



NON-FINANCIAL STATEMENT 2024



MESSAGE FROM THE CEO

Dear colleagues, partners, and stakeholders,

SOGECLAIR has established itself as a key player in the mobility sector, combining expertise, innovation, and technical excellence. While we take pride in this legacy, we are firmly focused on the future strengthening the foundations of our corporate social responsibility approach initiated in 2019. Our commitment to Corporate Social Responsibility (CSR) is rooted in the Group's core values: **trust and teamwork, performance and innovation, responsibility and engagement, and fairness and business ethics**. We are convinced that embedding that CSR not only enhances the sustainability of our organization but also its long-term competitiveness.

Several key initiatives demonstrate this ongoing commitment: **the carbon footprint assessments of five subsidiaries (representing 69% of consolidated revenue), the improvement of our ECOVADIS rating, the implementation of a Responsible Purchasing Charter**, and, more recently, the preparatory work for compliance with the CSRD (Corporate Sustainability Reporting Directive).

Recognizing the scale of transformation required, SOGECLAIR has spent the past six years structuring and scaling its CSR efforts, allocating both financial and human resources to ensure readiness for the upcoming Sustainability Statement required under the CSRD.

The year 2025 will therefore mark a decisive step turning our sustainability strategy into a driver of competitiveness and growth.

This is not about isolated initiatives, but about a long-term commitment. We are determined to make sustainability a lever for innovation, value creation, and collective progress, constantly rethinking our processes to minimize our environmental footprint and strengthen our social impact.

Every one of us has a role to play in this shared ambition. The engagement of all employees and stakeholders is crucial to achieving our goals. We therefore actively encourage collaboration, dialogue, and co-construction to build together a more responsible and sustainable future.

PHILIPPE BREL, CHIEF EXECUTIVE OFFICER



CONTENTS

1. REPORTING METHODOLOGY	4
1.1. Scope of information	4
1.2. Reporting period	5
1.3. Data collection methodology	5
1.4. Exclusion of non-relevant information	5
2. GROUP PRESENTATION	6
2.1. Our DNA	6
2.2. Our business model	8
2.3. Key figures	12
3. OUR CSR STRATEGY	14
3.1. Our approach	14
3.2. Our CSR governance	14
3.3. Our CSR charter	14
3.4. Evaluation of the Group's sustainable and CSR performance	14
3.5. Main non-financial issues and risks	16
4. OUR ENVIRONMENTAL RESPONSIBILITY	19
4.1. Our environmental impact	19
4.2. Ecodesign	21
4.3. Innovation projects	23
5. OUR ETHICAL AND GOVERNANCE COMMITMENT	25
5.1. Transparency, fairness and ethics in business conduct	25
5.2. Data protection and information security	30
5.3. Review of objectives and improvement areas	32
6. OUR SOCIAL AND SOCIETAL COMMITMENT	35
6.1. Social data	35
6.2. Health and safety of employees	35
6.3. Skills development	37
6.4. Societal engagement	41
6.5. Diversity and inclusion	41

This chapter constitutes a vital component of SOGECLAIR's management report. It seeks to delineate the Group's policy, accomplishments, and objectives regarding environmental, social, and societal responsibility, as mandated by Ordinance No. 2017-1180 of 19 July 2017, which transposes Directive 2014/95/EU of the European Parliament and of the Council dated 22 October 2014 concerning the disclosure of non-financial information, along with its implementing decree No. 2017-1265 of 9 August 2017 pertaining to the disclosure of non-financial information.

1.1. SCOPE OF INFORMATION

The information presented in this section covers the activities of the SOGECLAIR Group carried out by the holding company SOGECLAIR SA and all its subsidiaries, with the exception of:

- Subsidiaries not included in the consolidation scope of the Management Report
- Upstream and downstream operations carried out by other entities not concerned by the Non-Financial Performance Statement

Since its implementation in 2019, the scope of the Non-Financial Performance Statement has been gradually extended, first to European subsidiaries and then to the Group's international entities. For the 2024 financial year, the Group has chosen to align the scope of the DPEF with that of the Management Report in preparation for the transition to the Sustainability Report required under the CSRD.

FRANCE PERIMETER

- SOGECLAIR SA (France) ;
- SOGECLAIR Aerospace SAS (France) ;
- AVIACOMP SAS (France) ;
- OKTAL SAS (France) ;
- OKTAL Synthetic Environment SAS (France) ;
- A.V. Simulation SAS (France) ;
- SERA Ingénierie SAS (France) ;

INTERNATIONAL PERIMETER

- SOGECLAIR Aerospace SA (Espagne);
- SOGECLAIR Engineering GmbH (Allemagne);
- SOGECLAIR Aerospace SARL (Tunisie) ;
- SOGECLAIR Aerospace Ltd (UK) ;
- SYDAC Ltd (UK) ;
- SYDAC PTY Ltd (Australie) ;
- SYDAC simulation Technologie India Private Ltd (india);
- Ressources Globales Aero Inc. (Canada);
- MSB Design Inc. (Canada);
- MSB Aerospace Corp. (USA);
- MSB Aerospace Llc. (USA);
- MSB Global Resources Corp. (USA);

The following entities have been excluded from the [DPEF consolidation scope](#) due to the absence of employees and turnover:

- ADM SAS;
- OKTAL USA Inc. ;
- A.V. Simulation USA Inc.;
- RAIN USA Inc.;
- RAIN Luxembourg SA;
- SOGECLAIR Aerospace Inc.
- PrintSky SAS.

1.2. REPORTING PERIOD

The data collected within the framework of this Non-Financial Performance Statement covers the period from January 1, 2024 to December 31, 2024.

1.3. DATA COLLECTION METHODOLOGY

CSR data are collected by the CSR Department from designated contributors within each entity included in the reporting scope.

➤ METHODOLOGY FOR OUR CARBON FOOTPRINT ASSESSMENT

This step involves gathering all necessary data to calculate greenhouse gas (GHG) emissions within the framework of Scopes 1, 2 and 3.

SOGECLAIR has accurately collected all required information for Scopes 1 and 2, which concern direct emissions from company activities (Scope 1) and indirect emissions related to energy purchases (Scope 2).

For Scope 3 covering indirect emissions across the value chain, SOGECLAIR has used an extrapolation method supported by artificial intelligence tools. This approach allows precise estimation of emissions from external activities such as those generated by suppliers, goods transportation, product use, and waste management.

The use of artificial intelligence ensures reliable modeling and extrapolation of data based on observed trends and correlations, providing a detailed and credible estimate of Scope 3 emissions.

1.4. EXCLUSION OF NON-RELEVANT INFORMATION

Certain information required for the Non-Financial Performance Statement has not been addressed as it is not relevant to the Group's activities :

> Food waste reduction :

The Group's production and service activities have no impact on or connection with food waste.

> Responsible, fair and sustainable food :

Given its core business, the Group is not concerned by this risk.

> Animal welfare :

Due to its engineering and production activities, the Group is not affected by this topic.

> Noise, light and odor pollution :

The Group's activities are not likely to cause noise, light, or odor nuisances. These aspects remain under observation.

> Impact on local or nearby populations :

The Group's activities are not of a nature to generate high risk for local communities. Vigilance is nonetheless maintained.

> Measures related to consumer health and safety :

The Group operates exclusively in a B2B context and does not directly address end consumers. Compliance with standards, environmental regulations, and technical specifications is fully integrated into the Group's activities.

GROUP PRESENTATION

Created in 1986, SOGECLAIR is a family-owned intermediate-sized company (ETI) with an international footprint, carrying forward a unique expertise in the sustainable mobility sector.

A provider of high value-added innovative solutions for cleaner and safer mobility, SOGECLAIR brings its engineering and manufacturing capabilities to cutting-edge sectors such as aeronautics, aerospace, automotive, rail and defense.

Supporting its clients and partners from design and simulation through to end-of-life, across the entire manufacturing chain and commissioning, employees are located worldwide to provide high-quality, local support to all customers.

2.1. OUR DNA

COMPANY PURPOSE

TO DEVELOP TALENT IN AN INNOVATIVE ENVIRONMENT IN THE SERVICE OF SUSTAINABLE MOBILITY

OUR VISION



OUR VALUES

TRUST AND TEAM SPIRIT

Trust is essential to building strong relationships with customers, relying on in-depth market expertise and the diverse knowledge of employees.

Team spirit plays a key role by fostering synergy of skills within the company, enabling exceptional customer service tailored to each client's specific needs and offering continuous support. This collaborative approach, built on mutual trust, is the driving force that allows SOGECLAIR to respond efficiently and personally to customer expectations while valuing the individual expertise of its employees.



PERFORMANCE AND INNOVATION



Mobility goes beyond physical movement; it creates connections between people and cultures, promoting the exchange of ideas and resources.

SOGECLAIR recognizes this and is committed to maintaining its role as a global leader by using mobility as a lever to connect talent, stimulate innovation and create economic opportunities worldwide.

By investing in this vision, the company pursues its objective of shaping a future in which mobility plays a key role in creating value and bringing communities together across the globe.

RESPONSIBILITY AND COMMITMENT

This ambition reflects SOGECLAIR's desire to become a key player in sustainable mobility and to fully commit to a carbon-neutral energy transition.

To achieve this, the company places people at the heart of the transformation by promoting inclusion. This means designing solutions that integrate environmentally friendly technologies while addressing the needs and aspirations of individuals.

By prioritizing accessibility and inclusion, SOGECLAIR aims to shape a future where mobility respects environmental balance while meeting societal challenges.



FAIRNESS AND ETHICS IN BUSINESS



These core commitments underline the importance SOGECLAIR places on respecting human rights and ensuring transparency across all business activities.

This means ensuring that the fundamental rights of every individual are preserved at all stages from employee relations to commercial partnerships and supply chain operations.

Transparency is essential for building trust, both internally and externally, demonstrating the company's strong commitment to ethical and responsible practices.

2.2. OUR BUSINESS MODEL

► MECHANICAL AND ELECTRICAL SYSTEMS INSTALLATION

Development of complex structures covering the entire process, from initial design to final certification. Our expertise includes detailed design, industrialization and production support.

► CABIN AND INTERIOR ENGINEERING

End-to-end offering for commercial, business, VIP and VVIP aviation. From new program launches to in-service support, we respond to all technical needs at each stage of the project lifecycle.

► CONFIGURATION AND DOCUMENTATION MANAGEMENT

Development and implementation of configuration and documentation management systems designed to ensure compliance and optimize engineering operations.

► TECHNICAL PREPARATION AND INDUSTRIAL METHODS

Definition and development of manufacturing and assembly processes to help our customers fully achieve their industrial potential and grow their business.

► DEVELOPMENT SIMULATION

Automotive & defense simulation

Synthetic environment & AI simulation

Interior configuration simulation

► TRAINING SIMULATORS

Railway simulation

Air traffic control simulation

Simulated equipment



► INNOVATIVE MATERIALS

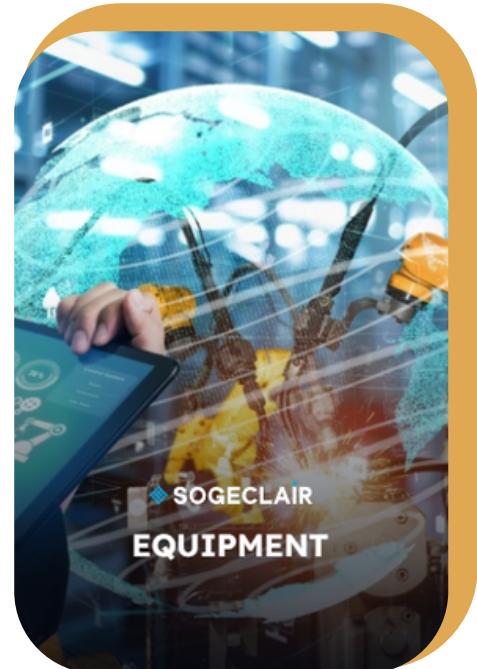
Specialist in developing and manufacturing high-value thermoplastic composite products or metallic additive-manufactured parts.

► SPECIAL VEHICLES & ROBOTIC

SOGECLAIR EQUIPMENT supports its customers as experts in land mobility and robotics.

► AIRCRAFT INTERIOR

Experts in the VIP/VVIP business aviation sector. Our highly qualified team provides custom solutions from mechanical design to prototype manufacturing.



► PRODUCT AND PROCESS PERFORMANCE

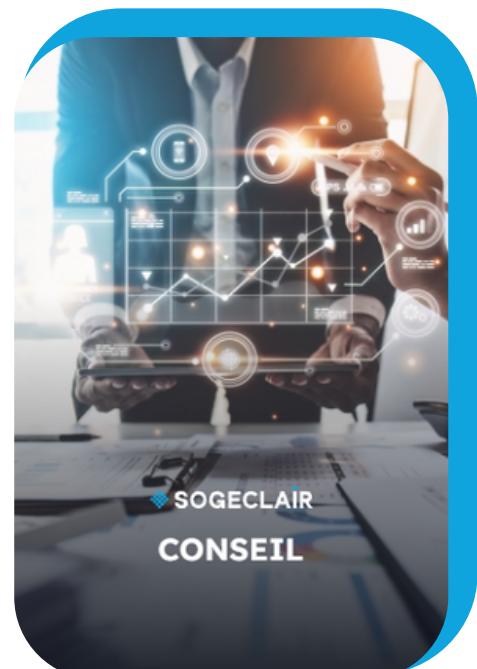
Optimizing product performance, engineering organizations and adopting efficient project and program management methods are key factors driving success in developing and operating complex solutions.

► OPERATIONAL EXCELLENCE

Supporting industrial companies in their digital transformation through the integration of digital and connected solutions to build a more resilient industrial system.

► ENVIRONMENTAL TRANSITION

Designing products with reduced environmental impact while achieving optimal performance criteria.



BUSINESS UNIT ENGINEERING



BUSINESS UNIT SOLUTION

➤ SOGECLAIR, AN INTERNATIONAL PRESENCE

SOGECLAIR Aerospace Ltd

SYDAC Ltd

MSB Design Inc

Ressources Aero Inc

SOGECLAIR SA

SOGECLAIR Aerospace SAS

Aviacomp SAS

Oktal Synthetic Environment

AVSimulation SAS

SERA Ingénierie SAS

SOGECLAIR Eng GmbH

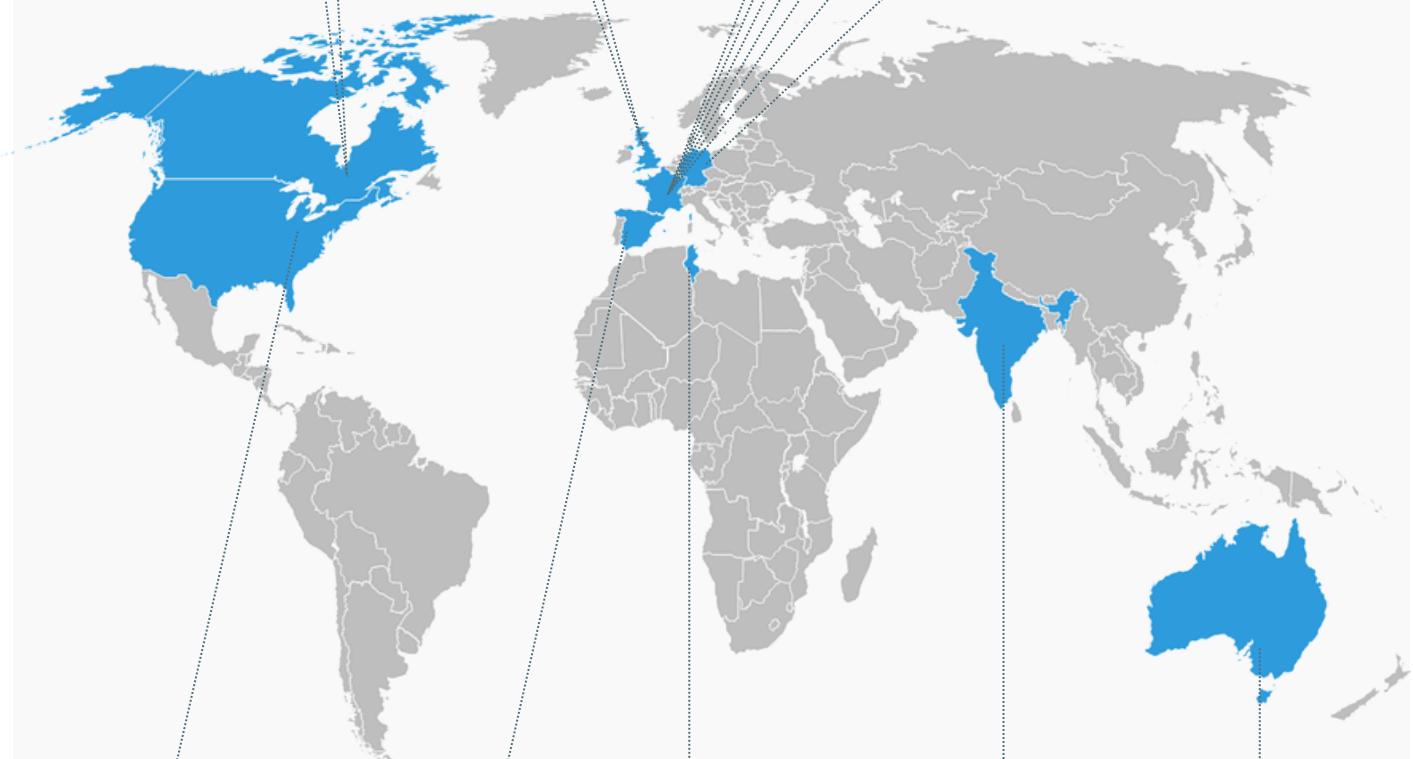
MSB Aerospace (Corp & LLC)

SOGECLAIR Aerospace SARL

SYDAC PTY Ltd

SOGECLAIR Aerospace SA

SYDAC Simulation Tech India



Human Resources: 1,211 Employees

Financial: €157 million in revenue

Infrastructure: 9 Countries of operation - 7 Production sites

Suppliers : Cauquil, Toray Advanced Composites

Customers : Airbus, Dassault, Bombardier, SNCF, Renault, Gulfstream , Asltom

Other stakeholders : GIFAS, CNES, GICAT

OUR RESSOURCES

VALUES

 SOGECLAIR

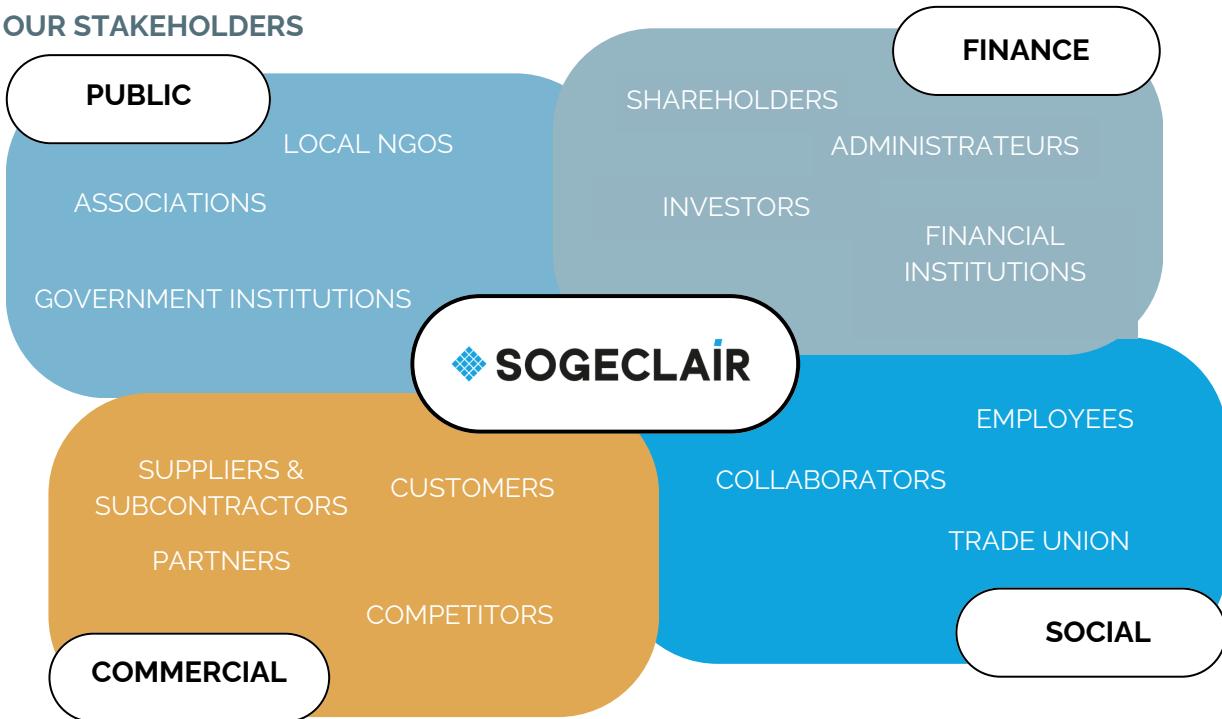
KEY STAKEHOLDERS

BUSINESS SECTORS

Trust & Team Spirit
Performance & Innovation
Responsibility & Engagement
Fairness & Business Ethics

Aeronautics
Space
Defense
Automotive
Rail

➤ OUR STAKEHOLDERS



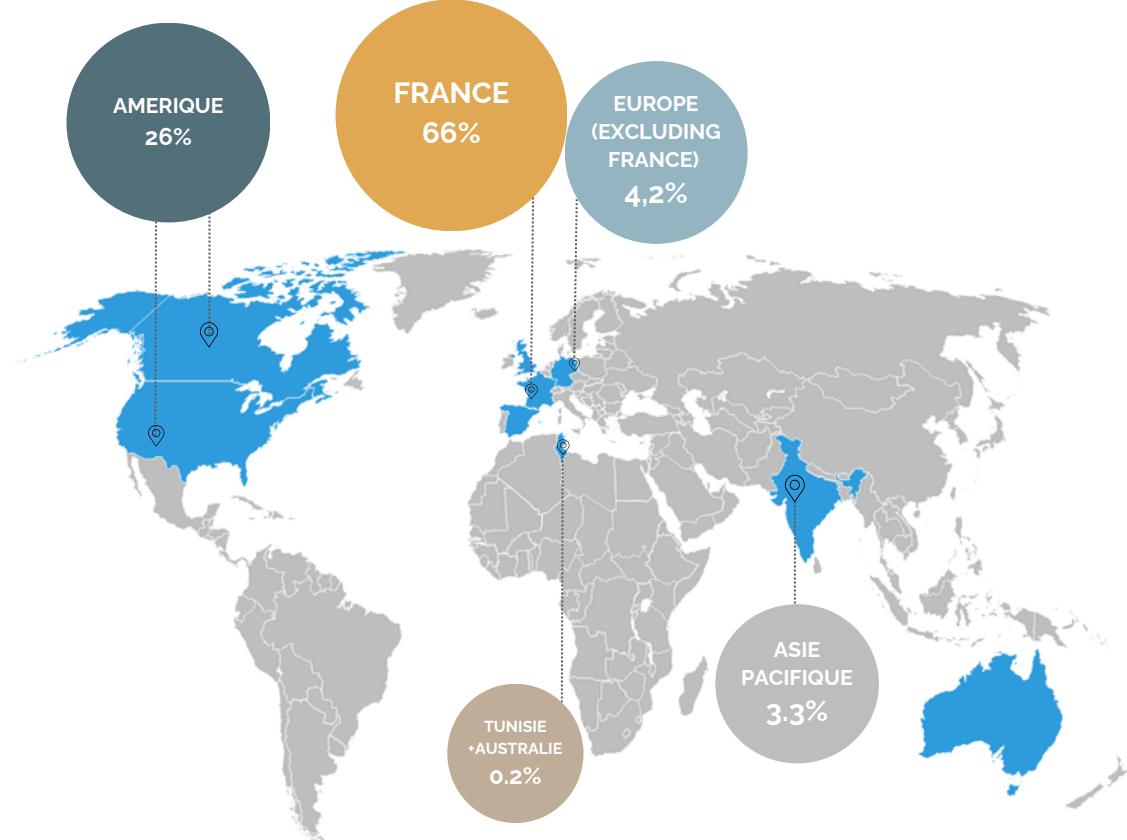
2.3. KEY FIGURES

➤ REVENUE 2024

BUSINESS UNIT	2024 (€M)	SHARE OF REVENUE (%)	VARIATION (%)
Engineering*	76.4	49%	+1.8%
Solution	80.6	51%	+10.5%

*Includes Consulting revenue

➤ GEOGRAPHICAL BREAKDOWN OF REVENUE





AERONAUTICS

77% of revenue



AUTOMOTIVE

8% of revenue



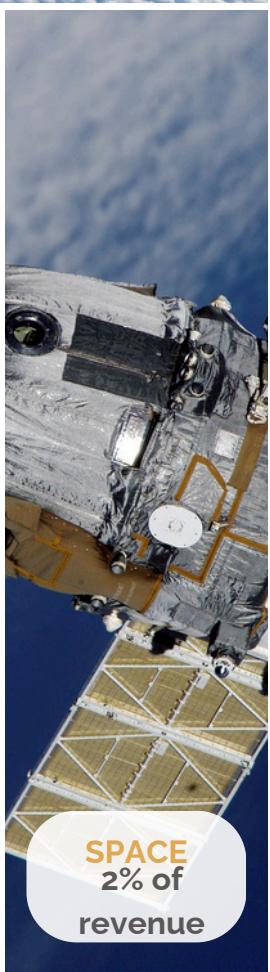
DEFENSE

6% of revenue



RAIL

5% of revenue



SPACE

2% of revenue

* MISCELLANEOUS: 2% OF REVENUE

3

OUR CSR STRATEGY

3.1. OUR APPROACH

The Group has taken the opportunity of this final Non-Financial Performance Statement to identify best practices within its subsidiaries. To do so, an information-gathering process, an inventory of existing initiatives, and interviews were conducted with internal decision-making stakeholders (Purchasing, General Services, Human Resources, Legal, and Quality) at Group level.

This approach enabled us to assess our level of maturity on environmental, social, and societal topics, and to anticipate the actions required for future compliance with the CSRD.

Our objective for the coming years is a strategic transition towards the CSRD, integrating the results of our double materiality assessment into the Group's strategy and CSR action plan.

3.2. OUR CSR GOVERNANCE

The creation and implementation of the Group's CSR policy is led by the CSR team under the responsibility of the Group's Legal Director. In 2024, the Group hired a full-time permanent employee dedicated to these topics. To better structure its approach, the Group has also been supported by consultants specialized in CSR strategy.

CSR is also embedded at the highest level of corporate governance.

Ms. Aurélie PICART has been appointed CSR Representative within the Board of Directors.

3.3. OUR CSR CHARTER

In 2023, the Group adopted a CSR Charter identifying 8 Sustainable Development Goals (SDGs) among the 17 defined by the United Nations and integrated into the 2030 Agenda.

As part of the continuous improvement of this charter and to strengthen its alignment with our objectives, the Group decided to add SDG 8: "Decent Work and Economic Growth."



3.4. EVALUATION OF THE GROUP'S SUSTAINABLE AND CSR PERFORMANCE

➤ ECOVADIS EVALUATION

Since 2023, the Group has assessed its CSR performance through the Ecovadis platform.

Our score in 2023 was 43/100. In 2024, our score increased to 51/100, reflecting SOGECLAIR's commitment to its customers.

Our objective for the coming years is to reach a minimum score of 65/100 by 2026.

➤ CARBON DISCLOSURE PROJECT

In 2024, the Carbon Disclosure Project (CDP) evaluated SOGECLAIR AEROSPACE SAS on its climate change mitigation efforts and awarded it a "B" rating, compared with "C" in 2023 and "D" in 2022. SOGECLAIR Aerospace aims to continue this progress and reach an "A" rating by 2025 for SOGECLAIR AEROSPACE SAS. The Group also plans to extend the CDP evaluation to all subsidiaries starting in 2025.

➤ OUR CERTIFICATIONS

16
SITES CERTIFIED
ISO 9001

10
SITES CERTIFIED
IEN 9100

4
APPROVAL (PART 21G
(X2), PART 145, FAR 145)

8
QUALITY MANAGEMENT SYSTEMS

Our Quality Management System ensures that the structures and governance in place support efficient management of our activities.



AIR CYBER CERTIFICATION

The certification program, initiated by Airbus, Thales, Dassault Aviation and Safran, aims to ensure data protection throughout the entire value chain.

SOGECLAIR underwent its first assessment in 2019 and obtained the BRONZE level. In 2024, the Group implemented an action plan to improve its score, resulting in the achievement of the GOLD badge through self-assessment



*final validation pending auditor review

3.5. OUR MAIN NON-FINANCIAL ISSUES AND RISKS

The risks identified in the table below cover all Group activities within the reporting perimeter. These CSR risks have been evaluated over several years. This year, updates have been made based on preliminary results of our double materiality analysis.

All outcomes related to the identification of impacts, risks and opportunities in CSR matters will be published in 2026 in our future Sustainability Report, in accordance with current legislation.

	ISSUES	SDGS	RISKS	RISK TYPE	IMPACT	OCCURENCE	KEY INDICATOR S 2024	GROUP POLICY 2024
ENVIRONMENT	Greenhouse gas emissions	 13 MESURES RELATIVES À LA LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES 9 INDUSTRIE, INNOVATION ET INFRASTRUCTURE	GHG emissions across the value chain	FINANCIAL REPUTATIONAL	SIGNIFICANT	HIGH	Carbon footprint Scopes 1, 2 and 3	Carbon footprint of 5 subsidiaries of SOGECLAIR Holding
	Substances of concern in products	 12 CONSOMMATION ET PRODUCTION RESPONSABLES	Risks related to the use of chemical products in our manufacturing processes	FINANCIAL REGULATORY REPUTATIONAL	SIGNIFICANT	HIGH	Awareness campaign on REACH-ROHS regulations	Awareness campaign on REACH-ROHS
	Resource consumption	 12 CONSOMMATION ET PRODUCTION RESPONSABLES	Contribution to climate change through fossil fuel consumption	FINANCIAL	SIGNIFICANT	HIGH	Annual electricity consumption (kWh)	Energy audit for the France perimeter
	Ecodesign and circular economy	 12 CONSOMMATION ET PRODUCTION RESPONSABLES  9 INDUSTRIE, INNOVATION ET INFRASTRUCTURE	Pressure of Group activities on resources	REPUTATIONAL	MEDIUM	HIGH	Deployment rate of the Ecodesign roadmap	Design of "ecodesigned" products; creation of an Ecodesign tool and a Life Cycle Assessment tool; employee training

	ISSUES	SDGS	RISKS	RISK TYPE	IMPACT	OCCURENCE	KEY INDICATOR S 2024	GROUP POLICY 2024
SOCIAL - SOCIETAL	Health and safety at work	8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE 	Risk of workplace accidents and absenteeism; psychosocial risks	FINANCIAL HR	SIGNIFICANT	MEDIUM	<ul style="list-style-type: none"> Percentage of employees trained on health and safety at work Workplace accident rate Accident severity rate Absenteeism rate 	Prevention and awareness on health and safety at work <ul style="list-style-type: none"> Single Risk Assessment Document & health protocols Support from occupational health services
	Skills management and professional training	8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE 	Difficulty adapting to new market developments; employability risk; lack of competitiveness; training costs and effectiveness	HR	SIGNIFICANT	MEDIUM	<ul style="list-style-type: none"> Percentage of employees trained Number of training hours completed 	<ul style="list-style-type: none"> Training plans Sogecclair Academy project People review Career and retraining plans Professional interviews Communication on the CPF (Individual Training Account) and professional training tools
	Attractiveness and retention of talent	8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE 	Voluntary departure of talents	HR	SIGNIFICANT	MEDIUM	<ul style="list-style-type: none"> Voluntary turnover rate Internal mobility recruitment rate 	"Neobrain" platform to improve internal career management Risk Type: HR
	Diversity and anti-discrimination	5 ÉGALITÉ ENTRE LES SEXES 	Non-compliance with regulations on professional equality and non-discrimination	HR REGULATORY	MEDIUM	MEDIUM	<ul style="list-style-type: none"> Percentage of women in the company Gender pay gap 	<ul style="list-style-type: none"> Engagement with a diversity of employment actors Awareness campaigns Monitoring indicators on workforce and pay gaps (BDES - Gender Equality Index)

	ISSUES	SDG S	RISKS	RISK TYPE	IMPACT	OCCURENCE	KEY INDICATORS 2024	GROUP POLICY 2024
ETHICS & GOVERNANCE	Business ethics	16 PAIX, JUSTICE ET INSTITUTIONS EFFICACES 	Anti-corruption	REPUTATIONAL FINANCIAL REGULATORY	SIGNIFICANT	LOW	<ul style="list-style-type: none"> Percentage of employees trained on conflicts of interest Percentage of employees having signed the Code of Conduct Percentage of employees trained 	<ul style="list-style-type: none"> Implementation of a risk mapping Awareness training on the Gifts & Invitations policy
	Data protection and cybersecurity	16 PAIX, JUSTICE ET INSTITUTIONS EFFICACES 	Incidents linked to the protection of digital data belonging to the company, employees, suppliers and clients; risk of cyberattacks	REPUTATIONAL FINANCIAL	SIGNIFICANT	HIGH	<ul style="list-style-type: none"> Number of attempted frauds via email identity spoofing Number of applications blocked by antivirus Number of fraudulent emails detected and blocked 	<ul style="list-style-type: none"> Deployment of an End Point Detection & Response (EDR) solution on servers and critical workstations
	Responsible purchasing	12 CONSOMMATION ET PRODUCTION RESPONSABLES  9 INDUSTRIE, INNOVATION ET INFRASTRUCTURE 	Non-compliance of suppliers with legal and CSR obligations	REPUTATIONAL FINANCIAL	SIGNIFICANT	MEDIUM	Percentage of suppliers who signed the Responsible Purchasing Charter / Code of Conduct	<ul style="list-style-type: none"> Deployment of a Code of Conduct for suppliers Deployment of the Responsible Purchasing Charter

4

OUR ENVIRONMENTAL RESPONSIBILITY

4.1 OUR ENVIRONMENTAL IMPACT

Environmental considerations lie at the heart of our strategic approach, as they are essential to ensuring the long-term sustainability of our activities. We are convinced that addressing ecological challenges contributes not only to protecting the planet, but also to optimizing our resources and fostering innovation.

Integrating environmentally responsible practices into our processes enables us to reduce our carbon footprint while strengthening our competitiveness. We are committed to implementing sustainable solutions at every stage of our production.

The environmental dimension is therefore a key lever for sustainable and responsible growth.

➤ CARBON FOOTPRINT

The use of metrics is essential to accurately assess our company's environmental impact. In particular, the carbon footprint is a key tool for measuring our greenhouse gas emissions and identifying the most relevant levers for decarbonisation. This assessment provides a clear understanding of our emission hotspots and enables the implementation of targeted actions to reduce our carbon footprint. With reliable data, we can direct our efforts toward concrete and effective solutions, thereby contributing to our carbon-neutrality objective. Regular monitoring of these indicators is crucial to adjusting our strategies in real time and maximizing our positive impact on the environment.

In this perspective, the SOGECLAIR Group has carried out its carbon footprint assessment for Scopes 1, 2 and 3 across five subsidiaries representing 69% of total revenue. The objective for 2025 is to extend this exercise to all subsidiaries within the Group's consolidated perimeter.

COMPANY	Total (tCO ₂ eq)	SCOPE 1	SCOPE 2	SCOPE 3
SERA INGENIERIE SAS	531	17,61	5,64	508,00
SOGECLAIR AEROSPACE SAS	1 248	56,92	21,89	1 168,94
OKTAL SAS	289	17,45	3,99	268,06
MSB DESIGN INC	7 452	32,65	3,74	7 415,91
AVIACOMP SAS	6 141	14,35	30,06	6 096,84

The Group's carbon footprint assessment highlighted the main sources of impact across our activities. The results show that Scope 3 represents the largest share of our carbon footprint. A detailed analysis reveals that purchased goods account for 85% of total emissions.

This underscores the importance of refocusing our efforts on reducing our carbon footprint by strengthening our responsible purchasing policy.

It is therefore essential to identify and implement concrete levers with our suppliers, including integrating stricter environmental criteria in supplier selection and promoting sustainable practices throughout the supply chain.

Furthermore, we must reinforce actions to improve the environmental performance of our products through a systematic ecodesign approach.

This will enable us to design products that are more environmentally friendly throughout their lifecycle from production to end-of-life.

15661 t CO₂

GROUP CARBON FOOTPRINT 2024
FOR THE 2023 REPORTING YEAR

► ENERGY AUDIT

The energy audit plays a key role in providing a clear picture of our energy consumption sources. By analysing the different sectors of the company in detail, this audit identifies major consumption areas, assesses their efficiency, and highlights opportunities for improvement.

This evaluation enables us to take targeted action to reduce consumption, improve energy performance and decrease our environmental impact.

In 2024, SOGECLAIR launched an ambitious project across its Toulouse sites. The objective of this initiative, with results expected in 2025, is to locate precisely the sources of consumption and environmental impact within our facilities.

This in-depth assessment will be followed by targeted renovation actions aimed at optimizing energy efficiency and significantly reducing our energy costs.

This initiative forms part of our broader energy transition strategy, helping us reduce our environmental footprint while strengthening our competitiveness.

The Group closely monitors its energy consumption, with oversight ensured by General Services and the energy referents of all international subsidiaries.

COMPANY	COUNTRY	Electricity Consumption (kWh)
MSB DESIGN	CANADA	951144
AVIACOMP	FRANCE	91886.9
SOGECLAIR AEROPSACE	MONDE	169650
OKTAL	MONDE	375224
SERA INGENIERIE	FRANCE	En attente

4.2 ECODESIGN

Ecodesign is a central pillar of SOGECLAIR's Corporate Social Responsibility, as it directly contributes to the Group's environmental and societal objectives. It supports CSR through:

Reduction of environmental impact: Ecodesign aims to minimize negative impacts throughout the entire product or service lifecycle by:

- optimizing natural resource use (energy, raw materials)
- reducing greenhouse gas emissions and pollution
- improving recyclability and end-of-life management

Responsible innovation:

By integrating ecodesign, SOGECLAIR develops more sustainable and innovative products and services, strengthening competitiveness while meeting stakeholder expectations.

Regulatory compliance and risk reduction: ecodesign allows the Group to anticipate increasingly strict environmental regulations, ensuring compliance and demonstrating proactivity.

Awareness and involvement of stakeholders: Internally: ecodesign promotes collaboration between teams (R&D, marketing, production, etc.)

Externally: it supports transparency with clients, investors and partners, enhancing trust and brand image.

Contribution to the United Nations Sustainable Development Goals (SDGs): Ecodesign contributes directly to several SDGs, including:

- SDG 12: Responsible consumption and production
- SDG 13: Climate action
- SDG 9: Industry, innovation and sustainable infrastructures

Creation of societal and economic value:

By reducing waste, energy costs and unnecessary materials, ecodesign generates savings while increasing customer satisfaction. It therefore combines economic performance and social responsibility, two key CSR objectives.

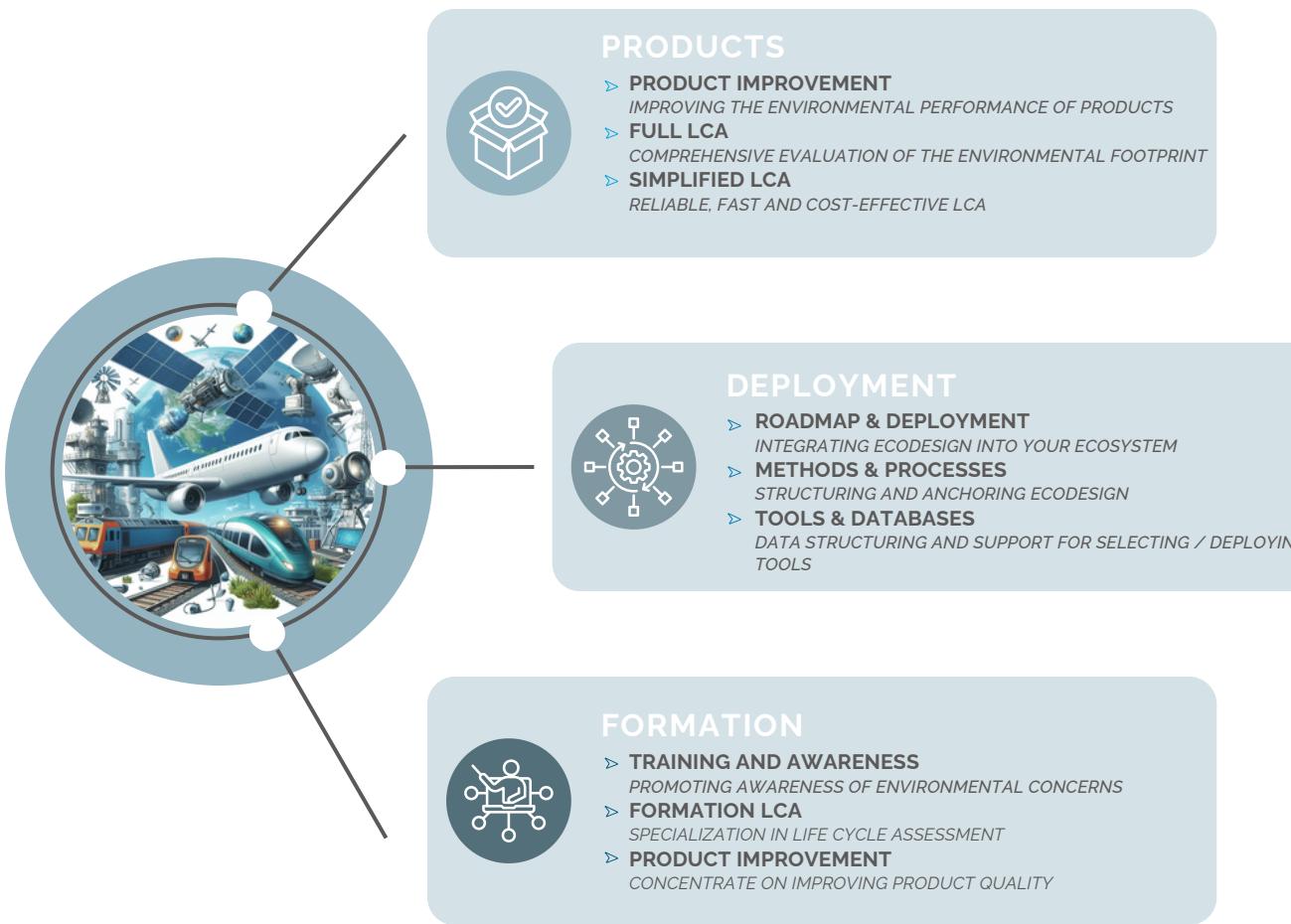
As part of this approach, SOGECLAIR has developed a roadmap for integrating ecodesign, addressing both the Group's internal needs and those of its clients. The SOGECLAIR Group's ecodesign roadmap is based on 3 pillars

➤ DEVELOPMENT / OFFER :

a. Ecodesign Offer : Creation of a complete ecodesign offer, addressing client needs in lifecycle analysis (LCA), training, as well as the deployment and integration of ecodesign within organisations.

b. Communication Plan : A communication plan has been developed to communicate on ecodesign actions internally (SOGECLAIR Intranet, #PitchMyJob, Newsletters) and externally (Official Website, LinkedIn).

c. Partnership Plan : A partnership plan has been created to identify collaboration opportunities and synergies with key players and strategic partners in ecodesign.



➤ TOOLS

As part of structuring its ecodesign approach, SOGECLAIR has initiated an internal project to design three strategic tools aimed at Quantifying, Locating and Improving environmental impact

- a. Databases:** A repository designed to centralize and store all environmental data required to quantify a product's environmental impact.
- b. Simplified LCA:** The simplified LCA is a tool enabling rapid assessment of a product's environmental impacts throughout its lifecycle, with the aim of identifying the main sources of impact.
- c. Product Improvement Tool:** The Ecodesign tool supports designers in their decision-making in order to reduce the environmental impact from the product's design phase.



➤ SKILLS

Skills management is at the heart of SOGECLAIR's Ecodesign roadmap. Several initiatives have been launched:

- a. Training** : Training is a key pillar in developing our ecodesign skills. To this end, SOGECLAIR has integrated two specific training courses into the programme offered to SOGECLAIR ACADEMY employees.
- b. Skills Plan** : A skills plan has been developed to identify all the competencies necessary to foster the growth of ecodesign within SOGECLAIR. Several key positions have already been identified to ensure successful deployment in line with the Group's ambitions.
- c. Method** : A methodological document is currently being developed to define an operational framework that will facilitate the integration of ecodesign into SOGECLAIR's practices.

4.3 INNOVATION PROJECTS

➤ AIRBUS ZERO EMISSIONS PROJECT – SOGECLAIR DIGITAL ENGINEERING (AWAITING AIRBUS VALIDATION)

SOGECLAIR supports its client AIRBUS in its roadmap for the decarbonisation of aviation. With the aim of deploying a Net Zero fleet (aircraft with compensated emissions), notably through the development of biofuels or the planned introduction of the first hydrogen-powered aircraft by 2035, AIRBUS's ambitious initiative guides SOGECLAIR's strategy in this direction, making the company a key partner in the search for more efficient and lower-impact solutions for this business sector.

More specifically, through its R&T programmes, SOGECLAIR works to assist AIRBUS in designing a fuselage architecture enabling hydrogen storage, designing more efficient forward fuselages, or developing propulsion systems allowing the introduction of hydrogen, thanks to design and calculation activities. Significant work is also carried out on the wing, particularly on the Extra Performance Wing, a system designed to reduce lift and make the aircraft's energy consumption more efficient at different stages of the flight.

SOGECLAIR supports its client in the search for cutting-edge technical solutions enabling the use of more economical energy sources, such as hydrogen, in order to reduce the weight of the aircraft (thus limiting consumption) and increase the aircraft's efficiency through its shape, adaptability, and onboard systems. The company is also working on the redesign of the cockpit of tomorrow, which will be safer and optimized to reduce aircraft emissions, thanks to design and calculation activities. A strong research and development activity lies at the heart of the company's DNA, enabling it to collaborate with key partners such as AIRBUS on promising and forward-looking topics for the future of aviation.

➤ OKTAL SIMULATOR PROJECT – SOGECLAIR SIMULATION (PENDING SNCF VALIDATION)

As part of its innovation and sustainable development approach, SOGECLAIR, through its specialised subsidiary OKTAL SYDAC, has fully invested in a strategic project for SNCF aimed at modernising and optimising its fleet of training simulators. This ambitious project is part of a circular-economy approach, focused on extending the lifespan of existing equipment while integrating innovative and sustainable solutions. Thanks to this initiative, 500 training simulators within the SNCF Group have been updated and improved, thereby enhancing the quality of the training provided while addressing today's environmental challenges.

This project highlights SOGECLAIR's ability to support its clients through technical solutions that are both high-performing and environmentally respectful. It also reflects SOGECLAIR's commitment to fully integrating environmental considerations linked to the development of the mobility sector, while meeting the growing needs for training and innovation in a constantly evolving industry. Through this collaboration, SOGECLAIR demonstrates its determination to combine industrial performance, sustainable development and operational excellence, thus contributing to the modernisation of the railway sector while respecting the environmental objectives of the SNCF Group.

➤ AVIACOMP HATCH PROJECT- SOGECLAIR EQUIPMENT

The AVIACOMP subsidiary of the SOGECLAIR Group offers a wide range of products specifically designed for the aeronautics sector, such as maintenance hatches. As part of a Research and Technology (R&T) project, SOGECLAIR teams designed an aircraft hatch made from composite materials, reducing the weight of the current hatch by 20%. This innovation aims not only to improve the technical performance of the hatch but also to reduce its environmental footprint throughout its entire lifecycle.

To quantify the environmental impact of the product, SOGECLAIR teams, in collaboration with the Group's ecodesign team, carried out a simplified Life Cycle Analysis (LCA). Thanks to the ecodesign tools developed internally, this analysis made it possible to precisely identify the sources of environmental impact and compare the composite-material hatch with existing technologies. This approach therefore made it possible to assess the environmental benefits of the innovation and to identify additional levers to further optimise the ecological impact of the hatch, from its manufacturing to its end-of-life.

5

OUR ETHICAL AND GOVERNANCE COMMITMENT

Founded on principles of ethics and transparency, the SOGECLAIR Group's approach is based on a series of commitments aimed at ensuring integrity and responsibility throughout all its operations. These commitments are structured around the following priorities:

- Transparency, fairness and ethics in the conduct of its business, notably by ensuring strict respect for fundamental rights and freedoms;
- Information systems security, guaranteeing the confidentiality and protection of data.

5.1. TRANSPARENCY, FAIRNESS AND ETHICS IN BUSINESS CONDUCT

Respect for fundamental rights and freedoms, as well as business ethics, being at the heart of its commitments, the SOGECLAIR Group adopts a zero-tolerance policy towards behaviours that contradict its ethical principles or applicable legislation.

This position applies to all its business relationships, both internal and external, including employees, shareholders, clients, suppliers, competitors and any other partners.

The Group ensures that all its stakeholders uphold a comparable level of ethical requirements and comply with the standards it enforces.

It also undertakes to meet the expectations of its shareholders, clients and partners regarding business ethics. To do so, it deploys concrete actions to mobilise and raise awareness among its employees around a shared understanding of the ethical risks and challenges inherent to their activities.

The Group has built its development on the fundamental principles of fairness, integrity and transparency. These values lie at the heart of its commitment to establishing lasting relationships of trust with all its stakeholders.

➤ GOVERNANCE BODIES

SOGECLAIR places great importance on transparency, exchange and communication within the Group, particularly with the aim of creating synergy between its subsidiaries.

To this end, it has implemented a structured and transparent governance model to ensure effective and responsible management of its activities and to uphold its ethical and regulatory commitments. This model is based on several key bodies at different levels of the organisation, aimed at ensuring coherent, shared and value-aligned decision-making across the Group.

At Group level, an Executive Committee is responsible for the overall strategic and operational management of the company. It plays a central role in defining strategic orientations and monitoring the Group's performance, ensuring that all decisions taken comply with ethical and governance principles.

The Board of Directors is the decision-making body responsible for validating the Group's major strategic directions. It also ensures independent oversight and supervision of the actions carried out by General Management. To strengthen its effectiveness, it is supported in its duties by several specialised committees:

- The Audit Committee, which ensures the integrity of the Group's financial statements, the quality of internal controls and compliance with legal and regulatory standards.
- The Nominations and Remuneration Committee, which is responsible for governance policy, appointments within the Group, as well as the remuneration of executives, directors and certain key positions. It ensures fairness in remuneration practices.

Each subsidiary has its own Executive Committee, responsible for ensuring the implementation of the Group's strategic decisions while respecting local autonomy and specificities.

This governance model, distributed across several levels of decision-making, ensures balanced and transparent management of the Group while promoting optimal responsiveness to market challenges and opportunities.

These various statutory bodies meet regularly to review activities, identify any difficulties encountered, determine areas for improvement, as well as to discuss opportunities and successes. On average, these bodies meet two (2) times per month.

➤ RESPECT FOR FUNDAMENTAL RIGHTS AND FREEDOMS

The SOGECLAIR Group places great importance on respecting human dignity and promoting fair and inclusive practices. It is therefore committed to complying with international ethical standards, including:

- The 10 principles of the United Nations Global Compact;
- The Universal Declaration of Human Rights of the United Nations;
- The various conventions of the International Labour Organization;
- The OECD Guidelines for Multinational Enterprises.
-

As part of this approach, the Group ensures the effective integration of ethics across all areas of the organisation and promotes a working environment that respects human rights and international standards. In this sense, it strictly prohibits all forms of forced labour (child labour, modern slavery, etc.) or discrimination, and supports freedom of association and the right to collective bargaining.

➤ COMPLIANCE WITH INTERNATIONAL SANCTIONS AND EMBARGOES

Present on the international stage, the SOGECLAIR Group remains attentive and ensures compliance with the recommendations and obligations applicable in the countries in which it operates or maintains business relationships. Accordingly, it places great importance on complying with international sanctions and embargoes, by applying a rigorous due diligence procedure to verify that its external stakeholders comply with international standards.

Thus, applying zero tolerance for corruption or influence peddling, it requires its employees to obtain information about new business partners, notably by systematically consulting the Legal Department with a view to implementing a due diligence audit.

➤ PREVENTION OF INSIDER TRADING

As a publicly listed company, SOGECLAIR strictly complies with the legislation in force relating to insider trading, which it considers a priority in order to guarantee the integrity and transparency of the company's financial information.

To this end, it maintains permanent and temporary insider lists, which are regularly updated and include all employees and external advisors who may have access to sensitive, confidential and/or strategic information concerning the Group and its subsidiaries.

This system aims to prevent risks related to the use of privileged information, whether for carrying out personal financial transactions or for transmitting such information to third parties for profit. This strict management of sensitive information contributes to greater transparency within the Group, thus preventing any undue advantage.

➤ ANTI-CORRUPTION EFFORTS

The SOGECLAIR Group adopts a zero-tolerance policy towards corruption in all its forms and ensures that its internal and external stakeholders comply with ethical standards and act with honesty and integrity in all situations.

It is committed to conducting its activities in a transparent and ethical manner and ensures that its stakeholders do not engage in transactions or behaviours that could be perceived as attempts at corruption. It prohibits any form of corruption, whether direct or indirect, by offering or accepting advantages, gifts or payments intended to influence decisions or obtain preferential treatment.

These commitments are also formalised and implemented through key documents that clearly define the expected behaviour within the Group and in its business relationships, including the "Code of Conduct", the "Gifts and Invitations Policy", the "Guide on Conflicts of Interest" and the "Whistleblowing Procedure".

These initiatives aim to ensure that the Group's values are not only upheld but also conveyed throughout all its business relationships.

➤ RISK IDENTIFICATION AND MAPPING

Aware of the challenges related to corruption, the SOGECLAIR Group has implemented a detailed mapping system to identify and prioritise corruption-related risks, focusing in particular on the areas, functions and processes most exposed to the risks of corruption and bribery. This mapping covers a wide range of activities, including financial transactions, contracts with third parties, as well as international business practices in geographical areas with a high risk of corruption.

The identified risks are assessed according to their likelihood of occurrence and their potential impact on the company, and more broadly on the Group, particularly in terms of reputation, financial or legal sanctions, and financial losses. This makes it possible to classify risks according to their severity and to define action priorities and rank the preventive, corrective and/or control measures to be implemented.

Awareness campaigns are organised for exposed functions to ensure that these individuals are able to identify the specific risks related to corruption and are able to react when faced with inappropriate proposals or behaviours. The identified functions include, without limitation, those in direct contact with third parties, such as the purchasing, sales, finance and legal departments, and more generally, members of Management.

The mapping is reviewed periodically to enable continuous and responsive risk management.

➤ CODE OF CONDUCT

The SOGECLAIR Group has implemented a Code of Conduct to reinforce and promote the Group's values. It sets out the fundamental ethical principles that guide all of the Group's actions, whether in the fight against corruption or in the protection of human rights. It is updated regularly to ensure that it remains relevant in the face of new challenges and legislative changes.



➤ WHISTLEBLOWING PROCEDURE

To ensure internal transparency and accountability, the Group has implemented a whistleblowing procedure accessible to all employees, notably via the Intranet. This tool is made available to enable the reporting of any inappropriate behaviour, including corruption, conflicts of interest or any other violation of applicable ethical standards, through an internal channel, while respecting confidentiality and the principles of non-retaliation for whistleblowers.



➤ GIFTS AND INVITATIONS POLICY

In 2024, the SOGECLAIR Group made available to its employees a policy concerning gifts and invitations, in order to avoid any situation likely to lead to a conflict of interest or corruption. Its purpose is to enable employees to ask themselves the right questions when offering or accepting gifts or invitations.

➤ MANAGEMENT OF CONFLICTS OF INTEREST

SOGECLAIR is committed to identifying, preventing and managing conflicts of interest within the Group.

To this end, during the year 2024, it communicated a guide on conflicts of interest to all its employees and implemented a declaration form for such conflicts.

Employees are now required to declare any situation in which their personal, financial or family interests could interfere with professional decisions.

SOGECLAIR has also required all functions identified as particularly exposed to corruption risks to take part in training on conflicts of interest.

100%

OF EMPLOYEES HAVE ACCESS TO A GUIDE ON THE MANAGEMENT OF CONFLICTS OF INTEREST

65 / 130

EMPLOYEES TOOK PART IN TRAINING ON CONFLICTS OF INTEREST

*Number of at-risk employees identified

➤ RESPONSIBLE PURCHASING

As part of its commitment to sustainability and ethics, the SOGECLAIR Group is committed to adopting a responsible approach in its purchasing practices. In this respect, it prioritises suppliers who meet, at a minimum, the same standards in terms of working conditions, environmental protection and transparency.

Accordingly, during the year 2024, the Group reviewed its internal organisation in order to meet its needs in terms of ethics and compliance.

In this regard, it was decided to create a Group Purchasing Department. This reorganisation replaces the former structure in which each entity had its own purchasing department. This centralisation now enables more consistent management, improved contract negotiation and a unified approach across the Group, with the aim of optimising processes and strengthening synergy within the organisation.

This reorganisation of the Purchasing Department also responds to the Group's objectives, as it has begun rationalising its supplier portfolio. This rationalisation also helps strengthen relationships with key suppliers, optimise contract and cost management by benefiting from economies of scale, and consolidate a shared supplier portfolio at Group level.

To address the challenges of such a structural reorganisation, the SOGECLAIR Group studied and drafted a Group Purchasing Process during the year 2024, with the objective of deploying it in 2025. Implementing this process at Group level aims in particular to harmonise internal practices regarding purchasing and supplier selection.

In addition, the Group uses a digital platform to monitor and manage the compliance of its suppliers. Suppliers are required to upload the documents required by law, and they are automatically reminded when their validity is about to expire.

Suppliers are automatically reminded by the platform when they do not submit the requested documents. If regularisation is not completed within the allotted time, the supplier is automatically removed from the platform, which immediately notifies the SOGECLAIR Group, enabling it to take the necessary measures, such as suspending services until compliance is restored.

Furthermore, the Group encourages partnerships with companies that share its values and is committed to maintaining a relationship of trust, based on mutual respect and integrity.

For reasons of transparency, compliance with competition rules, non-discrimination and competitiveness, the entities of the SOGECLAIR Group have implemented purchasing procedures with the aim of evaluating and approving their external service providers.

In this approach, it selects its suppliers based on the following objective criteria:

- Commercial (financial and commercial aspects),
- Technical (technical and technological capability),
- Quality (compliance with quality standards),
- Strategy (alignment with the Group's strategic objectives),
- Management (effectiveness of management and organisation),
- CSR (social and environmental responsibility).
-

These criteria ensure, prior to any selection or approval, that suppliers meet the standards expected by the Group, particularly in terms of business ethics.

The Group encourages its employees, in every purchasing decision, to choose products and services that minimise environmental impact, support fair trade and promote sustainable innovation.

In this context, the SOGECLAIR Group expects all its suppliers to adhere to its Code of Conduct and its Responsible Purchasing Charter.

Revised in 2023, the Responsible Purchasing Charter was communicated to all suppliers during the year 2024 for signature.

This revision more accurately reflects the Group's commitments and its expectations towards suppliers. It notably addresses topics such as Human Rights, child labour, forced labour, harassment, diversity and inclusion, as well as the fight against corruption.

30.80% OF THE GROUP'S 20/80 SUPPLIER PANEL HAVE ENDORSED AND SIGNED THE CODE OF CONDUCT*

30.80% DU PANEL 20/80* DES FOURNISSEURS DU GROUPE ONT ADHÉRÉ ET SIGNÉ LA CHARTE ACHATS RESPONSABLES

??? %
SUPPLIERS IN 2024 COMPARED WITH 1 197 IN 2023

* The term "20/80 Panel" generally refers to the 20/80 rule, a principle inspired by the Pareto law. In this context, it represents the 20% of the Group's suppliers who generate 80% of the value or volume of purchases. This highlights the importance of a small number of suppliers who play a major role in the company's procurement or overall performance.

5.2. ACTING FOR SAFETY AND DATA PROTECTION

As part of its commitment to responsible governance, the SOGECLAIR Group places strong emphasis on the protection of personal data and the security of information systems.

In accordance with the General Data Protection Regulation (GDPR), the SOGECLAIR Group is aware of the issues associated with the protection of personal data, particularly regarding regulatory compliance, confidentiality, integrity and availability of such data, the safeguarding of the rights and freedoms of data subjects, as well as the prevention of legal, financial and reputational risks linked to inadequate data management.

To this end, during the year 2024, the SOGECLAIR Group reviewed its internal organisation and established a Compliance Department responsible for overseeing the Group's compliance with GDPR requirements, ensuring proactive management of risks related to the security of personal data, and raising employee awareness on GDPR-related topics.

The Information Systems Department has an application solution that enables the automated discovery, classification and labelling of data stored on our servers, real-time and prioritised visibility of data security and compliance, as well as the remediation of permissions and configuration errors. This solution also makes it possible to monitor and secure the exposure of personal data stored on IT storage spaces.

Following extensive work carried out in 2023, the Information Systems Department has enhanced the packaged dictionaries of the application solution by adding words, codes and character expressions specific to or commonly used by SOGECLAIR. These dictionaries therefore ensure effective detection, adapted to SOGECLAIR's environment, of files containing sensitive personal data stored on local servers as well as on our virtualised servers.

The configuration of the application now makes it possible to determine the volume of sensitive data stored without access restrictions or accessible to several people at the same time.

0 %

**VOLUME OF SENSITIVE DATA (AS A % OF TOTAL VOLUME) STORED WITHOUT
ACCESS RESTRICTION AND ACCESSIBLE TO MULTIPLE USERS ON
SOGECLAIR'S LOCAL SERVERS (END OF 2024)**

0.06 %

**VOLUME OF SENSITIVE DATA (IN NUMBER OF FILES) STORED
WITHOUT ACCESS RESTRICTION OR ACCESSIBLE TO MULTIPLE
USERS ON VIRTUALISED SERVERS**

In an increasingly digitalised environment, the SOGECLAIR Group also recognises the need to protect its information systems against cyberthreats.

In this regard, the Information Systems Department (ISD) constantly ensures the security of its IT infrastructure, notably through the regular updating of risk analyses and the implementation of advanced cybersecurity solutions.

Aware that attack methods are continuously evolving, the Group supports its efforts by implementing systems capable of adapting and evolving according to the different vectors used for attacks, notably through:

- The generalisation of multi-factor authentication (for example, for privileged account connections);
- The configuration of the DMARC authentication method to prevent email identity spoofing;
- System event traceability;
- The harmonisation of directory server security across different sites;
- Increased use of virtual machines, thereby limiting data exchanges;
- The launch of the deployment of an incident detection and response software (End Point Detection & Response) on servers and critical workstations;
- The launch of the deployment of a monitoring, detection and alert system for security incidents (Security Incident Event Management).

The last two solutions have helped strengthen the ISD's metrics. These quantifiable measures thus facilitate data administration and ensure the prompt handling of security incidents.

Furthermore, the implementation of the digitalisation plan continued during the year 2024 under the direction of a CTO (Chief Technical Officer), with the objective of deeply improving the information system in order to better meet business processes, and thus:

- Make the information system capable of adapting to new needs in a more agile manner,
- Enable greater automation of tasks.

In addition, regular audits are carried out to ensure the resilience of its systems and proactively identify any potential vulnerabilities.

Through these actions, the SOGECLAIR Group is committed to maintaining the trust of its clients, partners and employees, while ensuring compliance with the applicable legislative and regulatory framework.



5.3. REVIEW OF OBJECTIVES // AREAS FOR IMPROVEMENT

2024 OBJECTIVES	2024 ACHIEVEMENTS	2025 OBJECTIVES
Delegations of authority - Deployment of harmonised rules regarding contractual commitments + awareness-raising	100% of employees have access to a process on commitment rules, as well as explanatory presentations (PowerPoint and video) on the issues related to delegations of authority.	Continuous improvement of commitment rules.
	100 % of Group employees have been made aware of delegations of authority.	Continue awareness-raising on delegations of authority for new delegates.

2024 OBJECTIVES	2024 ACHIEVEMENTS	2025 OBJECTIVES
Deployment of a procedure for contract review requests and confidentiality agreements	100% of employees have access to a clear procedure for NDA and contract review requests, as well as to a contract review checklist.	Continuous improvement of the process and the contract review checklist based on employee feedback.
Training of commercial teams on key contractual risks and issues	100% of Group employees have access to a contract review checklist to raise their awareness of the main contractual issues and risks.	Continuous improvement of the contract review checklist (based on employee feedback) + Awareness-raising / Training of employees on these issues.
Anti-corruption efforts	100 % of Group employees have been made aware of Conflicts of Interest. 65 employees out of 130* have received training on conflicts of interest.	Continue awareness-raising and training on corruption, particularly for the functions most exposed. *130 Group employees among the functions most exposed to corruption-related risks.
	Implementation of a risk mapping	Enhancement of the risk mapping.
	100 % of employees have access to a Gifts and Invitations Policy and a good-practice guideline for offering or accepting gifts / invitations.	Establishment of a threshold for gifts and invitations, as well as a register of gifts offered/received.
	100 % of Group employees have been made aware of Gifts and Invitations.	
	83.32% of employees have signed the Code of Conduct	100 % signature rate among Group employees.

2024 OBJECTIVES	2024 ACHIEVEMENTS	2025 OBJECTIVES
Responsible purchasing	Study and drafting of a Group Purchasing Process.	Deployment and implementation of the Group Purchasing Process.
	30,80 % signature rate for the Code of Conduct and the Responsible Purchasing Charter.	100% signature rate.
	Use of adapted, protected, or inclusion-based sectors.	Increase in the proportion of purchases made from adapted, protected, and/or inclusion-based sectors.
	Rationalisation of suppliers at Group level. Reduction of the supplier panel (from 1,197 in 2023 to 1,165 in 2024).	Continued reduction of the supplier panel.

6.1 SOCIAL DATA

➤ ORGANISATION OF THE HUMAN RESOURCES TEAM

In September 2024, Stéphanie Martel, previously Director of the Talent and Skills Department at SOGECLAIR, took over as Head of the Group's Human Resources Department. In this role, her mission for the coming years is to implement an ambitious and inclusive HR strategy aligned with current sector challenges and the specificities of our subsidiaries. Her objective is to design and deploy an HR policy that takes into account the diversity of profiles and cultures within the Group, while fostering synergy between the various teams and business lines.

This approach aims to strengthen the Group's attractiveness, optimise employee engagement and develop their skills in an increasingly dynamic and globalised environment. Talent management, career development, and the integration of new social and environmental issues will be at the heart of this transformation, in order to meet employee expectations while upholding the Group's performance requirements.

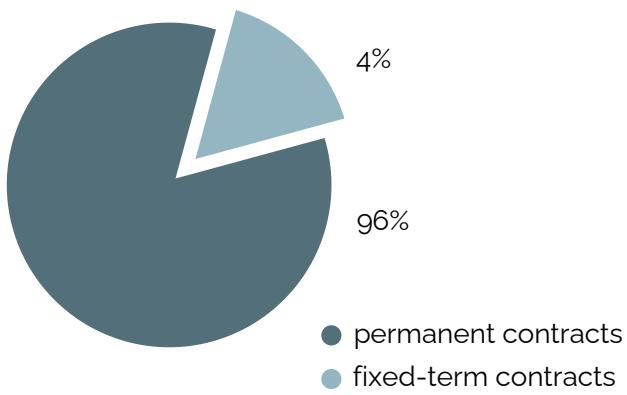
Thus, the organisation of SOGECLAIR's Human Resources is positioned as a strategic lever to support the company's growth and anticipate future challenges in a constantly evolving world of work.

➤ BREAKDOWN OF EMPLOYEES BY AGE, GENDER OR GEOGRAPHICAL AREA

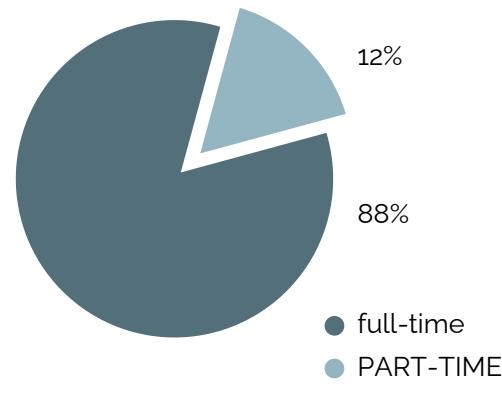
The total workforce of the companies included in the scope of social indicators as of 31 December 2024 is 1,211 employees (fixed-term and permanent contracts). The social data presented below concern the Group's total workforce. Within the Group, the average age is 35 years.

➤ ORGANISATION OF WORK

Breakdown between fixed-term contracts and permanent contracts



Breakdown between full-time and part-time contracts



6.2 HEALTH & SAFETY OF EMPLOYEES

➤ RISKS OF WORKPLACE OR COMMUTING ACCIDENTS

The health and safety of employees are priorities for our Group. We are committed to providing a safe working environment, particularly in our production activities where risks are more present.

YEAR	NUMBER OF ACCIDENTS	WORKFORCE RATIO	SEVERITY RATE
2023	25 commuting or workplace accidents	2,3%	1,31
2024	16 commuting or workplace accidents	1,2%	0,56

The objective of stabilising the number of accidents within the Group has been achieved, with a reduction in the number of accidents and a decrease in the severity rate. We are therefore moving closer to our objective of returning to the 0.79% rate related to the workforce ratio recorded in 2022, which we aim to achieve by 2025.

To ensure the safety of our employees, we implement a series of concrete and structured actions. Detailed documents listing all risks present in the workplace are regularly produced, accompanied by specific action plans for each identified situation, such as prevention plans in Canada or the single risk assessment document in France.

We also offer awareness-raising initiatives (such as workplace ergonomics, etc.) as well as continuous training, notably for the certification of Workplace First Aiders (SST), and specific authorisations for employees working in workshops. The wearing of personal protective equipment (PPE) is systematically supervised and mandatory at our production sites.

We also carry out periodic audits to assess the specific risks of each site, and organise training sessions as well as practical exercises, particularly on fire management, in order to strengthen our teams' preparedness for potential emergency situations.

25.8 % OF EMPLOYEES HAVE COMPLETED TRAINING IN OCCUPATIONAL HEALTH AND SAFETY.*

*This figure does not take into account individuals trained in previous years whose certification is still valid.

► A PARTICULAR FOCUS ON THE PREVENTION OF PSYCHOSOCIAL RISKS

The prevention of Psychosocial Risks (PSR) is an integral part of our approach to workplace safety and well-being. We implement actions aimed at preventing moral harassment, sexual violence and other psychosocial risks, adapting our measures to the specific needs of certain sites, such as night-shift work. Job analyses may be carried out to identify risks and adjust measures accordingly.

Several of our subsidiaries have implemented specific anti-harassment policies to ensure a respectful and safe working environment for all. Surveys may be conducted to collect employee feedback and implement appropriate actions.

When an employee reports harassment, the local human resources teams within the subsidiaries conduct an internal investigation and interview the parties involved. In certain cases, employee representatives responsible for health and safety issues may also be involved in this investigation.

We also raise our teams' awareness of essential topics for their well-being, such as ergonomics, sleep management, and the importance of regular breaks to maintain their physical and mental health. We also distribute information notes on respecting the right to disconnect and encourage the dissemination of good practices: avoiding meetings outside collective working hours, limiting the sending of emails outside working time, and favouring fixed time slots for meetings. We also actively encourage our employees to take their leave to promote their work-life balance and prevent burnout. To measure the effectiveness of the actions taken in terms of PSR prevention, we monitor the Group's absenteeism rate.

ABSENTEEISM RATE		
YEAR	RATE	INDUSTRY SECTOR AVERAGE (SOURCE: AYMING)
2022	5.57%	5.63
2023	4.15%	5.51
2024	3.2%	N/C

The absenteeism rate study for the industrial sector for the year 2024 has not yet been published by Ayming. However, in 2022 and 2023, we observed a downward trend in the sector. In 2023, a larger gap with the average was noted. In 2024, we recorded a significant reduction of 34.94% in the absenteeism rate within our workforce, once again demonstrating the effectiveness of our actions.

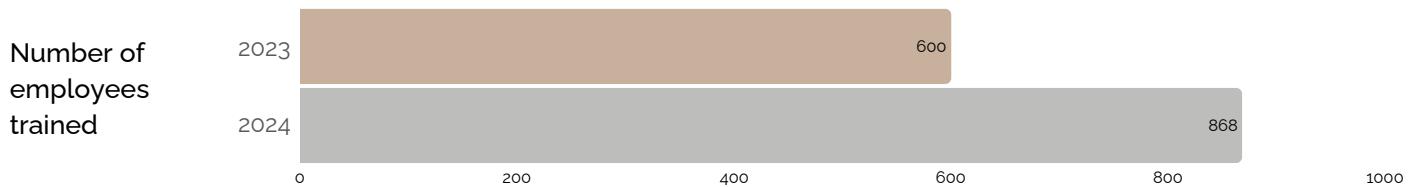
6.3 SKILLS DEVELOPMENT

➤ ATTRACTIVENESS AND RETENTION

Attracting and retaining talent are key challenges for our Group. We rely on effective career management, continuous training and clear visibility of development opportunities.

Professional training is essential for the development of our employees. We are committed to facilitating their adaptation to job requirements, ensuring their employability in the face of market changes, and developing their skills.

	2023	2024
Training hours (rounded)	23 268	21 067
Average training hours per employee (rounded)	39	24.27
Percentage of employees trained	50.4%	71.16%



Although the total number of training hours has decreased, employees who received training were able to complete an average of 24.27 hours of professional development during the year. This development reflects a continuous effort to adapt our training actions to the company's current needs while maximising the impact of each session.

In addition, our initiatives enabled us to train 44% more employees, allowing us to exceed our objective of training 55% of employees by 2025. This success was made possible through a more targeted and diversified approach to our training programmes, which were strengthened to address the Group's specific challenges.

In 2024, we placed particular emphasis on enhancing internal skills through the redesign and expansion of our training programmes as part of the implementation of the SOGECLAIR ACADEMY. We designed more than 31 training paths covering essential areas such as design, airworthiness, thermal engineering, configuration management and many others. These paths were developed in close collaboration with our operational teams, contributing to the creation of a true community of internal trainers.

With a desire for diversity and complementarity, we also integrated an online training platform, enabling a wide range of employees to be trained on various topics such as change management, management, leadership, and office tools, among others. In 2024, 224 licences were allocated across the Group and 95 training paths were created. Of these, 48% focused on project management, 24% on tools, and the remainder covered areas such as communication, personal development and process optimisation. This initiative enables each employee to train according to their specific needs while contributing to the company's overall performance.

One of SOGECLAIR's main objectives over the past three years has been to increase its visibility among potential candidates and the new generation on the job market.

The Human Resources and Communication teams have worked closely together to implement a series of initiatives in 2024, such as the launch of a new tab on the revamped careers website, the creation of external showcase sites, and the implementation of various communication campaigns (PitchMyJob, #ActingWithPassion, #MeetOurInterns, etc.). In addition, events such as Job Datings, the Happy Trainees label, and a Campus Management strategy with partner schools were deployed.

These actions not only help attract candidates who precisely match our recruitment needs, but also strengthen the impact of our job offers.

CONVERSION RATE – JOB OFFER ACCEPTANCE

2023	70%	
2024	77%	+10% increase

The Human Resources teams have also worked on the deployment of a Group-wide referral policy. The challenge for SOGECLAIR today is to recruit qualified individuals who can not only integrate easily into our working environment but also thrive and grow within the Group. Our employees, through their in-depth knowledge of our culture, values and expectations, are best placed to identify candidates who not only possess the required technical skills but also have the potential to flourish and develop within our teams over the long term.

The Human Resources Department has implemented and closely monitors several global HR indicators. This approach has made it possible to identify the main sources of employee motivation as well as the reasons behind voluntary departures. The two main causes identified concern assignments and career development. To address these issues and reduce voluntary turnover, we have implemented several strategic initiatives, including the promotion of internal mobility.

Internal mobility is indeed a key lever for addressing these challenges. It helps facilitate the circulation of skills, knowledge and talent within the Group, while supporting innovation, optimising performance and contributing to employees' professional development. By encouraging this mobility, SOGECLAIR offers everyone the opportunity to leverage their existing skills for the benefit of the Group, while also acquiring new skills and exploring different areas of expertise, thus meeting our employees' expectations in terms of assignments and career prospects. In 2024, we exceeded our initial target of 15% for internal mobility.

INTERNAL MOBILITY RECRUITMENT RATE

2023	12%	
2024	16%	+3.22% increase

Furthermore, the implementation of personalised career paths is an initiative that we will deploy in 2025, with the introduction of a new Group-wide tool, "NEOBRAIN", at the end of 2024. This tool will provide each employee with clear visibility over available progression opportunities and the skills required to access them.

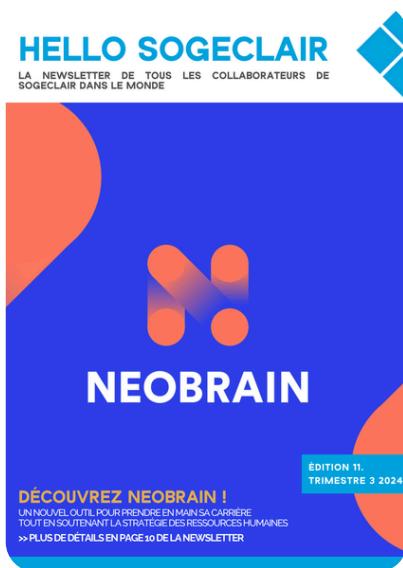
This system will facilitate the planning of their long-term development by enabling precise monitoring of professional objectives and the identification of the training necessary to progress. With the deployment of this career tool, our new objective for recruitment through internal mobility is to reach 25% internal mobility by 2030.

Two key complementary channels are available to our employees to support their mobility and development:

- "Friday Mobility" communications: Every Friday, all employees receive a list of internal job openings. They can apply with priority and are automatically contacted by the HR department to discuss their application.
- People Reviews: Each year, management conducts a review of all employees. This enables the identification of each employee's development wishes and, if necessary, the implementation of tailored development plans.

To encourage the circulation of information and strengthen employee engagement, the Communications Department publishes an internal Newsletter every quarter.

This is a valuable tool for highlighting collective achievements, sharing the latest initiatives from management and employees, and showcasing the company's activities around the world (markets, products, projects, etc.). In parallel, internal Flash updates are regularly sent to maintain smooth communication and to deliver practical and relevant information.



As part of our employee retention approach, we implement actions aimed at strengthening cohesion and creating an enjoyable working environment. Throughout the year, various internal activities are organised, such as prediction contests for the Rugby World Cup or photo competitions. These fun and friendly initiatives aim to encourage active employee participation and strengthen team bonds.

Beyond these moments of relaxation, social and professional relations play a key role in ensuring quality of life at work. Maintaining social dialogue between Management and employees is essential for effective internal communication.

In this regard, regular meetings are organised with employee representatives or, when necessary, directly with employees to discuss the company's activities.

6.4. SOCIETAL ENGAGEMENT

SOGECLAIR is an active contributor to social and economic cohesion. This commitment is essential to fostering investment and growth, which are the driving forces of our society. As an active member of GIFAS (1) and GICAT (2), we work to be a key player in the industries in which the Group operates. This enables us to develop through operational and collaborative initiatives with other members who offer career discovery days and qualification programmes in order to meet the recruitment needs of the industry.

We are also active within the GALAXIE Club and the Tompassé association, which contribute to the development and outreach of the space sector and embedded systems. The objective is to strengthen connections between members. In addition, several SOGECLAIR employees are involved in private, public or institutional organisations as part of their mandates or functions, thereby acting as dynamic representatives within the employment sector.

SOGECLAIR is one of the founding members of the association Le Cœur des Entreprises, which aims to support various solidarity initiatives for homeless people, individuals facing severe hardship, or people with disabilities. Our employees participate in the actions carried out by the association, such as computer donation drives, participation in the "L'Estival" initiative against food insecurity, and the collection of solidarity Christmas boxes for people in difficulty. Each year, SOGECLAIR provides financial support amounting to 15,000 euros to the association's endowment fund.

[1] Groupement des Industries Françaises Aéronautiques et Spatiales

→ French Aerospace Industries Association

[2] Groupement des Industries Françaises de défense et de sécurité terrestres et aéroterrestres

→ French Land and Air-Land Defence and Security Industries Association

Professional inclusion was a key focus for SOGECLAIR in 2024, with concrete initiatives aimed at promoting access to employment for all. The company enabled its teams to take part in interview simulation days organised with the association Cœur des Entreprises, supporting the professional reintegration of people facing difficulties.

SOGECLAIR also collaborated with the Jacqueline Auriole Training Centre (MFJA), organising mock interview workshops with students. This initiative offered young people a valuable opportunity to prepare for the challenges of the job market by receiving personalised advice and gaining practical experience.

6.5. DIVERSITY & INCLUSION

➤ PROMOTING DIVERSITY IN EMPLOYMENT

The Group and its employees, under the leadership of the Governance and the Executive Management, uphold human rights and respect the principles set out in the fundamental conventions of the International Labour Organization, such as freedom of association, the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced and compulsory labour, and the prohibition of child labour.

The Group has been a signatory of the Diversity Charter since 9 December 2008. This initiative, led by the Executive Management and the Human Resources Department, affirms SOGECLAIR's commitment to Diversity and to combating all forms of discrimination (origin, gender, sexual orientation, age, family situation, ethnic background, political opinions, religious beliefs, disability, etc.).

The Group's Code of Conduct also prohibits all forms of discrimination related to disability.

We ensure that employees with disabilities can participate in professional activities on the same basis as any other employee. We are committed to showing sensitivity when welcoming a new employee with a disability. With this in mind, and with the support of healthcare professionals, we take the necessary measures to provide them with appropriate resources to reduce any difficulties they may encounter in their role.

As part of the European Week for the Employment of People with Disabilities (SEEPH) in November 2024, SOGECLAIR fully committed to raising employee awareness of disability issues in the workplace. The company implemented several actions to promote inclusion and encourage the recognition of people with disabilities. Among these initiatives, two key events were held, supported by a series of communications designed to strengthen collective awareness.

An overview of the actions organised:

Videoconference on disability-related workplace issues:

- Theme: Recognition of Disabled Worker Status (RQTH).
- Objective: To help participants better understand disability challenges within companies and the mechanisms that support the professional inclusion of people with disabilities.

Sports event with the association SPTT Toulouse:

- Theme: Introduction to adapted table tennis, a sport that enables people with disabilities to actively participate in competitions.
- Activities: Sports demonstration, discussions with the association, and an opportunity for employees to try out this inclusive practice.

Additional actions: Daily communications from the Human Resources Department:

- Objective: To raise employee awareness throughout the week by providing practical information and fostering a collective understanding of the importance of including people with disabilities in the workplace.

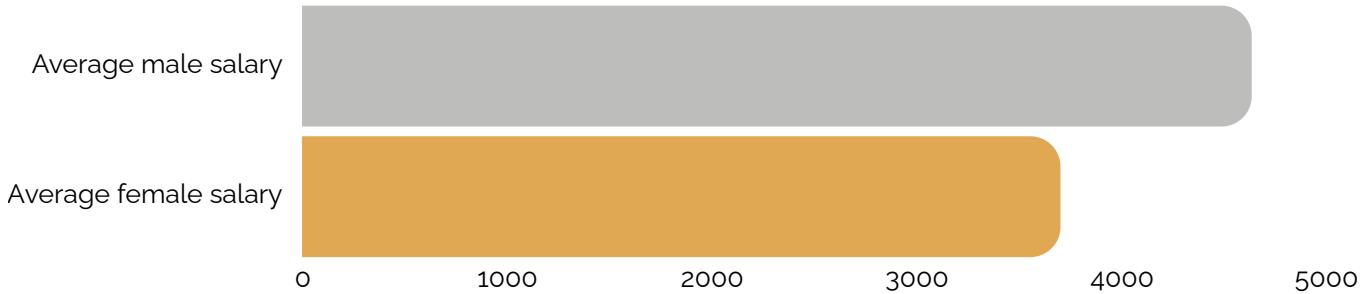
The week concluded with a call for volunteers to create a disability referent group within the various subsidiaries of the company.

This initiative aims to strengthen support for employees with disabilities within each entity by appointing designated employees who can relay information, support local initiatives and provide concrete assistance to those concerned. This group of referents will play a key role in promoting daily inclusion, raising awareness among colleagues, and ensuring that all disability-related initiatives are properly implemented at the local level.

For 2025, the objective is to establish this group in France and provide them with dedicated training on this topic in order to support and assist employees. SOGECLAIR also plans to implement a disability policy at the national level by the end of 2025.

COMBATING DISCRIMINATION

In the same spirit of promoting workplace diversity, gender equality is another priority focus. In this regard, SOGECLAIR has recorded an average gap of 20% to the disadvantage of women. However, this rate remains consistent with the global average observed by the International Labour Organization (ILO).



YEAR	GENDER PAY GAP	AVERAGE GLOBAL GENDER PAY GAP
2024	-20%	-20%

The implementation of a new Group-wide Human Resources organisation opens up new opportunities to strengthen this commitment. This strategic focus will be one of our priorities in the coming years, particularly as legislation in many countries requires us to monitor key indicators of gender equality and equity.

By 2030, our objective is to develop a global strategy that ensures an inclusive and equitable working environment. This will involve the implementation of effective HR tools, the monitoring of precise indicators, and rigorous oversight of our progress.