Day in May, which is expected to bring together around forty young people — including our interns, apprentices, and recipients of Boccard scholarships.



BocStudents visiting a workshop

Our sites also regularly open their doors for workshop visits, whether for students or employees' families — as seen here in Portugal.



Family Day in Portugal.



Support for Career Changes and Recruitment: a Win-Win Approach

In November 2024, Boccard launched its Individual Operational Preparation for Employment (POEI) programme, aimed at recruiting individuals undergoing career changes and training them for roles as orbital welding operators and piping operators.

Our goal? To recruit 12 future employees — 6 for Boccard and 6 for Ponticelli, the company we are partnering with on the Georges Besse 2 uranium enrichment plant extension project at the Tricastin site.

Over one hundred candidates were pre-selected by France Travail, with around 80 gathering at the joint workshop in Pierrelatte for a group presentation on the roles and companies involved, followed by individual recruitment interviews.

A total of 25 candidates were shortlisted and subsequently assessed in practical situations. The 12 selected individuals then completed a four-month practical and theoretical training programme before joining our teams on fixed-term contracts at the beginning of the second quarter of 2025.

Boccard has already recruited nearly a hundred people through similar schemes in partnership with organisations such as France Travail since 2012. This commitment helps meet our recruitment needs in a context of strain within the nuclear sector, where there is a shortage of qualified personnel, while also providing training for jobseekers to enter the industry.

Solidarity initiatives at our sites

Romania: Boccard Romania partnered with an organisation supporting underprivileged children. For Christmas, the charity launched the 'Letters to Father Christmas' initiative, collecting heartfelt letters written by the children. The Boccard team took part by donating toys and books from the children's wish lists, helping to bring a moment of joy to their festive season.

Mexico: the company made a donation to the Soffy Foundation, which provides comprehensive support to families of children and teenagers affected by cancer and degenerative chronic illnesses. The Boccard Meura Mexico team prepared care packages for 30 young people, each containing a book, comfortable sportswear for dialysis sessions, and a letter from every team member.

A young boy, accompanied by his mother, came to share his journey of living with the illness. This moment offered an opportunity to better understand and feel empathy for all those living with illness on a daily basis, whether directly affected or supporting a loved one. The project also included raising awareness about the importance of nutrition.

Dunkirk: Boccard provided financial support for the 2024 Leader Open Paragolf Championship, an event that celebrates diversity and highlights the talents of all participants.

Action plan

- Continue the partnerships established through the Endowment Fund.
- Encourage as many employees as possible to get involved in solidarity initiatives.
- Encourage all Boccard sites to support solidarity initiatives.



Participants in the POEI programme

INDICATORS

Indicators

Social - Safety First					
Health & Safety (1)					
	Units	2023 France	2024 France	2023 World	2024 World
Proportion of sites where a health and safety risk assessment for employees has been carried out	%	100	100	100	100
Total occupational accidents (with and without lost time)	Number	49	36	68	51
Occupational accidents with lost time	Number	7	8	20	18
Occupational accidents without lost time	Number	42	28	48	35
Working days lost due to occupational accidents (2)	Number	395	497	813	537
LTIR: Number of lost-time injuries per million hours worked (3)	Number/Millions of hours worked	3.67	4.12	4.23	3.33
TRIR: Number of reported accidents per million hours worked	Number/Millions of hours worked	25.69	18.52	0.17	0.10
FR3: Number of reported and minor accidents per million hours worked	Number/Millions of hours worked	28.84	23.67	ND	ND
Occupational accident frequency rate: Average number of lost-time accidents per 1,000 employees	Number/millier de collaborateurs	5.87	6.59	6.77	2.08
Severity rate (SR): Number of lost working days per 1,000 hours worked	Number/Thousands of hours worked (1)	0.26	0.2	14.39	9.79
Disability severity index: Total permanent disability rates per 1,000 hours worked	% / Thousands of hours worked	0.26	0	ND	ND

(1) Bocard employees and temporary agency workers - (2) Excluding occupational diseases.

(3) Bocard's Safety and Prevention Policy clearly states that the objective is zero accidents. We also monitor our safety performance against an industry benchmark, the CTNA (National Technical Committee "A" - metallurgy industry); this CTNA frequency rate (TF1) was 15.5 for the most recent period available (2021).

Social - our employees					
Workforce					
	Units	2023 France	2024 France	2023 World	2024 World
Total employees (permanent and non-permanent contracts)	Number	1,385	1,508	2,351	2,568
Employees with a permanent contract	Number	1,298	1,414	2,077	2,263
Employees with a non-permanent contract	Number	87	94	274	305
Employees with another type of contract	Number	160	133	369	369
Women (permanent and non-permanent contracts)	Number	242	286	424	485
Men (permanent and non-permanent contracts)	Number	1,143	1,222	1,927	2,083
Proportion of women in the total workforce	%	17	19	18	19
Proportion of men in the total workforce	%	83	81	82	81
Employees identifying as another gender (1)	Number	1	1	1	1
Employees under 20 years old (2)	Number	19	16	ND	ND
Employees aged 20 to 29 (2)	Number	268	186	ND	ND
Employees aged 30 to 39 (2)	Number	416	334	ND	ND
Employees aged 40 to 49 (2)	Number	350	310	ND	ND
Employees aged 50 and over (2)	Number	332	294	ND	ND
Managerial employees (2)	Number	545	560	ND	ND
Non-managerial employees (2)	Number	840	808	ND	ND
Employees with a permanent contract working full-time	Number	1,257	1,365	ND	ND
Employees with a permanent contract working part-time	Number	41	49	ND	ND
Employees with a non-permanent contract working full-time	Number	85	93	ND	ND
Employees with a non-permanent contract working part-time	Number	2	1	ND	ND

(1) Self-declared by those concerned - (2) as at 31/12, excluding LLT and MD Energies companies.

Workplace well-being					
Absenteeism rate	%	4.82	5.24 (1)	ND	ND
Turnover rate (2)	%	24.40	22.40	26.60	28.70

(1) As of 30/09/2024, excluding LLT and MD Energies.

(2) [(Number of departures during the year + Number of arrivals during the year)/2] / workforce as of 31 December

--: data not applicable / ND: data not available / 0: data collected and equal to zero

This table of indicators will be expanded in the next reporting cycle.

Indicators

Training and career management	Units	2023 France	2024 France	2023 World	2024 World
Employees who received an individual performance review (1)	%	70	ND	ND	ND
Total hours of training delivered (mandatory and non-mandatory) (2)	Number	36,784	29,149	ND	ND
Average training hours per trained employee (permanent and non-permanent contracts) (2)	Number	ND	4.8	ND	ND
(1) Excluding LLT and MD Energies - (2) Boccard France (previously Boccard SA and 2c2i)					
Value sharing					
Average full-time equivalent (FTE) base salary (1)	€	3,529	3,706	ND	ND
Median total annual compensation of all employees (2)	€	38,805	40,156	ND	ND
Total payroll (3)	€	61,905,349	65,191,661	-	-
Proportion of employees receiving a variable component of remuneration (4)	%	66	66	ND	ND
Proportion of employees with a variable remuneration component based on non-financial performance criteria (5)	%	62	62	ND	ND
Proportion of direct employees covered by a living wage benchmark analysis	%	ND	100	ND	58.72
Proportion of direct employees paid below the living wage	%	ND	0	ND	ND
(1) Study based on gross monthly base salary plus seniority bonus, recalculated as full-time equivalent in the case of part-time work, excluding apprentices and employees on long-term sick leave. Excluding LLT and MD Energies. (2) Excluding LLT and MD Energies companies; (3) Boccard France (formerly Boccard SA), ARKADIA Ingénierie, 2c2i, Betsi, OPTIM Technologies, Prism International. Excluding LLT and MD Energies. (4) Bonuses received. Excluding LLT and MD Energies companies; (5) Bonuses received excluding performance-based bonuses and objective-related bonuses. Excluding LLT and MD Energies.					
Diversity, inclusion and anti-discrimination					
Nationalities of employees (1)	Number	36	46	ND	ND
Proportion of women in executive leadership positions (Executive Committee) (2)	%	14.3	0	0	0
Proportion of women in senior management – Extended Management Committee (BocLeadership Team) (3)	%	17.4	13.6	9.3	8.9
Proportion of employees with a disability (4) (5)	%	5.06	5.15	ND	ND
Number of employees on apprenticeship contracts (4)	%	70	73	-	-
Proportion of employees under 20 years old (4)	%	1.37	0.86	ND	ND
Proportion of employees aged 55 and over (4)	%	14.4	13.1	ND	ND
Number of managers trained on diversity, equity and inclusion (DEI) issues (5)	Number	20	45	ND	ND
Proportion of employees from a minority or vulnerable group (woman, employee with a disability, employee over 55) within the Extended Management Committee (BocLeadership Team)	%	ND	41	ND	39
(1) for permanent and fixed-term employees of Boccard SA, renamed Boccard France in 2024; (2) No females among the 6 Executive Directors; (3) 43 members in 2023 and 45 members in 2024; (4) excluding LLT and MD Energies; (5) measured in beneficiary units relative to the eligible workforce					
Gender equality in the workplace					
Gender equality index score – three companies concerned – Boccard France	Number	77	76	ND	ND
Gender equality index score – three companies concerned – ARKADIA Ingénierie	Number	84	95	ND	ND
Gender equality index score – three companies concerned – 2c2i	Number	88	91	ND	ND
Average full-time equivalent base salary – Men (1) (2)	€	3,450	3,633	-	-
Average full-time equivalent base salary – Women (1) (2)	€	3,628	3,801	-	-
(1) study based on gross monthly base salary, recalculated as full-time equivalent in the case of part-time work; (2) excluding LLT and MD Energies					
Social dialogue					
Proportion of companies with a Social and Economic Committee (CSE) (1)	%	100	100	-	-
Proportion of employees covered by a collective agreement	%	100	100	-	-
Number of collective agreements signed and renewed – in force at year-end (2)	Number	13	13	-	-
Proportion of collective agreements related to remuneration (2)	%	38	38	-	-
Proportion of collective agreements related to working conditions (2)	%	23	23	-	-
Proportion of collective agreements related to health and safety (2)	%	23	23	-	-
Proportion of collective agreements related to training and career management (2)	%	8	8	-	-
Proportion of collective agreements related to restructuring (2)	%	0	0	-	-
Proportion of collective agreements related to other topics (2)	%	8	8	-	-
(1) Proportion of companies meeting the criteria for establishing a Social and Economic Committee (CSE) and having effectively implemented it; (2) Boccard France, formerly Boccard SA					

--: data not applicable / ND: data not available / 0: data collected and equal to zero

This indicator table will be expanded in the next reporting cycle.

Indicators

Environment					
Risk assessment					
	Units	2023 France	2024 France	2023 World	2024 World
Proportion of our plants assessed for specific environmental risks	%	ND	100	ND	70
Environmental management system – certification (1)					
Proportion of entities certified ISO 14001	%	ND	5	ND	11
ISO 14001 - certified entities	Number	0	1 (2)	3	4
MASE - certified entities	Number	3	3	-	-
(1) Environmental impact studies (biodiversity and sensitive natural areas, technological risks, water); (2) LLT					
Climate change mitigation					
Global GHG emissions	tCO _e	44,938	ND	-	ND
Scope 1 GHG emissions	tCO _e	1,309	ND	-	ND
Scope 2 GHG emissions (location-based methodology)	tCO _e	101	ND	-	ND
Scope 2 GHG emissions (market-based methodology)	tCO _e	ND	ND	-	ND
Scope 3 GHG emissions	tCO _e	43,528	ND	-	ND
Upstream Scope 3 GHG emissions	tCO _e	42,542	ND	-	ND
Downstream Scope 3 GHG emissions	tCO _e	986	ND	-	ND
Indirect GHG emissions from transport (Scope 3)	tCO _e	3,237	ND	-	ND
Indirect GHG emissions from purchased goods (Scope 3)	tCO _e	40,291	ND	-	ND
Indirect GHG emissions from sold products (Scope 3)	tCO _e	ND	ND	-	ND
Other indirect GHG emissions (Scope 3)	tCO _e	ND	ND	-	ND
Sites independently measuring their GHG emissions (2)	Number	0	0	0	0
Number of sites with a science-based decarbonisation trajectory	Number	-	-	-	-
CDP climate score	Note	-	-	C	C
(1) Due to a lack of data, we were unable to calculate them – (2) Measurements carried out centrally; the 2024 global carbon footprint is still being calculated at the time of this report's publication					
Energy management					
Total energy consumption	kWh	3,100,293	3,109,206	ND	ND
Electricity consumption	kWh	1,916,785	1,683,939	ND	ND
Gas consumption	kWh	1,183,508	1,374,531	ND	ND
Fuel oil consumption	kWh	ND	ND	ND	5,792
Purchased renewable energy consumption	kWh	0	0	0	0
Self-generated renewable energy consumption(3)	kWh	ND	50,736 (1)	ND	ND
(1) Boccard Process Vessels					
Waste management					
Quantity of waste (1)	tonnes	ND	3,475,64	ND	ND
Quantity of scrap metal waste	tonnes	ND	53.80	ND	ND
Quantity of paper and cardboard waste	tonnes	ND	63.95	ND	ND
Quantity of plastic waste	tonnes	ND	0.90	ND	ND
Quantity of grade A wood waste	tonnes	ND	0.09	ND	ND
Quantity of grade B wood waste	tonnes	ND	0.21	ND	ND
Quantity of glass waste	tonnes	ND	48.52	ND	ND
Quantity of biowaste	tonnes	ND	1.37	ND	ND
Quantity of residual waste	tonnes	ND	68.37	ND	ND
Quantity of hazardous waste	tonnes	ND	2.23	ND	ND
Quantity of recycled waste	tonnes	ND	3,236.20	ND	ND
Quantity of recycled waste	tonnes	ND	ND	ND	ND

(1) The 2023 reporting did not cover all the sites. The 2024 reporting accounts for 70% of French sites in 2024. Goal of 100% by the end of 2025.
 -: data not applicable / ND: data not available / 0: data collected and equal to zero

This indicator table will be expanded in the next reporting cycle.

Indicators

Water management	Units	2023 France	2024 France	2023 World	2024 World
Total water consumption	m3	2,886	3,243	ND	ND
Biodiversity					
Sites located in a protected area	Number	ND	0	ND	ND
Sites located near protected areas	Number	ND	0	ND	ND
Proportion of sites that have carried out a biodiversity assessment	%	ND	100	ND	ND
Actions taken in favour of biodiversity	Number	1	1	2	2
Circular economy					
Proportion of recycled steel used in the solutions sold (1)	%	ND	ND	ND	ND
Weight of single-use plastic packaging (stretch film, adhesive tape, strapping, etc.) (2)	tonnes	ND	95	ND	ND
Proportion of recycled packaging in production consumables	%	ND	ND	ND	ND
Proportion of recyclable packaging in production consumables	%	ND	ND	ND	ND
Proportion of pallets certified FSC or PEFC	%	ND	ND	ND	ND
Products covered by a life cycle analysis	Number	ND	ND	ND	ND
(1) A certain percentage of the steel purchased is recycled, but the exact figure is not precisely determined; (2) Incomplete (only sites with monitoring are included)					
Awareness					
Proportion of the BocLeadership Team made aware of the causes and consequences of climate change	%	-	100	-	100
Sustainable solutions					
Proportion of low-carbon solutions offered to clients	%	ND	ND	ND	ND
Responsible purchasing					
Risk assessment					
Proportion of buyers trained in responsible purchasing (1)	%	ND	ND	ND	ND
Proportion of buyers made aware of the Boccard Code of Conduct (2)	%	ND	100	ND	100
Proportion of strategic suppliers assessed on their CSR approach (3)	%	100 (3)	100 (4)	ND	ND
Proportion of strategic suppliers declaring the implementation of a CSR approach (3)	%	44	53	ND	ND
Proportion of strategic suppliers with a certified/labelled CSR approach (3)	%	11	23	ND	ND
(1) Some of them were trained in 2021, but individual tracking is not possible; (2) Includes the 26 buyers based in France and the 30 based internationally; (3) 2023: suppliers defined as the 100 largest by turnover, 2024: external providers defined as those with turnover exceeding €100,000					
Human rights and business ethics					
Number of employees trained on human rights and business ethics	Number	-	972	-	ND
Number of employees who have signed the ethics charter	Number	-	972	-	ND
Reports related to business ethics received through the whistleblowing procedure	Number	ND	ND	5	7
Confirmed incidents related to corruption	Number	0	0	0	0
Confirmed incidents related to information security	Number	7	2	10	3
Societal					
Community engagement					
Social or environmental sponsorship actions carried out	Number	4	5	ND	ND
Employees involved in social or environmental sponsorship actions (1)	Number	42	40	ND	ND
(1) Mentors of the Scholarship programmes of the Endowment Fund					
CSR					
Ecovadis assessment (1)	Score	-	-	61 / 100	pending
(1) Latest available score valid until Feb. 2024; 2022 data, assessed in 2023					

-- : data not applicable / ND: data not available / 0: data collected and equal to zero

This indicator table will be expanded in the next reporting cycle.

