

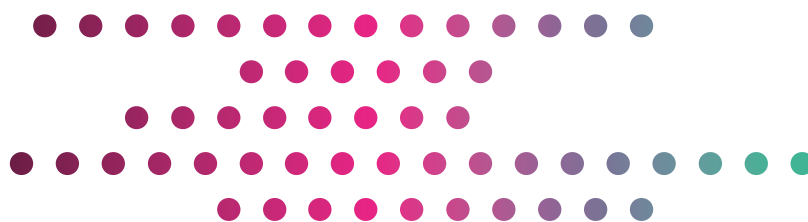
SUSTAINABILITY STATEMENT 2024



Enabling
mineral
sustainability

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A. Introduction

Editorial



Dear employees, partners and stakeholders,

The year 2024 marks a decisive step forward in our commitment to sustainability and social responsibility. At EPC Groupe, we have always believed that sustainability is not merely a regulatory obligation, but a genuine opportunity to create value for our customers, employees, the communities around us and the Groupe as a whole.

This year, we have stepped up the efforts initiated in 2022 to align with the requirements of the European Corporate Sustainability Reporting Directive (CSRD), while continuing to improve the clarity and accessibility of this key document. The directive has encouraged us to increase our transparency and apply greater rigour in how we measure and communicate our sustainability performance. Our 2024 sustainability statement reflects this commitment and highlights the progress we have made.

These results are the outcome of a collective effort and close collaboration between our teams, partners and stakeholders. I would like to thank each and every one of you for your engagement and contribution to this progress.

The extraction and supply of metals are pivotal to the energy transition. The metals we help to extract are essential to the development of green



Our commitment to sustainability strengthens our position as a key player (...), by ensuring that our practices meet the highest environmental standards and by contributing to a more sustainable future.



technologies, including renewable energy, electric vehicles, energy storage infrastructures and the IT and data management sectors, without which no sustainable infrastructure or technology is possible.

However, not all of these critical metals come from traditional mining. Our contribution to urban mining plays a key role in transforming construction waste into valuable resources – particularly metals. These secondary raw materials, recovered through recycling, are an essential part of building a more sustainable and resource-efficient economy.

Within the mining sector, EPC Groupe holds a distinct position in the extractive industry value chain, as a mine involves not only the mining operator but also all para-mining stakeholders contributing to the exploitation of a deposit. Increasingly, EPC Groupe is active on mining sites, conducting daily drilling and blasting operations.

Progressing towards a more responsible, transparent and sustainable mining sector necessarily requires innovation and commitment from all mining and para-mining stakeholders. This is the key to ensuring the social acceptability of mining operations – without which the energy transition cannot truly succeed.

As the media rightly point out, the challenges of the energy transition are now compounded by issues of industrial policy and energy sovereignty surrounding minerals and metals.

Our commitment to sustainability strengthens our position as a key player in addressing these critical challenges, by ensuring that our practices

meet the highest environmental standards and by contributing to a more sustainable future.

We are fully aware that the path to sustainability is an ongoing journey. We must remain vigilant and innovative to meet the environmental and social challenges that lie ahead. In 2025, we will continue to invest in sustainable solutions, strengthen our governance and promote a culture of responsibility and transparency throughout our organization.

“Enabling mineral sustainability” is now the Groupe’s official tagline. It is more than a communications slogan – it encapsulates our core values.

For me, it is more than a motto. It is the creed that EPC Groupe has adopted, one that unites and inspires us.

I invite you to explore our 2024 sustainability statement in detail and wish you an insightful read.

Olivier OBST
Chairman and CEO



2

core business
lines

130

years of expertise
serving our
customers

EPC Groupe in key figures

€490

million in turnover

49

subsidiaries in
24 countries

2,222

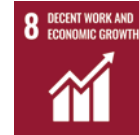
employees across five
continents

EPC Groupe values



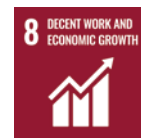
Creating value for the customer

We understand that our sustainability requires satisfied and convinced customers, which is why we make every effort to enable our customers to improve their productivity and the quality of their operations by providing them with high-performance products and services of suitable quality.



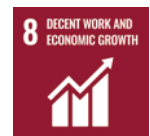
Operating safely

We aim to ensure a safe and healthy environment for our employees, customers, subcontractors, and shareholders. To do this, we must be a reference in safety in each of our activities.



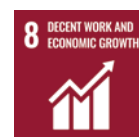
Respecting our employees

We value individual contributions and initiatives, creating an environment of trust. We also believe that great achievements result from teamwork. Therefore, we aim to attract, develop, and retain the best talents for our company, motivate our employees, encourage them to give their best and be efficient, and treat each person in accordance with EPC Groupe's values.



Respecting the environment

We believe that society thrives through respect for people, communities, and the environment; that is why we always act ethically by including social and environmental responsibility in our actions and decisions. We are committed to a sustainable and lasting dynamic of adapting industrial tools, practices and products with a focus on innovation, performance, and respect for the environment.





Operators on the TELT worksite, France

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B.1 Overview

B.1.1 The sustainability statement

B.1.1.1 Regulatory context

The sustainability statement is a legal requirement in the European Union for large undertakings, defined as companies exceeding two of the following three thresholds: 250 employees, €25 million in balance sheet total, and €50 million in net turnover¹. EPC Groupe meets all three criteria.

This sustainability statement, which covers the year 2024, applies to all subsidiaries consolidated in the financial statements using the full consolidation method.

Some of the information published encompasses the Groupe's value chain, upstream in the case of suppliers and downstream in the case of customers benefiting from the services offered by the Groupe.

In July 2023, the European Commission adopted the final version of the Corporate Sustainability Reporting Directive (CSRD²). This European directive was transposed into French law through Ordinance no. 2023-1142 of 6 December 2023, on the publication and certification of sustainability information and on the environmental, social and corporate governance obligations of commercial companies, and Decree no. 2023-1394 of 30 December 2023, adopted in application of the Ordinance. In its New Year address to the financial sector, in January 2025, the French Financial Markets Authority (AMF) stated that it would "take a pragmatic and comprehensive approach to the implementation of the CSRD [in 2025], which has not yet been transposed by 14 European countries".

The directive has applied since 1st January 2024. In view of the complexity of the ESRS (European Sustainability Reporting Standards) framework and in order to build up expertise in its roll-out, EPC Groupe decided to gradually incorporate it into the Non-Financial Performance Statements (NFPS) for the financial years 2022 and 2023.

- For the 2022 NFPS, EPC Groupe deployed an analysis of impacts, risks and opportunities under the principle of "double materiality" for its Explosives and Drilling & Blasting business line.
- For the 2023 NFPS, the Groupe extended this analysis to the Urban Mining business line, and began deploying ESRS data points. Although formal stakeholder consultation is not mandatory³, the Groupe has significantly increased its participation in discussions on impacts, risks and opportunities with its stakeholders, including its value chain. Numerous indicators were also added, with a correspondence table referencing the ESRS framework.

In 2024, the Groupe prepared its first sustainability statement, i.e. its non-financial report prepared under the CSRD. The double materiality analysis, used to determine the relevant disclosures, was finalized with support from an internal panel of experts. Additional data points, including indicators, were added to align with ESRS requirements and the outcomes of the materiality analysis.

The Groupe continues to structure its report around its four core values, while reorganizing in 2024 to follow the structure of the ESRS: environmental matters, followed by social and governance matters. This values-based structure enables the Groupe to maintain a consistent presentation and drafting methodology, despite the substantial changes brought about by the CSRD. It also facilitates internal understanding and strengthens engagement across the organization.

¹ Directive (EU) 2022/2464 amending Regulation (EU) 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU as regards publication of sustainability information by companies.

² Directive (EU) 2022/2464 amending Regulation (EU) 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU as regards publication of sustainability information by companies.

³ *Déployer les ESRS: un outil de pilotage au service de la transition, de l'Autorité des Normes Comptables*, (Deploying the ESRS: a steering tool for transition, by the French Accounting Standards Authority), December 2023 version (§Q2.3, P9/50).

B.1.1.2 Key reference systems and interoperability of international standards

Alongside the deployment of ESRS at European level, other international bodies such as the ISSB (International Sustainability Standards Board) and the GRI (Global Reporting Initiative) are also working on projects to standardize ESG (environmental, social and governance) criteria. Discussions and work are underway between the EFRAG, the ISSB and the GRI to harmonize the proposed standards and ensure their interoperability. These thematic standards are complemented by sector-specific labels and frameworks (e.g. the IRMA sector label (Initiative for Responsible Mining Assurance) and the GRI sector standard GRI 14: Mining Sector, published in February 2024 and applicable from 2026).

In 2024, EFRAG established the Coal, Quarries and Mining ESRS sector-specific working group. Initial consultation documents (exposure drafts) were published in October 2024. EPC Groupe was selected as part of the expert panel contributing to this consultation and submitted its comments to EFRAG in April 2024. It should be noted that, under the proposed "omnibus" legislative package for simplifying EU Green Deal texts, sector-specific standards may not be retained.

To facilitate readability and accessibility of the sustainability statement for all national, European and international stakeholders, this document includes, in the appendix, correspondence tables with ESRS. In addition, the UN Sustainable Development Goals (SDGs) to which the Groupe's actions are linked are introduced at the beginning of each thematic section of the sustainability statement.

B.1.2 Structure of the sustainability statement and compilation of Groupe policies

EPC Groupe's policies are applied consistently across all subsidiaries, thereby ensuring coherence and a shared commitment to social and environmental responsibility. However, in order to accommodate the specificities of business lines, local and regulatory contexts and operational constraints, these policies may be adapted by subsidiaries, provided they remain aligned with the EPC Groupe's core values and commitments, to better meet their needs and local particularities.

EPC Groupe's different policies are grouped together and outlined in each thematic section of the sustainability statement as follows:

- **Stakes:** Summary of EPC Groupe's key challenges, including impacts, risks and opportunities. These are the same issues assessed in the double materiality analysis and described in the general disclosures. They are reiterated in the thematic sections to show how they relate to impacts, risks and opportunities and to the Groupe's approach to managing them.
- **Commitments:** Description of the Groupe's approach to addressing challenges, including the policies pursued by the company and the processes in place to prevent, identify and mitigate risk.
- **Governance:** Governance principles, monitoring processes and internal organizational structure.
- **Actions:** Examples of concrete actions taken by the Groupe and its subsidiaries to meet the challenges and promote positive impact.
- **Objectives:** Targets and objectives, whether quantified or not, which demonstrate the Groupe's commitment. These are considered voluntary unless otherwise stated. They are defined by the Groupe departments listed in the Governance section, based on their understanding of the views of relevant stakeholders, without undergoing a formal review process. Where targets have been established in accordance with scientific reports, this is explicitly mentioned.

Relevant indicators and key figures used to monitor performance are disclosed within each thematic section. Some indicators and key figures may be published for limited scopes where this enhances relevance; such cases are clearly specified. Unless otherwise stated, these focus on the Groupe's core business lines.

This report clearly states when policies apply only to a limited scope of Groupe business lines or activities, particularly with regard to the materiality of impacts, risks and opportunities. Any exclusions, including those related to specific business areas, segments of the value chain or geographical coverage, are also indicated.

The components of the policies described in this document are reviewed annually as part of the preparatory work leading up to publication.

It should be noted that to ensure that they can be more easily communicated, some of the policies grouped together in this sustainability statement are also set out in separate documents, mentioned where appropriate, which may be public or reserved for internal use. The implementation, monitoring and communication of policies are based on standards, procedures, operating methods and other tools.

B.1.3 Process for updating sustainability information

The CSR Department was responsible for updating the sustainability statement, with the help of the Groupe's other functional departments and the subsidiaries' representatives for each of the main topics. The CSR Department draws in particular on the network of subsidiary contacts from the Finance, SHE and HR Departments to collect sustainability-related information. As of 2025, the CSR Department will also rely on its own network of "CSR Ambassadors".

A procedure for reporting sustainability information has been drawn up by the CSR Department and communicated to the subsidiaries. This procedure outlines the regulatory framework applicable to EPC Groupe and its subsidiaries, including the obligation to have the sustainability statement audited. The scope of data collection is defined, and the information required from each subsidiary is detailed. Sustainability-related data is collected through three dedicated templates:

- The Social Appendix focuses on the workforce, human resources, ethics and governance topics. It is required for all subsidiaries with at least one employee.
- The CSR Appendix focuses mainly on-site management, including environmental and health & safety aspects. It is required for all industrial and/or commercial subsidiaries that have, or may have, material environmental and/or worker health and safety impacts.
- The Carbon Appendix is used to collect primary data for the Groupe's carbon footprint assessment. It is required for all industrial and/or commercial subsidiaries with significant operations.

To mitigate risks associated with the collection of sustainability data, the CSR Department relies on internal control measures. Presentation meetings are organized in both English and French for each of the appendices listed above. Recordings of these meetings are made available to the relevant contacts. Additional information and support sessions are also held upon request from subsidiaries, before, during and after data collection, as and when required.

The data collected from subsidiaries is consolidated in the Power BI® tool, which the CSR Department – supported by the other functional departments – can use to perform consistency checks (data completeness and integrity).

Once the data has been collected, the CSR Department calculates the consolidated indicators within Power BI®. The indicators are verified through contextualization and, where applicable, comparison with historical values. The CSR Department relies on the functional departments for final consistency checks.



Internal training at EPC 2i, France

B.2 Organizational structure and governance

Information on the composition of the Board of Directors, Senior Management and supervisory bodies, as well as their roles and responsibilities, is provided in the Universal Registration Document (URD), Section 12: Administrative, management and supervisory bodies and senior management.

Information on how the Board of Directors, Senior Management and supervisory bodies are informed about sustainability matters and how these issues have been handled is set out in the URD, Section 14: Operation of the board of directors and senior management.

In this section, we will focus on corporate governance of CSR issues and the way in which they relate to the various topics addressed by the sustainability statement.

B.2.1 Organizational structure

The EPC Groupe has a decentralized organizational structure, for historical and strategic reasons. It has chosen to adopt a hybrid organizational model that combines centralized functions for control, audit and support to subsidiaries, with decentralized operational management at subsidiary level, which includes responsibility for many social and environmental matters.

This decentralized component is not solely the result of external factors objectively imposed on EPC Groupe (some companies with similar business lines and group sizes use different organizational models). Rather, decentralization also reflects a fundamental alignment with EPC Groupe's values. The Groupe believes that a decentralized model for managing subsidiary operations is particularly well-suited for:

- **Creating value for the customer:** it is essential to have a good relationship with the customer, and proximity naturally encourages a solid understanding of their needs.
- **Operating safely:** safety requires a tight link between analysis, the design of operating procedures, their strict application and the analysis of feedback. On this point in particular, decentralized management at subsidiary level does not preclude oversight and audits by the Groupe's central safety functions.

- **Respecting the environment:** with operations in more than 20 countries across 5 continents, the local proximity offered by the decentralized component of the hybrid model clearly facilitates the consideration of environmental challenges and specificities in all their dimensions.
- **Respecting our employees:** local presence is an essential means of getting to know and valuing our employees in all their diversity.

As indicated at the beginning of this section, decentralization is coupled with strong oversight by the Groupe's central functions at Head Office. These control functions combine oversight with audit, as well as technical and operational support and assistance for each subsidiary and its employees.

EPC Groupe's two core businesses are Explosives and Drilling & Blasting, on the one hand, and Urban Mining (Deconstruction-Depollution and Circular Economy), on the other. Both of these professions are highly regulated, and both the quality of the work carried out and the quality of the product and materials contribute to the effectiveness of the service delivered. The Groupe's employees are distributed across the following geographical areas:



1,878

Europe – Mediterranean –
America (EMA)

344

Africa – Middle East –
Asia (AMEA)

Number of employees by geographic area
(workforce as of 31 Dec 2024)

CSR covers a wide range of topics:

- Social
- Environmental
- Ethical
- Human Rights
- Consumer Rights (given that EPC Groupe does not sell to consumers, reference will be made to professional customers)

Guided by its core values, EPC Groupe has established and strengthened the central component of its organization at Groupe functional level to address these concerns.

B.2.2 Governance

In March 2023, the Strategic and CSR Committee was created as part of EPC Groupe's Board of Directors. The Board of Directors is composed of seven members, including four women (i.e. 57%). Two directors are independent (i.e. 29%).

The Strategic and CSR Committee is made up of three directors, two men and one woman, appointed by the Board of Directors, including one independent director. The Committee reviews the Groupe's strategy in terms of social and environmental responsibility, monitors the results of this strategy and submits any opinions or recommendations to the Board of Directors.

It also prepares the work of the Board of Directors with regard to the deployment of social and environmental policies and, when they are adopted, measures progress and the achievement of the objectives they have set.

It examines the non-financial reporting and monitoring systems, as well as the non-financial information published by the Groupe. It specifically oversees the setting of targets related to material impacts, risks and opportunities as part of the preparation of the sustainability statement.

In its review of the preparation work, the Committee ensures that the team responsible for overseeing sustainability matters possesses the appropriate skills and expertise, and that these are aligned with the company's material impacts, risks and opportunities. The integration of sustainability considerations into the remuneration of the administrative, management and supervisory bodies is addressed in §13 of the Universal Registration Document.

B.2.3 Working groups

At the end of 2020, at a central organizational level and in order to strengthen the governance of EPC Groupe with regard to CSR policy, the Chairman & Chief Executive Officer set up a working group with the appropriate employees. This working group, referred to as the "G7 – CSR", is currently composed of the following members:

- The Groupe Chief Financial Officer
- The Groupe Chief Development Officer
- The Groupe Human Resources Director
- The Groupe Safety, Health and Environment Director
- The Groupe Director of Internal Audit
- The Groupe Industry Director and EPC2i General Manager
- The Groupe Purchasing Director
- The Groupe ESG and Compliance Manager
- The Groupe Chief Compliance, Social Responsibility and Data Officer, who also serves as the coordinator of the "G7 – CSR"

In 2024, the "G7 – CSR" met four times. The main topics addressed during the meetings were as follows:

- The key developments relating to the transition from the NFPS to the sustainability statement under the application of the CSRD;
- The double materiality analysis, including the presentation of sustainability matters, the update of the stakeholder map and feedback from review sessions conducted with internal experts;
- The presentation of specific sustainability matters such as water and biodiversity, and of studies on the related impacts and risks;
- The presentation of ESG reporting standards such as ESRS and GRI, as well as draft sector standards;
- The deployment of CSR across subsidiaries through the CSR/ ESG toolbox, along with the missions and training sessions delivered by the Groupe CSR Department;
- The meetings with stakeholders in the Groupe's value chain, to better target impacts, risk and opportunity analyses. These included participation in various forums and direct discussions with stakeholders during visits to subsidiaries;
- The review of CSR reports and policies analysed by the Middennext association.

B.2 GENERAL INFORMATION

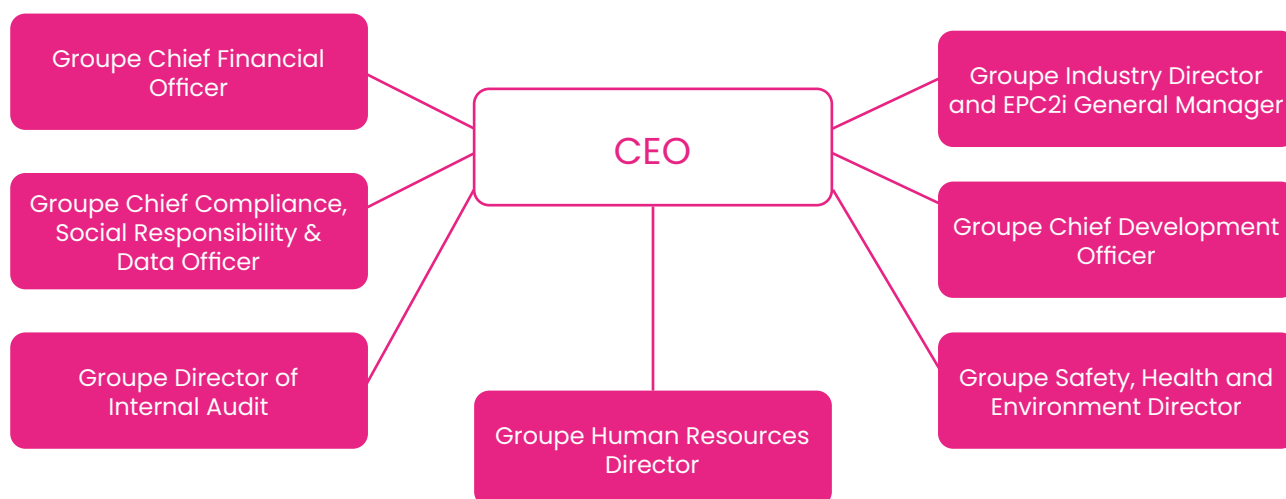
Organizational structure and governance

In addition, during 2024, the Groupe Chief Compliance, Social Responsibility and Data Officer participated in some of Middlednext's 'anti-corruption' and 'CSR' working groups. He was assisted by the Groupe ESG and Compliance Manager.

In 2024, Olivier Obst, Chairman and CEO of EPC Groupe, was elected Chairman of Middlednext, an association representing French companies listed on Euronext and Euronext Growth.

Finally, EPC Groupe is an active member of A3M, the French federation of professionals in mining, metallurgy, steelmaking and metal recycling. The Groupe participates in various conferences and cross-functional working groups on topics such as decarbonisation, the circular economy, strategic autonomy and critical metals.

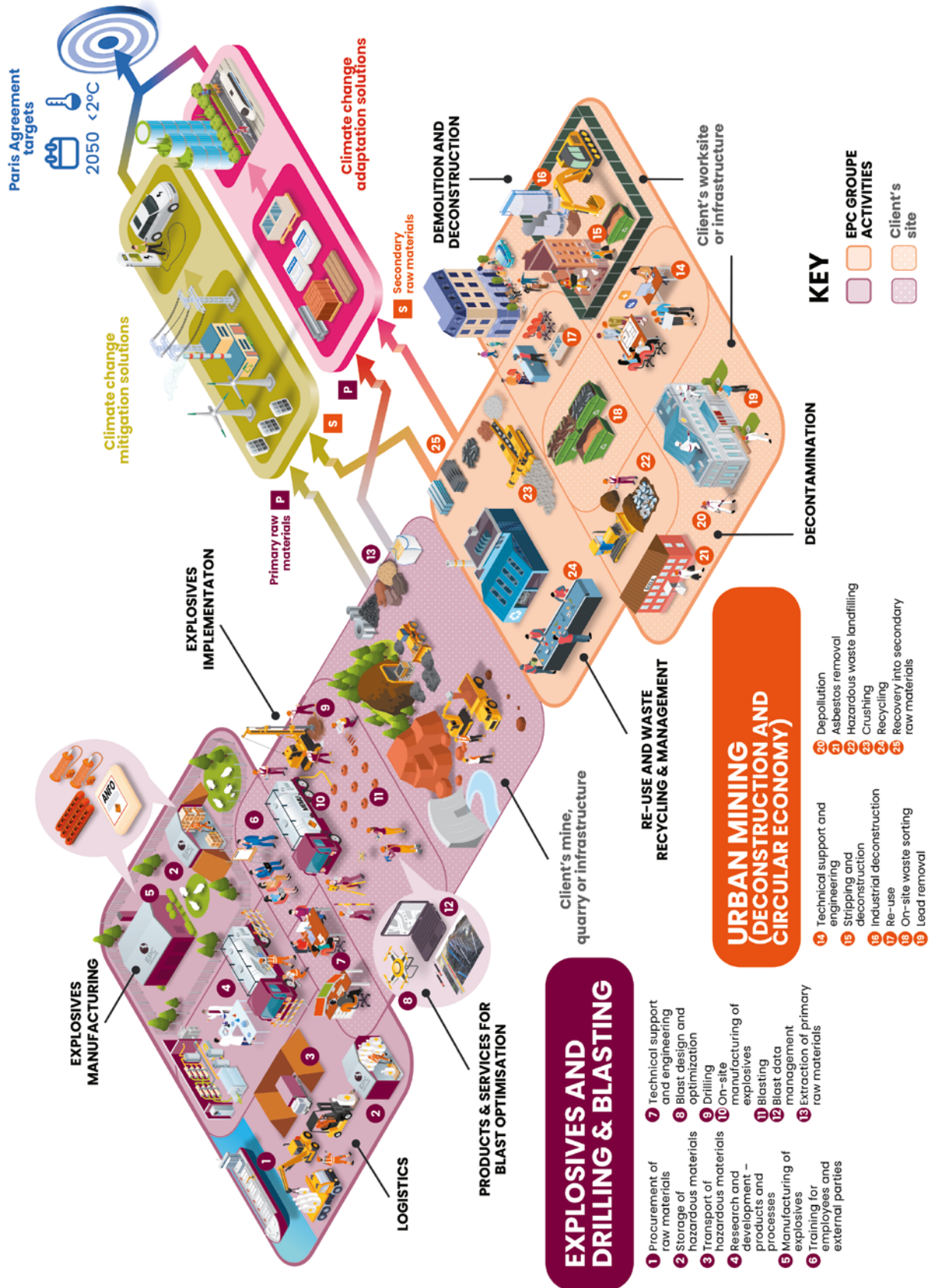
Organization Chart of Senior Management / Support Functions



Operator using a drone before a blast

B.3 Business model and value chain

B.3.1 Visual overview and description



B.3.1.1 Explosives and Drilling & Blasting – Description of the business model and value chain

In the Explosives and Drilling & Blasting sector, EPC's business consists in designing, implementing, selling, distributing, storing, producing and industrializing high-level optimization products and solutions for blasting operations and specialized works in quarries, mines and the public works sector. The Groupe is one of the leading players in the civil explosives market, covering the majority of the value chain. The following section provides further details on the graphical representation of the business model and outlines the key stakeholders involved.

1 Procurement of raw materials

Upstream logistics includes the procurement of raw materials, packaging and trading products. Logistics is governed by various standards, directives and regulations (ADR, Track and Trace in the EU, UN marking, pyrotechnic regulations, etc.).

KEY STAKEHOLDERS

Employees

Public authorities

Suppliers

Transporters

2 Storage of hazardous materials

Subsidiaries store on-site the raw materials required for product manufacturing, as well as finished products. To distribute its products, the Groupe operates a network of explosives depots (approximately 75 active depots worldwide), ensuring safe storage and final distribution.

KEY STAKEHOLDERS

Employees

Public authorities

Local communities

3 Transport of hazardous materials

Leveraging an extensive network of depots and mobile explosives manufacturing units, EPC Groupe can market its products and offer logistics services to its customers.

KEY STAKEHOLDERS

Employees

Customers

Public authorities

4 Research and development – products and processes

Over the past decades, EPC Groupe has innovated to expand its range of products and services. It has developed its own explosives production equipment: Euro Modular Plants (EMP) and Mobile Explosives Manufacturing Units (MEMU).

Additionally, EPC Groupe continuously develops and enhances digital tools for blast design and optimization through software and expert tools.

KEY STAKEHOLDERS

Employees

Educational institutions

Customers

Professional associations

5 Manufacture of explosives

EPC produces a wide range of explosives products across approximately 15 production sites and possesses expertise in detonator assembly.

The Groupe favours production in manufacturing units of various sizes, located close to consumption markets. Production is subject to national pyrotechnic regulations and, where applicable, regulations related to the substances used or produced (CE type approval, SEVESO Directive, REACH, etc.).

KEY STAKEHOLDERS

Employees

Temporary workers

Suppliers

Customers

Public authorities

Local communities

6 Training for employees and external parties

EPC Groupe has a specialized training division, with a team of trainers composed of Groupe employees, all experts in their respective fields (drilling, mining and quarry operations, inspections, safety, blasting, etc.). Partnerships have been signed with a number of major schools and universities in these areas.

KEY STAKEHOLDERS

Employees

Professional associations

Training organizations

Educational institutions

7 Technical support and engineering

Markets addressed by subsidiaries often involve tender procedures with stringent specifications, requiring a high level of study and engineering expertise. Additionally, a branch of EPC France operates on specialized worksites: natural hazards, retaining structures and foundations (securing of rock faces, supports, reinforcement of structures, active anchor rods, etc.).

KEY STAKEHOLDERS

Employees

Customers

Certification and notified bodies

Public authorities

8 Blast design and optimization

EPC Groupe offers customers solutions for designing and optimizing blasting operations, an essential component of the mining and quarrying value chains. In mining, blast quality – taking into account all relevant parameters – affects ore dilution, fragmentation of the blasted rock and its accessibility, thus impacting the overall financial and environmental efficiency of the “mine to mill” operation. In quarries, this approach is referred to internally as “rock on the ground”. A primary objective is also to minimize potential impacts related to blasting.

KEY STAKEHOLDERS

Employees

Customers

Local communities

9 Drilling

To provide drilling services in certain subsidiaries, the Groupe owns a fleet of drill rigs that operate on client's sites.

KEY STAKEHOLDERS

Employees

Suppliers

Customers

Co-contractors

Local communities

10 On-site manufacturing of explosives

Challenges related to transporting products to often remote areas and transporting hazardous materials encourage, when feasible and economically viable, on-site manufacturing and the use of emulsions, mixtures that become explosive only once implemented in a blast hole.

KEY STAKEHOLDERS

Employees

Temporary workers

Customers

Public authorities

11 Blasting

EPC Groupe offers numerous customized services, including explosives loading, face profiling, vibration measurement, etc. It relies on recognized expertise in the blasting sector. By combining drilling and blasting, the Groupe offers a “rock on the ground” solution.

KEY STAKEHOLDERS

Employees

Customers

Local communities

12 Blast data management

EPC Groupe also offers complementary services by developing comprehensive data management solutions for its customers' operations. EPC is a reference in digital tools for blast programming and simulation, up to data collection and analysis with the VERTEX© software suite, aiming to provide customers with control, optimization and complete monitoring of their blasting operations.

KEY STAKEHOLDERS

Employees

Customers

Local communities

13 Extraction of primary raw materials

Materials from quarries are supplied directly to the construction sector (aggregates, limestone for cement plants, etc.). The global mining industry faces unprecedented demand for metals, in particular those from “strategic minerals” (or “critical” minerals: essential for the energy transition), mainly due to the demand linked to the energy and digital transition.

KEY STAKEHOLDERS

Customers

Public authorities

B.3.1.2 Urban Mining – Description of the business model and value chain

In the field of Urban Mining, which includes activities in deconstruction, asbestos removal and the circular economy, EPC Groupe operates exclusively in the metropolitan French market. The Groupe's expertise in deconstruction covers the business lines of dismantling (selective dismantling, full or partial demolition and, more rarely, explosive demolition of buildings), depollution (asbestos and lead removal and management of contaminated soil) and construction waste management (sorting, collection, recycling of inert and non-hazardous waste and landfilling of hazardous waste).

14 Technical support and engineering

The Groupe is involved in a large number of major projects across mainland France. Increasing constraints – particularly environmental – are driving greater consideration of the technical complexity involved in deconstruction and depollution operations.

KEY STAKEHOLDERS

Employees Customers Public authorities
Certification and notified bodies

15 Stripping and deconstruction

The Groupe has developed strong expertise in building stripping, particularly in the preparation of historic monuments prior to restoration. It currently boasts numerous references in this field across France (Hôtel de la Marine in Paris, Monnaie de Paris, Hôtel Dieu, Grand Palais, Château de Villers-Cotterêts).

It is also a key partner for major property developers and public contracting authorities in urban renewal projects.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities Local residents
Co-contractors and subcontractors Customers

16 Industrial deconstruction

The Groupe's expertise in demolition encompasses the business of dismantling (total or partial demolition and, more rarely, explosive demolition of buildings). EPC is a recognized player in the industrial sector, with flagship operations carried out for major customers such as EDF, SNCF, TOTAL, RETIA, YARA, STELLANTIS and ALSTOM.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities
Co-contractors and subcontractors Customers
Local residents

17 Re-use

Re-use is encouraged by bringing components from deconstruction sites onto the market, either directly or via recycling centres.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities
Co-contractors and subcontractors

18 On-site waste sorting

A new dynamic is being driven by the transition to the regulatory requirement of sorting into nine waste streams, as well as the extension of Extended Producer Responsibility (EPR) to construction products and materials (PMCB). The aim is to reduce illegal dumping and to facilitate re-use and recycling.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities Customers
Co-contractors and subcontractors

19 Lead removal

New regulatory constraints regarding products classified as toxic have introduced new removal requirements; this is notably the case for lead.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities Local residents
Co-contractors and subcontractors Customers

20 Depollution

EPC Groupe has developed expertise in soil remediation, particularly for land contaminated with asbestos.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities Local residents
Co-contractors and subcontractors Customers

21 Asbestos removal

The asbestos removal market is defined by the existing stock of asbestos to be treated, following the ban on its use since 1997. EPC Demosten, a subsidiary of EPC Groupe, operates asbestos removal projects under a strict and highly regulated framework.

KEY STAKEHOLDERS

Employees Temporary workers
Public authorities Local residents
Co-contractors and subcontractors Customers

22 Hazardous waste landfilling

The Groupe provides asbestos collection and landfilling services (with two operating ICPE- classified landfill sites).¹

KEY STAKEHOLDERS

Employees Temporary workers
Local residents Public authorities

23 Crushing

EPC operates crushing and recovery units, particularly for the rail sector and concrete manufacturers.

KEY STAKEHOLDERS

Employees Customers

24 Recycling

EPC Colibri processes some of the secondary materials produced by EPC Demosten and also serves many other stakeholders in the sector. The materials supplied by EPC Demosten represent a minority of EPC Colibri's total volumes.

KEY STAKEHOLDERS

Employees Customers Public authorities

25 Recovery into secondary raw materials

In recent years, the market has undergone major technical and regulatory developments. Sorting, recovery and recycling of demolition materials have enabled both recycling and re-use, supporting the concept of the "urban mine". EPC positions itself as a key provider of secondary raw materials, typically offering products with a lower carbon footprint.

KEY STAKEHOLDERS

Employees Temporary workers Customers
Public authorities

¹ ICPE: *Installations Classées pour la Protection de l'Environnement* (Classified Installations for Environmental Protection)

B.3.2 Main sustainability objectives directly supported by the Groupe's business lines

B.3.2.1 Helping mitigate and adapt to climate change

The fight against climate change is a major aspect of sustainable development and is founded on two key principles:

1. **Measures to mitigate climate change**, in particular with a view to reaching the Paris Agreement objective of keeping the increase in global average temperature below 2°C above pre-industrial levels, and continuing efforts to limit the increase in temperature to 1.5 °C above pre-industrial levels. Mitigation measures are focused on the energy transition, which *"aims to prepare for the post-oil era and to establish a robust and sustainable energy model in the face of energy supply challenges, price trends, resource depletion and environmental protection requirements"*¹.
2. **Measures to adapt to climate change**, the aim of which is to build cities and infrastructure adapted to the climate of the future, while encouraging eco-responsible individual behaviour.

Mitigating climate change calls, among other things, for energy use to be switched from fossil fuels to electrification in order to reduce greenhouse gas (GHG) emissions.

- The energy transition, and in particular the increase in the production of carbon-free electricity, will sharply accentuate global demand for **primary raw materials**: by 2040, compared with 2020, demand will have risen 3-fold for copper, 19-fold for nickel and more than 40-fold for lithium². Explosive energy, which is used to break up the rock in mines, is still the energy that has the least impact in terms of greenhouse gas emissions, compared with the mechanical energy of machines and equipment

that consume fossil fuels. Supplying mines with energy that has less impact on the environment positions EPC Groupe as a key player in its value chain.

- EPC Groupe is also involved in the recycling and recovery of construction waste with a view to producing secondary raw materials. Through its selective dismantling of buildings, EPC Groupe recovers and sorts metals from the urban mine. Polluted and obsolete buildings that have been dismantled or decontaminated will be replaced by new or renovated buildings that are more energy-efficient and better adapted to the risks of climate change.

Adapting to climate change requires building suitable housing in the most energy-efficient way possible and building the infrastructure³ that will encourage and foster more eco-responsible individual behaviour⁴:

- Since most construction materials come from quarries (aggregates), the explosive energy supplied by EPC Groupe's subsidiaries is used to break up the rock with the least impact in terms of GHG emissions. The aggregates produced in this way are the primary raw materials for new buildings.
- Here too, EPC Groupe is a key player in the circular economy of the construction industry through its selective dismantling business. The selective dismantling of buildings and the circular economy give a second life to the materials recovered. For example, some materials can be re-used in other construction projects, while others such as concrete, once crushed, provide secondary raw material resources.
- Through the Special Works branch of its subsidiary EPC France, EPC Groupe operates on public works sites to extend the lifespan of existing infrastructure and engineering structures, and to address physical risks linked to climate-related hazards. These activities include rock face stabilization, reinforcement of retaining structures, construction of special foundations and structural strengthening using shotcrete.

¹ Objectives of the French law on energy transition for green growth (LTECV) published in the *Journal Officiel* on 18 August 2015

² IEA, Committed mine production and primary demand for lithium, 2020–2030, IEA, Paris <https://www.iea.org/data-and-statistics/charts/committed-mine-production-and-primary-demand-for-lithium-2020-2030>.

³ On this subject, see the IEA's regional studies, for example: IEA and ASEAN (2022), Roadmap for Energy-Efficient Buildings and Construction in the Association of Southeast Asian Nations, IEA, Paris <https://www.iea.org/reports/roadmap-for-energy-efficient-buildings-and-construction-in-the-association-of-southeast-asian-nations>, Licence: CC BY NC 4.0

⁴ It is worth recalling that in 2019, following the publication of several reports, the UN highlighted that more than half of the world's population was living in urban areas, and that by 2050, this figure would rise to two in every three people. On that occasion, the UN stated: *"Cities concentrate the challenges of sustainable development, but also hold the solutions"*.

Explosives and Drilling & Blasting contribute to the value chain for the production of primary raw materials, which is essential for implementing measures to adapt to and mitigate climate change, and more specifically:

- Firstly, because the mining sector relies on the services and products supplied by EPC Groupe to produce metals in the most responsible way possible. These metals are essential for the manufacture of electrical batteries and renewable energy sources such as wind turbines and solar panels.
- Secondly, because the quarries with which EPC Groupe works produce aggregates used in public works and construction.

Similarly, the **Urban Mining** business line plays a key part in meeting the challenges of the energy transition and adapting to climate change, particularly through:

- Taking action as part of their deconstruction work to recover, sort and recycle materials, which will be used as secondary raw materials, thereby reducing the need for primary raw materials. This makes it possible both to supply other sectors of activity with materials that have a lower carbon impact, and to limit the exploitation of natural resources. The concept of "urban mining", an important element of both the French Climate Plan and the European strategy on critical metals¹, is thus central to EPC Groupe's business model.
- Clearing as part of deconstruction activities is the first stage in the thermal renovation of buildings, making it possible to reduce energy consumption and adapt buildings to the risks posed by climate change.
- Finally, industrial deconstruction and dismantling frees up space that was built on but not used, thereby contributing to the objective of zero net artificial land cover and limiting the impact on biodiversity.

B.3.2.2 Developing the circular economy and waste treatment

The circular economy is defined by the CSRD Directive

as "an economic system in which the value of products, materials and other resources in the economy is maintained for as long as possible, enhancing their efficient use in production and consumption, thereby reducing the environmental impact of their use, minimizing waste and the release of hazardous substances at all stages of their life cycle, including through the application of the waste hierarchy [...] The goal is to maximize and maintain the value of the technical and biological resources, products and materials by creating a system that allows for durability, optimal use or re-use, refurbishment, remanufacturing, recycling and nutrient cycling²".

At the core of the transition to a **circular economy** and the **fight against pollution**, the **Urban Mining** subsidiaries arrange for, organize and optimize the sorting, collection and traceability of construction site waste as part of their activities. By optimizing waste sorting at the source, the subsidiaries ensure that waste is processed in a controlled manner and directed towards the appropriate channels. Drawing up waste organization, management and elimination plans (SOGED) is a way of guaranteeing that customers can manage their waste responsibly. Research into and support for the development of recycling processes for all materials used on construction sites is a priority. Subsidiaries are an integral part of the chain outlined in the inverted pyramid of waste:

- In order to extend the life of buildings as part of renovation projects and prevent the generation of **waste** that could be **avoided**, **selective dismantling** solutions are offered to partners.
- **Re-use** is encouraged by bringing components from deconstruction sites onto the market, either directly or via recycling centres.
- Partnerships have been set up with environmental organizations to encourage material recycling and **energy recovery**. As described above, metals are particularly sought after for their **material recovery** because of the role they play in climate change mitigation and adaptation objectives.

¹ See in this regard the CRMA: Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework to ensure a secure and sustainable supply of critical raw materials and amending Regulations (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1724 and (EU) 2019/1020, in particular the combined provisions of Articles 2 and 5.

² CSRD, ESRS E5, p. 145

Avoided waste

Prevention

Non-Waste

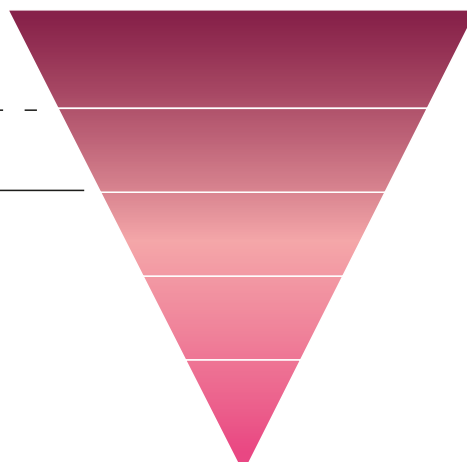
Re-Use

Waste

Recycling

Energy Recovery

Disposal



- **Polluted waste** and **final waste** are removed and collected with complete safety by specialist depollution services (asbestos removal, lead removal).

As part of their operational activities, the **Explosives and Drilling & Blasting business line** is involved in a number of circular economy practices, such as matrix composites recycling, the use of waste oils in the manufacture of explosives products and the re-use of wastewater in the implementation process.

B.3.3 Mine, mining operator and para-mining operator

To fully understand EPC Groupe's specific position within the value chain of the extractive industry, it is important to define three key terms:

- The mine
- The mining operator
- The para-mining operator

B.3.3.1 The mine

A mine is a geographical location where minerals are extracted, either underground or in open-pit settings. The mine is thus located at the core of a deposit that is being, has been or will be exploited. Surrounding the mine site are, by definition, communities affected by the activities related to the exploitation of the given deposit.

It is important to note that the right to exploit a deposit, i.e. the right to open and operate a mine, is, in nearly all countries, granted by public authorities.

The life cycle of a mine is generally structured into three main phases: exploration, exploitation and site rehabilitation.

1 Exploration

This phase comprises all operations aimed at identifying and mapping mineral deposits in the ground, as well as characterizing and quantifying them.

It should be noted here that metals are obtained from naturally occurring minerals in the ground. For example, bauxite, which is a mineral from which aluminium and gallium can be extracted.

2 Exploitation

Mining exploitation broadly consists of transforming a rock face containing ore into a metallic powder. As such, the core challenge of mining operations lies in how energy is distributed to break down the rock in successive stages and extract the ore, progressing from parent rock to particles ranging in size from a few millimetres down to a few microns. These stages, sometimes involving chemical treatment, lead to the concentration of ore within the rock mass, ultimately enabling the transition from ore to metal.

A mine typically spans a very large area – sometimes several hundred hectares. The types of energy and technologies used to reduce rock particle size vary depending on the part of the mine. Two main types of energy are commonly distinguished:

- **Explosive energy** generated by the use of explosives, which fragments the rock mass into pieces of defined size. This involves drilling holes into the rock, filling them with explosives, and detonating them. The blast breaks the rock, which then falls to the ground. These fragments are then loaded into large trucks by excavators, transported and placed onto a conveyor belt that carries them to crushers or mills.

- **Mechanical energy** produced by primary and secondary crushers, which grinds the fragmented rock into fine powder. These crushers and mills are generally installed in processing facilities on the mine site, where a series of operations are carried out, ranging from crushing the ore to refining it. Depending on the type of mine (open-pit or underground) and the metals extracted, the end products may be either directly usable by downstream industries (automotive, battery production, etc.) or sent to the intermediate metallurgy sector, which refines the ore or raw metal into ingots, bars, rolled sheets, etc., suitable for industrial use.



Blast initiation

3 Rehabilitation

This phase includes all operations undertaken after mining activity has ceased, with the aim of restoring or redeveloping the site. Rehabilitation requirements are determined by the public authority that granted the operating licence (and so must comply with the applicable legal and regulatory framework).

B.3.3.2 The mining operator

The mining operator is an economic actor (a legal entity governed by public or private law) that most often holds the exploitation rights for a mine. The mining operator is also an industrial player that carries out all or part of the mine's operational activities. As outlined in the previous section, the stages involved in the exploitation of a deposit at a mine can be simplified as follows:

- 1) Drilling
- 2) Blasting (explosive energy generated by civil explosives)
- 3) Loading and transport to the crushers
- 4) Crushing (mechanical energy)
- 5) Refining (mechanical and/or chemical energy)
- 6) Marketing of metals at varying levels of concentration and purity.

Over time, mining operators have increasingly focused their operations on the industrial stages of mine exploitation, from crushing to refining, as well as overseeing the commercial sale of metals to market. The phases of exploration, drilling, blasting and the loading and transport of fragmented rock to the processing plant and crushers are usually carried out by subcontractors or co-contractors of the mining operator. These subcontractors and co-contractors are referred to as para-mining operators.

B.3.3.3 The para-mining operator

The term para-mining operator refers to subcontractors or co-contractors who are involved in the day-to-day operational exploitation of a mine, carrying out certain industrial activities, such as:

- drilling blast holes and blasting operations (which include on-site manufacturing of explosives, priming, charging blast holes with explosives and initiating blasts).
- loading and transporting the fragmented rock using excavators and haul trucks.

In addition to manufacturing and selling civil explosives, which positions it as a supplier to mining operators, EPC Groupe is directly involved in mining sites through its drilling and blasting operations. As such, EPC Groupe is fully recognized as a para-mining operator.

Similarly, EPC Groupe also operates in quarries, where it carries out the same Drilling & Blasting operations.

B.3.4 Stakeholder mapping

Stakeholders are defined as people who can have an influence on the company or on whom the company can have an influence. They are commonly divided into four fields: financial, economic, social and societal. It is also accepted that the entire natural ecosystem is a "silent stakeholder".

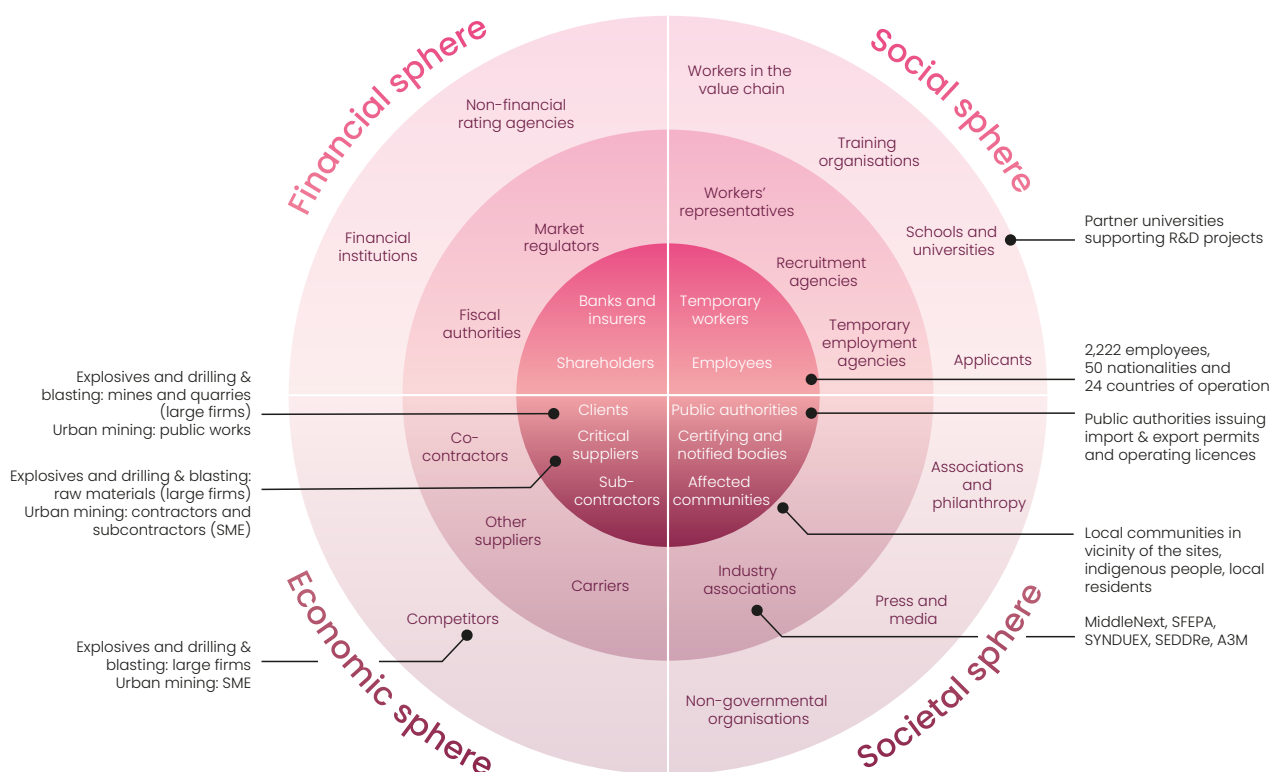
A review of the stakeholder mapping, based on input from internal experts from both support and operational functions, is included as part of the double materiality analysis exercise. It should be noted that ISO standards 14001 and 45001, for which many subsidiaries are certified, require the identification of relevant interested parties, i.e. stakeholders, at the level of each certified subsidiary.

EPC Groupe, both at Head Office and in its subsidiaries, regularly interacts with its stakeholders as part of its operational activities or during dedicated meetings, in order to understand their concerns, expectations and, more generally, the nature of the topics that may affect them. This consultation can take several

forms, such as site visits, face-to-face or remote meetings, the sending of questionnaires (particularly for suppliers), participation in specialist forums and conferences or the consultation of specific documentation (non-financial reports, press articles, etc.). This ensures that stakeholder identification remains up to date and is taken into account in the double materiality analysis¹.

As part of the review of the sustainability statement, EPC Groupe's Strategic and CSR Committee is informed of the views and interests of relevant stakeholders regarding the company's sustainability impacts. The diagram below outlines EPC Groupe's ecosystem. Distinguishing between the four main categories of key stakeholders with whom EPC Groupe interacts, the diagram is structured into three concentric levels:

- Level 1 (most central): stakeholders essential to EPC Groupe's business.
- Level 2: stakeholders with a major impact on EPC Groupe's core projects.
- Level 3: stakeholders with a significant impact on EPC Groupe's projects.



¹ As specified in the ESRS roll-out application guide drawn up by the French Accounting Standards Authority, "the concerns of stakeholders, whether employees, customers, suppliers, workers' representatives, authorities, NGOs, etc., should [...] be included in the list of issues identified. Formal stakeholder consultation is not, however, compulsory."

B.3.5 Material impacts, risks and opportunities for EPC Groupe

- Focus

The concept of double materiality

The double materiality assessment aims to identify the effects of the company on the environment and society, and conversely.

Impact materiality refers to the significance of positive and negative impacts, i.e. the actual or potential effects of the company's business lines on its environment and people (inside-out). These impacts may or may not have financial consequences. They may be positive or negative, actual or potential, and occur in the short, medium or long term. Impacts may stem from the company's own business lines or from those of its upstream and downstream value chain (including through its products/services or business relationships).

Financial materiality refers to risks and opportunities, namely probable events arising from the environment and society that have a financial effect on the company (outside-in). In particular, it relates to financial consequences associated with



(1) the company's impacts and (2) the company's dependencies on the environment and people. The risks and opportunities associated with **financial materiality** result in direct or indirect effects on the company's financial position, financial performance, cash flows, access to finance, cost of capital or business development. As with the positive or negative impacts considered under **impact materiality**, risks and opportunities relevant to **financial materiality** concern both the company's own activities (its strategy and intent) and the activities of its business relationships. The assessment of risks and opportunities related to **financial materiality** ensures that materiality is taken into account for users of financial reporting.

B.3.5.1 Main impacts, risks and opportunities

EPC Groupe's aim is to continue to develop activities that are part of a business model that makes it possible to both mitigate and adapt to climate change, while at the same time managing the impact of its own business lines. It aims to adhere to the principles of the Green Pact for Europe, which includes the European Green Taxonomy, i.e. to promote positive impacts through its business lines and those of its value chain, while putting forward corrective measures for negative impacts:

- Our Explosives and Drilling & Blasting business is essential to the availability of the resources needed for the energy transition, particularly the metals it requires in large quantities. It also plays a role in the construction of new energy and transport infrastructure adapted to climate change.
- The Urban Mining business is well positioned as a player not only in the end-of-life of construction, but also in the supply of secondary raw materials, in line with the principles of the circular economy.

The double materiality analysis enables the precise identification of EPC Groupe's impact materiality (i.e. positive and negative impacts) and financial materiality (i.e. risks and opportunities), as well as their origin within the business model or value chain. The table below presents the sub-topics that involve material impacts, risks and opportunities. For risks and opportunities in particular, it specifies the expected time horizon, their position within the value chain

and whether the effects are actual and/or potential. It should be noted that the methodology used for the double materiality analysis is described in the dedicated section (*B.4 Information on the materiality assessment process*). In addition, information on the management of these positive impacts, negative impacts, risks and opportunities is described in each thematic section of the sustainability statement.

Table legend:

- ST = short term, MT = medium term, LT = long term
- UpVC = upstream value chain, EPC = own business lines (entire Groupe), EPC EDB = own business lines (Explosives and Drilling & Blasting business lines only), EPC UM = own business lines (Urban Mining business lines only), DoVC = downstream value chain
- Actual = actual effects, Potential = potential effects

TOPIC	SUB-TOPIC	MATERIAL POSITIVE IMPACTS	MATERIAL NEGATIVE IMPACTS	MATERIAL RISKS	MATERIAL OPPORTUNI- TIES	ASSOCIATED THEMATIC SECTION
Climate change	Climate change adaptation	ST, MT, LT EPC, DoVC Actual	ST, MT, LT EPC Actual	ST, MT, LT UpVC, EPC, DoVC Actual and potential	ST, MT, LT UpVC, EPC, DoVC Actual	Measuring and reducing our greenhouse gas emissions
Climate change	Climate change mitigation	ST, MT, LT EPC, DoVC Actual	ST, MT, LT EPC Actual	ST, MT, LT UpVC, EPC, DoVC Actual and potential	ST, MT, LT EPC, DoVC Actual and potential	Measuring and reducing our greenhouse gas emissions
Climate change	Energy		ST, MT, LT EPC Actual	MT, LT EPC Potential	ST, MT, LT EPC Actual and potential	Measuring and reducing our greenhouse gas emissions
Pollution	Pollution of air		ST, MT, LT EPC, DoVC Actual and potential	ST, MT, LT EPC EDB, DoVC Actual and potential		Preventing and combating pollution
Pollution	Pollution of water		ST, MT, LT EPC EDB, DoVC Potential	ST, MT, LT EPC, DoVC Actual		Preventing and combating pollution
Pollution	Pollution of soil		ST, MT, LT EPC EDB, DoVC Potential	ST, MT, LT EPC EDB, DoVC Actual and potential		Preventing and combating pollution
Pollution	Substances of concern		ST, MT, LT UpVC, EPC EDB, DoVC Actual	ST, MT, LT EPC Actual	ST, MT, LT UpVC, EPC EDB, DoVC Actual and potential	Preventing and combating pollution
Pollution	Substances of very high concern	ST, MT, LT EPC UM, DoVC Actual	ST, MT UpVC, EPC EDB, DoVC Actual	ST, MT, LT EPC Actual	ST, MT, LT EPC UM, DoVC Actual	Preventing and combating pollution
Pollution	Microplastics			MT EPC EDB Potential	ST, MT EPC EDB Actual	Preventing and combating pollution
Water and marine resources	Water		ST, MT, LT EPC EDB Actual and potential	ST, MT, LT UpVC, EPC Actual and potential	ST, MT, LT EPC Actual and potential	Improving water management
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	ST, MT, LT EPC EDB Actual and potential	ST, MT, LT EPC EDB Actual	ST, MT, LT EPC Actual and potential		Committing to preserving biodiversity and ecosystems

B.3 GENERAL INFORMATION

Business model and value chain

TOPIC	SUB-TOPIC	MATERIAL POSITIVE IMPACTS	MATERIAL NEGATIVE IMPACTS	MATERIAL RISKS	MATERIAL OPPORTUNITIES	ASSOCIATED THEMATIC SECTION
Biodiversity and ecosystems	Impacts on the extent and condition of ecosystems	ST, MT, LT EPC Actual		ST, MT, LT EPC EDB Actual and potential	ST, MT, LT EPC UM Actual	Committing to preserving biodiversity and ecosystems
Biodiversity and ecosystems	Impacts and dependencies on ecosystem services			ST, MT, LT EPC Actual and potential		Committing to preserving biodiversity and ecosystems
Circular economy	Resources inflows, including resource use	ST, MT, LT UpVC, EPC EDB Actual	ST, MT, LT UpVC, EPC EDB Actual	ST, MT, LT UpVC, EPC, DoVC Actual and potential	ST, MT, LT EPC, DoVC Actual	Promoting the circular economy and waste recovery Developing our relationships with suppliers by encouraging responsible procurement practices
Circular economy	Resources outflows related to products and services	ST, MT, LT EPC, DoVC Actual and potential	ST, MT, LT DoVC Actual		ST, MT, LT UpVC, EPC UM, DoVC Actual	Promoting the circular economy and waste recovery
Circular economy	Waste	ST, MT, LT EPC UM, DoVC Actual	ST, MT, LT EPC EDB, DoVC Actual	MT, LT EPC, DoVC Potential	ST, MT, LT EPC UM, DoVC Actual and potential	Promoting the circular economy and waste recovery
Own workforce	Working conditions	ST, MT, LT EPC Actual	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC Actual and potential	Supporting employees and improving quality of life at work Ensuring the health and safety of our workers Developing competence and commitment
Own workforce	Equal treatment and opportunities for all	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC Actual and potential	ST, MT, LT, EPC Actual and potential	ST, MT, LT EPC Actual and potential	Promoting diversity, equity and inclusion Developing competence and commitment
Own workforce	Other work-related rights			ST, MT, LT EPC Actual		Ensuring respect for human rights
Workers in the value chain	Working conditions	ST, MT, LT UpVC, DoVC Actual	ST, MT, LT UpVC, DoVC Potential	ST, MT, LT UpVC, DoVC Actual and potential		Ensuring respect for human rights
Workers in the value chain	Equal treatment and opportunities for all	ST, MT, LT UpVC Actual		ST, MT, LT UpVC, DoVC Actual and potential	ST, MT, LT UpVC Actual	Ensuring respect for human rights
Workers in the value chain	Other work-related rights			ST, MT, LT UpVC, DoVC Actual and potential		Ensuring respect for human rights
Affected communities	Communities' economic, social and cultural rights	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC, DoVC Actual	ST, MT, LT EPC, DoVC Actual and potential	Ensuring dialogue and action in favour of local communities Preventing major accidents through process safety
Affected communities	Communities' civil and political rights	ST, MT, LT EPC Actual and potential	ST, MT, LT EPC EDB Actual and potential		ST, MT, LT EPC EDB, DoVC Potential	Ensuring dialogue and action in favour of local communities

B.3 GENERAL INFORMATION

Business model and value chain

TOPIC	SUB-TOPIC	MATERIAL POSITIVE IMPACTS	MATERIAL NEGATIVE IMPACTS	MATERIAL RISKS	MATERIAL OPPORTUNITIES	ASSOCIATED THEMATIC SECTION
Affected communities	Rights of indigenous peoples	ST, MT, LT EPC EDB Actual	ST, MT, LT UpVC, DoVC Potential		MT, LT EPC EDB, DoVC Potential	Ensuring dialogue and action in favour of local communities
Consumers and end-users	Information-related impacts for consumers and/or end-users			ST, MT, LT EPC EDB Actual		Guaranteeing quality products and services over the long term
Consumers and end-users	Personal safety of consumers and/or end-users		ST, MT, LT EPC EDB, DoVC Potential	ST, MT, LT EPC EDB, DoVC Actual	ST, MT, LT EPC EDB, DoVC Actual	Guaranteeing quality products and services over the long term
Business conduct	Protection of whistle-blowers	ST, MT, LT UpVC, EPC, DoVC Actual and potential			MT, LT EPC, DoVC Potential	Ensuring ethical business practices
Business conduct	Management of relationships with suppliers, including payment practices	ST, MT, LT UpVC, EPC Actual	ST, MT, LT EPC EDB Potential	ST, MT, LT UpVC, EPC Actual and potential	ST, MT, LT UpVC, EPC Actual and potential	Developing our relationships with suppliers by encouraging responsible procurement practices
Business conduct	Corruption and bribery	ST, MT, LT EPC Actual	ST, MT, LT EPC Potential	ST, MT, LT UpVC, EPC, DoVC Actual and potential	ST, MT, LT UpVC, EPC, DoVC Actual	Ensuring ethical business practices



Rehabilitation of the Kariba dam, Zambia

B.3.5.2 Risk framework shared with the Universal Registration Document

The consolidation of risks identified through the double materiality analysis and those presented in the management report section of EPC Groupe's annual financial statements results in a risk framework shared across all documents included in the Universal Registration Document (Section 3). This framework lists all risks addressed both in the management report

and in this sustainability statement, with the final two columns indicating the cited documents.

It is important to specify that the methodologies are, by nature and de facto, distinct:

- The methodology used to assess the 'financial' risks covered in the management report has been adopted by the Groupe for several years and is designed to maintain a consistent approach.
- The methodology used to assess 'non-financial' or 'sustainability' risks is that put forward by the above-mentioned ESRs.

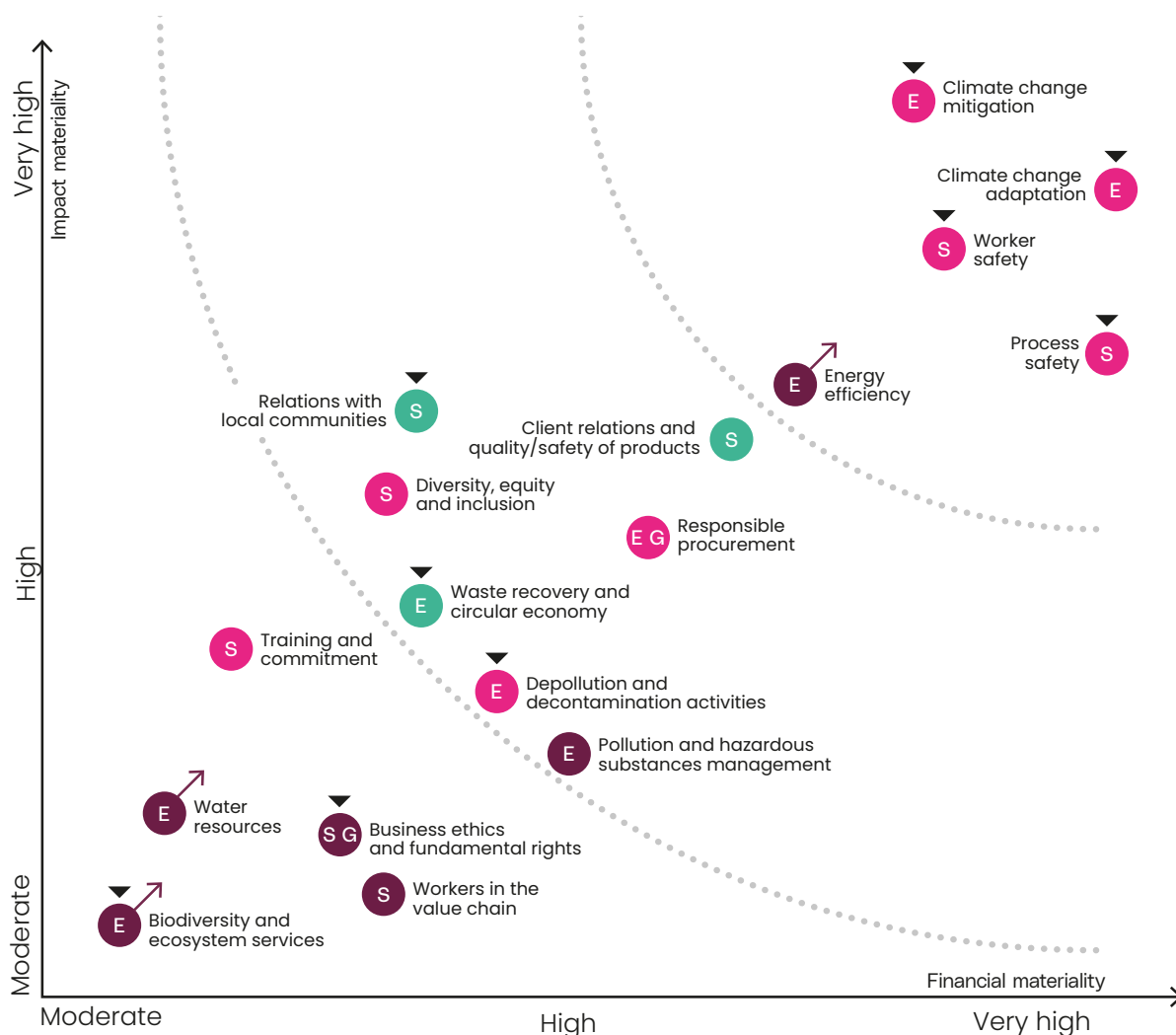
NATURE	MAIN RISKS IDENTIFIED	URD REFERENCE	SUSTAINABILITY STATEMENT SECTION
Risks relating to the company's business and strategy	Risks relating to joint ventures entered into by the Groupe and joint venture arrangements	3-1-1	
Operational risks	Risks relating to the Groupe's dependence on certain suppliers	3-2-1	
	Risks relating to the occurrence of industrial and environmental accidents	3-2-2	D.5
	Supply disruption due to issues in the supply chain	3-2-3	
	Risks relating to data integrity arising from IT failure or cyberattack	3-2-4	
Financial risks	Risks relating to fluctuations in raw material prices	3-3-1	
	Risks relating to the introduction of protectionist measures	3-3-2	
	Liquidity and interest rate risks	3-3-3	
Risks relating to the company's market and environment	Risks relating to the occurrence of a pandemic	3-4-1	
	Political risks	3-4-2	
Risks relating to climate change adaptation	Increase in the frequency and intensity of natural phenomena causing significant material damage		C.1
Climate change mitigation risks	More stringent regulatory obligations		C.1
Energy efficiency risks	Shortage of energy availability and rising tariffs		C.1
Employee safety risks	Occurrence of occupational accidents		D.4

B.3.5.3 Simplified visual representation of the double materiality assessment results

In the interest of clarity and transparency, the Groupe also seeks to provide both internal and external stakeholders with a simplified graphical representation of its most material issues. The visual representation below illustrates six dimensions:

- The E, S and G icons indicate whether the issue relates to Environmental, Social or Governance matters.
- The x-axis represents financial materiality (the materiality of risks and opportunities associated with the issue).

- The y-axis reflects impact materiality (the materiality of negative and positive impacts associated with the issue).
- The triangle adds a subjective layer, highlighting issues that the Groupe prioritizes in its action plans.
- The Groupe recognizes that some sustainability issues are gaining prominence and will warrant particular attention in the years to come – these are identified as “emerging topics”.
- Finally, the colour of the icons indicates the contribution of positive impacts and opportunities to the overall materiality score.



B.4 Information on the materiality assessment process

B.4.1 Governance and scope of the double materiality assessment

The double materiality analysis is a core component of the CSRD. This assessment is used to identify material positive and negative impacts (impact materiality) as well as risks and opportunities (financial materiality), thereby determining in advance which information must be disclosed in the sustainability statement.

In anticipation of the CSRD, an initial double materiality analysis was carried out in the 2022 NFPS on the Explosives and Drilling & Blasting business line, based on the CSRD drafts. In 2023, in accordance with the adopted version of the CSRD, this method has been fine-tuned and the analysis has been extended to the Groupe's second business line: Urban Mining.

In 2024, EPC Groupe further formalized its approach by drafting a methodological note and deepening its analysis through the involvement of internal experts. Changes resulting from the Official Journal publication of the new French translation of the ESRS in July 2024 were incorporated.

The double materiality analysis covers all fully consolidated subsidiaries of the Groupe and both of its value chains, i.e. the **Explosives and Drilling & Blasting** business line and the **Urban Mining** business line (formerly referred to as Deconstruction-Depollution and Circular Economy). These two value chains are assessed separately.

The scope of the double materiality assessment is further detailed in the section of the sustainability statement dedicated to the Groupe's business model, which includes both a visual representation and a description of EPC's business lines.

The analysis is led at Groupe Head Office level (top-down approach) by the CSR Department, with the involvement of business line experts, Functional Directors and Area Managers. The CSR Department contributes its expertise on the Groupe's overall ESG issues and on the methodological requirements of the ESRS. This governance structure ensures consistency in how sustainability matters are characterized and scored.

The CSR Department regularly consults with business experts, which has allowed it to develop an initial description and propose a scoring of EPC's sustainability matters. In 2024, the CSR Department organized a review involving internal experts across all sustainability matters to refine the definitions and reassess their materiality evaluation.

B.4.2 General process for identifying and assessing material impacts, risks and opportunities

B.4.2.1 Description of the process

The identification and assessment of impacts, risks and opportunities described below is carried out using a spreadsheet model developed by the CSR Department. The starting point for the analysis is the table in AR 16 of ESRS 1, which details sustainability matters (i.e. the full list of topics, sub-topics and sub-sub-topics set out in AR 16) that the company must assess itself against. These 92 rows are duplicated, since the analyses are conducted separately for the **Explosives and Drilling & Blasting** value chain and for the **Urban Mining** value chain.

The spreadsheet template then includes a number of columns enabling the CSR Department and business experts to describe and score positive impacts, negative impacts, risks and opportunities. This model is based on the scoring principles described below. Workshops with internal experts are also based on this same spreadsheet model.

Documentary sources

The CSR Department and business experts base their analysis on their knowledge and experience, taking into account their ongoing interactions with various stakeholders. Business experts are familiar with expectations, requirements and constraints, and are therefore in the best position to compare the various stakeholders and to assess and prioritize these criteria. They may also draw on documentary sources.

Objective sources (typically reports) include:

- Reports from the International Energy Agency (IEA)
- Reports from the International Monetary Fund (IMF)
- Reports from the Intergovernmental Panel on Climate Change (IPCC)
- Sector-specific reports on mining activities
- Sustainability reports from value chain actors
- Reports from financial institutions such as insurers

For issues specific to the Groupe, sources may include:

- Missions conducted by the CSR Department and business experts at subsidiary level, and their extensive interactions with subsidiaries
- Risks identified in the Universal Registration Document
- Meetings with stakeholders (including dedicated sessions, participation in industry forums and professional bodies, and day-to-day operational relationships)
- Stakeholder expectations expressed through ESG questionnaires (EcoVadis, lender questionnaires, customer surveys, tender requirements, etc.) or via other channels such as the employee engagement survey
- Other relevant frameworks or sector standards (GRI Mining, EFRAG Quarrying & Mining draft standard, IRMA standard).

B.4.2.2 Principles for assessment

Positive and negative impacts: impact materiality

Positive and negative impacts are described for each sub-topic or sub-sub-topic, then assessed according to two criteria:

- **Severity:** for negative impacts, the severity score takes into account the scale, scope and irremediable nature of the impact; for positive impacts, it considers the scale and scope of the impact.
- **Likelihood:** this is scored based on internally defined criteria that are aligned with ESRS methodological guidelines. It should be noted that for actual and recurring impacts, likelihood is scored at the highest level.

Impacts may or may not have financial consequences. They may be positive or negative, actual or potential, and occur in the short, medium or long term. Impacts may stem from the company's own business lines or from those of its upstream and downstream value chain (including through its products/services or business relationships).

The impact materiality score is calculated as the sum of the scores for positive and negative impact materiality.

Risks and opportunities: financial materiality

Risks and opportunities are described for each sub-topic or sub-sub-topic and then assessed according to two criteria:

- **Magnitude**
- **Likelihood:** for actual and recurring effects, likelihood is scored at the highest level.

Risks and opportunities refer to the financial effects linked to (1) the company's impacts and (2) its dependencies on its environment and on people. These financial effects may directly or indirectly influence the company's financial position, financial performance, cash flows, access to finance, cost of capital or business development. As with the positive and negative impacts, risks and opportunities relate to the company's own activities (including its strategy and intent) as well as to the activities of its business relationships. The materiality assessment of risks and opportunities ensures that materiality is taken into account for users of financial reporting.

The financial materiality score is the sum of the scores for the materiality of risk and the materiality of opportunities.

Link between impact materiality and financial materiality

As noted in ESRS 1 (in particular §38), impact materiality and financial materiality are sometimes interdependent: company impacts may have financial consequences (risks or opportunities). In such cases, a sustainability matter may be considered material from both an impact and a financial perspective.

The quantitative and qualitative thresholds used to assess the materiality of impacts, risks and opportunities are described in greater detail in the appendix to this sustainability statement.

Renaming of EPC-specific issues

To ensure maximum clarity and transparency for stakeholders who may not be familiar with ESRS-specific terminology, the Groupe has chosen to group and rename EPC-specific issues using clear and widely understood terms relevant to its business sectors. In addition, to support the review by internal experts and to enhance understanding and integration into the visual representation, the Groupe has classified ESRS I sustainability matters into a set of "EPC-specific matters". This approach enables the Groupe to provide both internal and external stakeholders with the simplified graphical representation of the double materiality analysis results, presented in the previous section.

B.4 GENERAL INFORMATION

Information on the materiality assessment process

A correspondence table mapping the “EPC-specific matters” is available in the appendix to this sustainability statement.

B.4.2.3 Review by internal experts and consideration of stakeholders

Internal experts

Internal experts include Functional Directors and Area Managers who, in this first year, were consulted on the material issues that fall within their expertise, as reformulated by the Groupe (“EPC-specific matters” described above). These “EPC-specific matters” allow for a more tailored breakdown aligned with actual domains of expertise. For example, worker safety can be assessed independently, even though it is part of a broader topic relating to the company’s workforce in the ESRS.

Organization of workshops with internal experts

In 2024, nine workshops were held to refine and validate the identification and evaluation of impacts, risks and opportunities. The stakeholder mapping was reviewed during these workshops. They also allowed for the identification of local issues, which may not be considered material at Groupe level according to ESRS but still warrant local monitoring actions in line with the Groupe’s CSR commitments. The workshops also served as:

- Awareness and training: it is important that internal experts are first made aware of and then trained in the double materiality assessment process. This helps engage them in the approach and provide them with a clear understanding of the various issues so they can better interpret the results of the analysis.
- Information: ultimately, all IROs (impacts, risks, opportunities) are intended to be presented to the Groupe’s management and governance bodies, including sustainability matters not directly related to their function.

When relevant, a single issue may be reviewed by multiple internal experts.

Conversely, comments made during interviews on matters outside the initial scope of discussion are also taken into account.

Link between stakeholders and internal experts

The views and interests of stakeholders are also taken into account in EPC’s double materiality assessment:

- The CSR Department and business experts have a strong understanding of stakeholder concerns through their participation in professional forums and associations, regulatory and strategic monitoring (focused on ESG and the Groupe’s sector), missions in subsidiaries, etc.
- Internal experts are in constant dialogue with affected stakeholders and/or their representatives. For instance, the involvement of Area Managers ensures that the interests of local suppliers, employees and customers are taken into account.



EPC at the Investing in African Mining Indaba forum

B.4.2.4 Determination of information to be disclosed

EPC has established a materiality threshold to determine which material information must be disclosed in its sustainability statement. Materiality is assessed, based on the identified material impacts, risks and opportunities, at the level of sub-topics, or where applicable, sub-sub-topics, in accordance with the table of sustainability matters in AR 16 of ESRS 1. The list of material sub-topics or, where relevant, sub-sub-topics for the Groupe is provided in the appendix to this sustainability statement.

For topics that include material issues, EPC discloses information on the management of impacts, risks and opportunities in alignment with the minimum disclosure requirements (MDR-P and MDR-A) on policies and actions set out in ESRS 2. For disclosure requirements related to indicators and targets, EPC applies the principles of information materiality (as set out in Appendix E of ESRS 1) to determine which data points are material, especially in cases where disclosure is conditional.

A number of material data points will not be available in this first sustainability statement. Given the very

significant volume of information to be disclosed in order to comply with the ESRS, and the anticipated updates to these standards in 2025, EPC Groupe is unable to commit to a timeline for each individual indicator. These disclosures will be progressively integrated into future sustainability statements.

In accordance with §132 of ESRS 1 regarding the transitional provision on value chain disclosures (Chapter 5), the sections of this report concerned provide details of the existing communication channels between EPC Groupe and its value chain stakeholders. The Groupe's efforts and dedicated resources are currently focused first on indicators relating to EPC's own business lines. In line with §133 of ESRS 1, for the first three years of reporting, EPC Groupe is not required to include information on its upstream and downstream value chain in the indicators it discloses, except where data points are required by other pieces of EU legislation, as listed in Appendix B of ESRS 2.

Over the coming years, both practical experience and evolving guidance will allow EPC to revise its internal materiality threshold where appropriate.



Preparation of a blast

B.5 CSR Policy

EPC Groupe's strategy is to unite business, ethics and the environment by ramping up the transformation of its operations towards models that are increasingly environmentally sustainable and socially acceptable.

Firstly, in line with its values and the deeply held convictions of its employees, management and shareholders, EPC Groupe, through its contribution to the production of primary raw materials and secondary raw materials from recycling, is now more than ever before in its history (more than 130 years after its creation), in the right place and at the right time to produce ethical and economic value by contributing to climate change mitigation and adaptation measures.

Secondly, because the challenges facing its value chains (Deconstruction-Depollution, Circular Economy, Explosives and Drilling & Blasting) are intrinsically those of sustainability, and therefore of acceptability. This is reflected in European diplomacy on minerals and critical materials (CRMA¹), the prioritization of sector-specific ESG standards for mining (GRI, IRMA, etc.), customer demand, public expectations for sustainable mining and the sustainable economy, and the expectations of future generations expressed with firm conviction during recruitment processes wherever EPC Groupe operates.

In 2024, EPC Groupe formalized its CSR policy, which was reviewed by the Strategic and CSR Committee. This policy reflects the Groupe's commitment and determination to transform its business lines towards a more sustainable approach, one where ethics, economic performance and environmental responsibility are combined to generate value in line with its guiding principles. The document is publicly available on EPC Groupe's website, applies to all subsidiaries, and is broadly shared with all stakeholders.

Over the course of 2024, more than ten training sessions reaching nearly 150 employees were conducted across subsidiaries to support the deployment of this policy, with tailored guidance on developing action plans. The objectives of these sessions were to help everyone better understand CSR concepts and to communicate the Groupe's sustainability ambitions and challenges. The training was delivered using educational tools, primarily collaborative CSR workshops (*Fresques*), with working groups focused on the Sustainable Development Goals (SDGs) deemed most relevant to the Groupe. In addition to these training efforts, the CSR team conducted awareness-raising sessions, which reached over 300 employees, to explain and promote the objectives and ambitions of EPC Groupe's CSR policy.

Lastly, for the second consecutive year, EPC Groupe was assessed in 2024 by EcoVadis, a globally recognized CSR rating agency, and was awarded a Silver Medal with a score of 72/100, placing it in the top 15% of companies assessed worldwide. This exceptional improvement of 29 points compared to 2023 reflects the Groupe's strong commitment to its Corporate Social Responsibility (CSR) approach and also highlights continuous improvement in the quality of its Environmental, Social and Governance (ESG) reporting. EPC Groupe was particularly recognized for its advanced level of decarbonisation management. This level is attributed to companies that have not only implemented a comprehensive greenhouse gas (GHG) management system, but also demonstrate a clear commitment, concrete actions and robust decarbonisation reporting capabilities.

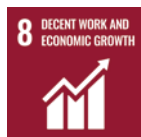


¹ CRMA: European Critical Raw Materials Act.

CSR, COMMITTING FOR OUR FUTURE



EPC provides the materials for tomorrow's sustainable infrastructures.



EPC is committed to an energy transition which drives its growth and sustainable transformation.



EPC reduces its consumptions and develops the circular economy to limit its impact.



EPC is committed to protecting biodiversity.



EPC is attentive to the development of its employees and prioritises their safety.



EPC innovates for efficiency from design to implementation.



EPC adopts responsible governance principles for ethical business practices.



EPC supports the diversity which has been its strength for 130 years and is committed to equality.

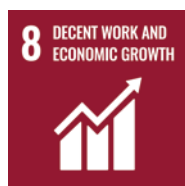


Rehabilitation of the Grand Palais, France

C. Environmental information



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C.1 Measuring and reducing our greenhouse gas emissions

C.1.1 Stakes

As illustrated in the visual representation of its business model, EPC Groupe identifies climate change as a major sustainability matter, both within its own business lines and across its value chain.

Climate change gives rise to risks that fall into two broad categories: physical risks and transition risks.

- The increasing frequency and intensity of climate-related natural events – including temperature-related phenomena (temperature shifts, heat stress, temperature variability, permafrost thaw), wind-related events (changing wind patterns, cyclones, hurricanes, typhoons, storms, tornadoes), water-related events (droughts, heavy rainfall, flooding, glacial lake outburst floods), and solid-mass movements (coastal erosion, land degradation, soil erosion, solifluction, avalanches, landslides, subsidence) – can lead to significant physical damage. The need to adapt through more resilient and efficient infrastructure and products may result in considerable costs. Starting in 2025, EPC Groupe will carry out detailed assessments of physical climate risks across its main operational sites.
- EPC Groupe recognizes that all of its business lines generate greenhouse gas (GHG) emissions, particularly through the production of the raw materials it uses. As such, the Groupe is exposed to transition risks, including legal and reputational risks stemming from failure to measure or reduce its GHG emissions, as well as specific financial risks involving, for example, the implementation of regulatory mechanisms like the Carbon Border Adjustment Mechanism (CBAM), carbon markets (e.g. the EU ETS), or the correlation between financing interest rates or insurance rates and ESG performance, including GHG emissions. In order to prioritize and implement the most impactful GHG reduction actions, a complete and reliable assessment of the Groupe's carbon footprint is essential.

EPC Groupe is aware that reducing its greenhouse gas emissions is closely linked to the reduction of GHG emissions from the production of raw materials used in civil explosives, as well as to energy efficiency matters: consuming less and emitting less to lower costs, align with COP28 objectives and mitigate the risk of energy shortages. Prioritizing bulk formats, substituting certain raw materials and using green energy are all ways of reducing energy consumption in explosives production.

With respect to upstream GHG emissions from the production of civil explosives, significant Research and Development efforts are underway to meaningfully reduce emissions of CO₂, and in particular N₂O, in close collaboration with EPC's suppliers.

Within its value chain, EPC contributes to both adaptation and mitigation objectives. Its Explosives and Drilling & Blasting subsidiaries are involved in infrastructure projects that support climate change adaptation (dams, reservoirs, slope stabilization works, rail transport infrastructure) and facilitate the extraction of the metals and minerals essential to the energy transition. For example, it is estimated that constructing and installing a single 3.6 MW wind turbine requires 400 tonnes of metals and 1,000 tonnes of concrete – including cement and aggregates – all of which are derived from primary extraction processes using civil explosives. Meanwhile, the Urban Mining business line is positioned as a key player in building the cities of the future. The energy transition requires unprecedented volumes of minerals, which supports demand for both primary raw materials (from natural mining) and secondary raw materials (from urban mining).

Climate change also affects the environment through its impacts on biodiversity and on the availability and quality of water resources. These sustainability matters are addressed in the relevant dedicated sections of this sustainability statement.

C.1.2 Commitments

This section outlines the key elements of EPC Groupe's commitments to reducing greenhouse gas (GHG) emissions:

- The Groupe has committed to a GHG emissions reduction target based on intensity ratio, in reference to the French National Low-Carbon Strategy (SNBC, March 2020 version) published by the Ministry for the Ecological and Inclusive Transition.
- The Groupe has identified decarbonisation levers that will support the achievement of its GHG reduction target.
- In 2024, EPC Groupe joined the fourth cohort of the Bpifrance Decarbonisation Accelerator, a support programme that will help refine the Groupe's GHG emissions reduction target.
- The Groupe has not identified any locked-in GHG emissions related to its main products or assets. However, it should be noted that current ammonium nitrate production processes used by EPC's suppliers are, in most cases, sources of N₂O emissions. The development of low-carbon nitrate produced using hydrogen is described in section C.1.4.3.b.

- The Groupe publishes information on the eligibility and alignment of its business lines with the EU Green Taxonomy Regulation in section C.6 of this report.

GHG emissions balance. Each year, all Scope 1 and 2 emissions are updated, along with the significant categories (95%) of upstream and downstream Scope 3 emissions.

1 Annual update of the carbon footprint

The Groupe calculated its carbon footprint for the first time in 2022, covering Scopes 1, 2 and 3 (both upstream and downstream greenhouse gas emission sources). The decision was taken to internalize the process in order to gain full control over the collection and calculation methodology and thereby ensure the long-term viability of the annual update of the







2 Employee training

The Groupe is committed to the principle that reducing emissions is the responsibility of everyone. It is essential to include and foster the involvement of the entire Groupe in this approach. This is based on a number of principles: training employees in environmental challenges and the ecological transition, formulating guiding principles and sharing best practice. In 2024,

- Focus

Categories of greenhouse gas emissions

A GHG emissions inventory is an assessment of the quantity of greenhouse gases emitted (or captured) into the atmosphere over a one-year period by an organization's activities. Emissions are classified into predefined categories, called "emission sources". Unlike a financial balance sheet, the GHG emissions inventory accounts for emissions across the company's entire value chain, including both upstream and downstream activities, and particularly those defined in the ADEME methodology.

					
Inputs and packaging	Freight	Travels and machines	Energy (heating, manufacturing...)	Use of sold products	Waste and recycling
Scope 3	Scope 1 Scope 3	Scope 1 Scope 2 Scope 3	Scope 1 Scope 2 Scope 3	Scope 3	Scope 3

GHG emissions are typically categorized into three "scopes" (according to the GHG Protocol method):

Scope 1

Direct greenhouse gas emissions. These include emissions from the combustion of fuel used in buildings, machinery, equipment and vehicles operated by the company.

Scope 2

Indirect emissions from energy. These refer to emissions from the consumption of electricity, steam, heating and cooling (more specifically, emissions related to the production of the consumed electricity, steam, heat or cold).

Scope 3

Indirect emissions. These include emissions associated with the company's value chain: purchased goods and services, freight and transport not operated by the company, product use, waste and investments. They are generally divided into upstream Scope 3 emissions and downstream Scope 3 emissions.

training sessions were delivered to several subsidiaries to improve understanding and enhance the accuracy and reliability of the GHG emissions inventory process.

3 Trajectory and action plan

EPC Groupe has formalized its GHG reduction targets, expressed in intensity ratio, based on the guidelines set out in the French National Low-Carbon Strategy (SNBC, March 2020 version), published by the Ministry for the Ecological and Inclusive Transition. This strategy forms part of France's broader Climate Plan.

The greenhouse gas emissions reduction target is applied at Groupe level and therefore to all subsidiaries, including those outside the EU. Extending the scope of the SNBC and applying its objectives to all the Groupe's subsidiaries is proof of the Groupe's determination to reduce its global impact, over and above the regulatory requirements. Indeed, GHG reduction targets set by EU Member States are among the most stringent in the world. The Groupe's target, which follows a sector-specific decarbonisation pathway developed by the Ministry for the Ecological and Inclusive Transition, will be refined over future reporting periods, with a view to breaking it down by business line and/or geography. The target is defined as a GHG intensity ratio (gross emissions across Scopes 1, 2 and 3) relative to Groupe turnover. This approach was selected to reflect potential changes in business activity, notably increases in sales volumes stemming from the Groupe's – primarily organic – growth.

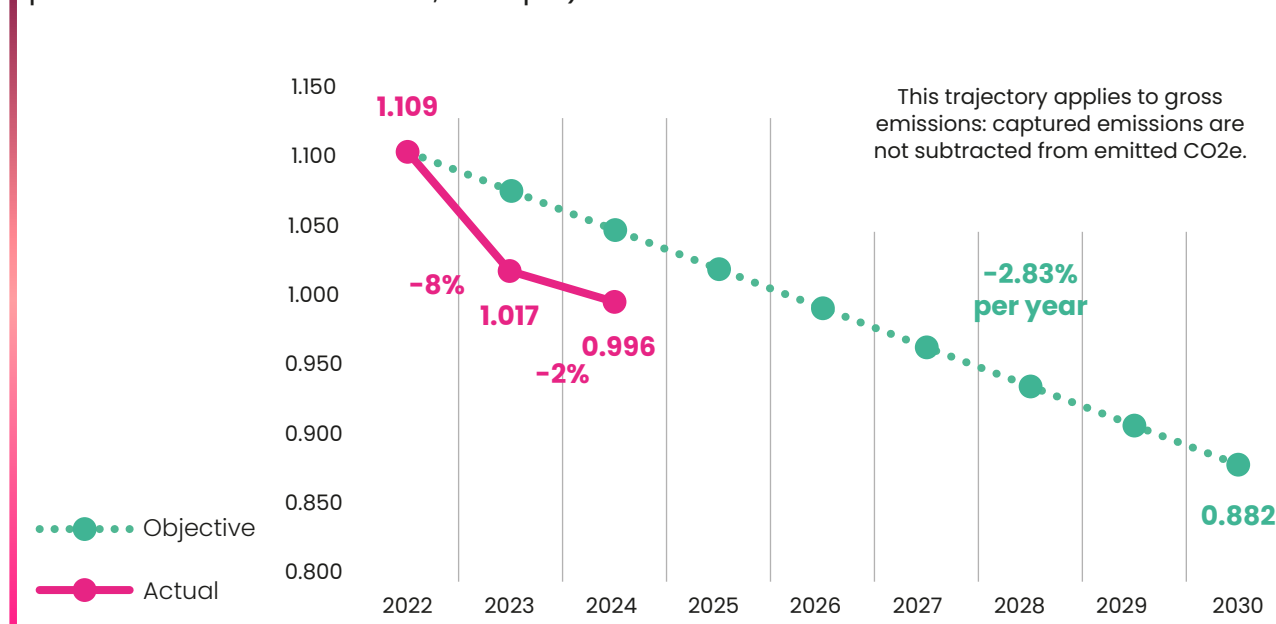
The reference year for the SNBC is 2015, at which point the Groupe's carbon footprint had not yet been calculated. This is why the 35% reduction target, which is in line with the latest update of the SNBC for the industrial sector between 2015 and 2030, has been averaged over these two dates in order to take the year of calculation of the carbon footprint as the starting point. It should be noted that actions had already been implemented by EPC Groupe to reduce its GHG emissions prior to the calculation of the carbon footprint, but had not been quantified at the time.

To take account of the growth in EPC Groupe's business volume, the indicator corresponds to the level of greenhouse gas emissions (in kgCO₂e) calculated in accordance with the method of French Environment and Energy Management Agency (ADEME), expressed as a percentage of Groupe turnover in Euros.

In July 2022, EPC SA signed a senior financing agreement which includes the following provisions in the same credit agreement:

- the establishment of a €20m tranche with La Banque Postale Asset Management, with ambitious ESG criteria reflecting EPC Groupe's commitment to CSR
- a confirmed €30m revolving credit facility

42 3 5 Carbon intensity ratio and greenhouse gas emissions reduction targets, by 2030 (in kg CO₂e per euro of consolidated turnover, all scopes)



ESG criteria have been extended to the entire credit facility agreement, including an additional criterion related to the reduction of EPC Groupe's greenhouse gas emissions.

C.1.3 Governance

Matters related to greenhouse gas emissions are primarily overseen and managed by the Groupe CSR Department, which has dedicated resources allocated to the monitoring and updating of this data. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

The CSR Department collects volumetric data annually to calculate the Groupe's GHG emissions inventory, verifies this data and consolidates it at Groupe level. The data is provided by the subsidiaries, under the supervision of Area Managers.

The subsidiaries' SHE Departments are implementing various initiatives to reduce their greenhouse gas emissions, with the support of the Groupe.

Finally, each subsidiary is required to conduct its business in accordance with the principles of the ISO 14001 environmental management system standard, which covers all environmental challenges, including climate change.

C.1.4 Actions

1 Annual update of the carbon footprint

a/ Method

The Groupe's greenhouse gas emissions inventory is calculated annually by EPC's CSR Department, covering Scopes 1, 2 and upstream and downstream Scope 3 emissions. The scope of consolidation applied is that of full financial consolidation.

The calculation of the first full carbon footprint, published in the 2022 NFPS, identified the most significant emissions. Therefore, in 2024, the collection of volumetric data focused on updating Scopes 1 and 2 and the main upstream and downstream emissions items in Scope 3. The 2024 data collection includes new requests compared to the 2023 collection model, in particular regarding purchased services: in 2023, emissions from this category were updated by extrapolation based on the full 2022 dataset. Other data, which accounts for less than 10% of the Groupe's carbon footprint, is also taken into account through extrapolation, incorporating the required uncertainty rate in line with the methodology.

To standardize data collection, ensure the auditability of the process and meet the targets outlined previously, the Groupe has developed a data collection template. This file is used to calculate the Groupe's GHG emissions inventory, relying primarily on primary data, i.e. data drawn directly from invoices or metres. The collection template includes a traceability feature for all reported data sources, allowing the level of uncertainty to be determined and thus the degree of estimation associated with each data point. Based on the data submitted by the subsidiaries through the collection process, the Groupe calculates its GHG emissions using the Bilan Carbone® carbon footprint calculation tool (which is compatible with the GHG Protocol).

The emission factors used to convert primary data into GHG quantities are sourced primarily from ADEME's *Base Empreinte* database, or from other data sources such as suppliers, life cycle assessments and third-party databases. The Groupe strives to ensure consistency of emission factor sources from one year to the next.

Scope 3 emissions (upstream and downstream) represent more than 90% of the Groupe's carbon footprint, making the accuracy of supplier emission factors a key concern. To ensure the reliability of input-related emission factors, the Groupe's Purchasing Department works with its suppliers to collect supplier-specific emission factors.

The entire process and related decisions are documented in an internal technical memo.

b/ Monitoring greenhouse gas emissions

EPC Groupe publishes its GHG emissions in accordance with the GHG Protocol, in line with ESRS requirements. As previously mentioned, EPC Groupe also reports a carbon intensity ratio, calculated as the ratio between the Groupe's GHG emissions, measured using France's regulatory BEGES method, and the Groupe's consolidated turnover.

The annual carbon footprint calculation allows the Groupe to identify its most significant emission sources. In 2024, input materials and product use accounted for 63% and 16%, respectively, of the Groupe's total emissions.

The Groupe has developed a forecasting tool to estimate GHG emissions from Urban Mining business line project sites. This file is based on emission factors from ADEME's *Base Empreinte* and on average equipment consumption. The tool enables EPC to provide customers with an estimate of its Scope 1 emissions associated with its proposed services.

42 3 1 Total GHG emissions (GHG Protocol)

SCOPE 1 GHG EMISSIONS

2024

Gross Scope 1 GHG emissions (in tCO ₂ e)	20,080
Percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes (as%)	0%

SCOPE 2 GHG EMISSIONS

Gross location-based Scope 2 GHG emissions (in tCO ₂ e)	808
Gross market-based Scope 2 GHG emissions (in tCO ₂ e)	0

MATERIAL SCOPE 3 GHG EMISSIONS

Total gross indirect (Scope 3) GHG emissions (in tCO ₂ e)	456,850
1) Purchased goods and services	300,748
2) Capital goods	558
3) Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	4,919
4) Upstream transportation and distribution	34,029
5) Waste generated in operations	436
6) Business traveling	718
7) Employee commuting	0
8) Upstream leased assets	0
9) Downstream transportation and distribution	6,261
10) Processing of sold products	0
11) Use of sold products	75,071
12) End-of-life treatment of sold products	34,108
13) Downstream leased assets	0
14) Franchises	0
15) Investments	0

TOTAL GHG EMISSIONS

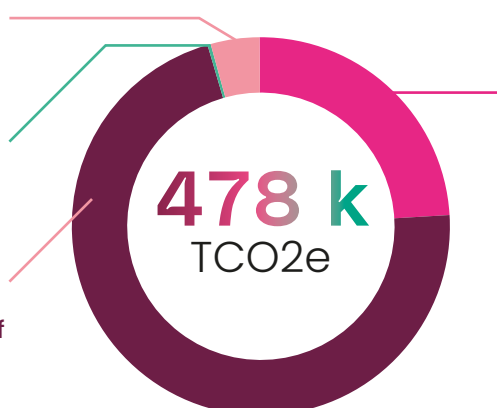
Total GHG emissions (based on location) (in tCO ₂ e)	477,738
Total GHG emissions (based on market) (in tCO ₂ e)	476,930

Greenhouse Gas Emissions (GHG Protocol)

42 3 2 Scope 1 GHG emissions.
20 k TCO₂e – 4.2% of the total
emissions

42 3 3 Scope 2 GHG emissions.
1 k TCO₂e – 0.2% of the total
emissions

42 3 4 Scope 3 (upstream) GHG
emissions. 341 k TCO₂e – 71.4% of
the total emissions



42 3 4 Scope 3 (downstream)
GHG emissions. 115 k TCO₂e –
24.2% of the total emissions

2 Employee training

In 2024, the CSR Department rolled out a collaborative CSR workshop (*Fresque*) and a training module on EPC Groupe's CSR policy in several subsidiaries, both in France and internationally, to raise awareness of the impacts of climate change. These training sessions aim to clarify the role each individual can play in contributing to climate change mitigation and adaptation efforts.

The CSR Department also participates in Groupe seminars to conduct awareness-raising activities and travels to subsidiaries to train employees on GHG emissions inventories. Depending on the audience, training sessions focus either on data collection and calculation issues or on the interpretation of GHG emissions data, with the goal of preparing emissions reduction action plans.

In September 2024, the CSR Department provided a detailed presentation of the Groupe's GHG emissions inventory at the Purchasing Department seminar. This session trained procurement teams on upstream Scope 3 emissions, particularly on the emissions linked to purchases of ammonium nitrate, which can vary significantly depending on the production method used.

Also in 2024, EPC 2i, the subsidiary responsible for Research and Development, participated in Diag'Ecoconception, a Bpifrance support programme that includes a simplified Life Cycle Assessment (LCA) and two days of training on the principles of eco-design. This approach considers the entire product life cycle and multiple criteria, such as GHG impact, resource depletion, water use and toxicity. The LCA enables the Groupe to analyse product and process-related GHG emissions during the R&D phase.

3 Trajectory and action plan

The identification and structuring of decarbonisation levers, detailed below, will be further developed as the CSR Department's training programme is rolled out. The training includes a dedicated module for designing a GHG emissions reduction action plan. Furthermore, in 2024, the CSR Department joined the fourth cohort of Bpifrance's Decarbonisation Accelerator, a two-year support programme that includes consultancy missions to help formalize the Groupe's transition trajectory and action plan.

a/ Scopes 1 and 2

Scopes 1 and 2 represent 4.2% and 0.2% of Groupe emissions respectively. Subsidiaries are implementing measures to reduce their Scopes 1 and 2 by:

- Integrating electric vehicles in their vehicle fleets where appropriate, taking into account the country's energy mix and usage. For instance, EPC France has installed electric vehicle charging stations at its Saint-Martin-de-Crau industrial site and in several depots. The use of biofuels is also a method for reducing Scope 1 emissions and preparing for future methodological developments distinguishing fossil CO₂ (CO₂f) from biogenic CO₂ (CO₂b).
- Implementing measures to reduce energy consumption. For example, an energy audit was conducted in 2024 at the EPC France plant to identify ways to reduce energy consumption. Identified measures include recovering cooling process energy by optimizing production, along with a preliminary high-level estimate of the investments needed to implement these actions.
- EPC Demosten and EPC Colibri are rationalizing travel and have carried out work to improve the energy efficiency of their buildings.
- Choosing energy-efficient equipment when renewing machinery fleets, as done by EPC Maroc in 2024.
- Generating on-site green electricity using solar panels, such as those installed at EPC Mineex Sénégal and EPC Guinée.
- At the head office, where ADEX is located, an environmental policy has been adopted, including commitments and objectives related to energy management and consumption.



MEMU (Mobile Explosives Manufacturing Unit)

42 4 1 Energy consumption and mix

	2024
1) Fuel consumption from coal and coal products (MWh)	-
2) Fuel consumption from crude oil and petroleum products (MWh)	93,900
3) Fuel consumption from natural gas (MWh)	2,800
4) Fuel consumption from other fossil sources (MWh)	-
5) Consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources (MWh)	2,000
6) Total fossil energy consumption (MWh)	98,700
SHARE OF FOSSIL SOURCES IN TOTAL ENERGY CONSUMPTION	95%
7) Consumption from nuclear sources (MWh)	3,700
SHARE OF CONSUMPTION FROM NUCLEAR SOURCES IN TOTAL ENERGY CONSUMPTION	4%
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	100
9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	1,200
10) The consumption of self-generated non-fuel renewable energy (MWh)	-
11) Total renewable energy consumption (MWh)	1,300
SHARE OF RENEWABLE SOURCES IN TOTAL ENERGY CONSUMPTION	1%
TOTAL ENERGY CONSUMPTION (IN MWh)	103,700

Note: The figures have been estimated based on data collected as part of the Groupe's greenhouse gas emissions inventory. As such, they carry a high level of uncertainty, but provide useful orders of magnitude.

42 4 1 Energy consumption

103,700 MWh

42 6 1 Energy intensity ratio

0.21



SPUR preparation workshop



42 4 2 Consumption of electricity, heat, steam or cooling

6,900 MWh, of which 18% from renewable sources

2,000 MWh

Consumption of electricity, heat, steam or cooling purchased or acquired from fossil sources

3,700 MWh

Consumption of electricity, heat, steam or cooling from nuclear sources

1,200 MWh

Consumption of electricity, heat, steam or cooling purchased or acquired from renewable sources

42 4 3 Fossil energy consumption

98,700 MWh

93,900 MWh

Fuel consumption from crude oil and petroleum products

Fuel consumption from natural gas

2,800 MWh

2,000 MWh

Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources

42 4 4 Number of subsidiaries generating renewable energy

42 4 5 Number of subsidiaries purchasing renewable energy

42 5 1 Number of subsidiaries implementing energy reduction initiatives



b/ Upstream Scope 3

Scope 3 emissions, by nature, relate to the company's business line value chain and therefore include a wide variety of emission sources. With regard to the EPC Groupe's main emission sources:

- Regarding inputs, there will be a progressive reduction in the Explosives business, thanks in particular to the deployment of Best Available Techniques (BAT) in ammonium nitrate production plants, which will significantly reduce greenhouse gas emissions linked to the production process, notably through the catalytic abatement of N₂O (nitrous oxide). The adoption of these new production techniques by our suppliers has a direct impact on EPC Groupe's Scope 3. For example, by sourcing ammonium nitrate from modernized European plants – whose emission factors have been updated accordingly in international databases (such as ADEME's Base Empreinte database) – emissions related to inputs have declined by approximately 7% in 2024 compared to 2022. Technologies are also currently being rolled out to produce lower-carbon ammonium nitrate (green from green hydrogen, blue with carbon capture and storage, yellow using nuclear energy). The growth of these production methods is enabling EPC to avoid locked-in emissions related to ammonium nitrate sourcing.
- Regarding freight, priority is given to the closest sources of supply and the least carbon-intensive means of transport. For example, some of EPC Canada's inbound freight is carried by rail, a less carbon-intensive means of transport than road. It should be noted that in some cases, it may be preferable in terms of GHG impact to source further afield from a supplier whose production is less carbon-intensive.
- Other initiatives are implemented on a case-by-case basis, depending on the specific characteristics of each subsidiary.

c/ Downstream Scope 3

EPC Groupe's activities help to avoid emissions on the customer side:

- Explosives business line: Blast optimization, made possible by engineering and study work, improves rock fragmentation. This reduces the need for mechanical crushing by mining companies – a highly energy-intensive process often powered by carbon-based energy (the impact being closely linked to the mine's energy mix emission factor). Additionally, it reduces the time required for shovelling, loading and therefore internal transport on the mine site, optimizing the logistics chain and lowering fuel consumption. The VERTEX® solution developed by Diogen, a subsidiary of EPC Groupe, digitalizes and supports operators in their drilling and blasting operations, for the design of blast plans, the use of explosives, data analysis, and the monitoring and automation of operations reports.
- Urban Mining business line: On-site recycling channels enable the development of urban mining, thereby promoting the use of locally available resources and reducing the carbon impact associated with material transport.

The following indicators could not be reported in accordance with the formalism, accuracy, and granularity required by the ESRS: EI-9_01; EI-9_02; EI-9_03; EI-9_04; EI-9_06; EI-9_07; EI-9_08; EI-9_09; EI-9_14; EI-9_15; EI-9_16; EI-9_17; EI-9_20; EI-9_21; EI-9_22; EI-9_23; EI-9_29; EI-9_41; EI-9_42; EI-9_43; EI-9_44.

12 3 2 Based on responses to the CSR self-assessment questionnaire, purchases are made from strategic suppliers who measure their carbon footprint

2023

96%

including
25%
measuring
full Scope 3

2024

99%

including
21%
measuring
full Scope 3

C.2 Preventing and combating pollution

C.2.1 Stakes

Pollution can generate negative impacts on individuals – whether workers or communities living near sites – as well as on the environment.

Depollution of sites owned by customers is a core element of the Urban Mining business line (e.g. decontamination, asbestos removal, lead removal). These depollution activities have a positive impact on site users by removing substances classified as substances of very high concern, such as asbestos and lead. Furthermore, building retrofit projects designed to adapt to climate change present a financial opportunity for EPC Groupe, as they often require prior site depollution work. Managing the environmental impacts associated with these depollution activities is therefore a major challenge. Operationally, the term “pollution risk” is used to cover both the potential negative environmental impacts and the resulting financial risks.

Deconstruction – the other core activity of Urban Mining – can result in dust and noise emissions (air pollution). These issues mainly concern local residents and are addressed in section *D.7 Ensuring dialogue and action in favour of local communities*.

In the course of their operations, subsidiaries involved in Explosives Production and Drilling & Blasting activities handle and implement products containing chemical substances. This carries a risk of accidental soil pollution (e.g. spillage of chemicals, containment failure, incomplete combustion), which may lead to water contamination through contact with aquifers, with a risk of infiltration into the soil. This risk is continuously managed during the storage, transport, production and even use of these substances, whether on EPC sites, in transit or on the customer's site where the products are deployed. In addition, explosive detonation can generate polluting gases, particularly nitrogen oxides (NOx) and carbon monoxide (CO, monitored in particular in urban areas). Pollution risks are heightened in the case of suboptimal blasts; blast design, made possible through software solutions developed by EPC Groupe subsidiary Diogen, is therefore a key lever for reducing pollution risks. Moreover, there is a risk of microplastic pollution, as plastic is used to package explosive cartridges.

As is the case in any activity involving machinery, in either the Drilling & Blasting or Urban Mining business line, there is a risk of accidental soil pollution, especially from hydrocarbons, primarily on customers' sites where the Groupe operates. Beyond the reputational risk for the Groupe, depollution work can result in

significant costs, a topic addressed in sections 3.3.11, 3.3.12 and 6.13.1 of the appendices to the consolidated financial statements.

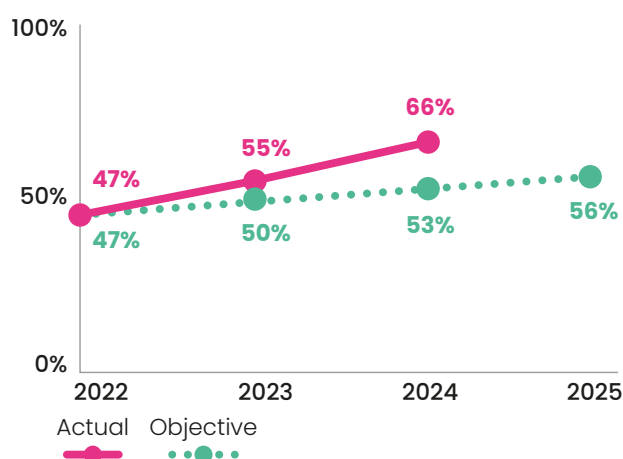
The issue of waste treatment, including hazardous waste, is discussed in detail in section *C.5 Promoting the circular economy and waste recovery*.

C.2.2 Commitments

As set out in EPC Groupe's Safety, Health and Environment policy, the Groupe seeks to minimize its impact on the environment by using natural resources sustainably and by making the prevention of pollution and the proper management of waste a key focus. Each subsidiary is required to conduct its business in accordance with the principles of the ISO 14001 environmental management system standard, which covers all environmental challenges, including air, water and soil pollution.

The remediation activities are governed by industry certifications, which require strict safety protocols.

41 2 1 Percentage of industrial and/or commercial subsidiaries with environmental certification (as a percentage of turnover)



C.2.3 Governance

Pollution issues are mainly monitored by EPC Groupe's Safety, Health and Environment Department, in particular with the help of the network of “SHE officers” set up in the subsidiaries by the Groupe's Safety, Health and Environment Director. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

Based on their risk assessments, the subsidiaries implement the necessary actions to prevent pollution risks, including employee training at the time of hiring,

and more importantly, in relation to their specific workstations. They monitor the relevant indicators. Given the nature of their core activity, the Urban Mining subsidiaries have dedicated operational teams focused on these matters.

C.2.4 Actions

All of the previously mentioned risks are addressed through numerous pollution prevention and control measures, in accordance with industry standards and ISO 14001, including the installation of retention basins, the recovery of pollutants and other practices.

For the Explosives and Drilling & Blasting business line, EPC Groupe's sites classified as "upper-tier SEVESO" sites, in accordance with the European directive, are required to include in their safety management system the regular declaration and annual monitoring of key pollutants released into the air, water, soil, etc. This also applies to the Groupe's other sites, subject to national-specific regulatory requirements. Actions relating to blast management and quality control are detailed in section *D.6 Guaranteeing quality products and services over the long term*.

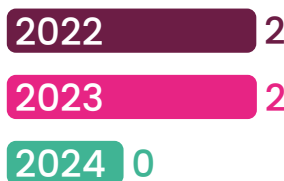
With regard to the Urban Mining business line, EPC Demosten and EPC Colibri are long-standing major players in France, specializing in decontamination, asbestos removal and lead removal. They support their customers in all their depollution projects on occupied and unoccupied sites, industrial sites and urban areas, as part of rehabilitation and deconstruction work. They comply with applicable business rules and hold certifications covering environmental aspects.

EPC Groupe has implemented a business continuity management system, certified to ISO 22301, which includes formalized crisis management plans for critical scenarios and regular drill exercises. This enables the Groupe to control and mitigate its impact on the population and the environment in the event of an emergency, such as a major pollution incident.



Operator for asbestos removal

41 6 1 Number of containment losses of more than 1 m³ at industrial facilities



The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRS: E2-4_02; E2-4_03; E2-4_04; E2-4_05; E2-5_02; E2-5_03; E2-5_04; E2-5_05; E2-5_06; E2-5_07; E2-5_08; E2-5_09; E2-5_10; E2-5_11; E2-5_12; E2-5_13; E2-6_01; E2-6_02; E2-6_03; E2-6_04; E2-6_05; E2-6_06.

C.2.5 Objectives

Zero containment losses of more than 1 m³ at industrial facilities (number of incidents).

Zero environmental fines.



Restoration of the roofs and glass roofs of the Grand Palais, Paris, France

- Focus

Substances of concern in the explosives and drilling & blasting business line

Stakes

According to the ESRS, substances of concern include:

- Substances of very high concern (SVHC), as identified in Annex XIV of the REACH Regulation.
- Certain hazardous substances listed in Annex VI of the CLP Regulation, particularly those posing a risk to human health or the environment.

- Substances that negatively affect the re-use and recycling of materials in the products in which they are present.

As part of their operations, subsidiaries in the **Explosives and Drilling & Blasting** business line purchase, handle and implement some of these substances of concern (or products containing such substances):

SUBSTANCE USED	CONTEXT	CLASSIFICATION	QUANTITY
Lead and its components	May be present in detonators purchased and used by the Groupe	Substances of very high concern	Approx. 3 tonnes
Nitrogen esters	Present in dynamites purchased and used by the Groupe	Hazardous substance	Approx. 650 tonnes
TNT	May be a component of boosters	Hazardous substance	Approx. 60 tonnes
Sodium thiocyanate	May be a component of emulsions as a sensitizing agent	Hazardous substance	Approx. 200 tonnes
Hydrocarbons	Used as raw materials for ANFO and emulsions; also used as fuel for plants, vehicles and machinery	Hazardous substance	Approx. 13,000 tonnes

Note: The figures have been estimated based on data collected as part of the Groupe's greenhouse gas emissions inventory. As such, they carry a high level of uncertainty, but provide useful orders of magnitude.

In addition, the Groupe uses other hazardous substances that are not covered by the ESRS, including substances classified under physical hazard classes. The Groupe has chosen to also provide information on these substances and how they are managed.

SUBSTANCE USED	CONTEXT	CLASSIFICATION
Ammonium nitrate	Main raw material in the Groupe's products	Hazardous substance (not covered by ESRS)

The use of these substances presents pollution risks, particularly to soil and water. The commitments and prevention actions described above apply to the handling and use of substances of concern.

Originating from pre-existing regulations and covered by standards distinct from the CSRD and associated ESRS (primarily REACH and CLP), the external inspections carried out by national authorities on these substances in high-risk industries are in addition to the Groupe's own controls. This is particularly the case under the SEVESO III Directive.

Risks and specific measures related to physical hazard classes are detailed in section *D.5 Preventing major accidents through process safety*.

Commitments

The REACH Regulation (Registration, Evaluation, Authorisation and Restriction of CHemicals) is a legal obligation that applies to chemical substances manufactured, imported or placed on the European market.

EPC Groupe is concerned by REACH both as a downstream user of chemical substances and as a supplier (manufacturer) of chemical substances (mainly in the form of mixtures). The relevant substances are registered with ECHA (European Chemicals Agency).

Chronologically, substances that were imported or manufactured underwent a pre-registration phase in 2008. The registration obligation then came into effect based on quantity thresholds: in 2010, quantities of over 1,000 tonnes per year; in 2013, over 100 tonnes per year; and finally in 2018, over 1 tonne per year.

Since 2018, all newly imported or manufactured substances in quantities above 1 tonne per year must be registered.

The EPC Groupe therefore has had no substance registrations to renew or redo, except for new substances, since 2018.

Governance

Issues related to REACH compliance are primarily managed by the Groupe Safety, Health and Environment Department, with support from the Groupe Compliance Department.

Subsidiaries are responsible for implementing all necessary actions to properly manage substances of concern and to ensure appropriate information is provided to end-users.

Actions

EPC Groupe's European subsidiaries that purchase chemical substances falling under REACH (such as ammonium nitrate) receive Safety Data Sheets (SDS) from their suppliers, which include key compliance information (e.g. CAS number, EC number, REACH registration number).

The CSR questionnaire for strategic suppliers includes questions on REACH to check compliance. In addition, specific clauses are included in the main supplier contracts.

Subsidiaries also systematically provide SDSs to their customers. These SDSs allow EPC Groupe to inform users not only about the potential presence of substances of concern, but also about physical hazards and appropriate safety measures.

Keen to provide customers with compliant and high-quality regulatory information, EPC Groupe issues its SDSs in a harmonized format and content, in accordance with the REACH Regulation, while taking into account the specificities of each host country.

C.3 Improving water management

C.3.1 Stakes

Freshwater is a resource involved in some of the processes of EPC Groupe's business lines.

For the Explosives business line, water is consumed as an input for dissolving ammonium nitrate and is also used as a heat transfer fluid in the cartridge manufacturing process and for cooling pumps. Depending on the production site and the applicable regulations, water may also be stored to ensure proper operation of the fire safety system. At storage depots, it is mainly used for cleaning trucks. Some production sites recycle a significant portion of water and have even implemented rainwater collection and storage systems for re-use.

In the Urban Mining business line, water is sprayed to suppress dust during the deconstruction of structures. It is also used to clean equipment and in decontamination showers, helping to ensure employee safety and protect health.

Water stress, a critical situation that arises when available water resources fall below water demand, could have an impact on the activities of certain plants. As such, water resources, especially in areas of high water stress, may be negatively impacted by the Groupe's operations due to their usage. Conversely, limited local water availability could lead to production stoppages or require the use of more expensive alternative supply systems, and thus constitutes a financial risk. Climate change and

demographic trends are increasing this phenomenon in various geographical areas.

The sites where EPC Groupe operates are unevenly affected by water stress, depending on their activity, location and, in some cases, the time of year. Consequently, a detailed analysis has been carried out to identify the sites where this risk is most material. This analysis will be progressively deepened during future updates.

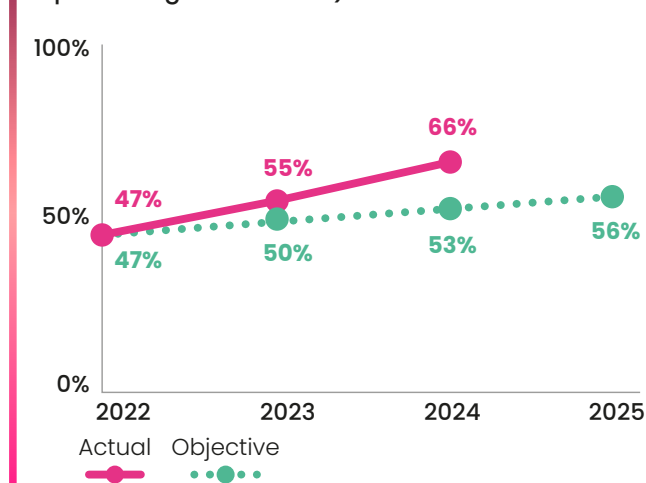
Given the handling of hazardous substances (including fuel) and/or chemical products, discharges into water require particular attention. Water pollution risks are addressed in the section dedicated to pollution.

C.3.2 Commitments

To help preserve water resources, EPC Groupe is committed to improving its water management. This also means taking care not to cause water pollution. The Code of Good Business Practice, which applies to all employees worldwide for all the Groupe's business lines, sets out the Groupe's commitment to implementing measures to prevent environmental risks.

All employees can draw on the Groupe's Safety, Health and Environment Policy and are expected to understand the role they play in preserving the environment in which they work. Everyone is encouraged to factor environmental risks into their decisions and to share any information that could help reduce these risks. The Groupe is also conscious of the environmental impact of its business lines and has put in place a continuous improvement programme to which all employees are invited to contribute. EPC Groupe's policy is to meet or exceed locally applicable environmental legal requirements. Each subsidiary is required to conduct its business in accordance with the principles of the ISO 14001 environmental management system standard, which covers issues relating to water management. Particular attention is given to the sites with the highest water consumption due to the nature of their business and those located in areas of high water stress. These commitments cover all water resources, including oceans and seas.

41 21 Percentage of industrial and/or commercial subsidiaries with environmental certification (as a percentage of turnover)



C.3.3 Governance

Water management matters are mainly monitored by EPC Groupe's Safety, Health and Environment Department, in particular with the help of the network of "SHE officers" set up in the subsidiaries by the Groupe's Safety, Health and Environment Director.

The CSR Department contributes its reporting and analysis expertise in this area. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

Subsidiaries are required to take the necessary action to ensure good water management, and to monitor the relevant indicators (water consumption, discharge tests, etc.).

Good practices may be identified and reported during Groupe inspection audits conducted during site visits.

C.3.4 Actions

Depending on the regulations applicable in each host country and the nature of the business, EPC Groupe's facilities may be classified as high-risk industries or Installations Classified for the Protection of the Environment (ICPE). Subsidiaries take steps to ensure that they comply with the water management regulations applicable to them. This is essential if they are to retain the operating permits they need to run their businesses. Audits are carried out by the competent authorities to check that facilities are compliant, and fines may be imposed in the event of non-compliance.

The EPC Canada production plant at Lac Bloom (Minerai de Fer Québec), for example, was built with a closed-loop water management system. Wash water, snowmelt and discharge water are all directed into floor-level gutters, which are then filtered and re-used in production. This recycled wastewater is used in production trucks to supply the lubrication system (water ring). This process allows the re-use of more than 500,000 litres of water per year on average.

Certain specific requirements, detailed in a technical standard of EPC Groupe, aim to prevent the risk of Legionella, a hazardous bacterium that can proliferate under certain conditions, particularly in parts of installations likely to contain stagnant water and generate droplets through aerosols.

43 31 Percentage of production subsidiaries with water management initiatives in place

75%



Tests to measure the energy of explosives in a blast tank, France

EPC Groupe has carried out an analysis of its level of exposure to water stress, using the WRI (World Resources Institute) Aqueduct Water Risk Atlas database, concentrating on its production sites in order to focus on the main areas of consumption. Three of the Groupe's production sites are located in areas of high water stress or arid areas, two of which do not use water in their production process. These sites, located in Spain and Senegal, produce ANFO which does not require water. The third site is in Belgium. It should be noted that according to this tool the EPC France plant is located in a low water stress area, on the edge of a high water stress area.

4311 Level of exposure to water stress

20%

An internal study was conducted by the CSR Department to analyse water consumption volumes across explosives manufacturing plants, explosives storage depots and offices. Data, based on invoices or estimates, was collected from various subsidiaries and consolidated. This study helped identify consumption trends, which may vary depending on each site's specific characteristics (level of activity, production type, modernity of installations, regulatory obligations, climatic conditions, etc.). This initial analysis showed that plants are the largest water consumers, mainly due to fire safety systems and the use of water for cooling pumps or explosives cartridge production lines. Depots consume less water overall, although aggregated consumption is not negligible. Office sites account for the lowest levels of water consumption. In 2024, EPC France engaged an expert consulting firm to conduct a water audit of its Saint-Martin-de-Crau plant, using SCREEN, a global water cycle audit solution that won an award at the 2024 *Carrefour de l'Eau* Innovation Challenge. The audit includes technical, operational and managerial evaluations, as well as an action plan to reduce water withdrawals. The results

are expected in 2025 and may be shared with other Groupe subsidiaries to support the deployment of good practices.

The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRS: E3-4_01; E3-4_02; E3-4_03; E3-4_04; E3-4_05; E3-4_07; E3-4_08.

C.3.5 Objectives

2025 Extend the water stress exposure analysis to storage depots.

This analysis will be further refined in the coming years in order to implement impactful actions, with a focus on the sites with the highest water consumption and those located in areas of high water stress.

C.4 Committing to preserving biodiversity and ecosystems

C.4.1 Stakes

While EPC Groupe does not directly exploit biodiversity, the topic is considered important given that its operations can impact the surrounding environment, whether on owned sites, leased properties or customer-owned premises. Some of EPC Groupe's sites are located in biodiversity-sensitive areas, which is why the Groupe pays particular attention to preserving biodiversity and ecosystems. Biodiversity protection is also an emerging priority for EPC's customers, particularly in the quarrying and mining sectors, where regulations are evolving to place greater emphasis on actual and potential biodiversity impacts as a condition for obtaining or maintaining the permits required to operate a site.

41 1 1 Number of sites in critical or protected areas

16

EPC Groupe owns the land around its production sites, which forms a protective boundary area so that it can operate in complete safety. These undeveloped areas, which represent a significant share of the Groupe's land holdings, act as reserves for biodiversity and ecosystems.

41 5 1 Number of hectares of forest (in France)

414 ha

41 5 2 Percentage of hectares of forest with a sustainable management document (in France)



A detailed analysis was conducted to assess the materiality of biodiversity-related risks and impacts across the Groupe's production sites. In 2024, EPC Groupe undertook an in-depth analysis using the Biodiversity Risk Filter (BRF), a tool developed by the specialist NGO World Wildlife Fund (WWF). The tool evaluates biodiversity-related risks by analysing both the impacts and dependencies of the Groupe's business lines, drawing on a large international database. The assessment incorporates key data on species, ecosystems, protected areas and pressure factors such as deforestation, habitat destruction and pollution. Several institutions contribute to this enriched global database. By specifying the business sector and precise location of each operational site, it was possible to evaluate both gross risks and potential biodiversity impacts. The analysis initially focused on explosives production plants, with a particular emphasis on two types of risk: physical risk, i.e. the company's impact and dependency on biodiversity; reputational risk, i.e. stakeholder perceptions regarding biodiversity in this sector. The results indicate that overall risk levels (average of physical and reputational risks) are generally low to moderate, with the main potential impact on biodiversity being linked to pollution. It should be noted that the selected sector for analysis was "chemical manufacturing", the closest available match to the operational activities of explosives production sites. However, this chemical production category encompasses industries with much larger installations or significantly higher risk profiles (e.g. petrochemical sector). It is therefore important to recognize that choosing this industry category represents a conservative approach. This is because EPC Groupe's plants primarily carry out chemical blending operations rather than chemical transformation processes, which generally involve lower risks and impacts, particularly regarding pollution, than activities associated with chemical product manufacture (chemical synthesis, separation, reaction, extraction, etc.). The measures implemented to prevent and combat pollution are detailed in section C.2 of this report.

It is planned to extend this analysis to the sites operated by subsidiaries in the Urban Mining business line. This analysis will be progressively deepened during future updates.

Finally, biodiversity protection may also present an opportunity. The zero net land artificialization (ZAN) target set by the Climate and Resilience Law encourages the redevelopment of disused and built-up areas, which requires dismantling, deconstruction and soil remediation work, all of which are core activities of Urban Mining subsidiaries.

C.4.2 Commitments

The Code of Good Business Practice, which applies to all employees worldwide for all the Groupe's business lines, sets out the Groupe's commitment to implementing measures to prevent environmental risks.

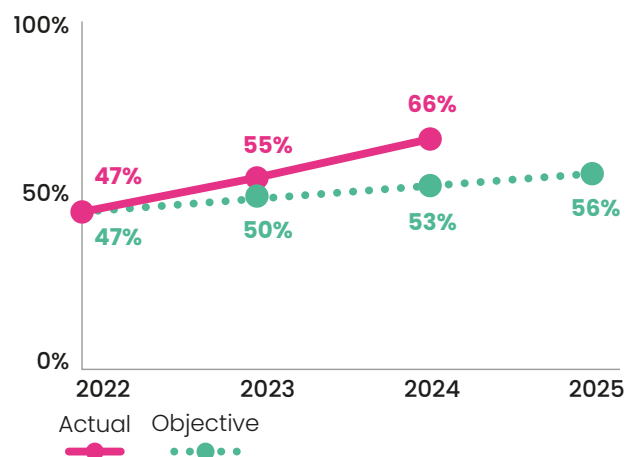
All employees can draw on the Groupe's Safety, Health and Environment Policy and are expected to understand the role they play in preserving the environment in which they work. Everyone is encouraged to factor environmental risks into their decisions and to share any information that could help reduce these risks. The Groupe is also conscious of the environmental impact of its business lines and has put in place a continuous improvement programme to which all employees are invited to contribute. EPC Groupe's policy is to meet or exceed locally applicable environmental legal requirements. Finally, each subsidiary is required to conduct its activities in accordance with the principles of the ISO 14001 environmental management system standard, which covers biodiversity and ecosystem functions.

C.4.3 Governance

Biodiversity issues are mainly monitored by EPC Groupe's Safety, Health and Environment Department, in particular with the help of the network of "SHE officers" appointed in the subsidiaries by the Groupe's Safety, Health and Environment Director. The CSR Department provides its expertise in the assessment and mapping of gross risk, as well as in related reporting. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

Subsidiaries are required to take the necessary action to preserve biodiversity and ecosystems, and to monitor the relevant indicators.

41 21 Percentage of industrial and/or commercial subsidiaries with environmental certification (as a percentage of turnover)



C.4.4 Actions

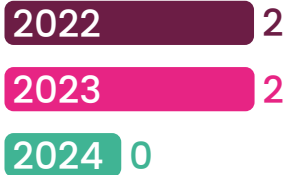
Depending on the regulations applicable in each host country and the nature of the operations, EPC Groupe's facilities may be classified as having potential environmental impacts and therefore subject to specific regulatory frameworks. Subsidiaries take steps to ensure that they comply with the biodiversity protection regulations applicable to them. This is essential if they are to retain the operating permits they need to carry out their activities. Audits and inspections are conducted by the competent authorities to verify facility compliance, and formal notices or fines may be imposed in the event of non-compliance.



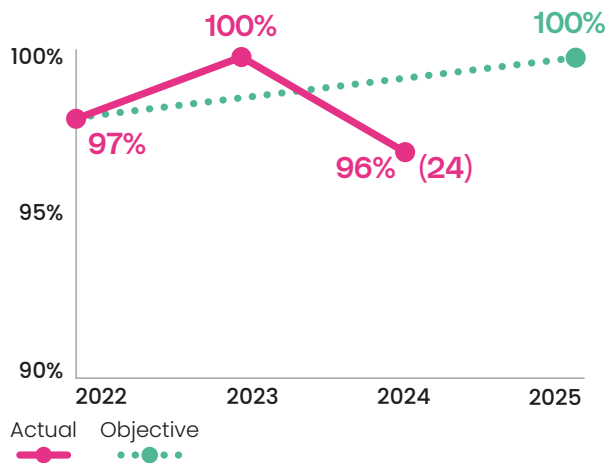
Management of asbestos waste by EPC Colibri



41 6 1 Number of containment losses of more than 1 m³ at industrial facilities



41 2 2 Number of subsidiaries not fined for environmental offences



EPC Groupe's environmental policy is shared with employees when they join the company in the form of the handbook. Furthermore, the Groupe's SHE manual highlights requirements for better protection of biodiversity in operational standard No. 14 (Environment for Pollution Prevention) and technical standard L (Environment towards Zero Pesticides). Specific actions are undertaken to preserve biodiversity at EPC Groupe sites, for example:

- In 2023, an in-depth study was carried out, accompanied by the implementation of a monitoring system on land owned by EPC Groupe in France, to precisely identify forested areas, some of which are already covered by a sustainable management plan, demonstrating the measures taken to contribute to the preservation of biodiversity and ecosystems.
- EPC Groupe is committed to an approval process for management documents in France, for each forest area, by the French government. This approval is a guarantee of the sustainable management of our forests. At the same time, a process of certification of sustainable management of these areas by an independent label (such as PEFC) is being implemented, to guarantee the use of management rules that aim to preserve the forest while enabling timber production.
- EPC Colibri has conducted flora and fauna studies on its asbestos waste treatment facilities in order to manage its impact on biodiversity. These studies include on-site assessments (species inventory, habitat mapping, identification of wetland areas, etc.) and an evaluation of ecological stakes, along with proposed measures to limit residual impacts.
- On some of its sites, EPC Demosten calls on the services of an environmental scientist upstream of its operations with a view to preserving biodiversity.
- In May 2024, EPC Côte d'Ivoire's Oko plant hosted a group of students from the School of Mines and Geology of the Félix Houphouët-Boigny National Polytechnic Institute to present the facility, followed by the planting of 1,300 teak saplings around the site, a tree species particularly resistant to bushfires.

41 3 1 Number of subsidiaries with programmes to preserve biodiversity and ecosystems

9

It is worth noting that, rather than relying on biodiversity offsetting measures, EPC Groupe works upstream in its project planning to avoid impacting areas of high environmental value (such as wetlands or habitats of protected species).

41 4 1 Number of sites subject to an environmental study

52

C.4.5 Objectives

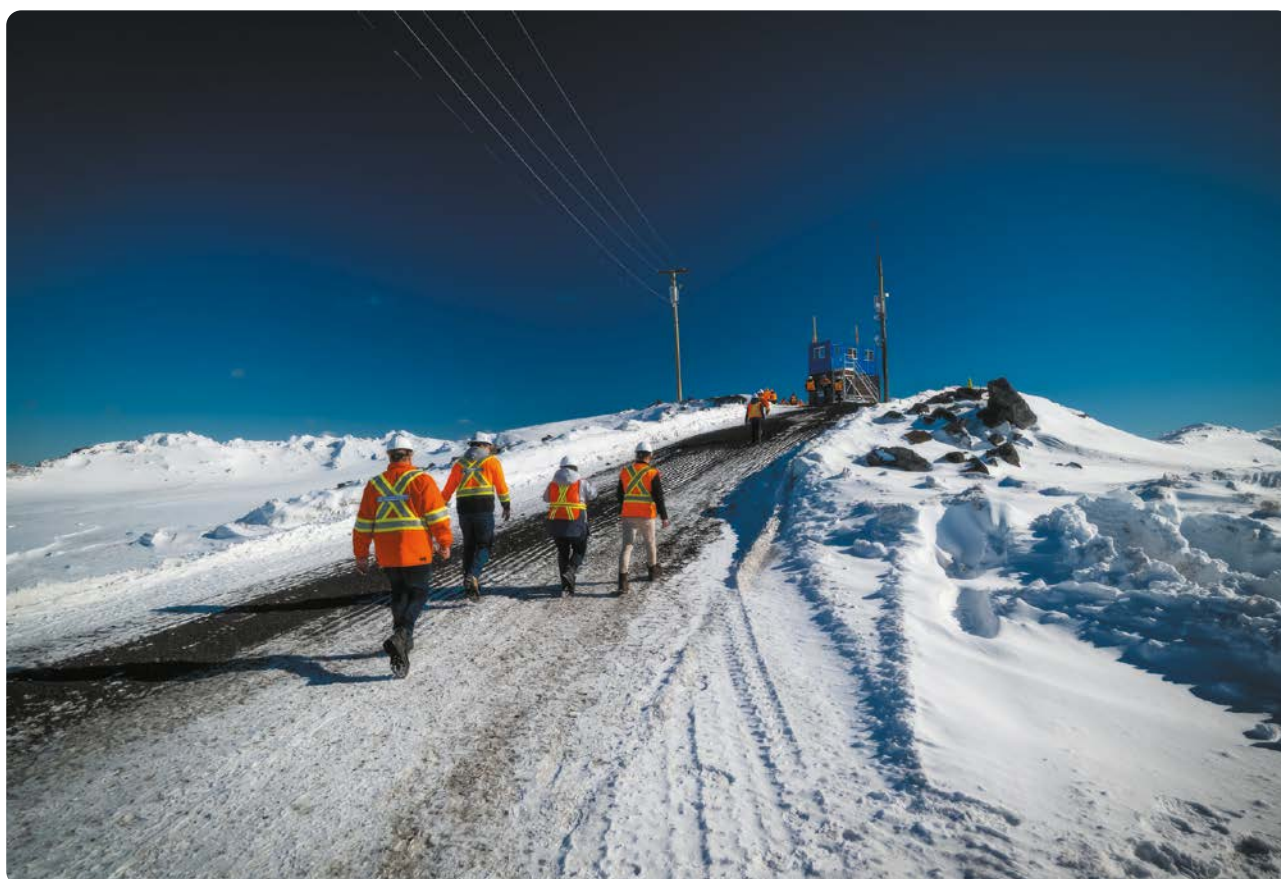
Given the specific characteristics of each subsidiary, they may define their own objectives, with no ecological threshold applied at Groupe level.

2030: percentage of hectares of forest with a sustainable management document (in France): **85%**

2030: percentage of hectares of forest with a sustainable management label (in France): **80%**

Zero containment losses of more than 1 m³ at industrial facilities (number of incidents)

Zero environmental fines



Operators, EPC Canada

C.5 Promoting the circular economy and waste recovery

C.5.1 Stakes

EPC Groupe strives to address both resources inflows and outflows, by seeking to recover not only the waste it produces but also that of its customers. The concept of waste is inherently paradoxical, as most waste – while representing a potential source of pollution (to water, soil, or air) – is also a resource that can and should be recovered, in line with circular economy principles.

Waste management is a core activity within the Urban Mining business line, including collection, preparation and recovery through specialized sorting centres. In line with the inverted waste pyramid, the aim of these subsidiaries is to reduce the quantities of final waste (avoid waste by re-using it and recover unavoidable waste in the form of materials or energy). Waste recovery also represents a significant financial opportunity, as the sale of materials can lower service costs or even generate revenue, for instance from scrap metal or glass recovered on deconstruction sites. The financial challenge, for a given resource category, lies in collecting, preparing and sorting a minimum volume that ensures economic viability, while meeting the technical specifications required by material collectors (e.g. sorting centres, transfer facilities, industrial customers).

44 11 Percentage of turnover attributable to the Urban Mining business line

22%

For the Explosives business line, the key issue is to prioritize recycling of off-specification products, in order to avoid the generation of waste (whether explosive or not, depending on the stage of the process) that could have a negative impact on health and/or the environment when processed as waste, either internally or via specialized channels. Recycling, where feasible, is a requirement to reduce incoming resource flows and thereby optimize the industrial process. In addition, the sale of bulk matrix, which is transported, applied and sensitized on-site using MEMUs, allows for a significant reduction in packaging compared to use of cartridges.

42 21 Tonnes of raw materials purchased



The issues related to incoming resources and responsible procurement are addressed in greater detail in section E.2 *Developing our relationships with suppliers by encouraging responsible procurement practices*.

The table below summarizes the main resources inflows and outflows related to EPC Groupe's activities.

	RESOURCE INFLOWS	RESOURCE OUTFLOWS
Explosives manufacturing	<ul style="list-style-type: none"> Ammonium nitrate Mineral oils and hydrocarbons Water Packaging Other chemical products Blasting accessories (detonators, detonating cords, boosters, etc.) 	<ul style="list-style-type: none"> Explosives (emulsion or gel), whose end-of-life corresponds to their use Off-specification products and packaging, prioritized for recycling when possible under local regulations
Urban mining	<ul style="list-style-type: none"> Products, materials or waste, contaminated or not, originating from customer sites 	<ul style="list-style-type: none"> Items intended for re-use (e.g. furniture or equipment recovered from construction worksites) Waste recycled into materials (e.g. crushed concrete, scrap metal, plaster, glass wool) Waste recycled into energy (e.g. certain types of wood or plastic) Non-recoverable waste (e.g. hazardous waste)

C.5.2 Commitments

As set out in EPC Groupe's Safety, Health and Environment policy, the Groupe seeks to minimize its impact on the environment by using natural resources sustainably and by making the development of the circular economy, supply of secondary raw materials and the proper management of waste a key focus. Each subsidiary is required to conduct its business in accordance with the principles of the ISO 14001 environmental management system standard, which covers all environmental challenges.

EPC Groupe is committed to incorporating an eco-design approach into its Research and Development activities, particularly through its subsidiary EPC 2i. This reflects the Groupe's intention to manufacture both production means and products that, whenever economically viable, support circularity, increase the circular use rate and reduce reliance on primary raw materials.

C.5.3 Governance

Matters relating to the circular economy, as well as the proper treatment of waste and off-specification products, are primarily managed by the Groupe Safety, Health and Environment Department, notably with the support of the "SHE officers" network established within the subsidiaries by the Groupe Safety, Health and Environment Director. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process. Subsidiaries are required to take the necessary steps to ensure that waste is properly managed, and to monitor the relevant indicators.

Given the nature of their core activity, Urban Mining subsidiaries have dedicated teams and closely monitor these topics.

C.5.4 Actions

In the Explosives business line, most waste consists of contaminated packaging. Off-specification products are prioritized for recycling within the production process, ensuring that final product quality is not compromised. Otherwise, they are treated by specialized service providers, with monitoring procedures in place to ensure appropriate downstream treatment. In some cases, particularly to comply with local regulations, the treatment of off-specification products may require incineration, which is carried out in accordance with the Groupe's safety procedures.

44 41 Tonnes of hazardous waste generated by the Groupe's operations

2023

770 T

2024

840 T

44 51 Number of production subsidiaries that recycle off-specification products

4

In 2024, EPC 2i, the subsidiary responsible for Research and Development activities for the Explosives and Drilling & Blasting business line, took part in Diag'Ecoconception. This programme, supported by Bpifrance, included a simplified Life Cycle Assessment (LCA) and two days of training on eco-design principles to help adopt a circular approach.

Subsidiaries also implement actions to reduce the quantity of waste generated and to promote recycling, for example:

- The Special Works branch of EPC France, which is RSE TP certified for having achieved a high level of performance by the French National Federation of Public Works (FNTP), has been providing its employees with refillable potable water dispensers since 2024 to eliminate use of disposable water bottles (more than 40,000 in 2023).
- EPC España purchases ANFO production bags made from 30% to 60% post-consumer recycled (PCR) plastic.

For the Urban Mining business line, the EPC Demosten and EPC Colibri subsidiaries operate on customer sites to promote the recovery of collected waste. In line with their operations and in accordance with French regulations, they strictly monitor waste traceability (Trackdéchets for hazardous waste and a waste register for other flows) and ensure the separation of waste types (sorting of nine streams since January 2025), which are subsequently recovered. EPC Demosten develops and provides customers with resource booklets and removal methodologies to support re-use, thereby ensuring a second life for as many products, equipment and materials from deconstruction as possible.

On its sites, EPC Demosten collaborates with waste management operators and eco-organizations, notably those involved in Extended Producer Responsibility (EPR) schemes such as PMCB, DEA and WEEE, to support the consolidation and recovery of waste from construction, furniture and electrical or

electronic sources. The subsidiary is also a member of Cyneo, a digital and physical platform specialized in re-use, designed to connect deconstruction supply with construction demand.

These activities support re-use with no carbon impact, as well as the preparation and transformation of materials into new raw materials, helping to reduce the extraction of natural resources and contributing to climate change mitigation efforts.

The EPC Colibri subsidiary offers its customers a comprehensive range of services in four main areas of activity:

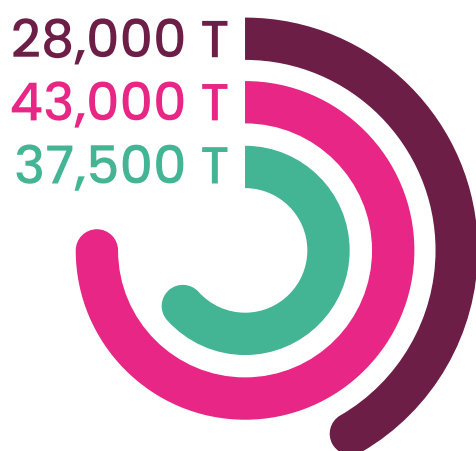
- Asbestos waste management: operation of two centres dedicated to the collection and management of asbestos waste.
- Management of polluted soil: advice and technical assistance, analysis of impacted materials, decontamination work, transport and treatment of impacted materials on or off site.
- Management of waste from building and civil engineering works: collection and recovery of building waste with certification for wood and plaster waste, for example, and a dedicated sorting centre.

- Mobile crushing: concrete from buildings, electricity poles and railway sleepers is either recycled or made available for backfill, for example for underlay, thus contributing to “urban mining”.



Management of construction waste by EPC Demosten

Indicators specific to EPC Demosten

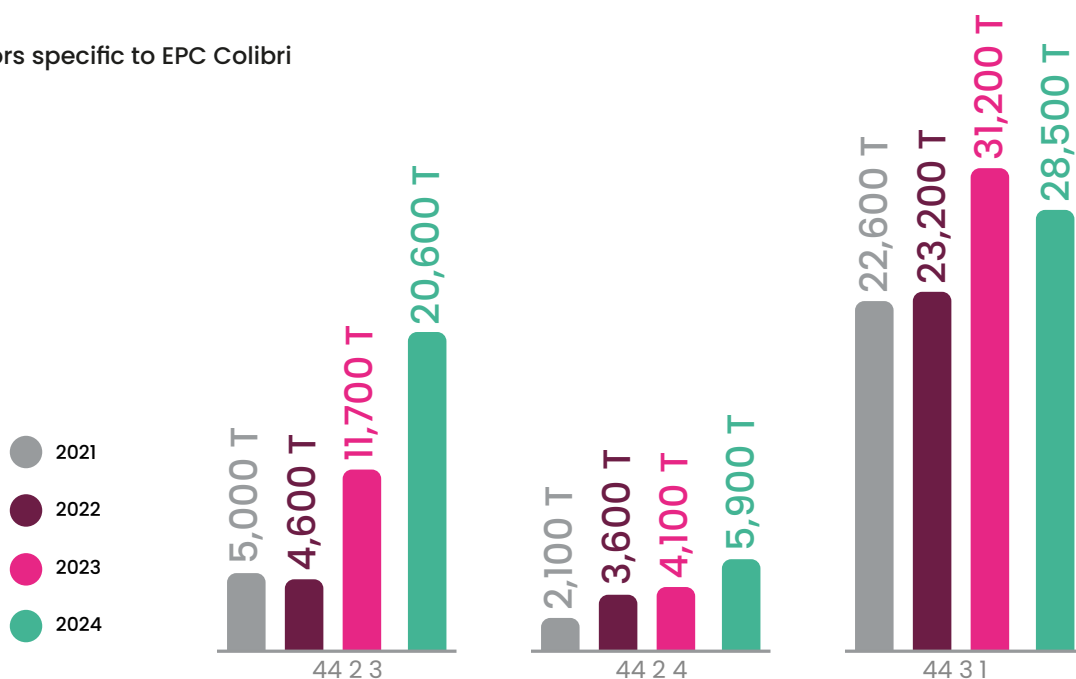


44 2 1 Tonnes of scrap metal recycled by EPC Demosten

44 2 2 Tonnes of recoverable waste extracted by EPC Demosten

44 3 2 Tonnes of asbestos waste treated by EPC Demosten

Indicators specific to EPC Colibri



44 2 3 Tonnes of recycled aggregates produced by EPC Colibri

44 2 4 Tonnes of waste recovered by EPC Colibri

44 3 1 Tonnes of hazardous waste landfilled by EPC Colibri

The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRS: E5-4_02; E5-4_03; E5-4_04; E5-4_05; E5-5_07; E5-5_08; E5-5_09; E5-5_10; E5-5_11.

C.5.5 Objectives

Given the specific characteristics of each subsidiary, they define their own objectives while taking into account the overarching commitments of EPC Groupe.



Mobile crushing by EPC Colibri

C.6 Disclosures under Article 8 of Regulation (UE) 2020/852 (EU Green Taxonomy Regulation)

C.6.1 Context

The information provided below is required for non-financial undertakings under Article 2 of Delegated Regulation (EU) 2021/2178 of 6 July 2021, as amended, and is presented in tabular format in accordance with the templates set out in Annex II of the regulation.

The EU Green Taxonomy refers primarily to Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment. Article 9 of the regulation sets out six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- The sustainable use and protection of water and marine resources
- The transition to a circular economy
- Pollution prevention and control
- The protection and restoration of biodiversity and ecosystems

Delegated Regulation (EU) 2023/2486 of 27 June 2023¹ defines the technical screening criteria for determining under what conditions an economic activity may be considered to make a substantial contribution to the following four environmental objectives:

- Sustainable use and protection of water and marine resources (Article 1)
- Transition to a circular economy (Article 2)
- Pollution prevention and control (Article 3)
- Protection and restoration of biodiversity and ecosystems (Article 4)

and whether the economic activity does not significantly harm any of the other environmental objectives.

C.6.2 Evaluation and assessment

1 Approach to identifying eligible activities and calculating key performance indicators

It should be noted that the first eligibility analysis covering all environmental objectives was conducted for the 2023 financial year and published in the 2023 Non-Financial Performance Statement. This analysis was updated for the 2024 financial year.

Following the analysis conducted by EPC Groupe's Head Office to assess the eligibility of its operations in relation to the four environmental objectives mentioned above, the following conclusions were reached:

- Neither the delegated acts published from 4 June 2021 onward by the European Commission, nor the work of the Technical Expert Groupe (TEG) appointed by the Commission, currently make it possible to directly and conclusively link EPC Groupe's activities to those considered as substantially contributing to the objectives of climate change mitigation and climate change adaptation.
- A portion of the Urban Mining business line (namely Deconstruction and Circular Economy) is eligible under the objectives of the transition to a circular economy and of pollution prevention and control. This concerns the subsidiaries EPC Demosten and EPC Colibri, and has been the subject of a detailed analysis to calculate eligibility indicators, as was already done in preparation for the 2023 Non-Financial Performance Statement.

The financial information used to establish the eligibility and alignment indicators is based on data from the subsidiaries' information systems at the close of the 2024 financial year. This information was analysed and jointly verified by local and central teams to ensure consistency with the consolidated turnover and CapEx for 2024 and to avoid any double counting of eligible activities in the numerator of the key performance indicators.

¹ of the European Parliament and of the Council establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

The economic activities identified in coordination with the relevant operational teams are as follows

OBJECTIVE AS DEFINED BY THE EU GREEN TAXONOMY	ECONOMIC ACTIVITY	GROUPE SUBSIDIARY	
		EPC DEMOSTEN	EPC COLIBRI
Pollution prevention and control	Remediation of contaminated sites and areas, in particular: soil decontamination and remediation material reduction of hazardous substances or products, such as asbestos or lead-based paints <i>§2.4 of Annex 3 to Delegated Regulation (EU) 2023/2486 of 27 June 2023</i>	X	X
Transition to a circular economy	Collection and transport of non-hazardous and hazardous waste <i>§2.3 of Annex 2 to Delegated Regulation (EU) 2023/2486 of 27 June 2023</i>		X
	Sorting and material recovery of non-hazardous waste, in particular crushing of concrete and road asphalt <i>§2.7 of Annex 2 to Delegated Regulation (EU) 2023/2486 of 27 June 2023</i>		X
	Demolition and wrecking of buildings and other structures <i>§3.3 of Annex 2 to Delegated Regulation (EU) 2023/2486 of 27 June 2023</i>	X	

Turnover key performance indicator (turnover KPI)

The turnover used for the EU Green Taxonomy key performance indicators is subject to various adjustments, particularly to account for intragroup re-invoicing and IFRS 15 adjustments related to the purchase-resale of scrap metal. It consists of:

- sales of services, itemized by category, and customer billing related to the transport/transfer of equipment for crushing and waste management activities.
- customer invoicing and changes in unbilled turnover and income receivable for depollution and demolition activities.

The consolidated turnover of EPC Groupe, which serves as the denominator for the EU Green Taxonomy KPIs, amounts to €490 million (see the income statement in the appendix to the consolidated financial statements). The eligible activities account for 20% of this turnover.

Capital expenditure key performance indicator (CapEx KPI)

In accordance with the EU Green Taxonomy Regulation, the CapEx denominator includes capitalized additions of property, plants and equipment, intangible assets and acquisitions of rights-of-use assets (as per IFRS 16). In 2024, the denominator amounted to €38.6 million (see section 6.3 of the appendix to the consolidated financial statements).

The taxonomy-eligible CapEx corresponds to capital expenditure attributable to the eligible activities presented above and represents 9% of the CapEx KPI. For assets used across several eligible activities that cannot be directly allocated to one specific activity, the capitalized value of the asset was apportioned pro rata to the turnover of the corresponding eligible activities. As was the case in 2023, the analysis focused on the most significant investments related to the core business lines of EPC Groupe's economic activities.

Operating expenditure key performance indicator (OpEx KPI)

The OpEx KPI denominator, as defined in point 1.1.3 of Annex I of Regulation (EU) 2020/852 of 18 June 2020, amounts to €26.1 million for the year 2024, representing 6% of the Groupe's operating expenses (total: €442 million). As a result, operating expenditure as defined in the regulation is not material to the company's business model. The company is therefore exempt from the obligation to calculate the numerator of the OpEx KPI, in accordance with point 1.1.3.2, and discloses a numerator equal to zero.

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2 Approach to identifying aligned activities and calculating key performance indicators

It should be noted that the alignment analysis carried out for the 2024 financial year, and published in this document, is the first such analysis conducted by EPC Groupe.

Technical screening criteria

The technical screening criteria (TSC) were reviewed in depth in collaboration with the operational and financial departments of the relevant subsidiaries, with particular attention given to contracts based on progress billing. Biannual meetings are held between the Groupe Finance Department and the subsidiaries concerned to conduct an analytical review of a selection of such contracts, especially with regard to unbilled turnover and/or income receivable. An extract of the remaining contracts is provided by the subsidiaries in order to substantiate the total reported turnover.

Given the number of projects and the diversity of contractual arrangements, the alignment analysis focused on the main sites generating the most significant turnover for economic activities 3.3 Demolition and wrecking of buildings and other structures and 2.4 Remediation of contaminated sites and areas.

For economic activities 2.7 Sorting and recovery of materials from non-hazardous waste and 2.3 Collection and transport of non-hazardous and hazardous waste, the contracts involving brokerage were excluded from the analysis, as EPC Groupe does not hold the full supporting documentation required to demonstrate alignment with all criteria.

As a result of this analysis, it was determined that 12% of EPC Groupe's turnover is aligned with the technical screening criteria.

CapEx alignment was calculated using the alignment percentages for the turnover of the corresponding business lines and subsidiaries.

EPC Groupe reports 7% alignment of its CapEx.

DNSH (Do No Significant Harm) criteria

A detailed review of the DNSH criteria was carried out and formalized in collaboration with the Groupe's operational departments and CSR Department for each relevant economic activity. This review was based in particular on the fact that EPC Demosten and EPC Colibri conduct their operations in compliance with:

- a strict and closely monitored French regulatory framework
- management systems, some of which are certified and governed by ISO standards (9001, 14001) or MASE (a French health, safety and environment certification standard)
- industry-specific certifications related to their activities (e.g. QualiRecycle, Qualibat)

The DNSH criteria, which are specific to each eligible activity, mainly covered:

- Climate change mitigation
 - no degradation of land with significant carbon stock
 - calculation of the carbon footprint and setting of GHG emissions reduction targets.
 - a strict regulatory framework for an activity carried out exclusively in France and subject to close oversight, which covers current EU laws.
- Climate change adaptation
 - risk review conducted in 2024 with technical experts, to be further developed
 - potential risks identified were not considered material for the exercise of the economic activity, particularly due to the fact that the work is carried out on third-party sites and rarely exceeds one year in duration.
- Sustainable use and protection of water and marine resources
 - a strict regulatory framework for an activity carried out exclusively in France and subject to close oversight, which covers matters related to the sustainable use and protection of water and marine resources.
 - existence of certified environmental and quality management systems for certain subsidiaries or branches.
- Pollution prevention and control
 - a strict regulatory framework for an activity carried out exclusively in France and subject to close oversight, which covers matters related to pollution prevention and control.

- existence of certified environmental and quality management systems for certain subsidiaries or branches.
- other specific topics, relating for example to the economic activity of sorting and recovery of materials from non-hazardous waste, include the existence of emission limit values set in operating permits to ensure that emissions do not exceed BAT emission thresholds.
- Circular economy
 - a strict regulatory framework for an activity carried out exclusively in France and subject to close oversight, which covers matters related to waste sorting and recovery, one of the specialties of the EPC Groupe's Urban Mining business line.
 - existence of certified environmental and quality management systems for certain subsidiaries or branches.

Minimum safeguards

In accordance with the guiding principles on minimum safeguards described in Article 18 of the Taxonomy Regulation, economic activities that contribute substantially to one of the environmental objectives and comply with the relevant generic and specific Do No Significant Harm (DNSH) criteria must also demonstrate compliance with minimum safeguards. These safeguards require the implementation of procedures aligned with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions referred to in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work; and the International Bill of Human Rights.

The economic activities of EPC Demosten and EPC Colibri are carried out in compliance with the principles outlined in this sustainability statement and other sections of the Universal Registration Document, as well as with applicable French regulations. These cover the minimum safeguards related to: human rights (see section D.8 of the sustainability statement); anti-corruption (see section E.1 and sustainability statement indicator 13.4.1 in Appendix F.1); taxation (see note 5.10 in the appendix to the consolidated financial statements); and business ethics (see section E.1 of the sustainability statement).



Asbestos removal from roofs and suspended ceilings on an industrial site

C.6.3 Results

The summary tables by KPI showing the degree of eligibility and alignment by environmental objective, including alignment with each objective for activities that contribute substantially to more than one, are presented below, in accordance with Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023, supplementing Regulation (EU) 2020/852.

The detailed results, presented in accordance with the regulatory templates, can be found in Appendix F.4 of this sustainability statement.

PROPORTION OF TURNOVER / TOTAL TURNOVER

	TAXONOMY-ALIGNED BY OBJECTIVE	TAXONOMY-ELIGIBLE BY OBJECTIVE
CCM (Climate change mitigation)	0%	0%
CCA (Climate change adaptation)	0%	0%
WTR (Water)	0%	0%
CE (Circular economy)	9%	14%
PPC (Pollution)	4%	6%
BIO (Biodiversity)	0%	0%

PROPORTION OF CAPEX / TOTAL CAPEX

	TAXONOMY-ALIGNED BY OBJECTIVE	TAXONOMY-ELIGIBLE BY OBJECTIVE
CCM (Climate change mitigation)	0%	0%
CCA (Climate change adaptation)	0%	0%
WTR (Water)	0%	0%
CE (Circular economy)	6%	8%
PPC (Pollution)	1%	1%
BIO (Biodiversity)	0%	0%

PROPORTION OF OPEX / TOTAL OPEX

	TAXONOMY-ALIGNED BY OBJECTIVE	TAXONOMY-ELIGIBLE BY OBJECTIVE
CCM (Climate change mitigation)	0%	0%
CCA (Climate change adaptation)	0%	0%
WTR (Water)	0%	0%
CE (Circular economy)	0%	0%
PPC (Pollution)	0%	0%
BIO (Biodiversity)	0%	0%

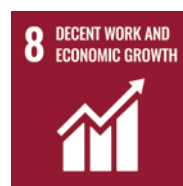


Operator handling a cartridge on site

D. Social information



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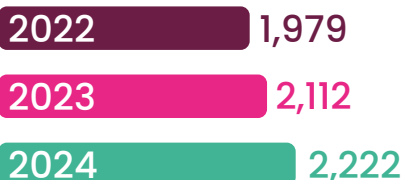
D.1 Supporting employees and improving quality of life at work

D.1.1 Stakes

The 2,222 employees who share and embody the values of EPC Groupe are the driving force of the Groupe in more than 20 countries.

In line with its values, the Groupe takes into account the expectations of its employees with regard to the specific demands of their business lines (work-life balance, working hours, extended travel, physically demanding roles). It ensures a high level of quality in the workplace and fosters a dialogue to identify actions that best address their needs. This dialogue is based on the principle of employee consultation, particularly through works councils or their equivalents depending on the applicable local legislation. These initiatives are essential to maintaining employee engagement and motivation, thereby helping to avoid the risks associated with an unexpected increase in staff turnover, which could lead to a loss of skills.

2111 Number of employees (workforce at December 2024)



Employee headcount in countries where the company has at least 50 employees representing at least 10% of its total workforce (workforce at 31 December 2024)



Depending on the specific needs of each subsidiary, employees may be offered permanent or temporary contracts, on a full-time or part-time basis. Certain subsidiaries, mainly in the African region, may engage independent workers or personnel employed under temporary or staffing agency contracts, in accordance with the applicable local labour regulations.

The diversity of contractual models and labour law regulations across the countries where the Groupe operates may present both a financial risk and a

potential negative impact for EPC. For this reason, the Groupe relies on qualified local human resources professionals for workforce management.

2112 Number of non-employee workers

414

The payment of decent wages is also a key issue for the Groupe, particularly given the geographical diversity of its locations and the varying types and levels of social protection in each country.

The actions described in this section are aimed at mitigating material, actual or potential negative impacts, and at generating positive outcomes for employees.

D.1.2 Commitments

EPC Groupe is committed to offering its employees varied and progressive career paths in a workplace where quality of life is paramount. EPC Groupe's vision of the future is underpinned by this belief.

EPC Groupe fosters a trust-based environment, reflecting the Groupe's values, encouraging teamwork while valuing individual contributions and initiatives. As such, we are keen to attract new employees, develop their skills and inspire them to give their best.

Exchange and sharing of knowledge are encouraged by promoting international mobility.

As specified in the Code of Good Business Practice applicable to each subsidiary, EPC Groupe acknowledges and respects the right of its employees to establish or join a trade union organization of their choice. It also recognizes and respects, within the framework of the laws and regulations applicable to it, the right of its employees to be represented by their trade unions in collective bargaining and collective labour agreements relating to the working relationship.

D.1.3 Governance

Operational management is carried out at subsidiary or regional level, within the framework of a general policy coordinated at Groupe level by the EPC Groupe Human Resources Department.

Subsidiaries are required to establish social dialogue between their Senior Management, Human Resources Department and employees, enabling the escalation of concerns and needs from internal stakeholders. The Senior Management of each subsidiary must ensure that communication channels used to report

such concerns and needs are known and effectively used. Depending on the size and organization of the subsidiary and the applicable local regulations, these exchanges may be centralized by the Human Resources function, in coordination with employee representatives, trade unions or works councils, where applicable. These matters are handled by the Senior Management and Human Resources Department of the relevant subsidiaries.

The Groupe Human Resources Department maintains regular contact with its network of officers, particularly during periodic meetings and the annual human resources seminar. These sessions provide an opportunity to share updates and key information from each subsidiary, to exchange best practices, to implement action plans on various topics and to ensure that the objectives set are appropriate for both the subsidiaries and the Groupe.

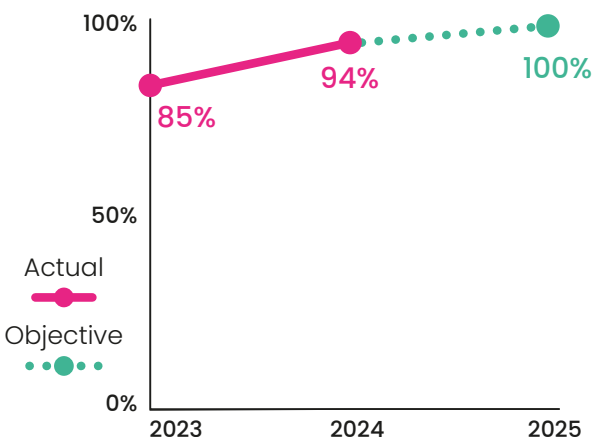
To determine the materiality of the various social issues (positive and negative impacts, risks and opportunities), the Groupe Human Resources Department relies notably on: feedback from the network of officers in subsidiaries; the results of the employee engagement survey conducted in 2024; direct exchanges with stakeholders during on-site visits or Groupe-organized events.

Monitoring and steering of social issues at the level of the EPC Groupe's central departments is mainly the responsibility of the Groupe Human Resources Department, as reflected in half-yearly reports, and the Groupe Safety, Health and Environment Department. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

D.1.4 Actions

Every employee who joins EPC Groupe is given a presentation outlining the Groupe's DNA as part of their induction, available in written form as a handbook. This handbook traces the Groupe's history and explains its values, organizational structure and principles (Human Resources, Corporate Social Responsibility, Safety, Health and Environment). The handbook is signed by the employee following the presentation given by their manager or the Human Resources department. It also includes an introduction to the EPC Groupe whistleblowing system, which is accessible via the Groupe's website.

22 8 2 Percentage of employees who have signed the handbook



The Groupe has put in place a number of measures to improve quality of life at work:

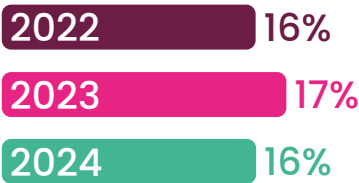
- Employees whose jobs are compatible with teleworking may be able to do so, depending on the subsidiary and its operational needs.
- Employees of the French subsidiaries, EPC-UK and EPC Canada (a total of more than 50% of the Groupe's workforce) have access to Stimulus Care Services, a tailored assistance and support programme to help them manage day-to-day difficulties.
- In 2024, two employees of EPC Demosten benefited from caregiver leave, i.e. leave for employees to provide personal care or assistance to a family member or a person requiring care or assistance for a serious medical condition.

The Urban Mining subsidiaries are adopting a proactive prevention approach to reduce occupational risks and improve difficult working conditions:

- Based on feedback and the suggestions and proposals made by employees in the field, EPC Demosten develops and invests in tools to assist with physical work, equipment to reduce musculoskeletal disorders and devices to minimize dust exposure.
- EPC Colibri has demonstrated its innovative approach by developing the SR2B, a new machine for the automated bagging of polluted soil. It has been approved by the Commission for the Evaluation of Technical Innovations in the Detection and Treatment of Asbestos in Buildings (CEVALIA). Developed for asbestos-containing waste, the SR2B can also be used to big-bag all kinds of materials and waste (lead rubble, polluted soil, PAH asphalt, hazardous waste, etc.). It reduces the strain on operators and exposure to hazardous waste.



21 2 1 Employee turnover rate



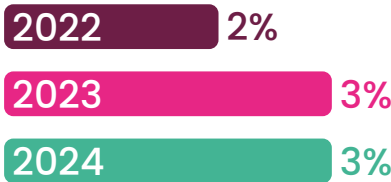
21 2 2 Total number of employees who left the company in the course of the year

471

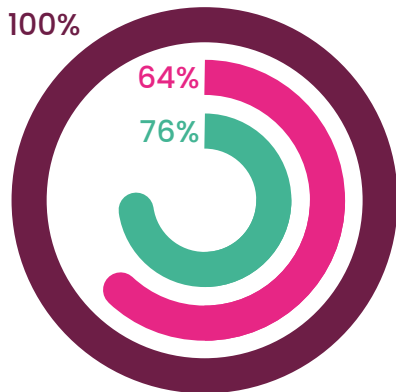
21 3 1 Number of subsidiaries with one or more collective bargaining agreements in force

20

21 7 1 Rate of absenteeism



Percentage of employees



21 3 2 Percentage of employees covered by collective bargaining agreements

21 4 1 Percentage of employees represented by employee representatives

21 6 1 Percentage of employees covered by at least one category of social protection

COVERAGE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE

COLLECTIVE BARGAINING COVERAGE

Level of coverage	EEA employees (for countries with >50 employees, representing >10% of total workforce)	Non-EEA employees (estimate for regions with >50 employees, representing >10% of total workforce)
0-19%		
20-39%		
40-59%		
60-79%		Africa
80-100%	France	

SOCIAL DIALOGUE

Workplace representation (EEA only, for countries with >50 employees, representing >10% of total workforce)
France

COVERAGE BY SOCIAL PROTECTION AGAINST LOSS OF INCOME DUE TO MAJOR LIFE EVENTS

COUNTRY	ILLNESS	UNEMPLOYMENT (FROM THE MOMENT THE EMPLOYEE STARTS WORKING FOR THE COMPANY)	OCCUPATIONAL ACCIDENT AND ACQUIRED DISABILITY	PARENTAL LEAVE*	RETIREMENT
Australia	Yes	No	Yes	No	Yes
Belgium	Yes	Yes	Yes	Yes	Yes
Benin	Yes	No	Yes	Yes	Yes
Burkina Faso	Yes	No	Yes	Yes	Yes
Cameroon	No	No	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	Yes
Côte d'Ivoire	Yes	Partial	Yes	Partial	Yes
United Arab Emirates	Yes	Yes	Yes	Yes	No
Spain	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes
Gabon	Yes	No	Yes	Yes	Yes
Guinea	Yes	Yes	Yes	Partial	Yes
Italy	Yes	Yes	Yes	Yes	Yes
Japan	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	Yes
Peru	Yes	No	Yes	Yes	Yes
United Kingdom	Yes	Yes	Yes	Yes	Yes
Senegal	Yes	No	Yes	Yes	Yes
Singapore	Yes	Yes	Yes	Yes	Yes
Sweden	Yes	Yes	Yes	Yes	Yes

* Maternity, paternity and/or parental leave

The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRs: S1-10_03; S1-15_01; S1-15_02; S1-15_03; S1-16_02.

D.1.5 Objectives

2025 Creation of an online induction programme for all new Groupe employees

2025 Introduction of Groupe-wide psycho-social risk awareness programmes



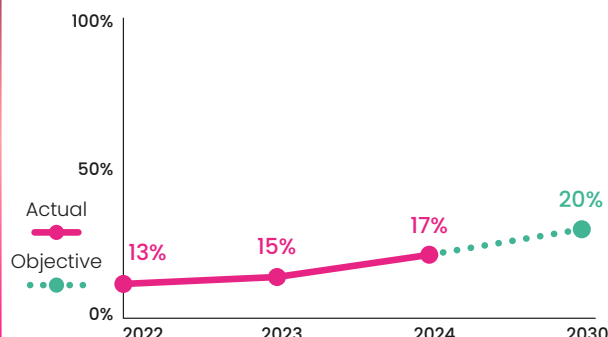
Yaouré plant, EPC Côte d'Ivoire

D.2 Promoting diversity, equity and inclusion

D.2.1 Stakes

EPC Groupe is convinced that diversity of profiles and career paths, equal opportunities and the quality of employee experience are key factors in the Groupe's creativity, performance, corporate responsibility and attractiveness, and represent a real opportunity. Concrete measures, described in more detail below, are designed to build a corporate culture that is open, inclusive and respectful of the visible and invisible differences that make each individual unique. EPC strives to have a positive impact and to lead by example by promoting this culture within the company through awareness-raising initiatives and regular training.

22 3 2 Percentage of women in management positions



22 3 3 Percentage of women on the Board of Directors (4 women out of 7 members)

57%

21 1 1 Number of employees

2,222



333
women

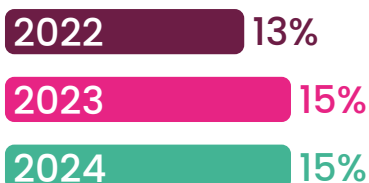


1,889
men

22 3 4 Gender pay gap

-2%

22 3 1 Percentage of women in the company



Internal communication campaign to promote diversity, equity and inclusion

D.2.2 Commitments

EPC Groupe is committed to treating all employees fairly and to promoting diversity. The Groupe seeks to build a dynamic, proactive and modern company that upholds respect for individuals and core values such as diversity, inclusion and mutual respect. EPC Groupe has made the fight against discrimination of all kinds one of its key priorities. This means that decisions on recruitment, promotion, retention, training, development and pay must be based exclusively on the skills, abilities and experience required to do the job.

22 21 Number of nationalities represented within the Groupe

+50

22 41 Number of disabled employees

34

EPC Groupe promotes an open and inclusive corporate culture that recognizes and celebrates diversity in all its forms – including race and ethnicity, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinions, nationality and social background.

EPC Groupe is fully dedicated to providing and maintaining a healthy working environment that protects the dignity of all. Harassment of any kind and discriminatory practices against employees, suppliers, consultants, customers and other persons with whom the Groupe has business relations will not be tolerated under any circumstances.

D.2.3 Governance

A Diversity, Equity and Inclusion Committee (DE&I) has been appointed. It is led by the Groupe's Chairman & CEO and meets three times a year. Its role is to ensure that the commitments and actions decided at Groupe level are complied with. It also monitors the pertinence and progress of the indicators that have been put in place. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

To ensure close alignment with local and regional issues, the DE&I Committee includes an operational representative from each area or business line. Each representative is also identified as the area's Diversity, Equity and Inclusion (DE&I) Coordinator, to ensure that the Committee is in touch with the issues on the ground in terms of diversity, equity and inclusion.

D.2.4 Actions

A Diversity, Equity and Inclusion (DE&I) policy was presented to the leadership teams of EPC Groupe subsidiaries in May 2023. This policy lays down quantifiable objectives and is intended to be rolled out across all the Groupe's subsidiaries. Local DE&I representatives at subsidiaries will provide support to facilitate the implementation of the policy, raise employee awareness through dedicated initiatives, and relay field-level diversity, equity and inclusion concerns through dialogue with employees. A communication campaign was carried out in December 2024, focusing on the Groupe's commitments in terms of DE&I.

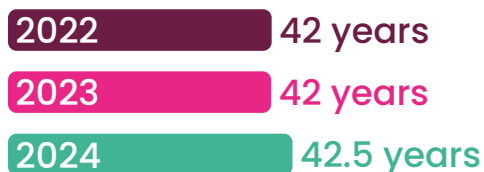
In total, 47 Diversity, Equity and Inclusion representatives were appointed within the subsidiaries and operational areas. Training for EPC Groupe's DE&I representatives is currently underway. The coordinators in each area will hold regular meetings with the country coordinators to take their challenges into account and pass them on to Groupe level.

22 11 Number of Diversity, Equity and Inclusion Coordinators

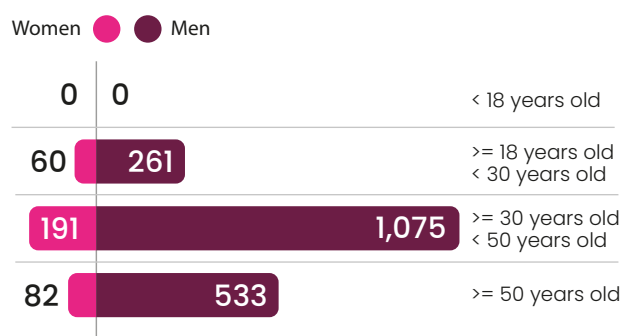
47

The diversity of our geographical locations and subsidiaries creates opportunities for young talent and boosts skills sharing. Every year, employees on VIE (French international internship programme) contracts join EPC Groupe's teams around the world, on contracts generally lasting between 12 and 24 months.

22 5 1 Average age



Employee age pyramid (workforce as of 31 Dec 2024)



The French operating subsidiaries (EPC France, EPC Colibri and EPC Demosten) help to promote the social inclusion of jobseekers and people excluded from the labour market, by means of professional integration contracts. In particular, this enables such individuals to develop their skills and increase their chances of finding a job, with EPC Groupe or another company. For example, EPC France's Special Works branch has undertaken an initiative in collaboration with GEIQ BTP 13 (*Groupement d'Employeurs pour l'Insertion et la Qualification*), an employer group association working in partnership with the French National Federation of Public Works (FNTP), to recruit candidates by setting up a project lasting between 11 and 13 months, offering accredited vocational training programmes (rope access technician, CACES certification, etc.).

22 7 1 Number of hours worked on integration contracts (France only)

+22,000 hours

The Groupe's whistle-blowing system, which is available on its website and open to all, enables employees to report behaviour that is in breach of current legislation and the Groupe's ethical values. Employees are reminded of its purpose in the handbook distributed to them when they join the Groupe. The operation of this scheme is detailed in section E.1 *Ensuring ethical business practice*.

22 8 1 Percentage of employees with access to the whistle-blowing system

100%

22 9 1 Proven incidents of discrimination, including harassment

0

22 9 2 Amount of fines resulting from proven incidents of discrimination

0 €

22 9 3 Number of reports of incidents of discrimination, including harassment

1

As part of its *Esprit d'équipe* 2024 project, EPC Colibri offered all its staff the chance to take part in a workshop on improving their professional relationships through non-violent communication.

D.2.5 Objectives

2025 Roll-out of training for all employees on the content and commitments of the DE&I policy

2025 Creation of an online training course for managers on discrimination issues, to encourage inclusive recruitment, creativity and team diversity

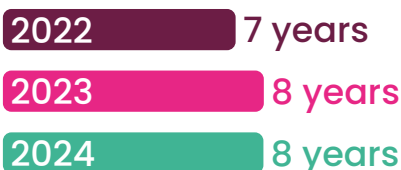
2030: 20% of management positions held by women

D.3 Developing competence and commitment

D.3.1 Stakes

Competence can be described as the combined training, skills, experience and knowledge of an individual and their ability to use these to perform a task safely. Competence levels may require employees to be trained to enable them to fulfil their roles and carry out their tasks in optimum conditions in terms of safety, health and the environment, and to maintain their commitment. Keeping employees engaged and motivated is essential to the Groupe's operations, as a high staff turnover rate can lead to a risk of skills loss. Adapting to a constantly changing world and meeting all the challenges of the future means that EPC Groupe needs trustworthy, competent and committed men and women who are given the tools to take action and excel.

22 61 Average seniority



EPC Groupe is involved in what are often described as niche business lines. The highly specialized skills required to carry out these activities are scarcely accessible in the initial training offered in the countries where EPC Groupe operates, irrespective of educational level. There is a risk that employees and workers in the value chain may be insufficiently trained in the specificities and requirements of the Groupe's business lines, which could lead primarily to serious safety implications, but also affect the quality of the services provided. As a result, EPC Groupe's employees are trained by the subsidiaries in their specific business lines. The experience they acquire, both before they are recruited and throughout their time with EPC Groupe, is essential.

Finally, EPC Groupe has a specialized training activity for external third parties, whose team of trainers is made up of Groupe employees, all of whom are specialists in their field (drilling, mining, inspection, safety, etc.). Backed by extensive careers in the industry and many hours of training, they offer a robust teaching approach that combines theoretical insight with hands-on experience. The development of this business represents a financial opportunity for the Groupe and supports the training and skills development of workers in the value chain.

D.3.2 Commitments

EPC Groupe fosters innovation, collaboration and opportunities to progress by promoting an agile organizational structure that supports training. The Groupe is determined to maintain the commitment of its employees and is therefore fully engaged in offering them varied and dynamic career paths, as well as supporting them throughout their working lives. We aim to pave the way for the next generation of employees and address a key challenge for our technical expertise: knowledge transfer.

Diversity of cultural backgrounds and careers is a source of both individual and collective enrichment. Encouraging mobility helps to break down the barriers between different organizations and to open up new avenues for career development. Mobility should be planned for and encouraged if it meets both the Groupe's needs and the employee's career aspirations. Internal mobility, which is both a source of skills development and a means of fostering commitment, should help to create opportunities both within and between subsidiaries, thereby enriching knowledge transfer. By building on experience, it makes a significant contribution to ensuring the long-term employability and loyalty of our employees.

EPC Groupe strives to ensure the engagement of its employees and supports them in developing their skills and talents through mobility and training programmes.



Social barometer carried out in 2024

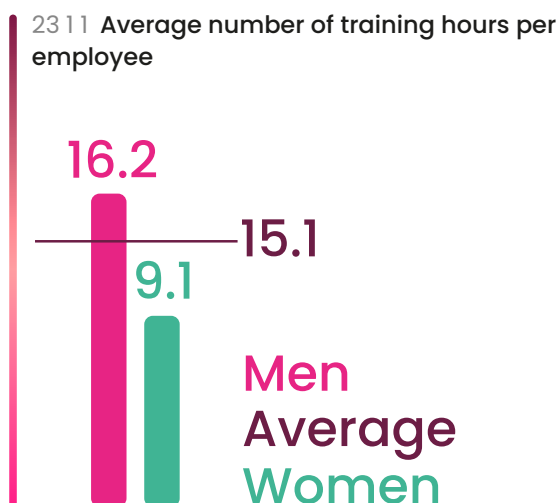
D.3.3 Governance

Operational management is carried out at subsidiary or regional level, within the framework of a general policy coordinated at Groupe level by the EPC Groupe Human Resources Department.

Monitoring and steering of social issues at the level of the EPC Groupe's central departments is mainly the responsibility of the Groupe Human Resources Department and the Groupe Safety, Health and Environment Department. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

D.3.4 Actions

Subsidiaries collect and prioritize employee training needs in order to roll out training and skills development plans.



The Groupe's subsidiaries hold annual appraisal interviews that provide a chance for employees and their managers to talk things over. The main aims are to take stock of the past year and assess performance, set objectives for the year to come, discuss work organization and workload, and share ideas for development and training. The objective is to foster dialogue with the Groupe's employees. At this stage, data on the rate of performance and development assessments is not sufficiently reliable to be published, in particular due to the need to account for local regulatory specificities.

Within the EPC Digital Academy (the Groupe's online training platform), training courses have been deployed on a dedicated system to manage, administer and facilitate employee training and development across EPC Groupe. The aim of this new digital tool is to optimize the learning process, improve content tracking and management, and empower employee skills development, thereby contributing to the growth and success of the organization. The platform provides support for innovative and engaging learning methods through rich, playful content, offering a new vision of training.

The Groupe's Human Resources department carries out an annual talent review to pinpoint key skills and high-potential employees. Appropriate training programmes are then put in place to support their skills development and prepare for the future replacement of key Groupe personnel.

Every year, the Emerging Talents programme recruits young professionals under the French international internship programme (VIE). This specific type of contract gives these employees the opportunity to gain professional experience abroad while immersing themselves in the company's culture, in areas as diverse as safety, finance and marketing. It is a way of preparing and looking ahead to the next generation of employees.

23 3 2 Number of interns, apprentices and other students employed during the year

213

At the beginning of 2024, EPC Groupe adopted an Internal Mobility Charter, applicable to all subsidiaries, to promote mobility and help break down organizational silos. The Charter enables employees to understand the commitments and operating principles that ensure a smooth and transparent mobility process. A dedicated online platform, Career@EPC, has been launched to advertise job opportunities and support application processes.

Subsidiaries have signed partnerships with higher education establishments to help students discover the Groupe's businesses and recruit interns and apprentices.

23 3 1 Number of partnerships with higher education establishments

15 partnerships in
10 subsidiaries

A preferential-price Share Option Plan, called “EPC Share”, was launched in 2023 to encourage employee share ownership. The scheme is an expression of the determination of Groupe management and shareholders to enable employees to receive a greater share of the value they help to create. The plan applies to all countries in which the Groupe operates where such a mechanism is permitted (with two countries not covered), and is open to all employees with more than two years of service, regardless of salary, hierarchical level or nationality. In practice, over 1,200 employees were eligible in 2023. The initiative was renewed in 2024, covering approximately 1,000 employees.

In June 2024, EPC Groupe conducted its first employee engagement survey, based on a 40-question questionnaire administered by Ipsos, with a participation rate of around 70%. The results reveal both a high level of employee engagement (89% stated they are fully committed to their work) and a high level of satisfaction (87% would recommend EPC as an employer). These results exceed the industry benchmark.

D.3.5 Objectives

2026 Establish a mentoring system for young employees working in areas of expertise, to promote intergenerational exchange and the sharing of experience



Process audit in drilling-blasting, EPC Andina



D.4 Ensuring the health and safety of our workers

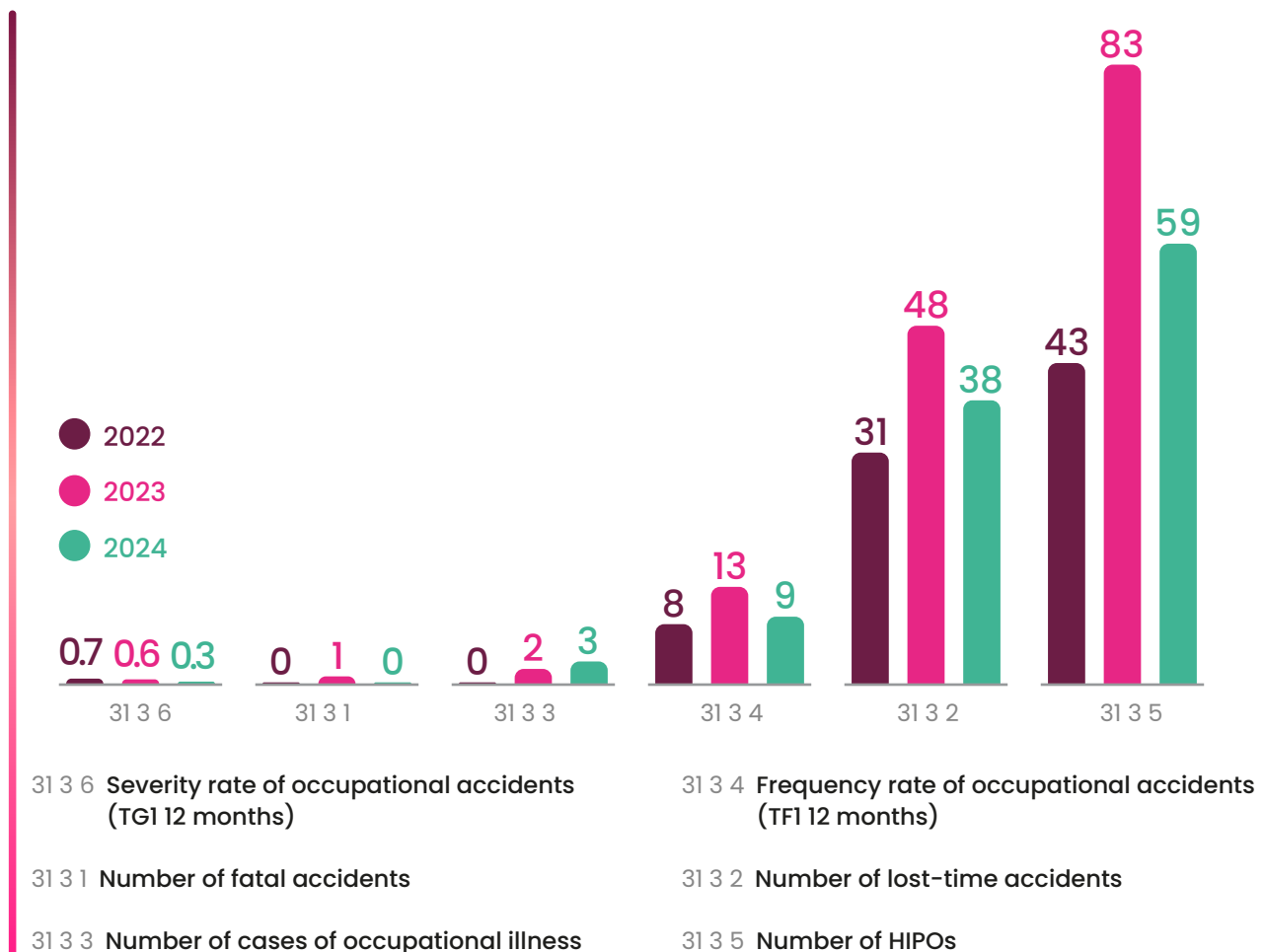
D.4.1 Stakes

The men and women who work every day to drive the development of EPC Groupe are a fundamental resource for the Groupe, and their safety has been at the heart of everything it does for 130 years. Health and safety are inextricably linked to all the Groupe's business lines, everywhere in the world.

It is the responsibility of all EPC Groupe employees to uphold the highest safety standards within each subsidiary worldwide. A lack of safety culture or insufficient training could result in serious accidents, with consequences for employees and significant financial risks for the Groupe. As a global operator in the extractive industry value chain, all individuals within EPC Groupe are expected to demonstrate leadership by setting an example through exemplary safety behaviour.

D.4.2 Commitments

The rules relating to health and safety in the workplace apply to all Groupe entities. They must be shared with suppliers and subcontractors working on Groupe sites. Guaranteeing a safe and secure environment for its employees, customers and subcontractors is EPC Groupe's number one priority. In addition to complying with the local legal requirements relating to health and safety, which may vary from one country to another, the subsidiaries of EPC Groupe have a shared foundation in the form of a Safety, Health and Environment management system unique to EPC, which applies to all employees. This management system is based on the principles of the ISO 45001 standard. It is described in the EPC Groupe Health & Safety Manual, available in the Groupe's main languages, and is structured around the following four pillars:



1. **Golden rules:** a golden rule is a key rule that every EPC Groupe employee must comply with. Every employee must be aware of the existence and substance of EPC's golden rules, which are to be strictly observed. Failure to comply may result in disciplinary action.
2. **Business rules:** specific to certain business lines such as drilling and blasting, storage of chemical products, asbestos removal and working at height.
3. **General standards:** which may be extended to include obligations imposed on subsidiaries. These are mainly management standards.
4. **Technical standards:** consisting of requirements or recommendations, containing technical prescriptions that apply to certain business lines or in certain cases. Examples of technical standards include: pump safety, road risk prevention and safety reviews prior to commissioning

The Groupe's health and safety policy is publicly displayed and communicated to EPC Groupe employees. The content of the Groupe's Safety, Health and Environment management system is regularly updated. It can be accessed via the Groupe's IT network devoted to safety, health and the environment, to which every SHE officer in the Groupe has access. This policy also covers employee safety, with a regularly updated list of countries to which travel is prohibited.

D.4.3 Governance

The Groupe's Safety, Health and Environment (SHE) governance is based on:

- A Groupe SHE Management Committee, which meets quarterly. Its role is to define Groupe objectives and monitor performance indicators over time.
- A network of SHE officers working directly for each subsidiary and reporting to the subsidiary's management. These officers meet several times a year to exchange information and review progress, and once a year in person at a dedicated seminar.

The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

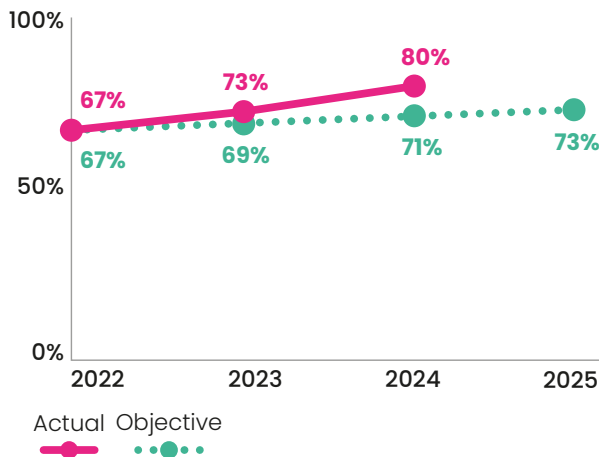
The Groupe Safety, Health and Environment Department is responsible for updating the Health & Safety Manual, as well as business rules and standards, and for communicating Groupe requirements to all Area Managers. They are responsible for implementing them. The Groupe SHE Department is supported by area officers, managing a network of subsidiary officers.

The subsidiary managers are responsible for defining and implementing the Groupe's SHE objectives and for applying the requirements of the SHE standards in the subsidiary.



TELT worksite, France

31 2 1 Percentage of industrial and/or commercial subsidiaries with health and safety certification (as a percentage of turnover)



international standard that provides a framework for the continual improvement of health and safety management systems, with a focus on preventing workplace injuries and occupational illnesses. On the other, MASE certification (*Manuel d'Amélioration Sécurité des Entreprises*), a French standard used by the Urban Mining business line, which aims to promote safe and sustainable practices by identifying and managing risks specific to each company.

Safety talks

- All employees regularly take part in safety breaks, awareness-raising meetings and safety talks organized either by the subsidiary or by the Groupe. Groupe and subsidiary management also take part in Safety, Health and Environment breaks, awareness-raising meetings and talks. The commitment of management at both Groupe and subsidiary level is evident not only in their exemplary behaviour, but also in their regular visits to projects, plants and sites in order to foster an open dialogue with employees and a safety culture based on prevention and attention to detail.
- Before taking action, employees are encouraged to take the time to reflect on the safety conditions in which their activities are carried out. The various topics that make up the Groupe's Safety, Health and Environment policy are presented to employees in the handbook when they join EPC Groupe. It explicitly states EPC's commitment to "giving all employees the opportunity to express their concerns regarding safety, health and well-being without fear of reprisal".
- All employees have the authority to stop any activity that presents a risk to themselves or their colleagues in relation to health and safety in the workplace (Stop card, signed by the Chairman & CEO). No employee, nor any person working on behalf of

31 2 2 Percentage of employees in industrial and/or commercial subsidiaries working in a health and safety-certified subsidiary

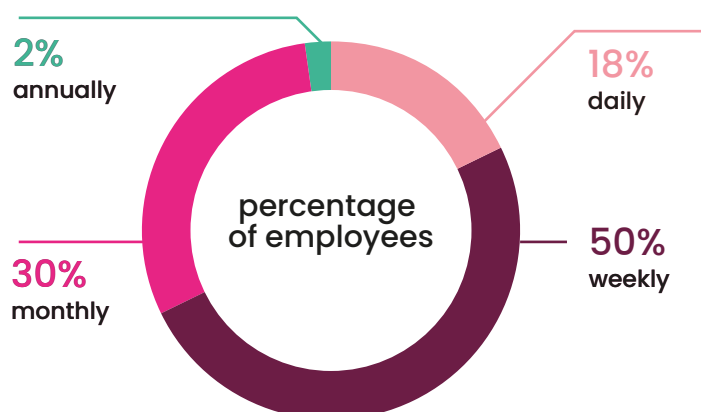
73%

D.4.4 Actions

Certifications

Many of EPC Groupe's subsidiaries are certified in health and safety, demonstrating their commitment to occupational health and safety, in accordance with two main standards depending on the business line. On the one hand, ISO 45001 certification, an

31 4 2 Frequency of subsidiaries' safety routines



EPC Groupe, shall be required to carry out any task that represents an unacceptable risk to themselves or to any other person. The handbook reiterates this authorization to stop work: "The Stop Work Authority includes a right to refuse to work on the grounds of health and safety which is free from any disciplinary action and will not affect, in any way, their prospects within the company."

3111 Percentage of employees formally informed of their right to withdraw from work



Communicating and sharing best practice

- An SHE report, which includes both best practices and performance indicators, is updated and communicated Groupe-wide on a monthly basis. Its purpose is to monitor the Groupe's performance and share best practice.
- Good health and safety practice is also reported and consolidated each year in a dedicated document, which is shared with all the subsidiaries' SHE coordinators and presented at the annual seminar dedicated to Safety, Health and Environment. This enables us to share information and capitalize on the wide range of experience within the Groupe. This document has been translated into several languages to ensure that it is widely available.
- Improving health and safety performance depends on transparent communication and effective feedback. All near-accidents and HIPOs (high-potential incidents) must be reported, assessed and communicated so that corrective action can be taken. HIPOs are defined as events with a high potential for seriousness, which could in other circumstances have led to very serious consequences.

- Since 2021, the SHE Department has organized a mini-series entitled "EPC en route", made up of very short videos shared with Groupe subsidiaries, aimed at raising employee awareness of road risk prevention. These are covered by a dedicated technical standard and are monitored on a monthly basis so that any high-risk situations can be flagged. This mini-series forms part of EPC Groupe's proactive approach to strengthening road risk prevention. The first episode dealt with safe following distances, the second with winter driving, while the third, released in December 2023, is dedicated to accounts of near-accidents. There is also a technical standard on road risk prevention in the SHE Manual.

Risk assessment and training

- Training is provided, primarily by the subsidiaries to their employees, to ensure they are competent and able to perform their roles under optimal conditions in terms of safety, health and the environment.
- In addition, the Groupe launched a remote learning platform at the end of 2023, called EPC Digital Academy, to offer digital training modules on specific safety-related topics.
- The IMPACT training campaign was launched in 2024, with the aim of promoting proactive safety and raising awareness of major accident prevention. The Level 1 online module was rolled out in seven languages via the EPC Digital Academy platform and/or in face-to-face sessions to build a shared culture of process safety. This training is mandatory for all Groupe employees.



Safety talks, Côte d'Ivoire

D.4 SOCIAL INFORMATION

Ensuring the health and safety of our workers

Percentage of employees trained in the IMPACT Level 1 module (process safety culture)

approx **99%**

Calculation formula: total number of employees who completed the IMPACT Level 1 training module / total number of employees*

* As the training was rolled out sequentially, the list of employees for each subsidiary was gradually formalized and fixed at various dates during the first half of 2024.

Other risk prevention measures

- On the basis of a risk assessment adapted to conditions on the ground, the subsidiaries ensure that they deploy the necessary resources to protect the health and safety of their employees, including the supply of personal protective equipment (PPE).



31 2 3 Percentage of industrial and/or commercial subsidiaries providing PPE to their employees

2022 100%

2023 100%

2024 100%

- The VERTEX© digital solution is designed to support operators in their drilling and blasting operations, for the design of blast plans, the use of explosives, data analysis and control, and the automation of operations reports. By taking all the technical factors into account, from the design stage through to blasting, results can be optimized from an operational point of view, minimizing dangerous situations such as projections, cliff displacements or the need to resort to additional blasting operations by reducing the number of large boulders at the end of the blast. In addition, modelling the blast makes it easier to identify the precise location in the event of a misfire.
- Employees travelling abroad benefit from country-specific risk awareness tools. This enables them to plan and optimize their travel arrangements, with assistance in the event of health or safety-related problems.

The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRS: S1-14_07.

D.4.5 Objectives

Zero accidents

100% of employees have signed the handbook

100% of employees have completed the Level 1 process safety module as part of the IMPACT campaign

D.5 Preventing major accidents through process safety

D.5.1 Stakes

A major accident is an accidental event with immediate and serious consequences for personnel, neighbouring populations, property or the environment.

Preventing the risk of major accidents concerns any activity or combination of activities involving hazardous materials that could lead to the occurrence of a major accident. It is essential in order to ensure the safety of operations, demonstrate leadership to stakeholders and maintain business continuity by preserving all necessary permits.

Major accident risk prevention is based on the implementation of approaches grounded in process safety (the design and maintenance of industrial processes), and therefore also in operational safety (compliance with instructions by operators). It covers all production line processes, including the storage, handling and use of hazardous materials.

The objectives of process safety are to:

- take all necessary measures to prevent major accidents involving hazardous substances during storage, production, transport and implementation operations.
- limit the consequences of any major accident for people and the environment.

Due to the nature of their activities involving hazardous substances, industrial sites within the Explosives and Drilling & Blasting business line are exposed to the risk of major accidents, which may have negative impacts on the environment and local populations, and also represent a financial risk for the Groupe.

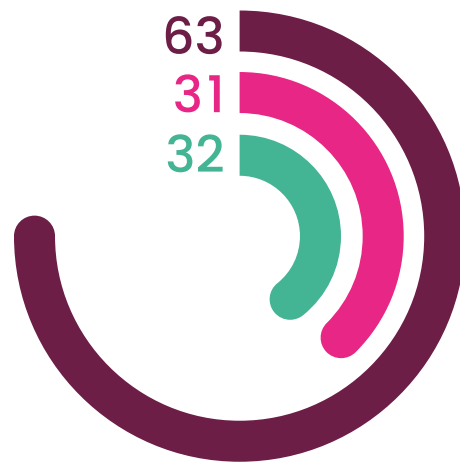


Validation of SHE processes, EPC Canada

32 2 1 Number of high-risk sites

32 2 2 Including SEVESO sites

32 2 3 Including non-SEVESO sites at risk



D.5.2 Commitments

The Groupe is committed to a major accident prevention approach based on the development of a process safety culture. A process safety management system applies to each subsidiary impacted by this risk. It outlines the measures required to prevent major accidents linked to the risks generated by the manufacturing process, the storage of hazardous materials and their handling and use. To achieve this, specific risk analysis and reduction methods are applied, and any production, storage, transport or use of hazardous materials is subject to preventive measures to ensure the safety of these operations. In addition, each subsidiary concerned is expected to develop an emergency plan that includes the following points:

- how to provide assistance (evacuation, etc.)
- list and display the details of the rescue team
- display the relevant safety instructions
- how to react in the event of a fire, explosion or chemical leak
- display the assembly point
- display the necessary telephone numbers

All employees must read and understand the Groupe's policy, vision, objectives and principles and comply with the Groupe's golden rules and requirements. Finally, a crisis management exercise must be carried out once a year to test procedures, including for crisis communication.

D.5.3 Governance

The Groupe's Safety, Health and Environment (SHE) governance is based on:

- A Groupe SHE Management Committee, which meets quarterly. Its role is to define objectives and monitor performance indicators over time.
- A network of SHE officers working directly for each subsidiary and reporting to the subsidiary's management. These officers meet once a year in person at a dedicated seminar.

The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

The Groupe Safety, Health and Environment Department is responsible for updating the Health & Safety Manual, as well as business line rules and standards, and for communicating the Groupe's requirements to all Area Managers. They are responsible for implementing them. The Groupe SHE Department is supported by area officers who coordinate a network of officers operating within their remit.

The subsidiary managers are responsible for defining and implementing the Groupe's SHE objectives and for applying the requirements of the SHE standards in their subsidiaries.

D.5.4 Actions

Any new project or improvement to existing facilities is part of a structured project management process. Safety, health, quality, environmental and industrial performance factors in particular are taken into account right from the design stage.

The SHE Manual contains general standards covering the prevention of the main risks of major accidents, such as the handling of emergency situations and crisis management. These general standards are supplemented by technical standards such as the safety review prior to industrial start-up, the prevention of the risk of explosion of suspended particles, the prevention of the risk of fire in sandwich panel buildings, the prevention of the risk of fire on a MEMU, or dry mixing.

HAZID (HAZard IDentification) and HAZOP (HAZard and OPerability analysis) safety studies are carried out for all new explosives manufacturing facilities from the design stage. They must be carried out for any significant modification to an existing production line. Mobile manufacturing units must be subject to an appropriate safety study in accordance with local requirements.

32 4 4 Number of HAZIDs 32 4 5 Number of HAZOPs

2

6

All incidents, whether minor or major, must be treated with the same level of care in order to identify the root causes and prevent any recurrence, not only in the subsidiary concerned but also in other Groupe subsidiaries, through sharing of experience. This includes, in particular, near-accidents and HIPOs (high-potential incidents) which, under different circumstances, could have led to very serious consequences, as defined in section D.4.4.

32 4 1 Number of HIPOs with process safety implications

2022 19

2023 9

2024 8

32 4 2 Number of incidents resulting in more than 24 hours of plant shutdown

2022 1

2023 1

2024 0

D.5.5 Objectives

Zero accidents

Target of **zero events** where a plant was shut down for more than 24 hours due to an incident.

D.6 Guaranteeing quality products and services over the long term

D.6.1 Stakes

EPC Groupe is aware that its long-term future depends on satisfied and committed customers, which is why it is doing everything in its power to innovate and provide its customers with high-performance products and associated services of the highest quality, tailored to their specific needs. Guaranteeing quality products and services over the long term thus represents a financial opportunity to develop the Groupe's business and build customer loyalty.

Providing customers with quality products and services over the long term has always been a priority, closely linked to EPC Groupe's other values. Thanks to committed, competent, trained and skilled employees, all subsidiaries are able to offer quality products and services, while operating safely and respecting the environment.

Delivering quality services calls for:

- High-quality production facilities that are properly maintained, monitored and compliant with customers' needs and expectations, as well as their technical specifications.
- Products of consistent quality whose technical performance characteristics remain stable despite local specificities such as different sources of supply of raw materials or external factors such as climatic conditions.

Given the distinctive nature of our means of production, our products and their implementation, we have developed a comprehensive range of products and services for our customers.

Issues related to product safety are addressed in the section on pollution and hazardous substances, as well as in the sections dedicated to safety.

D.6.2 Commitments

EPC Groupe invents, designs and manufactures its own product ranges (matrix and cartridged explosives) and most of its means of production (MEMU¹ trucks and EMP² plants). This gives it expertise in the quality of the products it sells, as well as in the maintenance of its production facilities, reinforcing its ability to guarantee reliable supply to its customers. To this end, it also relies on its expertise in the value chain (purchasing and

qualification of chemical products used in explosives, transport, storage and distribution of hazardous materials) and the regulations applicable in each of the countries in which it operates and exports.

Innovation has been part of EPC Groupe's DNA since it was founded in 1893. The Groupe carries out sustained Research and Development into the formulation and optimization of its explosives products. It is committed to only marketing products that respect people and the environment, in particular by excluding the most toxic substances. It is fully committed to complying with the applicable European REACH regulations, which govern the use and sale of substances of concern and of very high concern, and does its utmost to limit the purchase of these substances.

In terms of services, the design of blasting plans, the loading of explosives, the mapping of mining fronts, the measurement of vibrations and the overall blasting service per cubic metre are all implemented on a daily basis by teams of experienced technicians, engineers and operators, equipped with cutting-edge tools and technologies.

In fact, over and above the quality of the explosives, it is the mastery of the various components of the blasting process that conditions its effectiveness and the profitability of the operation.

In a bid to guarantee the long-term future of its industrial activities, EPC Groupe implements a robust Safety, Health and Environment policy in its subsidiaries with a view to preventing the risk of major incidents and accidents. These elements are further developed and detailed in dedicated sections.

D.6.3 Governance

EPC Groupe has a mixed organizational structure with a decentralized component that ensures

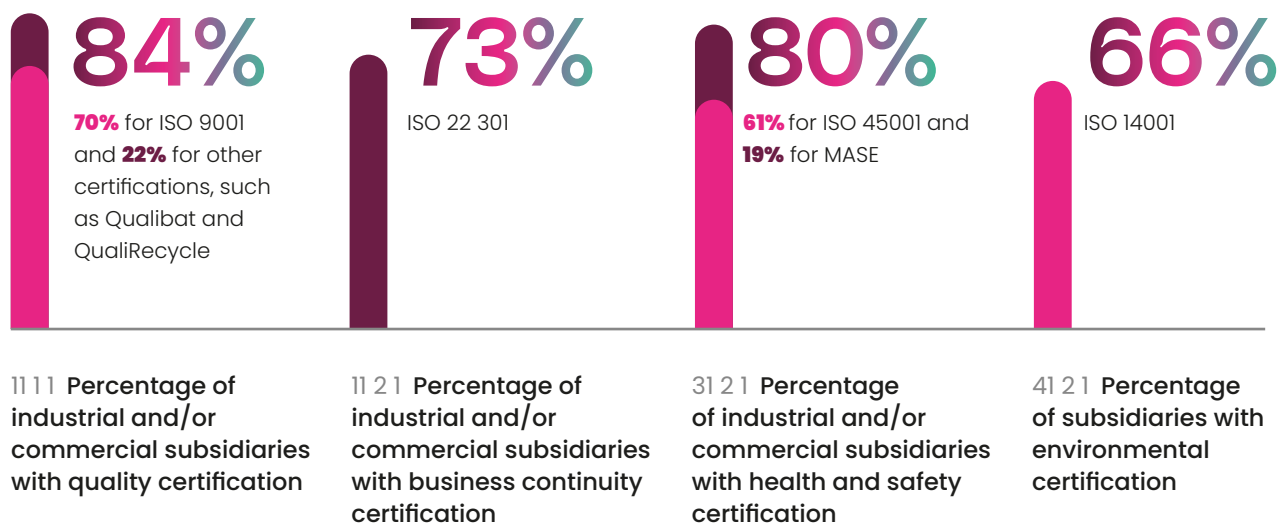


Preparation of an EMP on the EPC 2i site, France

¹ MEMU: Mobile Explosive Manufacturing Unit

² EMP: Euro Modular Plant, which are modular units for producing emulsion, whether explosive or not.

Certification rates of industrial and/or commercial subsidiaries (as a percentage of turnover)



greater proximity to customers, their local area, their business model and their operating constraints. This provides a vital springboard for offering customers the highest-performance product that is best suited to their needs.

The Explosives and Drilling & Blasting business line's subsidiaries have their own technical teams, whether in-house or for the area. These teams provide support to meet customer needs and ensure the quality of the services and products offered. Dedicated teams may be set up for major mining or infrastructure projects. These teams are supported internally by our subsidiaries:

- EPC 2i, dedicated to the management of Research and Development activities for EPC Groupe (products and processes) and the construction of means of production. In September 2023, the Quality and Industrial Compliance Department was created within EPC 2i. Its mission at Groupe level is to harmonize controls, establish a network of satellite laboratories, coordinate this laboratory community and centralize control data. As such, it is the centralized control, audit and support component of EPC Groupe's mixed organizational model.
- Diogen, a subsidiary of EPC Groupe, is responsible for developing the VERTEX© software solution. This digital tool is designed to support operators in their drilling and blasting operations, from blast plan design and explosives implementation, through to data analysis, control and the automation of operational reports. These operations correspond to services offered by certain Groupe subsidiaries.

D.6.4 Actions

In order to limit the risks arising from a crisis situation and secure supplies for its customers, EPC Groupe has set up a business continuity management system, certified in accordance with the ISO 22301 standard. In addition, crisis management plans have been drawn up for critical scenarios, with regular drills and tests.

A seminar was held again this year to bring together the main technical teams from EPC Groupe's subsidiaries to share best practice and discuss topics relating to explosives products, new technologies for open and underground mines and vibration measurement.

In March 2023, EPC 2i inaugurated its new Development and Testing Park (PDE), a state-of-the-art facility for inventing, testing and evaluating new chemical processes and products. In particular, it provides for the qualification of raw materials, formulations and equipment. It bears witness to EPC Groupe's commitment to innovation, enabling it to offer sustainable products and services in line with changes in the industry.

Each new project or improvement project falls within the scope of an appropriate management process: aspects relating to safety, health, quality, the environment and industrial performance are taken into account from the outset of the project and throughout its life cycle.

- Focus

The challenges facing deconstruction-depollution and circular economy subsidiaries

Stakes

Urban Mining operations are services that form part of complex value chains.

Commitments

Urban Mining subsidiaries rely on a CSR policy that reflects the Groupe's values, vision and objectives. This policy has been rolled out across the various departments, including the integrated support functions (administrative and financial, QSE, purchasing, technical, operations, sales, design office). Firmly believing that lasting relationships are essential to the sustainability of their businesses, the Urban Mining subsidiaries have made long-term customer satisfaction part of their CSR policy.

Actions

EPC Demosten, our deconstruction and depollution subsidiary, is a specialist partner for industrial sites, historic monuments and major urban projects. These activities are part of a specific value chain, and the subsidiary carries out its projects in close collaboration with all stakeholders to ensure that everyone's needs and interests are understood and

met. All EPC Demosten branches are Qualibat-certified (1552 asbestos treatment certification).

In 2023, **EPC Colibri**, a waste treatment and circular economy subsidiary, obtained the QualiRecycle BTP label for two of its sites. This certification attests to the quality of the services provided and compliance with the highest standards in the collection, sorting and treatment of construction and public works waste.



Depollution and demolition work on the Villers-Cotterêts site, France

D.6.5 Objectives

Decision taken in 2024 to create a network of satellite laboratories at various levels:

Level 1 production quality control on production sites

Level 2 qualification of raw materials.

Level 3 EPC 2i laboratory, ISO 17025 certified by 2027.

D.7 Ensuring dialogue and action in favour of local communities

D.7.1 Stakes

EPC Groupe considers it essential, in line with its commitments and to ensure the long-term viability of its operations, to engage in dialogue with local residents and to take action in support of local communities, whether or not they are located in the immediate vicinity of its operations, and whether or not the site is owned by EPC Groupe. The local presence of EPC Groupe subsidiaries is a real strength in developing the Groupe's activities. It is important to note that the challenges concern both the local communities situated around EPC-owned sites, such as plants and depots, and those located near customer sites, such as quarries and mines.

In the Explosives and Drilling & Blasting business line, EPC Groupe ensures compliance with applicable regulations as well as with safety and security rules, by maintaining near-systematic control over land in the immediate vicinity of its facilities, such as depots and plants. This land control helps limit potential disturbances for surrounding communities. Nevertheless, beyond this perimeter and in compliance with applicable regulations, communities may be present and may be impacted by the subsidiary's business lines. Additionally, EPC Groupe subsidiaries may establish a temporary presence and operate at sites owned by actors in its downstream value chain, including customers in quarrying, mining or civil engineering, where operations may have impacts (noise, vibration, dust, etc.). Depending on the site, communities may be located at varying degrees of proximity. The quality of relationships maintained with local communities – some of which may qualify as indigenous peoples within the meaning of ILO Convention 169 – is a vital element in maintaining the social acceptability of extractive activities.

In the Urban Mining business line, potential disturbances such as noise, dust and vibrations may arise, whether near permanent sites such as workshops or at customer worksites depending on their location. It is essential to anticipate and address these impacts for neighbouring residents in order to reduce them as far as possible.

The social acceptability of EPC operations is a critical issue for both the Groupe and its value chains. EPC Groupe may operate indirectly as a supplier to its customers or directly as a subcontractor, as is the case when acting as a para-mining operator. The acceptability of Explosives and Drilling & Blasting operations is inseparable from that of the mine,

quarry or public works site; likewise, the acceptability of Urban Mining activities is intrinsically linked to the deconstruction project managed by the customer. This social acceptability relies on respect for the rights of indigenous peoples, the civil and political rights of communities and their economic, social and cultural rights. Engagement with local communities – in the broadest sense as presented here – is therefore a key component of acceptability, without which the development and continuity of operations could be called into question and thus represent a financial risk.



Solidarity action for the Breast Cancer Awareness Month from the EPC Demosten teams, France

D.7.2 Commitments

EPC Groupe applies the United Nations Guiding Principles on Business and Human Rights. Through its commitments across social, environmental and governance matters, as detailed throughout this report, EPC Groupe ensures respect for local communities. In addition, the Groupe is committed to contributing to the public good and creating value in the territories where it operates. This is why it seeks to implement positive-impact initiatives that benefit local communities, taking their needs into account.

To this end, EPC Groupe promotes dialogue with local communities, enabling it to identify the most relevant actions to support local socio-economic development. It is committed to respecting the rights of all communities and strives to minimize any potential negative impacts of its activities.

Subsidiaries contribute to local capacity building and skills development by recruiting employees and temporary workers from local communities, which helps to:

- develop rare and specialized skills at the local level;
- foster the economic development of local communities;

- build trust through a permanent communication channel between EPC and local communities.

The operations in favour of local communities, a few examples of which are presented in this report, are wide-ranging and can vary from one year to the next depending on needs. Priority is given to building infrastructure that will bring lasting improvements to people's quality of life, such as financing boreholes to provide access to drinking water or promote agriculture, planting trees to create shady areas and combat soil erosion, constructing buildings that are essential to development, such as markets or schools, filling in or repairing roads that are in poor condition to facilitate people's mobility, etc.

At the same time, other initiatives are being carried out to foster local community development. These initiatives include patronage and sponsorship of associations and events organized by local communities. Some subsidiaries produce their own CSR report, listing the main actions carried out over the year.

D.7.3 Governance

Subsidiaries are responsible for identifying all their stakeholders, including the various local communities, and establishing dialogue with them. This is generally carried out by the Site Manager of the subsidiary, in collaboration with workers from local communities or their representatives, such as mayors, members of local associations or village chiefs.

Depending on the country, the business line and the nature and extent of actual or perceived impacts, the frequency of interactions is adapted accordingly, ranging from annual reviews to weekly meetings. Visits and meetings with local communities are organized, in some cases jointly with the customer operating the site, for example at mining sites in Côte d'Ivoire.

Requests are then prioritized and selected on the basis of their relevance by the subsidiary General Managers and Area Managers, who are responsible for implementing them. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

At certain sites, especially mining operations, the mining operator centralizes dialogue with local communities to improve coordination. In such cases, the subsidiaries implement actions that form part of a development plan overseen by the customer's CSR Department or equivalent.



Football tournament organised by EPC Côte d'Ivoire

D.7.4 Actions

The relevant EPC Groupe subsidiaries provide financial support for projects benefiting local communities, such as the installation of water wells or the purchase of development-related equipment (e.g. computers).

45 21 Financial contribution to projects for affected communities

+54 000 €

In 2024, EPC Côte d'Ivoire organized the third edition of its inter-village football tournament, bringing together both women's and men's teams from the six villages surrounding its Oko plant. This unifying event, which attracts several thousand participants through sport, fosters cohesion and strengthens ties between villages. EPC Côte d'Ivoire also rehabilitated the water well in the host village and had funded the renovation of the local primary school's roof the previous year.

EPC Groupe subsidiaries, particularly in Africa, employ members of local communities, as employees or temporary staff, enabling them to receive training and build skills in qualified professions. Purchasing from local suppliers also contributes to improving performance in terms of local content.

EPC Canada and its partner Hy2gen have maintained their engagement with the Innu Council of Pessamit to hold discussions about their ecosystem for producing low-carbon ammonium nitrate from renewable hydrogen in Baie-Comeau.

Depending on national or regional regulations, each of EPC Groupe's explosives production or storage facilities is classified as posing an industrial risk. In Europe, these facilities are classified as SEVESO under the SEVESO Directive. In accordance with regulations, these facilities have a "Site Monitoring Commission". These committees are made up of government representatives, local authorities, local residents, operators

and employees. They meet at least once a year to promote information for the public, and in particular to deal with any complaints from local communities. In accordance with the European directive, EPC Groupe facilities classified as SEVESO are required to draw up and monitor a safety report that includes a description of processes, in particular operating procedures, taking into account, where appropriate, available information on best practices and the disturbances caused (including noise, visual and olfactory pollution, etc.).

In line with their CSR policies and regulatory obligations, subsidiaries in the Urban Mining business line monitor their impacts (e.g. air and noise pollution) and engage in dialogue with local residents and other stakeholders. The VERTEX© digital solution, developed by the Diogen subsidiary of EPC Groupe, is designed to support operators in their drilling and blasting operations, from the design of blast plans and the use of explosives to data analysis, monitoring and automation of operations reports. Taking into account all the technical parameters from the design stage through to the launch means results can be optimized from an operational point of view and nuisances such as noise and vibrations, which could affect local communities, can be kept to a minimum.



Yaouré plant, Côte d'Ivoire

46 11 Number of serious human rights incidents

0

46 12 Total amount of fines resulting from serious human rights incidents

0 €

D.7.5 Objectives

Given the specific characteristics of each subsidiary, they may define their own objectives based on feedback received from local communities and their identified needs.

D.8 Ensuring respect for human rights

D.8.1 Stakes

EPC Groupe employs people on five continents and uses subcontractors and suppliers in the course of its business activities.

As a responsible employer, EPC Groupe on no account tolerates human trafficking or the use of forced labour, i.e. workers employed under coercion, force or blackmail, within its own organization or among its subcontractors and suppliers.

Furthermore, EPC Groupe does not under any circumstances accept child labour within its own organization or among its subcontractors and suppliers. It is therefore essential to comply with the minimum legal age limit applicable in all the countries where the Groupe operates. Whatever the applicable regulations, the minimum age may not of course be lower than that provided for in Conventions 138 and 182 of the International Labour Organization.

Any failure to comply with these standards could negatively impact the individuals concerned and represent a risk for the Groupe.

D.8.2 Commitments

EPC Groupe has defined seven essential employee rights, which are detailed in its Code of Good Business Practice, available on the Groupe's website. These are inspired by the principles set out in the fundamental conventions of the International Labour Organization:

- Prohibition of child labour
- Prohibition of forced labour
- Health and safety
- Equal opportunities based on merit and ability
- Prohibition of discrimination and sexual or moral harassment
- Freedom of association and the right to collective bargaining
- Protection of personal data

EPC Groupe adheres to the following ILO Conventions:

- Convention No. 29 on Forced Labour: Adopted in 1930, it prohibits forced or compulsory labour.
- Convention No. 87 on Freedom of Association and Protection of the Right to Organise: Adopted in 1948, it guarantees freedom of association and the right to form trade unions.

- Convention No. 98 on the Right to Organise and Collective Bargaining: Adopted in 1949, it recognizes the right to organize and the right to collective bargaining.
- Convention No. 100 on Equal Remuneration: Adopted in 1951, it aims to eliminate discrimination in remuneration between male and female workers for work of equal value.
- Convention No. 105 on the Abolition of Forced Labour: Adopted in 1957, it seeks to eliminate all forms of forced or compulsory labour.
- Convention No. 111 on Discrimination (Employment and Occupation): Adopted in 1958, it aims to eliminate all forms of discrimination and promote equal opportunity.
- Convention No. 138 on Minimum Age: Adopted in 1973, it sets the minimum age for admission to employment at 15 years, or 14 in certain specific cases.
- Convention No. 155 on Occupational Safety and Health: Adopted in 1981, it aims to promote a safe working environment and strengthen the culture of risk prevention.
- Convention No. 182 on the Worst Forms of Child Labour: Adopted in 1999, it aims to eliminate the worst forms of child labour, including slavery, child trafficking and hazardous work.
- Convention No. 187 on the Promotional Framework for Occupational Safety and Health: Adopted in 2006, it aims to promote and continuously strengthen a culture of prevention in occupational safety and health.

EPC Groupe adheres to the United Nations Guiding Principles on Business and Human Rights:

- The State duty to protect human rights: States have the responsibility to protect individuals against human rights abuses by third parties, including businesses. This involves adopting appropriate laws and policies, ensuring their effective enforcement and providing remedies for human rights violations.
- The corporate responsibility to respect human rights: Businesses have a responsibility to respect human rights throughout all their activities. This means they must avoid causing or contributing to adverse human rights impacts, and seek to prevent or mitigate such impacts. Companies are also expected to address any human rights violations for which they are responsible or to which they contribute.
- Access to effective remedy: States must ensure that victims of human rights abuses linked to business activities have access to effective remedy mechanisms. Businesses also have a responsibility to provide or cooperate in providing remedy where their activities have led to human rights violations.

EPC Groupe follows the OECD Guidelines for Multinational Enterprises, which state that enterprises should fully consider the established policies of the countries in which they operate and take into account the views of other stakeholders. In this regard, enterprises should:

- Contribute to economic, social and environmental progress with a view to achieving sustainable development.
- Respect the human rights of those affected by their activities, consistent with the host government's international obligations and commitments.
- Encourage local capacity building through close cooperation with the local community, including local business interests, while developing the enterprise's operations both domestically and abroad in a manner consistent with sound business practices.
- Encourage the development of human capital, particularly by creating employment opportunities and facilitating employee training.
- Refrain from seeking or accepting exemptions not provided for in statutory or regulatory frameworks in the areas of environmental, health, safety, labour, taxation, financial incentives or other related domains.
- Support and uphold good corporate governance principles and develop and apply good corporate governance practices.
- Develop and apply self-regulatory practices and effective management systems that foster a relationship of mutual trust between enterprises and the societies in which they operate.
- Ensure that employees are aware of the enterprise's policies and comply with them, through appropriate dissemination, including training programmes.
- Refrain from discriminatory or disciplinary action against employees who make bona fide reports to management or, where appropriate, to the competent public authorities, concerning practices that contravene the law, the Guidelines or the enterprise's policies.
- Encourage, where practicable, business partners, including suppliers and subcontractors, to apply principles of responsible business conduct consistent with the Guidelines.
- Refrain from any improper involvement in local political activities.

D.8.3 Governance

The Groupe's Board of Directors is committed to taking into consideration all issues relating to respect for human rights. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

Senior Management, led by the Chairman & CEO of EPC Groupe, receives various reports covering the range of human rights concerns addressed by CSR.

This information comes from the EPC Groupe's Safety, Health and Environment Department and the EPC Groupe's various Area Managers, as well as from the network of "SHE officers" implemented in the subsidiaries by the Groupe's Safety, Health and Environment Director.

Four of EPC Groupe's central departments are primarily responsible for monitoring and steering respect for human rights:

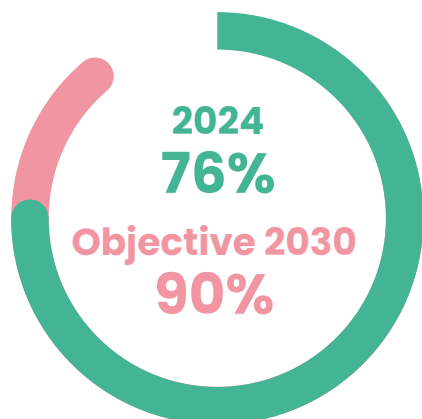
- The Safety, Health and Environment Department
- The Human Resources Department
- The Corporate Social Responsibility Department
- The Purchasing Department

D.8.4 Actions

EPC Groupe's Responsible Procurement Charter is available on its website and has been shared with its strategic suppliers.

4613 Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers with an internal, anonymous reporting procedure

100%



13 2 1 Percentage of purchases from strategic suppliers who have acknowledged the Responsible Procurement Charter (which includes commitments to combat child labour, forced labour and modern slavery)

EPC Groupe's whistle-blowing system, which is available on its website and accessible to all third parties, makes it possible to report acts that may be linked to a failure to respect human rights.

46 1 1 Number of serious human rights incidents

0

46 1 2 Total amount of fines resulting from serious human rights incidents

0 €

46 1 4 Number of reports of human rights incidents

0

The internal audit system is managed by the Internal Audit Department, which draws up an action plan approved by the Groupe Chairman and CEO. Regular internal audit assignments aim to ensure that the monitoring system complies with organizational requirements, is effectively implemented and kept up to date. These audits are based on interviews, site visits, document reviews and checks on information systems. On the one hand, these missions include audits of compliance with applicable labour legislation; on the other hand, particular attention is paid to the respect of fundamental rights as set out in the Code of Good Business Practice.

D.8.5 Objectives

No serious human rights incidents



MEMU (Mobile Explosive Manufacturing Unit) operator



Operators on site

E. Governance information



E.1	Ensuring ethical business practices	100
E.2	Developing our relationships with suppliers by encouraging responsible procurement practices	104



E.1 Ensuring ethical business practices

E.1.1 Stakes

EPC Groupe operates on five continents, in countries with varying degrees of exposure to the risk of corruption. In line with its values, the Groupe is committed to striving for the highest standards of business ethics and integrity, with the goal of bringing its practices into line with current laws and regulations and maintaining the full confidence of its stakeholders. This helps preserve stakeholder trust and avoid value destruction. Any failure to meet these standards could therefore represent a financial risk for the Groupe and may potentially hinder the development of local communities.

E.1.2 Commitments

Rules of conduct applicable to all subsidiaries have been set out in a Policy on Gifts and Invitations and an Anti-Corruption Code, both of which are available on EPC Groupe's public website. Every employee who joins EPC Groupe is given a presentation on the Groupe's DNA as part of their induction, which is set out in the handbook and includes a section on business ethics. This document is signed by each new employee. The different actions resulting from these policies enable the Groupe to respond to the key aspects of the French Sapin II anti-corruption mechanism: the commitment of the management body, knowledge of the risks of exposure to corruption and influence peddling to which the entity is exposed and the mapping of the risks of corruption and influence peddling to enable risk management. Finally, as set out in EPC Groupe's Anti-Corruption Code regarding the whistle-blowing mechanism, and in accordance with the provisions of the law, any employee (including employee representatives) who, in good faith and selflessly – meaning with a genuine belief in the accuracy of their report – discloses a breach or risk of breach of the Code to their line manager or designated compliance officer shall be protected against any form of retaliation.

E.1.3 Governance

The EPC Groupe Compliance, Social Responsibility and Data Department is the central department mainly responsible for steering and monitoring the fight against corruption and influence peddling, with

support from the Groupe's central internal audit function. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

In 2020, at the request of the Chairman & CEO of EPC Groupe, an Ethics Committee was put in place, with its charter available on the Groupe's public website. The role of this Committee is to collect and handle alerts received via the whistle-blowing system, which can also be accessed via the Groupe's public website. The Ethics Committee is free to determine how it reviews the various alerts it is required to handle. Its members may work collectively, or they may adopt a two-stage review process. For example:

- two members may investigate the case and submit it to the third for a final joint decision.
- if, during the review, a member of the Executive Committee is found to be involved, the case will be escalated to the Chairman of the Board of Directors or to a person designated by them.

The members of the Ethics Committee have full discretion to handle anonymous reports, depending on the complexity of the verifications required due to the anonymity of the source.

The Chairman & Chief Executive Officer may also, if he deems it necessary, refer a matter to the Ethics Committee for its opinion. It is the Groupe's responsibility to take all necessary steps to establish the framework for its missions and provide the resources for them to be fully exercised.

The Groupe's Board of Directors strives to take all issues into consideration, including those handled by the Ethics Committee and issues relating to the fight against corruption and influence peddling.

E.1.4 Actions

In 2024, EPC Groupe continued its efforts to strengthen its business ethics framework, in accordance with regulatory requirements and international best practices. The initiatives implemented aim to clarify, structure and improve existing processes, while reinforcing awareness and engagement among employees and partners.

The Anti-Corruption Code sets out the rules and procedures to guide employees in the performance of their duties and responsibilities and to ensure that the ethical and legal commitments of EPC Groupe are met. These rules apply to all Groupe employees and managers, regardless of where they carry out their activities. Every employee who joins the Groupe is given a copy of this code and undertakes to read it and abide by it.

13 3 1 Percentage of employees having received the Anti-Corruption Code

94%

**Objective 2025:
100% of employees**

The Policy on Gifts and Invitations applies to all employees of the Groupe's subsidiaries and to any person acting on behalf of EPC (consultant, intermediary, etc.). It sets out the rules for gifts and invitations, both received and given.

Internal and external stakeholders may report any behaviour they consider to be contrary to applicable laws or the Groupe's ethical values through a whistle-blowing mechanism deployed across EPC Groupe and publicly accessible via the EPC Groupe website. This may include, for example, corruption, fraud, discriminatory practices or sexual or moral harassment. Employees are reminded of its purpose in the handbook distributed to them when they join the Groupe. The reporting channel is operated by an external specialist provider to ensure

the confidentiality of the whistle-blower's identity, should they wish to remain anonymous. As part of the Groupe's ongoing efforts to improve access to its whistle-blowing mechanism, the preparation of the new version of the website has helped strengthen the visibility and accessibility of the online reporting platform. Key information on how the mechanism works and how the confidentiality of the whistle-blower's identity is protected has been summarized on a dedicated page, ensuring better understanding among all stakeholders.

A Groupe-wide map of corruption and influence peddling risks has been drawn up and is being updated, to take account of the business lines of new subsidiaries. It enables the Groupe to assess the likelihood of exposure to these risks, to evaluate the extent to which these risks are under control and the negative impact on the Groupe should they occur. Through this approach, the company is committed to maintaining proactive and forward-looking risk management, taking into account emerging or evolving threats. This methodology constitutes a key pillar in ensuring the resilience and sustainability of operations, while aligning practices with the highest standards in risk management.



TELT worksite, France

Actions to raise awareness of the risks of corruption and influence peddling are carried out among employees, particularly when they join the Groupe. Other initiatives are organized periodically at seminars, conventions, etc. Training courses are also organized for employees who are most at risk. The in-person training programme has been adapted to take account of the mapping of corruption risks. In 2023, this programme was piloted with buyers from ten subsidiaries and the Executive Committee, and was subsequently rolled out across several subsidiaries in 2024. An analysis was conducted to better structure awareness-raising (Level 1) and training (Level 2) activities related to anti-corruption and the prevention of influence peddling. As part of the objective to roll out a Groupe-wide online anti-corruption training course, a key milestone was achieved: Level 1 e-learning awareness modules were selected, customized and integrated into the EPC Groupe online training platform. These modules, which are to be completed by all employees, aim to disseminate the fundamental principles of business ethics, anti-corruption rules and the operation of the whistle-blowing mechanism. By providing all employees with a shared foundation of knowledge, this initiative helps to standardize and strengthen the compliance culture across the Groupe, while ensuring a better understanding of the issues related to integrity and compliance in professional activities. The Level 2 training sessions

deployed between the end of 2023 and 2024 covered 13 subsidiaries, accounting for 56% of the Groupe's consolidated turnover in 2024.

In order to prevent and identify risks associated with conflicts of interest and ensure a periodic review of the situation, a conflict of interest declaration form must be completed once a year at the annual appraisal by senior managers, heads of department and all Purchasing Department employees. In addition, as soon as an actual or potential conflict of interest is liable to influence their actions or decisions in the course of their professional activity, all Groupe employees must report the facts relating to such a situation and seek the opinion of their line management.

The internal audit system is managed by the Internal Audit Department, which draws up an action plan approved by the Groupe Chairman and CEO. Regular internal audit assignments aim to ensure that the monitoring system complies with organizational requirements, is effectively implemented and kept up to date. These audits are based on interviews, site visits, document reviews and checks on information systems. Compliance with business ethics issues is audited during these assignments, including the risks of corruption (fraud, conflicts of interest, money laundering, etc.) and anti-competitive practices.

The assessment of third parties (customers, suppliers, intermediaries, subcontractors, partners, etc.), which consists of determining the risk to which the Groupe

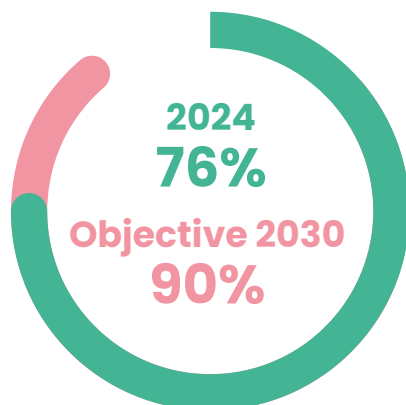


Matrix preparation, EPC 2i, France

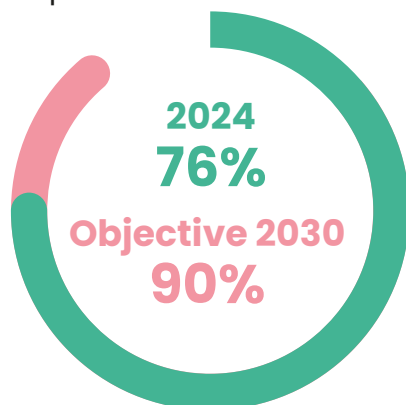
is exposed as a result of its relationship with a third party, is managed by Head Office for the subsidiaries, with the help of a specialist service provider. A more in-depth investigation may be carried out depending on the risk assessed. These assessments are used to evaluate the appropriateness of entering into or remaining in a relationship with a third party, and to put in place appropriate due diligence measures if necessary.

The Groupe expects suppliers to comply with the standards set out in its Responsible Procurement Charter and to act in an ethical and responsible manner. The Charter includes a section on responsibility and integrity in business conduct, including anti-corruption and respect for sound governance and fair competition (compliance with competitive practices, compliance with economic sanctions, conflicts of interest, money laundering).

13 2 1 Percentage of purchases from strategic suppliers who have acknowledged the Responsible Procurement Charter



13 2 2 Percentage of purchases from strategic suppliers who have acknowledged the Anti-Corruption Code



The Groupe prepares an annual report on the risk of money laundering. Tests are carried out on the operations of subsidiaries based in countries on the FATF's grey list ('jurisdictions under watch').

The year 2024 was marked by the further structuring of our personal data protection measures. Aware of the challenges linked to managing personal information, EPC Groupe is continuing its efforts to strengthen regulatory compliance and information systems security, in particular:

- To govern the management of personal data, a Personal Data Protection Policy is currently under review. This policy sets out the principles applied to data collection, processing and retention. It aims to ensure transparency for stakeholders and to guarantee compliance with the General Data Protection Regulation (GDPR).
- In line with the GDPR, the record of processing activities for ADEX has been reviewed with operational teams from all departments. In parallel, work is underway to improve the procedure for handling data subject rights requests, in order to optimize the processing of access, rectification and erasure requests. Lastly, a GDPR awareness campaign was carried out for Head Office managers to further strengthen the protection of personal data.
- The company has also drawn up an Information Systems Security Policy (ISSP) to structure its cybersecurity strategy. This policy is based on the implementation of technical and organizational measures to ensure the integrity and confidentiality of information.

E.1.5 Objectives

2025 Deployment of Level 1 awareness modules via e-learning and continuation of the Level 2 training campaign.

E.2 Developing our relationships with suppliers by encouraging responsible procurement practices

E.2.1 Stakes

EPC Groupe's purchasing strategy combines operational performance with a responsible approach that creates value for its stakeholders.

Purchasing is at the core of the Groupe's activities, whether it involves raw materials, trading products, subcontracting or overheads. Strengthening relationships with suppliers gives us greater visibility over the upstream value chain and enables us to identify areas for mutually beneficial action on all sustainability issues that can have a positive impact on the environment and communities.

Developing and maintaining strong relationships with our suppliers helps secure supply chains and ensure business continuity – a factor increasingly valued by customers in the context of tendering processes – and therefore represents a financial opportunity for the Groupe. Conversely, poor relationships with suppliers, which may result from inadequate payment practices, can increase costs for the company and negatively impact the quality of services provided to customers.

E.2.2 Commitments

The Groupe Purchasing Department promotes collaboration with suppliers who are aligned with the Groupe's values, particularly in relation to sustainability. To this end, the Groupe Purchasing Department relies on three key pillars:

- Its Responsible Procurement Charter, which acts as a CSR Code of Conduct for suppliers.
- Assessment of strategic suppliers' social, environmental and ethical practices and commitments, with a self-assessment questionnaire, visits and audits.
- Training and engagement of employees, primarily Groupe buyers, on sustainability matters in the supply chain.

E.2.3 Governance

Strategic purchasing is managed by the Groupe Purchasing Department through framework agreements that are key to the Groupe's overall performance.

Supplies are initiated by the Groupe's operational subsidiaries.

The Groupe Purchasing Department coordinates and supervises this activity. Its main tasks are to implement the Groupe's strategic guidelines, negotiate framework contracts for strategic purchases, coordinate relations with suppliers, and establish rules and procedures. The Strategic and CSR Committee reviews this work, particularly as part of the sustainability statement review process.

In this context, the Groupe Purchasing and CSR Departments define the Responsible Procurement Charter. The Groupe Purchasing Department also ensures its application during the negotiation of framework agreements.

In addition, the Groupe Purchasing Department:

- holds monthly meetings with the buyers at Groupe subsidiaries.
- organizes dedicated training sessions on responsible procurement at its annual seminar.
- regularly visits subsidiaries.



Product delivery, EPC Canada

- Focus

The challenges facing deconstruction-depollution and circular economy subsidiaries

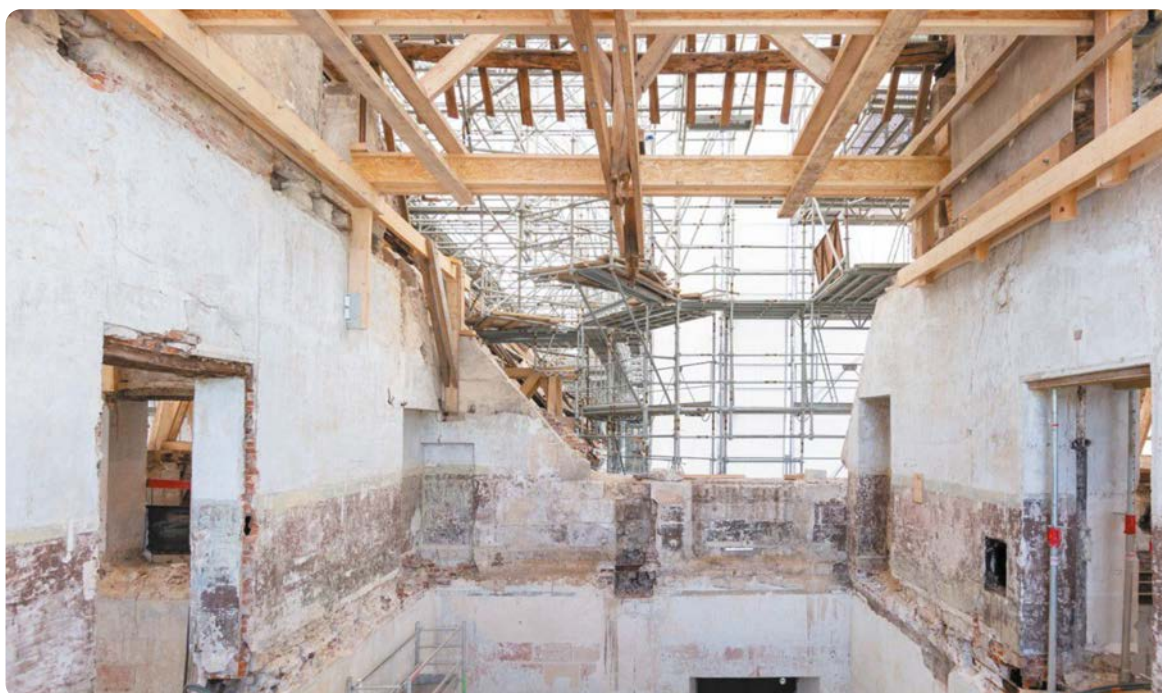
Stakes

Purchasing is structured differently for the Urban Mining subsidiaries, which buy more services: equipment hire, subcontracting, transport services for machinery and building waste. Suppliers are smaller and more dispersed.

Actions

According to the project and technical feasibility, the subsidiaries:

- work in partnership with social enterprises, employing people on integration schemes.
- work in partnership with recycling centres and re-use companies to provide secondary raw materials from dismantled buildings.
- use electrical equipment for operations.
- work with their main suppliers (equipment hire companies, temporary employment agencies) at national level on CSR issues such as innovation and reducing greenhouse gas emissions.



Depollution work, EPC Demosten

E.2.4 Actions

The EPC Groupe's Responsible Procurement Charter, adopted in 2023, sets out the social, environmental and ethical standards to be adopted by the Groupe's suppliers:

- In terms of social issues, the Charter sets out the requirements for working conditions and human rights. Suppliers must guarantee compliance with the fundamental conventions of the International Labour Organization and support diversity, equity and inclusion.
- In terms of the environment, the Charter specifies the requirements in terms of resource management and logistics.
- In terms of ethics, the Charter details the requirements in terms of business conduct, particularly in the areas of anti-corruption, information security and governance.

EPC Groupe implements measures to monitor supplier compliance.

A CSR questionnaire is sent to strategic suppliers to identify their environmental and social practices and commitments.

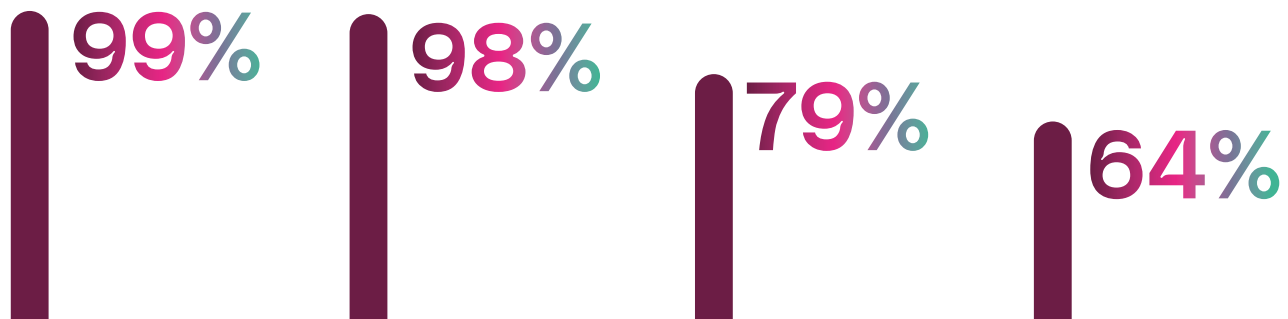
- Purchases from strategic suppliers cover 82% of the Groupe's strategic purchases (i.e. purchases of raw materials and trading explosives). Of the 21 strategic suppliers, 12 responded to the self-assessment questionnaire sent by EPC Groupe. The 12 suppliers

who responded represent 76% of purchases from strategic suppliers. This questionnaire is an example of the Groupe working with its strategic suppliers to improve the transparency and visibility of the social and environmental impacts of its supply chain.

12 3 1 Percentage of strategic suppliers responding to the self-assessment questionnaire



According to the responses to the CSR self-assessment questionnaire:



12 3 2 Percentage of purchases from strategic suppliers measuring their carbon footprint

12 3 3 Percentage of purchases from strategic suppliers with at least one CSR-related certification (environment, energy, SHE)

12 3 4 Percentage of purchases from strategic suppliers committed to international CSR initiatives

12 3 5 Percentage of purchases from strategic suppliers assessed by Ecovadis

E.2 GOVERNANCE INFORMATION

Developing our relationships with suppliers by encouraging responsible procurement practices



In addition, the Groupe Purchasing Department and the buyers at subsidiaries regularly visit and audit their key suppliers, including with regard to environmental, social and governance (ESG) issues.

12.4.1 Percentage of purchases from strategic suppliers audited over the last 5 years (by the Purchasing Department and local buyers)



The Groupe is adamant that buyers need to be made aware of sustainability matters in the supply chain.

- Sustainability matters are a key part of the Groupe's corporate identity, as its extensive geographical footprint and the land required for its activities have brought it into close contact with affected communities. Buyers in the various subsidiaries are particularly attentive to the issues and regulations in their countries and are encouraged to source locally wherever possible.
- An initial attempt to put this policy on a formal footing was made with the drafting and distribution of the Code of Good Business Practice, updated in 2019, which encourages all employees to assess the environmental performance of suppliers and subcontractors intending to work with the Groupe, whenever relevant.

At the Purchasing Seminar held in September 2024, 14 buyers from EPC Groupe subsidiaries received training in responsible procurement practices delivered by a specialized consulting firm. This training enabled them to:

- Identify the main CSR risks associated with the supply chain.
- Familiarize themselves with key tools for integrating CSR into procurement processes.
- Gain a clearer understanding of the contribution of procurement to the Groupe's greenhouse gas emissions footprint.
- Be equipped to implement best practices for more responsible purchasing.

The following indicators could not be reported in accordance with the formalism, accuracy and granularity required by the ESRS: G1-3_07, G1-3_08, G1-6_01, G1-6_03, G1-6_04.

E.2.5 Objectives

2026 Systematically include CSR criteria in all major calls for tender



Process verification

F.

Appendices

F.1

List of indicators

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
11 1 1	Percentage of industrial and/or commercial subsidiaries with quality certification	70%	74%	84%			Turnover of industrial and/or commercial subsidiaries with quality certification / Groupe consolidated turnover
11 2 1	Percentage of industrial and/or commercial subsidiaries with business continuity certification		71%	73%			Turnover of industrial and/or commercial subsidiaries with business continuity certification / Groupe consolidated turnover
12 3 1	Percentage of strategic suppliers responding to the CSR self-assessment questionnaire	N/A	66%	76%		90%	Volume of purchases during year n from suppliers who responded to the self-assessment questionnaire (in 2023 or 2024) / Volume of purchases during year n from strategic suppliers for year n
12 3 2	Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers measuring their carbon footprint	N/A	96% (25% for full Scope 3)	99% (21% for full Scope 3)			Volume of purchases during year n from suppliers that calculate their GHG emissions / Volume of purchases during year n from suppliers who responded to the questionnaire sent to them in 2023
12 3 3	Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers with at least one CSR-related certification (environment, energy, SHE)	N/A	92%	98%			Volume of purchases during year n from suppliers with a CSR certification / Volume of purchases during year n from suppliers who responded to the questionnaire sent to them in 2023
12 3 4	Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers committed to international CSR initiatives	N/A	72%	79%			Volume of purchases during year n from suppliers committed to an international CSR initiative / Volume of purchases during year n from suppliers who responded to the questionnaire sent to them in 2023
12 3 5	Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers assessed by Ecovadis	N/A	+49%	64%			Volume of purchases during year n from suppliers assessed via Ecovadis / Volume of purchases during year n from suppliers who responded to the questionnaire sent to them in 2023
12 4 1	Percentage of purchases from strategic suppliers audited over the last 5 years	N/A	48%	43%		80%	Volume of purchases during year n from suppliers audited within the past 5 years / Volume of purchases during year n from strategic suppliers
13 2 1	Percentage of purchases from strategic suppliers who have acknowledged the Responsible Procurement Charter	N/A	66%	76%		90%	Volume of purchases during year n from suppliers who acknowledged the Responsible Procurement Charter, based on the self-assessment questionnaire / Volume of purchases during year n from strategic suppliers
13 2 2	Percentage of purchases from strategic suppliers who have acknowledged the Anti-Corruption Code	N/A	66%	76%		90%	Volume of purchases during year n from suppliers who acknowledged the Anti-Corruption Code, based on the self-assessment questionnaire / Volume of purchases during year n from strategic suppliers

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
13 3 1	Percentage of employees having received the Anti-Corruption Code		85%	94%	100%	100%	Employees present as at 31 December of year n who signed the handbook / Groupe employees present as at 31 December of year n
13 4 1	Number of convictions for violations of legislation on anti-corruption and acts of corruption			0	0	0	
13 4 2	Total amount of fines for violations of legislation on anti-corruption and acts of corruption			0	0	0	
21 1 1	Number of salaried workers	1,979	2,112	2,222			Number of Groupe employees on payroll as at 31 December of year n, including permanent employees (open-ended contracts, open-ended project or site-based contracts), temporary employees (fixed-term contracts, work-study students) and employees on zero-hours contracts
21 1 2	Number of non-employee workers		317	414			Number of temporary employees as at 31 December of year n
21 2 1	Employee turnover rate	16%	17%	16%			Total number of employees who left the company voluntarily or due to dismissal, retirement or death in service during year n / Number of Groupe employees as at 31 December of year n Includes the following reasons for departure: resignation, dismissal, redundancy, retirement, end of probationary period, death. A new formula was applied in 2024, in line with the ESRS-recommended methodology, to exclude ends of temporary contracts. Note: 2022 and 2023 data includes ends of temporary contracts.
21 2 2	Total number of employees who left the company during the year			471			Total number of employees who left the Groupe during year n, for any reason.
21 3 1	Number of subsidiaries with one or more collective bargaining agreements in force		8	20			Number of subsidiaries with at least one collective bargaining agreement (including collective labour agreements) in force as at 31 December of year n Note: 2023 data did not include all collective labour agreements, which are a form of collective bargaining.
21 3 2	Percentage of employees covered by collective bargaining agreements		39%	76%			Sum of (% of employees covered by collective bargaining agreements, including collective labour agreements × number of employees in the subsidiary) / Total number of Groupe employees as at 31 December of year n Note: 2023 data did not include all collective labour agreements, which are a form of collective bargaining.

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
21 4 1	Percentage of employees represented by worker representatives		64%	64%			Number of employees represented by worker representatives as at 31 December of year n / Total number of Groupe employees as at 31 December of year n Worker representatives include union-appointed or elected representatives, and freely elected representatives not under the employer's influence (e.g. Social and Economic Committee (CSE), unions or other employee representation bodies).
21 6 1	Percentage of employees covered by at least one category of social protection		96%	100%			Number of employees as at 31 December of year n covered by at least one form of social protection (unemployment, illness, occupational accident and acquired disability, parental leave or retirement) / Total number of Groupe employees as at 31 December of year n
21 7 1	Rate of absenteeism	2%	3%	3%			Number of days lost as a result of an occupational accident with time off work, personal causes, working conditions, motivation, sick leave / (Number of employees x Number of days worked)
22 1 1	Number of Diversity, Equity and Inclusion Coordinators		2	47	1 per subsidiary		Number of Diversity, Equity and Inclusion (DE&I) representatives
22 2 1	Number of nationalities represented in the Groupe		More than 50	More than 50			Number of nationalities in the Groupe
22 3 1	Percentage of women in the company	13%	15%	15%			Number of women employed by the Groupe as at 31 December of year n / Total number of Groupe employees as at 31 December of year n
22 3 2	Percentage of women in executive positions		15%	17%		20%	Number of women serving as Area Managers or Subsidiary Managers as at 31 December of year n / Total number of Area and Subsidiary Directors as at 31 December of year n
22 3 3	Percentage of women on the Board of Directors	43%	43%	57%			Number of women on the EPC SA Board of Directors / Number of people on the EPC SA Board of Directors
22 3 4	Gender pay gap	-7%	-4%	-2%			(Total remuneration of women / FTE women) / (Total remuneration of men / FTE men)
22 4 1	Number of disabled employees		30 (i.e. 1.4% of employees)	34 (i.e. 1.5% of employees)			Number of employees with a recognized disability in the Groupe as at 31 December of year n
22 5 1	Age distribution and average age	42	42	42.5			Average age and age breakdown of Groupe employees as at 31 December of year n
22 6 1	Average seniority	7	8	8			Average length of service (in years) of Groupe employees as at 31 December of year n
22 7 1	Number of hours worked under social inclusion contracts (France only)		More than 22,000	More than 22,000			Number of hours worked in year n under social inclusion clauses (e.g. social/professional integration, social inclusion clauses)

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
22 8 1	Percentage of employees with access to the whistle-blowing system	100%	100%	100%	100%	100%	Number of employees present as at 31 December of year n with access to the whistle-blowing system / Total number of Groupe employees as at 31 December of year n
22 8 2	Percentage of employees who have signed the handbook		85%	94%	100%	100%	Number of employees present as at 31 December of year n who have signed the handbook / Total number of Groupe employees as at 31 December of year n
22 9 1	Proven incidents of discrimination, including harassment		1	0	0	0	Number of proven incidents of discrimination, including harassment, during year n
22 9 2	Amount of fines resulting from proven incidents of discrimination		€0	€0	€0	€0	During year n, total amount of fines, penalties and compensation for damages resulting from incidents and complaints related to discrimination, including harassment
22 9 3	Number of reports of incidents of discrimination, including harassment			1			Total number of incidents of discrimination, including harassment, reported during year n
23 1 1	Average number of training hours per employee		15.95 (women: 14.68 and men: 16.16)	15.1 (Women: 9.1 / Men: 16.2)			Total number of training hours received by employees during year n / Number of Groupe employees as at 31 December of year n
23 3 1	Number of partnerships with higher education establishments		19 partnerships in 10 subsidiaries	15 partnerships in 10 subsidiaries			Number of partnerships with higher education establishments: schools, universities, etc.
23 3 2	Number of interns, apprentices and other students employed during the year		115	213			Number of students who worked for the Groupe during the year as part of an internship, apprenticeship or other scheme
31 1 1	Percentage of employees formally informed of their right to withdraw		85%	94%	100%	100%	Number of employees as at 31 December of year n who have signed the handbook (which includes a notice on the right to withdraw and the Stop card) / Number of Groupe employees as at 31 December of year n
31 2 1	Percentage of industrial and/or commercial subsidiaries with health and safety certification	67%	73%	80%	73%		Turnover of industrial and/or commercial subsidiaries with safety certification / Groupe consolidated turnover
31 2 2	Percentage of employees working in a health and safety-certified subsidiary		70%	73%			Number of employees as at 31 December of year n in industrial and/or commercial subsidiaries with a health and safety certification / Number of employees as at 31 December of year n in industrial and/or commercial subsidiaries In cases of partial subsidiary coverage (e.g. certain branches only), an estimate is made of the number of employees covered.
31 2 3	Percentage of subsidiaries providing PPE to their employees (turnover percentage)	100%	100%	100%	100%	100%	Turnover of industrial and/or commercial subsidiaries supplying PPE to their employees / Turnover of Groupe industrial and/or commercial subsidiaries

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
31 3 1	Number of fatal accidents	0	1	0	0	0	Number of fatal accidents that occurred in subsidiaries (includes employees and temporary workers)
31 3 2	Number of lost-time accidents	31	48	38	0	0	Number of lost-time accidents (employees only). A lost-time accident is an accidental event that results in the employee being unable to work on the day following the incident, regardless of whether that day is a rest day, holiday or the day after leaving the company.
31 3 3	Number of cases of occupational illness	0	2	3	0	0	Number of employees with an illness resulting from the working conditions in which they carry out their professional activities
31 3 4	Occupational accident frequency index (TFI 12 months)	8	13	9			Number of lost-time accidents / Number of hours employees exposed to risks x 10 ⁶
31 3 5	Number of HIPOs	43	83	59			A HIPO is a potentially serious event. It is an event that could have had very serious consequences
31 3 6	Occupational accident severity index (TGI 12 months)	0.7	0.6	0.3			Number of days lost as a result of a lost-time accident / Number of hours of exposition to risk for employees x 10 ³
31 3 7	Number of occupational accidents without lost time			65			Number of occupational accidents without lost time (employees only). A work-related accident without lost time is an accidental event that requires the victim to be evacuated for medical examination or treatment but does not lead to time off work.
31 4 2	Frequency of safety routines at subsidiaries (percentage of employees)		Daily: 19% Weekly: 49% Monthly: 30% Annual: 2%	Daily: 18% Weekly: 50% Monthly: 30% Annual: 2%			Employees of industrial and/or commercial subsidiaries with daily, weekly, monthly or annual safety meetings / Employees of industrial and/or commercial subsidiaries
32 2 1	Number of at-risk sites		62	63			Number of SEVESO sites subject to high or low threshold authorization (+) Number of sites considered to pose an industrial risk under local regulations outside the EU Note: the 2023 figure has been corrected.
32 2 2	Including number of SEVESO sites		31	31			Number of SEVESO sites subject to high or low threshold authorization (Classified installations for the protection of the environment and sites subject to declaration excluded) Note: the 2023 figure has been corrected.
32 2 3	Including non-SEVESO sites at risk		31	32			Number of sites considered industrial risk sites under local regulations (excluding SEVESO) Note: the 2023 figure has been corrected.
32 4 1	Number of HIPOs with process safety implications	19	9	8			A HIPO is a high-potential incident. It is an event that could have led to very serious or catastrophic consequences.

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
32 4 2	Number of incidents resulting in 1 plant shutdowns of more than 24 hours		1	0	0	0	
32 4 4	Number of HAZIDs		5	2			HAZIDs (HAZard IDentification) are risk analyses used to identify the hazards at a facility. The study is carried out during the design phase of a project.
32 4 5	Number of HAZOPs		5	6			HAZOP (HAZard and OPerability studies) are studies that analyze the potential risks associated with operating a facility. They are more comprehensive than a HAZID study.
41 1 1	Number of sites in vulnerable or protected areas		14	16			Number of sites located in areas designated as vulnerable or protected by local regulations
41 2 1	Percentage of industrial and/or commercial subsidiaries with environmental certification	47%	55%	66%	56%		Turnover of industrial and/or commercial subsidiaries with environmental certification / Groupe consolidated turnover
41 2 2	Number of subsidiaries not fined for environmental offences	31 (97%)	24 (100%)	24 (96%)	100%		Number of industrial and/or commercial subsidiaries (-) Number of industrial and/or commercial subsidiaries fined for environmental offences
41 3 1	Number of subsidiaries that have set up programmes to preserve biodiversity and ecosystems	12	12	9			Number of subsidiaries that have set up programmes to preserve the environment, biodiversity and ecosystems
41 4 1	Number of sites subject to an environmental study		40	52			Number of sites that have already undergone a regulatory or voluntary environmental study. This includes internal studies updated within the framework of ISO 14001.
41 5 1	Number of hectares of forest (in France)		414	414			Number of hectares of forest owned by the Groupe in France
41 5 2	Percentage of hectares of forest with a sustainable management document (in France)		55%	55%		85%	Number of hectares of forest that have a sustainable management document / Number of hectares of forest owned by the Groupe in France
41 5 3	Percentage of hectares of forest with a sustainable management label (in France)		0%	0%		80%	Number of hectares of forest with a sustainable management label / Number of hectares of forest owned by the Groupe in France
41 6 1	Number of containment losses of more than 1 m3 at industrial facilities	2	2	0	0	0	
42 2 1	Tonnes of raw materials purchased		123,000 T	157,000 T			Purchases of ammonium nitrate, NASC, NMA, dynamite, nitric acid, sodium nitrite, caustic soda, acetic acid, calcium nitrate, sodium nitrate, genamine, aluminium and glass microspheres.
42 3 1	Total GHG emissions	509,000 tCO2e	482,000 tCO2e	478,000 tCO2e			The figures published in 2022 and 2023 have been revised to now reflect the GHG Protocol methodology, in accordance with ESRs requirements.

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
42 3 2	Scope 1 GHG emissions	20,000 tCO ₂ e	24,000 tCO ₂ e	20,000 tCO ₂ e			The figures published in 2022 and 2023 have been revised to now reflect the GHG Protocol methodology, in accordance with ESRS requirements.
42 3 3	Scope 2 GHG emissions	1,300 tCO ₂ e	1,100 tCO ₂ e	800 tCO ₂ e			The figures published in 2022 and 2023 have been revised to now reflect the GHG Protocol methodology, in accordance with ESRS requirements.
42 3 4	Scope 3 GHG emissions	488,000 tCO ₂ e	456,000 tCO ₂ e	457,000 tCO ₂ e			The figures published in 2022 and 2023 have been revised to now reflect the GHG Protocol methodology, in accordance with ESRS requirements.
42 3 5	Carbon intensity ratio	1.109	1.017	0.996		0.882	GHG emissions in kgCO ₂ e (ADEME methodology) / Consolidated turnover in Euros
42 4 1	Energy consumption and mix			103,700 MWh			Share of each energy type, based on ESRS classifications The figure published in the 2023 NFPS was not carried forward, as it was deemed insufficiently reliable. A new tool will be deployed in the coming years to improve the reliability of reporting.
42 4 2	Electricity, heat, steam and cooling consumption and share of renewable sources		7,900 MWh, of which 16% from renewable sources	6,900 MWh, of which 18% from renewable sources			Internal consumption of electricity, steam, heat and cooling for business activities. Consumption from renewable sources / Total consumption
42 4 3	Fossil fuel consumption and mix			98,700 MWh			Fossil energy consumption related to operations (energy use, freight, employee travel and purchases used as raw materials)
42 4 4	Number of subsidiaries producing renewable energy		6	7			Number of industrial and/or commercial subsidiaries that generate renewable energy
42 4 5	Number of subsidiaries purchasing renewable energy		7	5			Number of industrial and/or commercial subsidiaries that purchase renewable energy, including contracts with guaranteed renewable content
42 4 6	Number of subsidiaries that carried out at least one energy audit during the year		2	2			Number of industrial and/or commercial subsidiaries that carried out at least one energy audit in year n
42 5 1	Number of subsidiaries that have introduced initiatives to reduce their energy consumption		14	16			Number of industrial and/or commercial subsidiaries that have introduced initiatives to reduce their energy consumption
42 6 1	Energy intensity ratio			0.21			Total energy consumption (in MWh) / Consolidated turnover (in k-Euros)
43 1 1	Level of exposure to water stress (plants)		20% (3 production sites out of 15)	20% (3 production sites out of 15)			Number of fixed production sites located in areas with high, extremely high or arid water stress levels according to the WRI Aqueduct tool / Total number of fixed production sites
43 3 1	Percentage of production subsidiaries with water management initiatives in place		42%	75%			Number of production subsidiaries that have implemented water management actions / Total number of production subsidiaries

REFERENCE		RESULTS			OBJECTIVES		METHOD
#	NAME	2022	2023	2024	2025	2030	DEFINITION AND CALCULATION
44 1 1	Percentage of turnover attributable to the Urban Mining business line, including Deconstruction and Circular Economy		21%	22%			See chapter on the EU Green Taxonomy and regulatory tables
44 2 1	Tonnes of scrap metal recycled by EPC Demosten		33,700	28,000			Tonnes of scrap metal sold by EPC Demosten
44 2 2	Tonnes of recyclable waste extracted by EPC Demosten		97,700	43,000			Tonnes of waste sorted by EPC Demosten, excluding hazardous waste
44 2 3	Tonnes of recycled aggregates produced by EPC Colibri	4,600	11,700	20,600			Crushing output by EPC Colibri (excluding mobile crushing)
44 2 4	Tonnes of waste recovered [by EPC Colibri]	3,700	4,100	5,900			Waste recovery by EPC Colibri
44 3 1	Tonnes of hazardous waste landfilled by EPC Colibri	23,200	31,200	28,500			Hazardous waste landfilled by EPC Colibri
44 3 2	Tonnes of asbestos waste processed by EPC Demosten		11,200	37,500			Tonnes of asbestos waste delivered to treatment centres by EPC Demosten
44 4 1	Tonnes of hazardous waste generated by the Groupe's business lines		770	840			Tonnes of hazardous waste generated by the Explosives and Drilling & Blasting subsidiaries (contaminated packaging, off-spec products)
44 5 1	Number of production subsidiaries that recycle off-specification products		6	4			Number of explosives production subsidiaries that recycle off-spec products (start-up batches, expired products, etc.) Note: from year to year, some subsidiaries may stop recycling if off-spec volumes are negligible.
45 2 1	Financial contribution to projects for affected communities		€60,000	€54,000			Amounts paid out for community projects, e.g. drilling wells, repairing roads, donations, funding a school, etc.
46 1 1	Number of serious human rights incidents		0	0	0	0	Number of serious human rights incidents affecting company employees in year n
46 1 2	Amount of fines resulting from serious human rights incidents		€0	€0	€0	€0	Amount of fines, sanctions and compensation resulting from confirmed serious human rights violations
46 1 3	Based on responses to the CSR self-assessment questionnaire: percentage of purchases from strategic suppliers with an internal, anonymous reporting procedure	N/A	100%	100%			Volume of purchases during year n from suppliers with an internal and anonymous whistle-blowing procedure / Volume of purchases during year n from suppliers who responded to the questionnaire
46 1 4	Number of reports of human rights incidents			0	0	0	Number of reports of human rights incidents

F.2 List of disclosure requirements with which EPC has complied

ESRS	DISCLOSURE REQUIREMENT	TITLE OF DISCLOSURE REQUIREMENT	SECTION OF THE SUSTAINABILITY STATEMENT
2	BP-1	General basis for preparation of sustainability statements	B.1.1 Sustainability statement
2	BP-2	Disclosures in relation to specific circumstances	B.1.1 Sustainability statement
2	GOV-1	The role of the administrative, management and supervisory bodies	B.2.2 Governance
2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	B.2.2 Governance
2	GOV-3	Integration of sustainability-related performance in incentive schemes	B.2.2 Governance
2	GOV-4	Statement on due diligence	Not available
2	GOV-5	Risk management and internal controls over sustainability reporting	B.1.3 Process for updating sustainability information B.2.2 Governance
2	SBM-1	Strategy, business model and value chain	B.3 Business model and value chain
2	SBM-2	Interests and views of stakeholders	B.3.4 Stakeholder mapping
2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	B.3.5 Material impacts, risks and opportunities for EPC Groupe Stakes section of each sub-section of the sustainability statement
2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	B.4 Information on the materiality assessment process
2	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	F.2 List of disclosure requirements with which EPC has complied
2	MDR-P	Policies adopted to manage material sustainability matters	Commitments section of each sub-section of the sustainability statement
2	MDR-A	Actions and resources in relation to material sustainability matters	Actions section of each sub-section of the sustainability statement
2	MDR-M	Metrics in relation to material sustainability matters	Indicators in each sub-section of the sustainability statement F.1 List of indicators
2	MDR-T	Tracking effectiveness of policies and actions through targets	Objectives in each sub-section of the sustainability statement F.1 List of indicators
EI	EI-1	Transition plan for climate change mitigation	C.1 Measuring and reducing our greenhouse gas emissions
EI	EI-2	Policies related to climate change mitigation and adaptation	C.1 Measuring and reducing our greenhouse gas emissions
EI	EI-3	Actions and resources in relation to climate change policies	C.1 Measuring and reducing our greenhouse gas emissions
EI	EI-4	Targets related to climate change mitigation and adaptation	C.1 Measuring and reducing our greenhouse gas emissions
EI	EI-5	Energy consumption and mix	C.1 Measuring and reducing our greenhouse gas emissions
EI	EI-6	Gross Scopes 1, 2, 3 and Total GHG emissions	C.1 Measuring and reducing our greenhouse gas emissions

ESRS	DISCLOSURE REQUIREMENT	TITLE OF DISCLOSURE REQUIREMENT	SECTION OF THE SUSTAINABILITY STATEMENT
E1	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Not available
E1	E1-8	Internal carbon pricing	Not available
E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not available
E2	E2-1	Policies related to pollution	C.2 Preventing and combating pollution
E2	E2-2	Actions and resources related to pollution	C.2 Preventing and combating pollution
E2	E2-3	Targets related to pollution	Not available
E2	E2-4	Pollution of air, water and soil	Not available
E2	E2-5	Substances of concern and substances of very high concern	C.2 Preventing and combating pollution
E2	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	Not available
E3	E3-1	Policies related to water and marine resources	C.3 Improving water resources management
E3	E3-2	Actions and resources related to water and marine resources	C.3 Improving water resources management
E3	E3-3	Targets related to water and marine resources	C.3 Improving water resources management
E3	E3-4	Water consumption	Not available
E3	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Not available
E4	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Not available
E4	E4-2	Policies related to biodiversity and ecosystems	C.4 Committing to preserving biodiversity and ecosystems
E4	E4-3	Actions and resources related to biodiversity and ecosystems	C.4 Committing to preserving biodiversity and ecosystems
E4	E4-4	Targets related to biodiversity and ecosystems	C.4 Committing to preserving biodiversity and ecosystems
E4	E4-5	Impact metrics related to biodiversity and ecosystems change	Not available
E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Not available
E5	E5-1	Policies related to resource use and circular economy	C.5 Promoting the circular economy and waste recovery E.2 Developing our relationships with suppliers by encouraging responsible procurement practices
E5	E5-2	Actions and resources related to resource use and circular economy	C.5 Promoting the circular economy and waste recovery E.2 Developing our relationships with suppliers by encouraging responsible procurement practices
E5	E5-3	Targets related to resource use and circular economy	C.5 Promoting the circular economy and waste recovery E.2 Developing our relationships with suppliers by encouraging responsible procurement practices
E5	E5-4	Resource inflows	C.5 Promoting the circular economy and waste recovery

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List of disclosure requirements with which EPC has complied

ESRS	DISCLOSURE REQUIREMENT	TITLE OF DISCLOSURE REQUIREMENT	SECTION OF THE SUSTAINABILITY STATEMENT
E5	E5-5	Resource outflows	C.5 Promoting the circular economy and waste recovery
E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Not available
S1	S1-1	Policies related to own workforce	D. Social information
S1	S1-2	Processes for engaging with own workers and workers' representatives about impacts	D.1 Supporting employees and improving quality of life at work
S1	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	D.1 Supporting employees and improving quality of life at work D.3 Developing skills and commitment
S1	S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	D. Social information
S1	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	D. Social information
S1	S1-6	Characteristics of the undertaking's employees	D.1 Supporting employees and improving quality of life at work
S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	D.1 Supporting employees and improving quality of life at work
S1	S1-8	Collective bargaining coverage and social dialogue	D.1 Supporting employees and improving quality of life at work
S1	S1-9	Diversity metrics	D.2 Promoting diversity, equity and inclusion
S1	S1-10	Adequate wages	Not available
S1	S1-11	Social protection	D.1 Supporting employees and improving quality of life at work
S1	S1-12	Persons with disabilities	D.2 Promoting diversity, equity and inclusion
S1	S1-13	Training and skills development metrics	D.3 Developing skills and commitment
S1	S1-14	Health and safety metrics	D.4 Ensuring the health and safety of our workers
S1	S1-15	Work-life balance metrics	Not available
S1	S1-16	Compensation metrics (pay gap and total compensation)	D.2 Promoting diversity, equity and inclusion
S1	S1-17	Incidents, complaints and severe human rights impacts	D.2 Promoting diversity, equity and inclusion D.8 Ensuring respect for human rights
S2	S2-1	Policies related to value chain workers	Not available
S2	S2-2	Processes for engaging with value chain workers about impacts	Not available
S2	S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Not available
S2	S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Not available

ESRS	DISCLOSURE REQUIREMENT	TITLE OF DISCLOSURE REQUIREMENT	SECTION OF THE SUSTAINABILITY STATEMENT
S2	S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Not available
S3	S3-1	Policies related to affected communities	D.7 Ensuring dialogue and action in favour of local communities
S3	S3-2	Processes for engaging with affected communities about impacts	D.7 Ensuring dialogue and action in favour of local communities
S3	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	D.7 Ensuring dialogue and action in favour of local communities
S3	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	D.7 Ensuring dialogue and action in favour of local communities
S3	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	D.7 Ensuring dialogue and action in favour of local communities
S4	S4-1	Policies related to consumers and end-users	N/A (not material)
S4	S4-2	Processes for engaging with consumers and end-users about impacts	N/A (not material)
S4	S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	N/A (not material)
S4	S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	N/A (not material)
S4	S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	N/A (not material)
GI	GI-1	Corporate culture and business conduct policies	D.8 Ensuring respect for human rights E.1 Ensuring ethical business practices
GI	GI-2	Management of relationships with suppliers	E.2 Developing our relationships with suppliers by encouraging responsible procurement practices
GI	GI-3	Prevention and detection of corruption and bribery	E.1 Ensuring ethical business practices
GI	GI-4	Confirmed incidents of corruption or bribery	Not available
GI	GI-5	Political influence and lobbying activities	N/A (not material)
GI	GI-6	Payment practices	Not available

F.3 Double materiality assessment

F.3.1 Materiality scoring principle

As specified in the guidance from the French Accounting Standards Authority, the use of quantitative thresholds is not mandatory, but may be helpful, particularly for large companies. EPC has therefore defined evaluation grids to objectively exclude issues deemed non-material.

Severity, magnitude and likelihood are scored as 0, 1, 4, 7 or 10.

- The materiality scores for positive and negative impacts are calculated as the product of severity × likelihood.
- The materiality scores for risks and opportunities are calculated as the product of magnitude × likelihood.

A score of zero always corresponds to an issue that is not applicable to the Groupe (for example, there are no impacts, risks or opportunities related to the extraction of marine resources, given the nature of the Groupe's business).

The scoring scale from 1 to 10 helps reveal standard deviations and highlight the most material issues, particularly for consolidation and visual representation purposes. Given the wide range of topics and data sources involved, the use of four scoring levels allows the identification of major trends while keeping the rating system simple.

a/ Probability

Probability is assessed for positive impacts, negative impacts, risks and opportunities.

To simplify the evaluation grid, actual and potential effects are referenced in the same scoring system. A score of 10 (maximum) is assigned when effects are already occurring and recurrent:

- 1 corresponds to a possible but highly unlikely effect
- 4 corresponds to a rather likely effect
- 7 corresponds to a likely or very likely effect
- 10 corresponds to an effect that is already real and recurrent

b/ Severity of positive impacts

Severity is scored as 1, 4, 7 or 10.

Scope and scale are assessed qualitatively to determine a severity score for the positive impact. The severity score is evaluated holistically, taking into account the following levels:

SEVERITY LEVEL	SCOPE	SCALE
1	Very limited to limited	Very limited to limited
4	Limited	Moderate
	Moderate	Limited
7	Moderate	Significant
	Significant	Moderate
10	Significant	Significant

c/ Severity of negative impacts

Severity is scored as 1, 4, 7 or 10.

Scope, scale and irremediable character are assessed qualitatively to determine a severity score for the

negative impact. The severity score is evaluated holistically, taking into account the following levels:

SEVERITY LEVEL	SCOPE	SCALE	IRREMEDIABLE CHARACTER
1	Very limited to limited	Very limited to limited	No
4	Limited	Moderate	No
	Moderate	Limited	No
7	Moderate	Significant	Yes
	Significant	Moderate	Yes
10	Significant	Significant	Yes

As recalled in EFRAG's Implementation Guidance 1, paragraph 118 (*"Any of the three characteristics of severity can make an impact severe, but often the characteristics are interdependent. Irremediable character could impact severity by increasing its scale. In turn, it is often the case that the greater the scale or the wider the scope of an impact, the harder it is to remediate, albeit a case-by-case assessment is to be performed in order to conclude if any of the three characteristics can make the impact severe."*), the three factors are often interdependent, which is why we do not assess them individually.

In the case of potential negative impacts on human rights, the ESRS specify that "the severity of the impact takes precedence over its likelihood" (ESRS 1 §45). Accordingly, in line with these principles, it will be assumed that the severity score must be equal to or greater than the probability score.

d/ Magnitude of risks and opportunities

Magnitude is assessed in accordance with the rules established for risk evaluation under the Groupe's business continuity management system:

- 1 corresponds to a financial impact (i.e. an effect on turnover) between €25k and €250k
- 4 corresponds to a financial impact between €250k and €1m
- 7 corresponds to a financial impact between €1m and €5m
- 10 corresponds to a financial impact above €5m

e/ Other dimensions

In accordance with ESRS 1 §77, the following timeframes are adopted from the end of the reporting period:

- Short term: an effect expected within less than one year
- Medium term: an effect expected within 1 to 5 years
- Long term: an effect expected in more than 5 years

F.3.2 Key assumptions of the methodology

EPC Groupe has made a number of assumptions in line with the principles of the ESRS and the EFRAG guidance. In particular, EPC has made the following choices:

- EPC Groupe has sought to highlight its specific topics within the sustainability matters listed in AR 16 of ESRS 1, notably by organizing them under the heading "EPC-specific matters" rather than adding new rows to the evaluation matrix. This approach facilitates review by internal experts (as it aligns with their areas of expertise and authority), but may make it more complex for external stakeholders to understand.
- EPC has chosen to start from the sustainability matters themselves, rather than from the company's value chains and activities. The Groupe considers that its business line experts are more familiar with the company's activities and value chain than with the full range of sustainability matters. By starting from the AR 16 list, the Groupe ensures that no sustainability matter is overlooked in the assessment, without risking omission of any part of the Groupe's business activities.
- The double materiality assessment, while intended to be objective, still involves a significant degree of subjectivity. Accurate and structured data is not available for all topics, and the scoring relies on the expertise and experience of our business line experts and internal subject-matter experts. These experts all have in-depth knowledge of their respective topics but may not always have formal references or bibliographic sources to share. Given current resources, objectively predicting the magnitude and likelihood of potential impacts remains difficult.
- The concept of double materiality, the associated terminology and the evaluation tool require in-depth training for experts to ensure that reviews are meaningful. Due to resource constraints and to ensure the rigour of the review process, EPC Groupe must therefore limit the number of experts consulted each year.
- The difference in granularity between the sustainability matters to be assessed by the Groupe (as per the table in AR 16 of ESRS 1) and the data points of the topical ESRS complicates reconciliation during gap analyses. The notion of materiality of information therefore becomes fundamentally important.

F.3.3 List of sustainability matters assessed

EPC assesses itself against all topics, sub-topics and sub-sub-topics listed in AR 16 of ESRS 1 (sustainability matters). The assessment is conducted twice: once for the Explosives and Drilling & Blasting value chain, and once for the Urban Mining value chain.

To facilitate internal expert review, understanding and integration into the graphical representation, the Groupe subsequently classifies the ESRS 1 sustainability matters into “EPC-specific matters”. This approach enables the Groupe to present both internal and external stakeholders with a simplified graphical representation of the double materiality analysis results. The scenarios are as follows:

- If no issue is specific to EPC within a topic, the EPC matter bears the same or a similar name to the corresponding ESRS matter:
 - Biodiversity and ecosystem services (E4)
 - Consumers and end-users (S4)
 - Relations with local communities (S3)
 - Water resources (E3)
 - Workers in the value chain (S2)
- If a topic includes sub-topics or sub-sub-topics of particular importance to the Groupe, these are isolated and sometimes renamed more specifically:
 - Climate change adaptation (sub-topic, E1)
 - Climate change mitigation (sub-topic, E1)
 - Diversity, equity and inclusion (sub-topic, S1)
 - Energy efficiency (sub-topic, E1)
 - Training and commitment (selection of sub-topics, S1)
 - Customer relations and product quality/safety (selection of sub-sub-topics, S4) – specific to the Explosives and Drilling & Blasting value chain
 - Process safety (sub-sub-topic, S3) – specific to the Explosives and Drilling & Blasting value chain
 - Worker safety (sub-sub-topic, S1)
 - Waste recovery and circular economy (sub-topics, E5)
- If, in EPC’s operations, sub-topics and sub-sub-topics from different ESRS topics are addressed together, they may be grouped into a single specific matter:
 - Responsible procurement: includes one sub-topic from E5 and one from G1
 - Business ethics and fundamental rights: includes sub-topics from G1, S1 and S2
- Finally, if a topic is highly material for the Groupe but for different reasons across the Explosives and Drilling & Blasting value chain and the Urban Mining value chain, the topic is split into two distinct matters:
 - Depollution and decontamination activities (topic E2, for the Urban Mining value chain): refers mainly to depollution and decontamination activities performed by Urban Mining subsidiaries
 - Pollution and hazardous substances management (topic E2, for the Explosives and Drilling & Blasting value chain): refers to pollution that could result from the specific activities of the Explosives and Drilling & Blasting subsidiaries

F.3.4 List of material IROs

The table below presents the groupings and the results of the double materiality assessment for each sustainability matter.

TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	MATERIALITY	EPC-SPECIFIC MATTER	
Climate change	Climate change adaptation		Material	Climate change adaptation	
	Climate change mitigation		Material	Climate change mitigation	
	Energy		Material	Energy efficiency	
Pollution	Pollution of air		Material	Explosives and Drilling & Blasting: Pollution and hazardous substances management	
	Pollution of water		Material		
	Pollution of soil		Material		
	Pollution of living organisms and food resources		Not material	Urban Mining: Depollution and decontamination activities	
	Substances of concern		Material		
	Substances of very high concern		Material		
	Microplastics		Material		
Water and marine resources	Water	Water consumption	Material	Water resources	
		Water withdrawals	Material		
		Water discharges	Material		
		Water discharges in the oceans	Not material		
	Marine resources	Extraction and use of marine resources			Not material
Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Climate change	Material	Biodiversity and ecosystem services	
		Land-use change, fresh water-use change and sea-use change	Not material		
		Direct exploitation	Not material		
	Impacts on the state of species	Invasive alien species	Not material		
		Pollution	Material		
		Others	Not material		
		Species population size	Not material		
		Species global extinction risk	Not material		
	Impacts on the extent and condition of ecosystems	Land degradation	Material		
		Desertification	Not material		
		Soil sealing	Not material		
	Impacts and dependencies on ecosystem services		Material		

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TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	MATERIALITY	EPC-SPECIFIC MATTER
Circular economy	Resources outflows related to products and services		Material	Waste recovery and circular economy
	Waste		Material	
	Resources inflows, including resource use		Material	Responsible procurement
Own workforce	Working conditions	Health and safety	Material	Worker safety
		Secure employment	Material	Training and commitment
		Working time	Material	
		Adequate wages	Material	
		Social dialogue	Not material	
		Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	Material	
		Collective bargaining, including rate of workers covered by collective agreements	Material	
		Work-life balance	Material	
	Equal treatment and opportunities for all	Training and skills development	Material	
		Gender equality and equal pay for work of equal value	Material	Diversity, equity and inclusion
		Employment and inclusion of persons with disabilities	Material	
		Measures against violence and harassment in the workplace	Material	
		Diversity	Material	
	Other work-related rights	Child labour	Not material	Business ethics and fundamental rights
		Forced labour	Not material	
		Adequate housing	Not material	
		Privacy	Material	

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Double materiality assessment

TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	MATERIALITY	EPC-SPECIFIC MATTER
Workers in the value chain	Working conditions	Secure employment	Not material	Workers in the value chain
		Working time	Not material	
		Adequate wages	Not material	
		Social dialogue	Not material	
		Freedom of association, including the existence of work councils	Material	
		Collective bargaining	Not material	
		Work-life balance	Material	
		Health and safety	Material	
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Not material	
		Training and skills development	Material	
		The employment and inclusion of persons with disabilities	Not material	
		Measures against violence and harassment in the workplace	Not material	
		Diversity	Not material	
	Other work-related rights	Child labour	Material	Business ethics and fundamental rights
		Forced labour	Material	
Adequate housing		Not material		
Water and sanitation		Not material		
Privacy		Not material		
Affected communities	Rights of indigenous peoples	Free, prior and informed consent	Material	Relations with local communities
		Self-determination	Material	
		Cultural rights	Material	
	Communities' civil and political rights	Freedom of expression	Material	
		Freedom of assembly	Material	
		Impact on human rights defenders	Not material	
	Communities' economic, social and cultural rights	Adequate housing	Material	
		Adequate food	Material	
		Water and sanitation	Material	
		Land-related impacts	Material	
		Safety-related impacts	Material	
				Explosives and Drilling & Blasting: Process safety
			Urban Mining: Relations with local communities	

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Double materiality assessment

TOPIC	SUB-TOPIC	SUB-SUB-TOPIC	MATERIALITY	EPC-SPECIFIC MATTER
Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy	Not material	Consumers and end-users
		Freedom of expression	Not material	
		Access to (quality) information	Material	
	Personal safety of consumers and/or end-users	Health and safety	Material	Explosives and Drilling & Blasting: Client relations and quality/safety of products
				Urban Mining: Consumers and end-users
		Security of a person	Not material	Consumers and end-users
		Protection of children	Not material	
	Social inclusion of consumers and/or end-users	Non-discrimination	Not material	
		Access to products and services	Not material	
		Responsible marketing practices	Not material	
Business conduct	Management of relationships with suppliers including payment practices		Material	Responsible procurement
	Corporate culture		Not material	Business ethics and fundamental rights
	Protection of whistle-blowers		Material	
	Animal welfare		Not material	
	Political engagement		Not material	
	Corruption and bribery	Prevention and detection including training	Material	
		Incidents	Material	

F.3.5 Simplified visual representation of the double materiality assessment

On completing the assessment of the Explosives and Drilling & Blasting business line and the Urban Mining business line, EPC calculates averages to produce a simplified visual representation. The materiality scores of each EPC-specific matter are weighted according to the share of each activity in the Groupe's turnover, in order to obtain Groupe-level materiality scores. These scores give the position of the points in the double materiality visual representation.

Each point in the visual is colour-coded based on the contribution of positive impacts and opportunities to the materiality score. Specifically, the contribution is calculated as the share of the sum of the materiality score for positive impacts and the materiality score for opportunities in the total materiality score (i.e. the sum of the impact materiality score and the financial

materiality score). The contribution is considered low if the share of positive impacts and opportunities is less than 40%, balanced if the share is between 40% and 60% and high if the share is greater than 60%.

For example, for the matter "Relations with local communities", the sum of the materiality scores for positive impacts and opportunities accounts for 67% of the sum of the impact materiality score and the financial materiality score.

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List of data points in cross-cutting and topical standards that derive from other EU legislation

F.4 List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator no. 13, Table #1, Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		B.2.2 Governance Indicator 22 3 3 Percentage of women on the Board of Directors
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		B.2.2 Governance
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator no. 10, Table #3, Annex I				Not available
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator no. 4, Table #1, Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator no. 9, Table #2, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator no. 14, Table #1, Annex I		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS EI-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Not available Planned for publication in the 2025 sustainability statement
ESRS EI-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g) and Article 12.2		C.1 Measuring and reducing our greenhouse gas emissions

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APPENDICES

List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS EI-4 GHG emission reduction targets paragraph 34	Indicator no. 4, Table #2, Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		C.1 Measuring and reducing our greenhouse gas emissions Indicator 42 3 5 Carbon intensity ratio
ESRS EI-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator no. 5, Table #1 and Indicator no. 5, Table #2, Annex I				C.1 Measuring and reducing our greenhouse gas emissions Indicator 42 4 3 Fossil fuel consumption and mix
ESRS EI-5 Energy consumption and mix paragraph 37	Indicator no. 5, Table #1, Annex I				C.1 Measuring and reducing our greenhouse gas emissions Indicator 42 4 1 Energy consumption and mix
ESRS EI-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator no. 6, Table #1, Annex I				C.1 Measuring and reducing our greenhouse gas emissions Indicator 42 6 1 Energy intensity ratio
ESRS EI-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators no. 1 and no. 2, Table #1, Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		C.1 Measuring and reducing our greenhouse gas emissions Indicators 42 3 1, 42 3 2, 42 3 3, 42 3 4
ESRS EI-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator no. 3, Table #1, Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		C.1 Measuring and reducing our greenhouse gas emissions Indicator 42 3 5 Carbon intensity ratio
ESRS EI-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS EI-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not available

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List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: exposures subject to physical risk			Not available
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Not available
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not available
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator no. 8, Table #1, Annex I; Indicator no. 2, Table #2, Annex I; Indicator no. 1, Table #2, Annex I; Indicator no. 3, Table #2, Annex I				Not available
ESRS E3-1 Water and marine resources paragraph 9	Indicator no. 7, Table #2, Annex I				C.3 Improving water resources management
ESRS E3-1 Dedicated policy paragraph 13	Indicator no. 8, Table #2, Annex I				C.3 Improving water resources management
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator no. 12, Table #2, Annex I				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator no. 6.2, Table #2, Annex I				Not available
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator no. 6.1, Table #2, Annex I				Not available
ESRS 2-SBM3 – E4 paragraph 16 (a) i	Indicator no. 7, Table #1, Annex I				C.4 Committing to preserving biodiversity and ecosystems
ESRS 2-SBM3 – E4 paragraph 16 (b)	Indicator no. 10, Table #2, Annex I				Not material
ESRS 2-SBM3 – E4 paragraph 16 (c)	Indicator no. 14, Table #2, Annex I				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator no. 11, Table #2, Annex I				C.4 Committing to preserving biodiversity and ecosystems

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List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator no. 12, Table #2, Annex I				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator no. 15, Table #2, Annex I				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator no. 13, Table #2, Annex I				Not material
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator no. 9, Table #1, Annex I				C.5 Promoting the circular economy and waste recovery Indicator 44 4 1 Tonnes of hazardous waste generated by the Groupe's business lines
ESRS 2 SBM-3 – SI: Risk of incidents of forced labour paragraph 14 (f)	Indicator no. 13, Table #3, Annex I				D.8 Ensuring respect for human rights
ESRS 2 SBM-3 – SI: Risk of incidents of child labour paragraph 14 (g)	Indicator no. 12, Table #3, Annex I				D.8 Ensuring respect for human rights
ESRS SI-1: Human rights policy commitments paragraph 20	Indicator no. 9, Table #3 and Indicator no. 11, Table #1, Annex I				D.8 Ensuring respect for human rights
ESRS SI-1: Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		D.8 Ensuring respect for human rights
ESRS SI-1: Processes and measures for preventing trafficking in human beings paragraph 22	Indicator no. 11, Table #3, Annex I				D.8 Ensuring respect for human rights
ESRS SI-1: Workplace accident prevention policy or management system paragraph 23	Indicator no. 1, Table #3, Annex I				D.4 Ensuring the health and safety of our workers
ESRS SI-3: Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator no. 5, Table #3, Annex I				E.1 Ensuring ethical business practices
ESRS SI-14: Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator no. 2, Table #3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		D.4 Ensuring the health and safety of our workers Indicators 33 3 1, 31 3 2, 31 3 4, 31 3 7
ESRS SI-14: Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator no. 3, Table #3, Annex I				D.4 Ensuring the health and safety of our workers Indicator 31 3 6 Severity rate of occupational accidents (TGI 12 months)

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APPENDICES

List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS S1-16: Unadjusted gender pay gap paragraph 97 (a)	Indicator no. 12, Table #1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		D.2 Promoting diversity, equity and inclusion Indicator 22 3 4 Gender pay gap
ESRS S1-16: Excessive CEO pay ratio paragraph 97 (b)	Indicator no. 8, Table #3, Annex I				Not material
ESRS S1-17: Incidents of discrimination paragraph 103 (a)	Indicator no. 7, Table #3, Annex I				D.2 Promoting diversity, equity and inclusion Indicator 22 9 3 Number of reports of incidents of discrimination, including harassment
ESRS S1-17: Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator no. 10, Table #1 and Indicator no. 14, Table #3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		D.8 Ensuring respect for human rights Indicator 46 1 1 Number of serious human rights incidents
ESRS 2 SBM-3 – S2: Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators no. 12 and no. 13, Table #3, Annex I				D.8 Ensuring respect for human rights
ESRS S2-1: Human rights policy commitments paragraph 17	Indicator no. 9, Table #3 and Indicator no. 11, Table #1, Annex I				D.8 Ensuring respect for human rights
ESRS S2-1: Policies related to value chain workers paragraph 18	Indicators no. 11 and no. 4, Table #3, Annex I				D.8 Ensuring respect for human rights
ESRS S2-1: Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator no. 10, Table #1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		D.8 Ensuring respect for human rights
ESRS S2-1: Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		D.8 Ensuring respect for human rights
ESRS S2-4: Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator no. 14, Table #3, Annex I				D.8 Ensuring respect for human rights Indicator 46 1 1 Number of serious human rights incidents
ESRS S3-1: Human rights policy commitments paragraph 16	Indicator no. 9, Table #3, Annex I and Indicator no. 11, Table #1, Annex I				D.8 Ensuring respect for human rights

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List of data points in cross-cutting and topical standards that derive from other EU legislation

DISCLOSURE REQUIREMENT AND RELATED DATA POINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SUSTAINABILITY STATEMENT REFERENCE
ESRS S3-1: Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator no. 10, Table #1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		D.8 Ensuring respect for human rights
ESRS S3-4: Human rights issues and incidents paragraph 36	Indicator no. 14, Table #3, Annex I				D.8 Ensuring respect for human rights Indicator 46 11 Number of serious human rights incidents
ESRS S4-1: Policies related to consumers and end-users paragraph 16	Indicator no. 9, Table #3 and Indicator no. 11, Table #1, Annex I				Not material
ESRS S4-1: Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator no. 10, Table #1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Not material
ESRS S4-4: Human rights issues and incidents paragraph 35	Indicator no. 14, Table #3, Annex I				Not material
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator no. 15, Table #3, Annex I				E.1 Ensuring ethical business practices
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator no. 6, Table #3, Annex I				E.1 Ensuring ethical business practices
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator no. 17, Table #3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		E.1 Ensuring ethical business practices Indicators 13 4 1 and 13 4 2
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator no. 16, Table #3, Annex I				E.1 Ensuring ethical business practices

F.5 Regulatory tables related to the EU Green Taxonomy

Disclosure of the information referred to in Article 8, paragraphs 6 and 7, in accordance with Annex III of Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors, and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

ROW NUCLEAR ENERGY RELATED ACTIVITIES YES/NO

1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

FOSSIL GAS RELATED ACTIVITIES YES/NO

4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

FINANCIAL YEAR N 2024 SUBSTANTIAL CONTRIBUTION CRITERIA DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")

Economic Activities (1)	Code (2)	Turnover (3) (in € million)	Proportion of Turnover, year N (4) %	Climate change mitigation (5) Y; N; N/EL	Climate change adaptation (6) Y; N; N/EL	Water (7) Y; N; N/EL	Pollution (8) Y; N; N/EL	Circular economy (9) Y; N; N/EL	Biodiversity (10) Y; N; N/EL	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular economy (15) Y/N	Biodiversity (16) Y/N	Minimum safeguards (17) Y/N	Proportion of Taxonomy-aligned (A.1.) or –eligible (A.2.) turnover, year N–1 (18) %	Category enabling activity (19)	Category transitional activity (20)
																		E	T
A. TAXONOMY–ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy–aligned)																			
Demolition and wrecking of buildings and other structures	CE 3.3	37.7	8%	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	0%		
Remediation of contaminated sites and areas	PPC 2.4	19.2	4%	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	0%		
Collection and transport of non–hazardous and hazardous waste	CE 2.3	21	0%	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	0%		
Sorting and material recovery of non–hazardous waste	CE 2.7	2.0	0%	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	0%		
Turnover of environmentally sustainable activities (Taxonomy–aligned) (A.1)		61.0	12%	0%	0%	0%	4%	9%	0%	YES	YES	YES	YES	YES	YES	YES	0%		
Of which enabling		–	0%	0%	0%	0%	0%	0%	0%	YES	YES	YES	YES	YES	YES	YES	0%	E	
Of which transitional		–	0%	0%						YES	YES	YES	YES	YES	YES	YES	0%		T
A.2. Taxonomy–eligible but not environmentally sustainable activities (not Taxonomy–aligned activities)																			
Demolition and wrecking of buildings and other structures	CE 3.3	251	5%	N/EL	N/EL	N/EL	N/EL	EL; N/EL	EL; N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0%		
Remediation of contaminated sites and areas	PPC 2.4	11.6	2%	N/EL	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0%		
Collection and transport of non–hazardous and hazardous waste	CE 2.3	0.4	0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0%		
Sorting and material recovery of non–hazardous waste	CE 2.7	0.0	0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0%		
Turnover of Taxonomy–eligible but not environmentally sustainable activities (not Taxonomy–aligned activities) (A.2)		371	8%	0%	0%	0%	2%	5%	0%								21%		
A. Turnover of Taxonomy–eligible activities (A.1+A.2)		98.2	20%	0%	0%	0%	6%	14%	0%								21%		
B. TAXONOMY–NON–ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy–non–eligible activities		3920	80%																
TOTAL		490.2	100%																

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

FISCAL YEAR N **2024** **SUBSTANTIAL CONTRIBUTION CRITERIA** **DNH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")**

Economic Activities (1)	Code (2)	CapEx (3) (in € million)	Proportion of CapEx, year N (4)	Y; N; N/EL	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
																			Y; N; N/EL	E
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Demolition and wrecking of buildings and other structures	CE 3.3	0.9	2%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%		
Remediation of contaminated sites and areas	PPC 2.4	0.3	1%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%		
Collection and transport of non-hazardous and hazardous waste	CE 2.3	1.0	3%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%		
Sorting and material recovery of non-hazardous waste	CE 2.7	0.4	1%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		2.6	7%	0%	0%	0%	0%	1%	6%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which enabling		-	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E	
Of which transitional		-	0%								Y	Y	Y	Y	Y	Y	Y	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Demolition and wrecking of buildings and other structures	CE 3.3	0.6	2%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL				0%		
Remediation of contaminated sites and areas	PPC 2.4	0.2	0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL								0%		
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.2	0%	N/EL	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0%		
Sorting and material recovery of non-hazardous waste	CE 2.7	0.0	0%	N/EL	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.0	3%	0%	0%	0%	0%	0%	2%	0%								13%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		3.5	9%	0%	0%	0%	0%	1%	8%	0%								13%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		35.0	91%																	
TOTAL		38.6	100%																	

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2024

FISCAL YEAR N 2024 SUBSTANTIAL CONTRIBUTION CRITERIA DNSH CRITERIA (“DOES NOT SIGNIFICANTLY HARM”)

Economic Activities (1)	Code (2)	OpEx (3) (in € million)	Proportion of OpEx, year N (4)	%	Y; N; N/EL	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0%	0%															0%		T
Of which enabling		-	0%	0%															0%	E	
Of which transitional		-	0%	0%															0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.0	0%	0%	EL; N/EL	0%	0%	0%	0%	EL; N/EL	0%	0%	0%	0%	0%	0%	0%	0%	0%		
A.		0.0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
OpEx of Taxonomy-non-eligible activities		26.1	100%																		
TOTAL		26.1	100%																		

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