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PONTICELLI 2025 CSR REPORT

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Management Commitment

Corporate social responsibility is at the heart of how we conduct our business and support global transformation. In an environment marked by increasingly demanding environmental, social, and ethical challenges, we are convinced that sustainable performance rests on a balance between value creation, respect for people, resource conservation, and ethical practices.

The year 2025 was marked by new progress in this area. The update to our CSR policy, the definition of our decarbonization roadmap aligned with the Paris Agreement, the strengthening of our ethics program, the rollout of our QVCT initiative, our dialogue with stakeholders, and the actions we've taken to promote health, safety, skills development, and environmental protection all demonstrate our commitment to taking concrete, long-term action.

These achievements are, above all, the result of the commitment of our employees, our partners, and all of the Group's entities. They demonstrate our collective ability to meet the challenges of tomorrow while remaining true to our values.

I am convinced that corporate social responsibility is not a goal separate from our performance: it is one of the essential prerequisites for it. Together, we will pursue this ambition with high standards, responsibility, and confidence in the future.

Thierry LE GANGNEUX

Chairman of the Ponticelli Group

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CSR Policy

In 2025, the Ponticelli Group updated its CSR policy to better align its commitments, practices, and the expectations of its stakeholders. This revision is based on insights from the first QVCT barometer, internal and external audits (including ISO and MASE), the updated corruption risk map, and the expectations of non-financial assessment organizations.

Structured around four pillars—Social, Societal, Ethical, and Environmental—the policy reaffirms the Group’s commitments to health, safety, and quality of life at work, skills development, diversity, and social dialogue. It also reinforces the principles of integrity and respect for human rights, clarifies commitments related to combating climate change and supporting customers and suppliers in their transition, while incorporating new issues such as the preservation of biodiversity, sustainable water resource management, and compliance with environmental regulations. This update reflects the Group’s commitment to responding in an increasingly structured manner to the expectations of its stakeholders and to the challenges of sustainable development.

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Governance

Social responsibility is fully integrated into the Ponticelli Group's governance structure.

The Supervisory Board ensures the Group's long-term viability and that its strategic direction aligns with long-term challenges. The Executive Committee champions Vision 2030 and oversees its operational implementation to ensure the sustainable and balanced development of the Group's activities.

Among the committees supporting these bodies, the Ethics and CSR Committee, which reports to the Supervisory Board, plays a central role in steering the sustainability initiative. It defines the Group's social responsibility guidelines, monitors the implementation of the Group's commitments, and ensures their alignment with the priority issues identified through the materiality analysis. Its work helps inform strategic decisions and strengthen the integration of environmental, social, societal, and governance issues into the Group's operations.

Results achieved against set objectives, performance indicators, and the progress of action plans are regularly reviewed by the Executive Committee, the G55 (which brings together the heads of business units and support functions), and the Group's key steering bodies. This integration of CSR issues into governance processes helps ensure their implementation across all entities and their consideration in operational decisions.

The Ethics and CSR Department's deliberations are informed by the work of the Foresight Committee, which is tasked with anticipating developments that could bring about lasting changes to the Group's environment. This coordination facilitates the identification of emerging risks and opportunities and contributes to the integration of sustainability issues into long-term planning and strategic direction.

This organizational structure reflects the Group's commitment to conducting its business in a responsible, ethical, and transparent manner, in accordance with the principles of ISO 26000 and with a view to creating sustainable value for all its stakeholders.

DOUBLE MATERIALITY

As part of its preparations for the requirements of the European CSRD directive, the Group conducted a double materiality analysis aimed at identifying, ranking, and prioritizing its sustainability issues. Carried out collaboratively, this process involved governance bodies, operational departments, and various internal and external stakeholders to cross-reference perspectives on impact and risk.

Indeed, the double materiality analysis is based on a structured dialogue with internal and external stakeholders, selected according to their level of influence and their interests in relation to the Group's activities. Executives, shareholders, employees, and internal working groups contributed to the assessment of impacts, risks, and opportunities, in collaboration with business unit experts. At the same time, the expectations of external stakeholders—customers, suppliers, partners, financial institutions, and public authorities—were incorporated through the analysis of requests for proposals, CSR questionnaires, contractual agreements, and regulatory monitoring.

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All of these contributions were taken into account in the scoring of Impacts, Risks, and Opportunities (IRO) to ensure an objective prioritization of issues.

In accordance with the principle of dual materiality, this approach is based on a scoring method that incorporates both impact materiality (severity, scope, irreversibility) and financial materiality (level of risk or opportunity for the Group), ensuring an objective prioritization of issues.

In total, 72 IROs were identified and evaluated, providing a clear overview of the priority material issues.

The results highlight major issues related to climate change, occupational health and safety, working conditions, skills development, water management, as well as governance topics such as ethics, cybersecurity, and supplier relations.

Beyond identifying these issues, the double materiality analysis serves as a key driver for steering the Group's sustainable performance. It strengthens the integration of ESG issues into strategy and decision-making processes, while promoting the anticipation of risks and the identification of medium- and long-term opportunities.

ESRS Standard	Material Issues
E1	Climate Change
E3.4	Discharges into Water Bodies and Oceans
G1	Corruption
G1	Cybersecurity
G1	Supplier Relations
G1	Security
S1.1	Work-Life Balance
S1.1	Decent Wages
S1.1	Health and Safety
S1.1	Job Security
S1.1	Working Hours
S1.2	Skills Development
S2.1	Skills Development (Workers in the Value Chain)
S2.1	Health and Safety (Value Chain Workers)

STAKEHOLDERS

Stakeholder Mapping

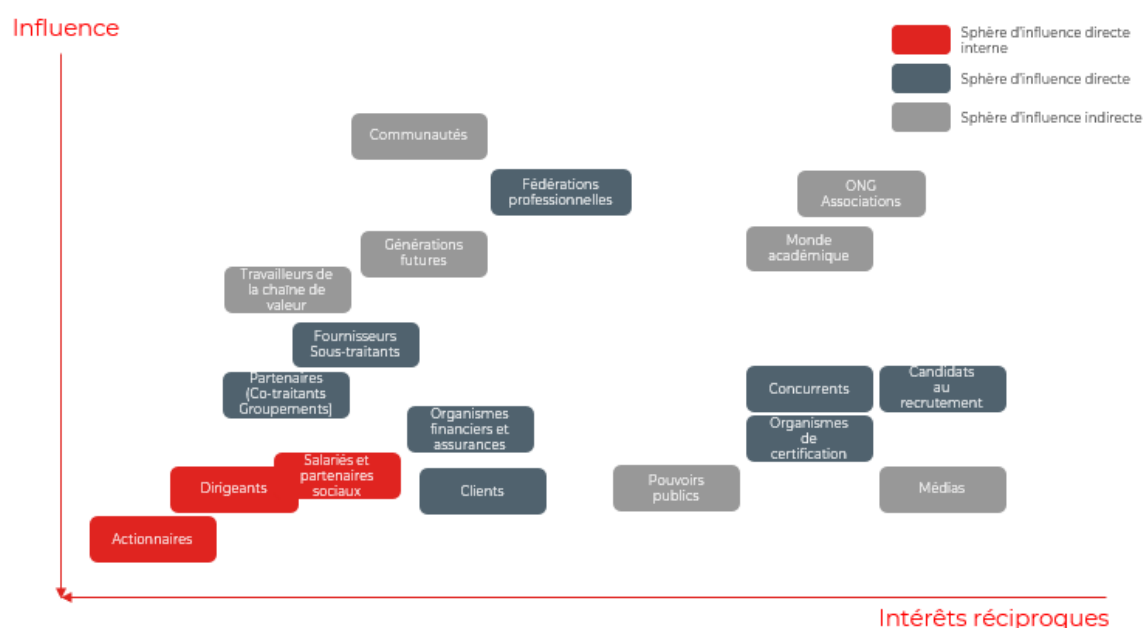
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As part of its corporate social responsibility initiative, the Ponticelli Group has undertaken a stakeholder mapping exercise in accordance with international standards such as ISO 26000.

Stakeholders are defined as all parties—both internal and external—who may be affected by the Group’s activities or who may influence its ability to achieve its objectives.

This mapping is based on a structured analysis aimed at:

- Identify the key players in our value chain,
- Understand their expectations and interests,
- Assess their level of influence and their exposure to the Group’s impacts.



Partnerships and External Relationships

During fiscal year 2025, the Group strengthened its external commitments by building an ecosystem of partnerships and memberships aligned with its strategic and CSR priorities.

Its participation in recognized frameworks is complemented by an active presence within numerous professional organizations, covering all of its business lines and key challenges.

The Group is thus involved in networks within the energy and industrial sectors, such as EVOLEN (Energy, Environment, and Logistics for New Energy), France Chaudronnerie (formerly SNCT, National Union of Boiler Making, Piping, and Industrial Maintenance) and GIFEN (Association of French Nuclear Energy Industries), which help represent the industry, anticipate technical

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developments, and support energy and industrial transitions. Within these networks, Ponticelli actively participates in various bodies dedicated to CSR, such as EVOLEN's ESG Committee and the Energy Transition Committee of the Club des ETI d'Île-de-France.

At the same time, its involvement in cross-sector organizations—notably the MEDEF (Mouvement des Entreprises de France) (at both the national and regional levels), the FFB (French Building Federation), and the CNCCEF (French Foreign Trade Advisors)—reflects its participation in economic dynamics and the development of French companies, both in France and internationally.

The Group also draws on specialized networks in the areas of standardization, safety, occupational health, and risk management, such as AFNOR (French Standardization Association), of which Ponticelli is a member; ICSI (Institute for a Culture of Industrial Safety); and GIM (Metallurgical Industries Group), helping to shape its practices and foster a culture of high standards in safety, compliance, and sustainable performance.

The Group's commitment to corporate social responsibility is reflected, in particular, by its membership in the United Nations Global Compact (Global Compact France) since 2017. Through the annual publication of its Communication on Progress (CoP), Ponticelli reports on its implementation of the Global Compact's ten principles regarding human rights, labor standards, the environment, and anti-corruption. Since 2022, the Group has also been a member of the Cercle de la Compliance, thereby strengthening its monitoring efforts, the sharing of best practices, and its commitment to responsible governance, business ethics, and compliance.

CERTIFICATIONS

The 2025–2026 fiscal year was marked by the consolidation of the Group's certifications, reflecting its commitment to strengthening risk management and structuring its continuous improvement initiatives. The ISO 14001 and ISO 45001 standards continued to support the implementation of environmental and occupational health and safety management systems, while ISO 19443 certification strengthened the integration of nuclear safety requirements into the relevant activities. Audits conducted during the fiscal year focused in particular on risk analysis, regulatory compliance, emergency management, and the monitoring of action plans.

At the same time, MASE certification continued to play a central role in risk prevention and the improvement of health, safety, and environmental performance.

As of June 19, 2026, 90% of the Group's sites were covered by a certified safety and/or environmental management system.

Beyond these standards, the Group continued its commitment to external assessments such as EcoVadis and CyberVadis to strengthen its practices in corporate social responsibility, cybersecurity, governance, and information systems ethics. This approach helps build stakeholder trust and supports the continuous improvement of its performance.

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Social

GOVERNANCE

At Ponticelli, people are an essential pillar of the Group's vision and development. This conviction is reflected in the special attention paid to skills development, quality of life and working conditions, labor relations, health and safety, and respect for everyone's rights. The double materiality analysis conducted under the CSRD confirmed the priority of these issues, both in terms of their impact on people and their contribution to the Group's sustainable performance and resilience.

Human resources governance at the Ponticelli Group is based on an organizational structure that combines strategic steering with operational proximity. The Group Human Resources Department defines common guidelines, policies, and processes regarding employment, skills development, mobility, compensation, social dialogue, and talent management. It relies on a network of HR managers and liaisons within the entities to ensure the implementation of these guidelines, their adaptation to local realities, and the sharing of best practices.

This structure allows the Group to balance a common framework at the Group level with consideration for the specific regulatory, social, and cultural contexts of the countries where it operates.

Quality, Health, Safety, and Security (Q3S), together with the CSR policy, constitute two fundamental pillars of the Group's governance. Led by a dedicated department, Q3S governance defines the guidelines, standards, and management procedures applicable to all entities. It relies on a Health Committee as well as a network of QSSE liaisons, who ensure the communication of the Group's requirements, the coordination of actions, and the reporting of information necessary for management.

OCCUPATIONAL HEALTH AND SAFETY

Building on its long-standing commitment to protecting its employees and ensuring that the services it provides to its customers fully incorporate health and safety requirements, the Ponticelli Group continues to pursue continuous improvement of its Q3S management system. In an industrial environment characterized by technical activities and significant operational risks, this system provides an essential framework for identifying, controlling, and preventing situations that could affect people's safety.

It is based on a dedicated organizational structure, a common set of standards applicable to all entities, and regular coordination to ensure that the Group's requirements are communicated as closely as possible to the front lines.

Q3S Governance Rooted in Operational Realities

The rollout of this approach relies on a network of Quality, Health, Safety, and Environment (QSSE) liaisons, located both in France and internationally. Acting as local points of contact, they support

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operational teams in implementing the Group’s requirements, contribute to sharing lessons learned, and promote the harmonization of practices across entities.

Coordinating this network is an essential component of the Q3S initiative. It relies on regular exchanges, monthly informational meetings, thematic workshops, working groups, and two annual in-person meetings that allow participants to share challenges encountered on the ground and develop joint solutions.

In 2025, Executive Management continued its direct involvement in developing the Group’s Health and Safety culture, notably through its participation in analyses of high-potential-severity events (HIPO). This involvement reflects the importance placed on lessons learned and the collective identification of insights derived from hazardous situations. Senior Management also helped convey prevention messages to employees and stakeholders through various communication channels.

Health prevention also benefits from dedicated governance through the Group Health Committee, which met quarterly in 2025 to define and monitor guidelines related to employee health risks. The committee’s work focused in particular on preventing risks associated with chemicals, asbestos, welding fumes, musculoskeletal disorders (MSDs), and noise.

A Strengthened Management System to Better Control Activity-Related Risks

In 2025, the health and safety management system continued to evolve to strengthen control over risks associated with the Group’s business lines and to support business units in preventing risky situations.

This evolution was notably reflected in the expansion of the Q3S documentation repository, with the introduction, strengthening, or updating of key procedures related to work at heights, occupational risk assessment, operational control, incident management, event investigation, and asbestos risk.

The tools used to implement this approach have also evolved, particularly communication materials (QSSE & CSR booklet, posters, etc.) and management tools (reporting, dashboards), to facilitate the monitoring of actions and ensure that teams fully embrace the requirements.

Prevention Driven by Frontline Staff and Everyone’s Involvement

Beyond standards and tools, prevention relies on the daily involvement of employees, operational management, and QSSE functions. In 2025, numerous awareness-raising initiatives were carried out in various forms: safety briefings, poster campaigns, safety talks, training sessions, and awareness-raising activities.

In particular, the health and safety teams supported the rollout of campaigns and themed events focusing on major risks to the Group’s operations, such as working at heights, asbestos, chemical hazards, road safety risks, and the “Golden Rules.”

As the annual highlight of this initiative, the “2 Hours of Safety” event in 2025 focused on the theme “The Essentials of Prevention at Ponticelli.” Held Group-wide for several years now, this

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event served to remind employees and subcontractors of the fundamentals of prevention and the expected behaviors when facing risks inherent to the Group’s operations.

Operational units also continued their local initiatives to improve safety and health. Some of these efforts were recognized in external safety challenges. In 2025, two initiatives received awards: an initiative focused on emergency preparedness, which was honored at the “2025 OPPBTP Awards,” and a program for the prevention of musculoskeletal disorders (MSDs), which was recognized at the “MASE AWARDS.”

Finally, health prevention efforts were strengthened through a Group-wide awareness campaign focused on noise as part of Health Day 2025.

QUALITY OF LIFE AND WORKING CONDITIONS

The right to safe and healthy working conditions, along with occupational health and safety, is recognized as a fundamental right by several major international standards, including the conventions and recommendations of the International Labor Organization (ILO), the guidelines of the Organization for Economic Cooperation and Development (OECD), and the work of the World Health Organization (WHO).

In this context, the Group continues to roll out its Quality of Life and Working Conditions (QVCT) initiative, which is viewed as a key driver of employee engagement, attractiveness, and sustainable performance. Based on listening to employees and involving social partners, this initiative aims to identify expectations on the ground and develop concrete actions that closely align with the needs expressed.

Following the first QVCT survey conducted in 2024, which gathered the expectations and suggestions of more than 3,000 employees, the Group identified several priority areas for improving quality of life and working conditions. In 2025, this initiative led to the implementation of concrete actions aimed at strengthening work-life balance, supporting career development, preventing psychosocial risks, and promoting inclusion for people with disabilities. Among the key measures implemented are strengthening the right to disconnect, developing support programs for employees who are caregivers, rolling out awareness and prevention initiatives for psychosocial risks, enhancing the individual performance review process, and launching initiatives to raise awareness about disability. Through this approach, the Group is pursuing its goal of providing a work environment that is increasingly focused on the well-being, development, and fulfillment of its employees.

DIVERSITY, WORKPLACE EQUALITY, AND EQUAL OPPORTUNITY

Combating Discrimination

As part of its equal opportunity and diversity policy, the Group revised its recruitment procedure in 2025 by incorporating strengthened measures to raise awareness of non-discrimination and practices designed to ensure fairness throughout the selection process.

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Building on this, a “Recruiting Without Discrimination” training program was rolled out to the Group HR Network. The goal was to strengthen understanding of the legal framework regarding non-discrimination and to ensure compliance in recruitment and human resources management practices. Twenty-five members of the HR Network received training. To date, 92% of the Group’s HR staff have been trained.

Disability Policy

As part of its ongoing commitment to diversity and inclusion, the Group strengthened its policy for supporting people with disabilities in 2025 and 2026. A network of disability liaisons was established across French entities, going beyond the regulatory requirements applicable to companies with more than 250 employees. This initiative aims to facilitate the provision of information, guidance, and support to affected employees throughout their careers. The Group has also made practical guides on disability available to employees and managers and developed an awareness program combining information campaigns, thematic webinars, and regular communication initiatives designed to raise awareness of the various forms of disability, particularly invisible disabilities. At the same time, initiatives have been launched to promote recruitment, job retention, and the adaptation of working conditions when necessary. This approach is part of the Group’s commitment to fostering an inclusive work environment that respects differences and ensures equal opportunities for all.

Decent Wages

Identified as a material issue in the Group’s dual materiality analysis, the topic of decent wages lies at the heart of Ponticelli’s commitment to respecting human rights and ensuring fair working conditions. The Group is convinced that, beyond compliance with local legal requirements, fair and adequate compensation is an essential driver of dignity, social inclusion, and sustainable development in the regions where it operates. The Group has therefore partnered with the NGO Fair Wage Network, which specializes in evaluating wage practices and determining a living wage. This initiative made it possible to analyze the compensation levels of Ponticelli Angola employees by comparing them to living wage thresholds defined according to local economic and social realities (rules established by the Fair Wage Network). The analysis took into account base salaries, guaranteed compensation supplements, and certain benefits granted to employees. Following the update conducted in 2025, all employees within the scope of the analysis were found to be earning above the identified fair wage threshold. The Group intends to continue this assessment process to better understand the challenges related to fair and adequate compensation in its international operations and to inform its deliberations on growing expectations regarding human rights and social responsibility.

SOCIAL DIALOGUE

Social dialogue is an essential component of the Ponticelli Group’s human resources model. Recognized as a driver of continuous improvement in the Group’s CSR policy, it helps enrich collective discussions, support transformations, and advance practices in line with employee expectations and the challenges facing the Group.

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It is based on regular exchanges between management, employee representatives, and employees to discuss challenges related to business developments, take into account the expectations expressed, and develop responses tailored to operational realities.

Organized in compliance with applicable regulations in each country where the Group operates, social dialogue relies on employee representative bodies and local discussions within the entities. This structure promotes the flow of information, the communication of concerns from the front lines, and the search for shared solutions.

Against the backdrop of evolving industrial sectors, social dialogue thus serves as a tool to support change, strengthen employee engagement, and contribute sustainably to the Group's social performance.

The draft agreement on Employment and Career Path Management aims to improve the Group's ability to anticipate skills needs by focusing on strategic business lines and key competencies. The main areas of focus include the implementation of competency frameworks, technical assessments, the development of training pathways, and internal mobility. The goal is to better secure critical skills, retain talent, and support the evolution of the Group's business lines through shared initiatives monitored using common indicators.

Indicators	2025	GRI Reference 
Percentage of employees who report being satisfied with their working conditions	70%	-
% of employees covered by collective bargaining agreements —group agreements, collective agreements, or equivalent	100%	GRI 2-30
% of employees who received an Individual Performance Review (EIPP) – Ponticelli Frères SAS	79%	GRI 404-3
% of employees who received an EIEIPP – Subsidiaries – Group Subsidiaries	66%	GRI 404-3
% of employees who received skills development training / training aimed at strengthening skills – Ponticelli Frères SAS and subsidiaries in France	61%	GRI 404-2
Percentage of targeted employees trained in combating discrimination and harassment – HR network	92%	GRI 406-1 GRI 404-2
Number of hours worked – Group	20,138,400	GRI 403-9
Number of days lost due to work-related injuries, fatalities, and illness - Group	1,470	GRI 403-9 GRI 403-10
Number of workplace accidents - Group	101	GRI 403-9

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Number of deaths resulting from workplace accidents and work-related health issues - Group	0	GRI 403-9 GRI 403-10
Ratio of the average compensation of the top 10% of employees to that of the bottom 10% of employees – Ponticelli Frères SAS	3.187	-
% of women employed in the organization – Group (HRIS scope)	14%	GRI 405-1
Percentage of women in top management – Ponticelli Frères SAS	35%	GRI 405-1
Unadjusted average gender pay gap – Ponticelli Frères SAS, 2025 Equality Index	0.7	GRI 405-2
Percentage of employees from a minority and vulnerable group within the organization – Ponticelli Frères SAS, employees with recognized disabilities	5%	GRI 405-1
Percentage of employees from minority or vulnerable groups among senior management – Ponticelli Frères SAS, employees with recognized disabilities	5%	GRI 405-1
Working conditions: % of indicators shared internally or externally – Group, participation in the 2024 QVCT Barometer	59%	GRI2-29 GRI 403 GRI 404

Through its social policy, the Ponticelli Group contributes to the United Nations Sustainable Development Goals related to health and well-being (SDG 3), education and skills development (SDG 4), equal opportunities (SDGs 5 and 10), decent work (SDG 8), as well as responsible governance and dialogue with stakeholders (SDG 16). These commitments translate into concrete actions promoting health and safety, quality of life at work, training, inclusion, and social dialogue.



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Social Responsibility

DONATIONS, PHILANTHROPY, AND SPONSORSHIPS

The Group's social initiatives are driven by its commitment to developing and sustaining partnerships, as well as supporting organizations that share its values and commitment, particularly in the areas of family, health, education, the environment, sports, and well-being.

This commitment is reflected in our philanthropy, donations, and sponsorships, as well as in building lasting relationships with local communities, promoting local employment, and supporting initiatives that contribute to the social, human, and economic development of the regions where the Group operates.

In 2025, the Group supported approximately 40 organizations through initiatives led by both central departments and the Group's various entities. 48% of funding went to cultural initiatives, 13% to sports initiatives, and 10% each to education and the environment and biodiversity.

Among the Group's key commitments is its sponsorship of the Fondation du Sport Français, a sponsorship focused on the public good, particularly through its commitment to the Performance Pact. This three-year partnership aims to support elite athletes in pursuing both athletic and professional goals, thereby contributing to their long-term integration into society. Since 2023, the Group has supported Mathilde Gautier, a triathlete, and Rémy Boullé, an Olympic champion in para-canoe.

The Group's cultural sponsorship of the Musée d'Orsay and the Musée de l'Orangerie illustrates Ponticelli's commitment to preserving and promoting cultural heritage in France and internationally. Supported since 2014, this partnership is part of a long-term initiative to promote access to culture. In 2025, the Group notably supported an exhibition dedicated to Gustave Caillebotte, a leading figure of Impressionism.

The Group's support for the Côte Bleue Marine Park since 2022 reflects its commitment to preserving biodiversity and Mediterranean marine ecosystems. This support contributes in particular to efforts to protect Posidonia, a species essential to the ecological balance of the Mediterranean and to carbon sequestration. It is also accompanied by initiatives to raise awareness and engage employees on issues related to the preservation of life.

These social initiatives also help strengthen cohesion, promote sports participation, and foster collective engagement through participation in charitable and community-building events such as La Pontelloise, organized to benefit the Paroles de Femmes association – Le Relais, which supports women who are victims of domestic violence and conducts awareness campaigns on gender equality; the Course des Lumières to benefit the Institut Curie, which is dedicated to cancer research and the fight against cancer; and the Festi'Run, organized by APF France handicap, an association working to promote the inclusion and support of people with disabilities. These initiatives also demonstrate the Group's commitment to promoting sports and the values of solidarity.

These core commitments are complemented by numerous local initiatives benefiting communities, organizations, and vulnerable populations in the regions where the Group operates.

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Led by the Group’s various entities, these initiatives take the form of charity drives to benefit children or families in need during the holiday season, support for local sports organizations, partnerships with community organizations, and actions to promote biodiversity—such as the installation of beehives at several sites. These initiatives demonstrate the Group’s deep roots in the local communities and its commitment to addressing local needs as directly as possible.

Beyond philanthropic initiatives, donations, and sponsorships, the Group is committed to developing lasting relationships with the communities located near its operations. In several countries, particularly in Africa, this approach involves establishing cooperation agreements with local communities to promote local employment, encourage dialogue with stakeholders, and support the economic development of these regions. These initiatives help create a balanced framework for collaboration between the Group’s operations and the expectations of host communities, while promoting workforce integration and maintaining constructive long-term relationships.

Through all of these commitments, the Group upholds a structured approach to social responsibility, aligned with its CSR strategy, and actively contributes to the vitality of local communities, the well-being of its employees, and the transition toward a more sustainable development model.



PONTICELLI SPORT

To encourage participation in sports (a key factor in health promotion), build the employer brand, and allow employees to express their pride in belonging to the Group through their sporting activities, Ponticelli launched its line of technical apparel in the company’s colors in 2025. The goal is to provide employees with high-quality items at reduced prices, with the company covering the majority of the cost (approximately two-thirds of the manufacturer’s retail price).

The P Sport collection, developed in partnership with GAUTIER, consists of items for running—the most widely practiced sport—cycling, which encompasses both competitive cycling and everyday cycling, and triathlon, a more elite discipline that is growing in popularity and the sport of Mathilde Gautier, whom Ponticelli is supporting in preparation for the 2028 Olympic Games.

The manufacturer was selected based on CSR criteria that are important to Ponticelli. GAUTIER is a French brand with a manufacturing facility located in Cadenet in the south of France. Most of the fabrics used are woven with recycled yarns (NATIVE Sustainable Textiles technology) and/or carry quality certifications (OEKO-TEX®, BLUESIGN®, GRS). The company sorts and reuses fabric scraps as much as possible to minimize waste (for example, by making neck warmers or headbands from jacket fabric scraps).

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With a total of 1,560 items ordered by employees during the two ordering campaigns, this initiative was a resounding success across all Group entities.

	Metrics	2025	GRI Reference 
	Number of organizations supported by Ponticelli Group entities	40	413-1

Through these actions, the Group contributes to several United Nations Sustainable Development Goals (SDGs), notably those related to health and well-being (SDG 3), reducing inequalities (SDG 10), sustainable cities and communities (SDG 11), life below water (SDG 14), and partnerships for the common good (SDG 17).



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Ethics

To prevent and detect risks related to business ethics, the Group has implemented a dedicated program in accordance with its regulatory obligations, particularly under the Sapin II Act.

This program is based on several complementary measures, including a corruption risk assessment, third-party evaluation and due diligence procedures, a dedicated internal audit function, and employee training and awareness initiatives.

This framework ensures consistent implementation of these commitments at all levels of the organization. In 2025, the Group therefore continued to strengthen this framework by consolidating its documentation and structuring its governance. Several policies were updated, including those related to gifts and invitations, conflicts of interest, partnerships, donations, and corporate philanthropy, as well as the Code of Ethical Conduct.

ETHICAL GOVERNANCE

We established an Ethics and CSR Committee in 2018. It consists of six permanent members drawn from: the Supervisory Board, the Human Resources Department, the Legal Department, the Procurement Department, the Accounting Department, and the CSR Department.

The Committee is responsible for deliberating, analyzing, and preparing certain matters for consideration by the Group's governing bodies, to which it submits its proposals and recommendations. Its specific responsibilities include:

- Review regulatory, ethical, and CSR requirements;
- Ensure the implementation of the anti-corruption and anti-influence-peddling program;
- Monitor the action plans associated with the Group's CSR policy;
- Assess whistleblower reports through the Group's ethics officer.

The performance metrics related to the Group's ethical approach (training, gifts and invitations, audits, etc.) are reviewed at every meeting of the Supervisory Board and the Executive Committee.

RISK MAPPING

At the end of 2024, we updated our risk mapping for corruption and influence peddling.

Conducted using a methodology based on the recommendations of the French Anti-Corruption Agency (AFA), this update enabled us to reassess the risks inherent in our activities, our locations, and our relationships with third parties.

To this end, it drew on an analysis of our most exposed processes and feedback from the relevant support and operational functions.

This work serves as a key tool for managing our prevention framework, strengthening our ability to prevent breaches of integrity and contributing to the development of a shared culture of integrity within the Group.

CODE OF CONDUCT

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The update to our corruption risk map led, in 2025, to a complete overhaul of our Code of Ethical Conduct.

This new version, illustrated with concrete examples, serves as one of the key documents guiding our approach to combating corruption and influence peddling.

It incorporates updates to our risk analysis and guides each of our employees in handling sensitive situations they may encounter (gifts and invitations, conflicts of interest, anti-competitive practices, relationships with business partners, etc.). Our Code of Ethical Conduct thus outlines the conduct expected not only from all our employees on a daily basis but also from any person or organization acting with or on behalf of Ponticelli (partners, suppliers and subcontractors, customers, etc.).

Approved by the Employee Representative Bodies and available in the Group's three working languages, the Code formalizes our broader commitments regarding ethics, compliance, human rights, data protection, environmental stewardship, and the protection of the Group's interests.

Its internal distribution relies in particular on the network of Group directors (the "G55"), the network of HR liaisons, and ethics liaisons, and it is available in the document management system.

WHISTLEBLOWING

The year 2025 was marked by the rollout of our new platform for collecting and processing reports.

Accessible to all our employees as well as our external stakeholders (customers, suppliers, partners, subcontractors, etc.) via our website, this platform allows users to report any behavior that may violate laws and/or our Code of Ethical Conduct.

It is available in all of the Group's working languages and can be accessed 24/7 from any device (PC, phone, etc.).

Each report is handled according to a defined procedure, ensuring its analysis, processing, and follow-up in accordance with the requirements of confidentiality, impartiality, and protection of the individuals involved.

A SHARED ETHICAL CULTURE

The Group is committed to promoting and strengthening a shared ethical culture at all levels of the organization.

This culture is based on each individual's commitment to the rules and their practical application in day-to-day operations. To this end, a network of 31 ethics liaisons has been in place since 2023. These liaisons are responsible for implementing the ethics program at the operational level and among employees. Similar to the safety orientation, an ethics orientation has also been implemented for every new hire.

The awareness and training initiative continued with the rollout of the "Mission Incorruptible" anti-corruption e-learning module for managers and supervisors, as well as a dedicated five-hour

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training course for employees in high-risk roles, delivered in French, English, and Portuguese, with refresher training scheduled every three years.

In 2025, all training content for staff in high-risk positions was revised following an update to the corruption risk map. This update ensures that training programs are better aligned with the Group's activities and the identified risks.

By the end of 2025, 91% of employees in high-risk roles had already completed at least one specific training session on corruption risk prevention, while 96% of managers and middle managers had been educated through the e-learning module. In 2026, when training will be renewed for a large portion of the affected staff, nearly 400 employees are expected to be trained.

AUDIT AND CONTROL

Regular audits and controls are conducted throughout the year, in close collaboration with the Group Internal Audit Department—established in 2025—the Group Ethics Officer, and the various departments involved, such as the Procurement Department, the Accounting Department, and the Human Resources Department. For example, in addition to the existing control mechanisms, the quarterly audit of expense reports in 2025 made it possible to analyze the compliance of 214 expenses submitted for reimbursement through the Expensya expense management tool.

Since 2024, the CSR and Ethics Department has been implementing a structured program of internal audits designed to assess the operational implementation of the Group's ethics program, promote best practices, and identify areas for improvement. A total of 22 entities were audited in 2024 and 2025. The implementation of the action plans defined following the audits is then monitored on a regular basis.

Indicators	2025	GRI Reference 
Percentage of total workforce trained or educated on ethics	43%	GRI 205-2
Percentage of the workforce exposed to ethical risks who have received training	91%	GRI 205-2
Percentage of ETAM and management staff made aware of ethical risks	96%	GRI 205-2
Number of confirmed corruption incidents reported through the ethics/whistleblowing hotline	0	GRI 2 GRI 205-3
Percentage of operational sites covered by risk assessment	100%	GRI 205-1
Percentage of sites audited internally for business ethics	73%	GRI 205-1

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Initiatives implemented in the area of business ethics primarily contribute to SDG 16, which addresses the fight against corruption and the strengthening of responsible governance, and also support SDG 8 through the promotion of responsible practices within the value chain.



Responsible Procurement

Procurement is a key driver of the Group's sustainable performance. Integrated into the CSR approach, it helps manage social, environmental, and ethical risks in the supply chain while fostering sustainable relationships with suppliers.

In 2025, the Group updated its responsible procurement policy, with the new version set to be rolled out in 2026. It is structured around four pillars: respect for human rights and working conditions, responsible supplier relationships, business ethics, and reducing the environmental impacts of procurement.

This approach has resulted in the strengthening of procurement tools and guidelines: the distribution of the 10 procurement commitments in three languages, updates to framework documents (Supplier Charter, General Terms and Conditions of Purchase, and Car Policy), the rollout of a responsible procurement guide and a CSR clause template, and the gradual integration of CSR criteria into requests for proposals and contracts. Particular attention is paid to working conditions, health and safety, regulatory compliance, and the prevention of corruption and conflicts of interest.

Supplier relationships are a priority area. In this context, the year 2025 marks a significant ramp-up in the operational rollout of the responsible procurement policy, with concrete and measurable results. The rate of supplier adherence to ethical and CSR commitments has increased to 75% of targeted suppliers, reflecting greater alignment of partners with the Group's requirements. 100% of suppliers under framework agreements now include clauses relating to social, environmental, and human rights requirements. The assessment framework has also been strengthened: all targeted suppliers undergo external ethical screening, and 35% were audited on-site in 2025. At the same time, 100% of suppliers under framework agreements now include clauses addressing social, environmental, and human rights requirements, thereby strengthening the management of contractual risks.

The Group is also continuing to integrate environmental considerations into its purchasing decisions, notably through a total cost of ownership (TCO) and life-cycle approach, the gradual incorporation of low-carbon criteria, and efforts to optimize volumes in order to reduce impacts related to transportation and packaging. This approach is accompanied by a strengthened commitment from suppliers, particularly to encourage them to adopt decarbonization pathways

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and share reliable environmental data. In 2025, 68% of purchases were made from local suppliers, helping to limit the impacts associated with long supply chains and strengthen the Group's regional presence.

Finally, certain categories of strategic purchases incorporate specific measures to reduce environmental impacts, particularly for materials such as wood, with requirements for traceability, certifications (FSC, PEFC), reuse, and recycling.

Through these actions, the Group strengthens its management of supply chain risks, supports its suppliers in improving their practices, and contributes to its environmental and societal transition.

Indicators	2025	GRI Reference 
% of targeted suppliers assessed on CSR performance	81%	
% of buyers trained in responsible procurement and/or ethics	98%	GRI 205-2
Percentage of targeted suppliers who have signed Ponticelli's HSE requirements and/or responsible supplier commitments	75%	GRI 205-2
Percentage of purchases made from local suppliers <i>Purchases made from suppliers registered in the same country as the entity placing the order</i>	68%	GRI 204-1

The Group's responsible procurement policy contributes to the promotion of more sustainable economic practices within its supply chain by supporting the goals of responsible consumption (SDG 12), decent work (SDG 8), and ethical governance (SDG 16).



Cybersecurity

Against a backdrop of digital transformation and constantly evolving cyber threats, cybersecurity is a material governance issue identified in the Group's double materiality analysis. It helps protect data, strategic assets, and business continuity.

The approach is based on structured governance, led by Executive Management and guided by an Information Systems Security Policy (ISSP) applicable to all entities. The Group Chief Information Security Officer (CISO) and the Group Information Security Management System (ISMS) Manager

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oversee this initiative, supported by a network of approximately 30 IT liaisons who ensure implementation at the operational level. The Group also incorporates emerging regulatory requirements regarding cybersecurity, notably the European NIS2 Directive, which is being progressively transposed in the various countries where it operates. This approach is aligned with the personal data protection framework overseen by the Data Protection Officer (DPO).

In 2025, the Group continued to strengthen its cybersecurity framework. The CyberVadis score rose from 526 to 614 over two years, reflecting the Group's continuous improvement in maturity. This momentum also led to the update of the Information Security Policy (PSSI), the revision of the IT charter, and the adoption of a charter governing the use of artificial intelligence to provide a framework for digital practices and the new risks associated with them.

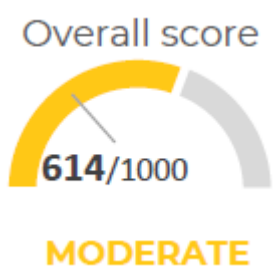
The Group is also continuing to foster a shared culture of information security. Reference documents are incorporated into the onboarding process for new employees and appended to employment contracts. Awareness initiatives are being rolled out globally, combining training, simulated phishing campaigns, analysis of fraudulent emails, and regular communications. In 2024 and 2025, 40 awareness modules were offered via the Riot tool, with a completion rate of 58%. The Group is continuing its efforts to increase employee participation and sustainably strengthen the cybersecurity culture within its teams.

Cyber risk management also relies on the continuous improvement of technical systems, notably through the phased deployment of a vulnerability detection solution. It also extends to the supply chain, with increased scrutiny of the security practices of critical suppliers and subcontractors. In the event of an incident, a dedicated management procedure, coordinated with an outsourced Security Operations Center (SOC), ensures the detection, assessment, and handling of security events.

These measures strengthen the Group's digital resilience, improve data protection, and help meet the growing security requirements of customers and partners regarding information systems. The path of continuous improvement continues, with the goals of finalizing ISO 27001 certification, increasing the completion rate of awareness-raising initiatives, and strengthening technical detection systems.

Key Metrics	2025	GRI Reference 
Total number of substantiated complaints received regarding breaches of customer data confidentiality	0	GRI 418-1
Number of awareness-raising modules offered since 2024	0	-
% of cyber training modules completed via Riot	58%	

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By strengthening the security of its information systems and data protection, Ponticelli contributes to the resilience of its digital and industrial infrastructure (SDG 9) as well as to the development of responsible governance based on risk management and stakeholder trust (SDG 16).



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Environment

ENVIRONMENTAL GOVERNANCE AND MANAGEMENT

In 2025/2026, the Group continued to strengthen its environmental governance to ensure a common framework across all its operations. Oversight is now led by the Group Environmental Committee, which meets twice a year in collaboration with the CSR Department and the QSSE functions, enabling the coordination of actions and monitoring of progress.

International subsidiaries continue to implement the Group's environmental policy at the operational level through local policies tailored to their regulatory and operational challenges. This approach aims to strengthen management of key environmental issues: energy, greenhouse gas emissions, biodiversity, waste, regulatory compliance, and risk prevention.

The Group relies on an environmental management system based on regular audits and recognized certifications. The maintenance of ISO 14001 certifications in several countries (Angola, Nigeria, Congo, Scotland) and the renewal of national certifications, notably MASE, demonstrate the operational integration of this approach and contribute to the continuous improvement of practices.

The 2025–2026 Environmental Roadmap serves as the framework for sustaining this momentum, particularly through monitoring carbon trajectories, strengthening regulatory compliance, managing risks, and continuously improving environmental practices.

MEASURING THE CARBON FOOTPRINT

Since 2022, the Ponticelli Group has been calculating its greenhouse gas (GHG) emissions across all its entities. Thanks to the involvement of each entity and the addition of a dedicated resource for this topic within the CSR department since 2024, the calculations and assumptions used to establish the Bilan Carbone® have become more reliable. The carbon footprint is thus measured annually based on a comprehensive mapping of Ponticelli's emissions streams across all scopes (Scopes 1, 2, and 3), using the GHG Protocol methodology—the most widely used international method for calculating GHG emissions.

Ponticelli publishes its results in its annual activity report and every four years on the ADEME website to comply with its regulatory obligations in the BEGES format.

Indicators	Data for 2025	Unit	GRI Reference 
Total Energy Consumption	63,592	MWh	GRI 103-2
Total renewable energy consumption	13,159	MWh	GRI 103-2
Greenhouse gas emissions - Scope 1	14,215	kg CO ₂ e	GRI 305-1
Greenhouse gas emissions – Scope 2	813	kg CO ₂ e	GRI 305-2
Greenhouse Gas Emissions – Scope 3	124,631	kg CO ₂ e	GRI 305-3

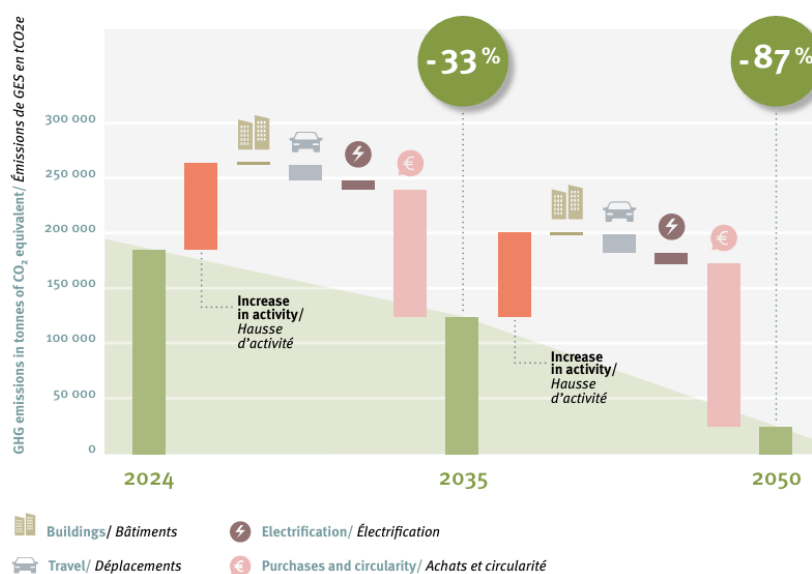
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DECARBONIZATION PATHWAY

In 2025, the Ponticelli Group reached a pivotal milestone in its climate action by defining its decarbonization trajectory using the ACT Pas à Pas methodology, developed by ADEME and the CDP (Carbon Disclosure Project). This process made it possible to analyze the company's maturity, assess its carbon performance, and identify the most effective levers to set the Group on a sustainable path aligned with the goals of the Paris Agreement.

Based on its 2024 carbon footprint assessment, the Group has set a target to reduce its greenhouse gas emissions by 33% by 2035 and by 87% by 2050, taking into account projections for the development and growth of its operations. The chosen trajectory is based on the Science Based Targets initiative (SBTi) guidelines and rests on five strategic pillars: energy efficiency in buildings, travel optimization, electrification of vehicles and equipment, responsible procurement and circularity, as well as the development of offerings and services that contribute to its customers' low-carbon transition.

This ambition is reflected in a structured action plan comprising 39 initiatives to be rolled out gradually through 2035. Following a structuring phase launched in 2026 focused on carbon governance, data reliability, responsible procurement, and mobility strategy, the Group will implement operational measures aimed at reducing energy consumption, developing renewable energy, promoting sustainable mobility, and strengthening the integration of carbon considerations throughout its value chain. In the longer term, the roadmap calls for a gradual transformation of the business model through the development of low-carbon offerings and innovative solutions that support the decarbonization of industrial activities.



ENVIRONMENTAL CULTURE

In 2025, the Group continued to develop its CSR culture through concrete awareness-raising initiatives. Environment Day, dedicated to the themes of overconsumption and waste, provided

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an opportunity to address the challenges of the circular economy, zero waste, reuse, and product life cycles through participatory workshops. At the same time, the rollout of the Climate Mural and “carbon footprint” workshops helped deepen understanding of climate issues and the impact of individual behavior. To mark World Climate Day on December 8, 2025, a collective challenge was launched for employees via the internal “Engage” network, allowing everyone to measure their individual and anonymous carbon and water footprints through a company-wide campaign using the “Nos gestes climat” platform, which also featured a knowledge quiz on carbon impacts.

International CSR initiatives and the Q3SE network also helped raise employee awareness of various topics such as safety, occupational health, inclusion, ethics, waste management, and responsible consumption patterns, thereby fostering a gradual adoption of the Group’s commitments.

WASTE

In 2025, the Group continued to structure its approach to waste management and resource conservation. The year was notably marked by the implementation of two major framework agreements: one dedicated to workwear, with a utilization rate of 35%, and another covering RCI/ORAPI industrial products, which incorporates stringent health, safety, and environmental criteria for the selection of cleaning products, greases, and lubricants. These initiatives help standardize practices, ensure the security of treatment chains, and enhance waste traceability.

In line with the circular economy approach, the Group also continued its efforts to reuse and repurpose equipment. The framework agreement signed with Ecologic in 2024 made it possible to anticipate new regulatory requirements regarding the collection and recycling of PPE and workwear. In addition, the partnership with the socially responsible company ATF Gaïa was strengthened to promote the reuse of IT equipment. In 2025, 689 pieces of equipment were collected and processed, representing an increase of more than 50% compared to 2024. The reuse rate reached 87%, preventing the emission of more than 162 metric tons of CO₂ and saving nearly 117,000 liters of water, while contributing to the professional integration of people with disabilities.

Indicators	2025 Data	Unit	GRI Reference 
Total weight of hazardous waste generated	517	metric ton	GRI 306-3
Total weight of hazardous waste recycled	207	metric tons	GRI 306-4
Total weight of non-hazardous waste generated	2,695	metric tons	GRI 306-3
Total weight of non-hazardous waste recovered	1,480	metric tons	GRI 306-4
Total weight of recovered waste	1,687	metric tons	GRI 306-4

WATER RESOURCE MANAGEMENT

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Against a backdrop of water scarcity and the intensifying effects of climate change, water conservation is a major environmental challenge for the Group. To better understand its exposure to these challenges, Ponticelli conducted a water-related risk assessment in 2025 across all its sites using the Aqueduct tool developed by the World Resources Institute (WRI). This analysis, conducted at the watershed level rather than along administrative boundaries, allows for consideration of local hydrological realities and the pressures placed on water resources. It covers several dimensions of risk: physical risks related to water quantity (water stress, drought, flooding, changes in groundwater levels), risks related to water quality, as well as challenges regarding access to water, sanitation, and regulatory or reputational factors. The results were then cross-referenced with the sites' water consumption data to identify the most exposed locations and prioritize prevention and adaptation measures. This initial approach serves as a foundation for gradually strengthening the integration of water-related issues into the Group's environmental risk management and into the action plans implemented locally.

Indicators	2025 Data	Unit	GRI Reference 
Total water consumption	39,500	m ³	GRI 303-5
Volume of water treated by our services	3,300,000	m ³	

BIODIVERSITY

The Group recognizes the importance of biodiversity and ecosystem services for maintaining natural balances and the resilience of local areas. Although its activities are not intended to directly exploit natural resources, Ponticelli works to prevent environmental impacts that could affect natural habitats, particularly through its efforts to control pollution, manage water and waste, and reduce its environmental footprint. Protecting biodiversity is thus one of the commitments outlined in its CSR policy.

Specializing in wind power, the subsidiary GenWind supports the development of renewable energy projects from the preliminary stages leading up to their implementation. Its wind measurement activities and its contribution to environmental studies enable biodiversity concerns to be integrated from the project design phase. The analyses conducted take into account, in particular, the presence of sensitive species, wildlife corridors, and potential risks to birds and bats, in order to inform site selection and the implementation of measures to avoid or mitigate impacts. This expertise contributes to the deployment of low-carbon energy production that reconciles the energy transition with the preservation of ecosystems.

The Group supports several initiatives that contribute to the conservation and restoration of ecosystems. For several years, Ponticelli has been supporting the Côte Bleue Marine Park, whose efforts help protect Posidonia seagrass beds—an iconic Mediterranean ecosystem that plays an essential role in marine biodiversity and carbon sequestration.

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In addition, local initiatives are being implemented across the Group's entities, such as installing beehives, creating habitats conducive to local wildlife, and supporting regional nature conservation initiatives.

Thus, in 2025, 10% of the total amount allocated to donations, corporate philanthropy, and sponsorships was dedicated to the environment and biodiversity, benefiting five external organizations (Parc Marin de la Côte Bleue, Apiterra, and Apinae).

Through its environmental initiatives, the Group primarily contributes to SDGs 6 (Clean Water and Sanitation), 7 (Affordable and Clean Energy), 9 (Industry, Innovation, and Infrastructure), 12 (Responsible Consumption and Production), and 13 (Climate Action).



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Appendices

REPORTING FRAMEWORK AND STANDARDS USED

The Ponticelli Group relies on several recognized international standards to structure its CSR approach and non-financial reporting.

The ISO 26000 guidelines serve as the reference framework for the Group's corporate social responsibility approach, providing a comprehensive view of economic, social, societal, and environmental issues. At the same time, work related to the CSRD and the European Sustainability Reporting Standards (ESRS) helps strengthen the structure of reporting and the identification of sustainability information required by the European framework. Non-financial information is thus prepared with a focus on transparency, reliability, and comparability, in accordance with best reporting practices.

At the same time, the work carried out under the CSRD and the European Sustainability Reporting Standards (ESRS) helps to strengthen the identification, structuring, and formalization of sustainability information. The Group is also committed to applying the principles of information quality derived from IFRS standards, particularly regarding the relevance, reliability, consistency, and comparability of published data. Non-financial information is thus prepared with a focus on transparency and robustness, in accordance with best reporting practices.

Among these frameworks, the Global Reporting Initiative (GRI) standards serve as the primary reference framework for the selection, monitoring, and reporting of our CSR indicators. The GRI provides a common language that enables organizations to identify, measure, and transparently communicate their economic, environmental, and social impacts. The indicators presented are also aligned with the requirements of the ESRS to promote consistency across the various frameworks and to anticipate changes in the European regulatory framework. However, this CSR report does not constitute a sustainability report within the meaning of the CSRD's full set of requirements.

This alignment makes it possible to:

- structuring the management of CSR performance around comparable indicators,
- to ensure the clarity and credibility of the published information,
- facilitate dialogue with our stakeholders and non-financial assessment bodies.

The complementary nature of **ISO 26000**, the **GRI Standards**, the **ESRS**, the information quality principles inspired by **IFRS**, and the other assessment frameworks used by the Group ensures consistent coverage of CSR issues and strengthens the link between strategy, management, and reporting.

GRI Standards Used	
2021 Universal Standards	Thematic Standards

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GR1 1 Requirements and Principles for the Use of Standards GRI 2 General Information GRI 3 Relevant Topics	GRI 102 Climate Change GRI 103 Energy 2025 GRI 204 Procurement Practices GRI 205 Anti-Corruption GRI 303: Water and Effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020 GRI 401: Employment 2016 GRI 403: Occupational Health and Safety 2018 GRI 404 – Training and Education 2016 GRI 405 – Diversity and Equal Opportunity 2016 GRI 406 – Anti-Discrimination 2016 GRI 413: Local Communities 2026 GRI 418: Customer Data Privacy 2016
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CSR COMMUNICATION

In 2025, the Group continued its commitment to transparency and dialogue with its stakeholders by regularly communicating about its commitments, actions, and progress in the area of corporate social responsibility. This communication helps strengthen employees' understanding of and buy-in to the CSR strategy and fosters dialogue with customers, partners, job candidates, and local stakeholders. It drew on a range of complementary materials, including the annual report, the *Ponticelli* magazine, the intranet, social media, and various corporate communications. These different channels helped highlight feedback from field teams, educational partnerships, solidarity initiatives, efforts to promote biodiversity, and projects related to environmental transition and skills development.

CSR communication was also brought closer to employees through awareness-raising and dialogue initiatives, such as informal discussions, themed days—particularly on World Environment Day—and events focused on health, safety, and prevention. By promoting the sharing of best practices and direct dialogue on social responsibility issues, these initiatives help foster a shared culture of responsibility and strengthen collective commitment within the Group.