

OUR CSR COMMITMENT

Our mission is to protect men and women at work by designing and manufacturing comprehensive personal and collective protection solutions for professionals around the world. And this mission of protection is divided into 11 CSR commitments, based on 3 pillars.



People

So that our employees have ways to thrive in their work, in good health and in complete safety.



Safety at work

- ▷ **0%** work related accidents



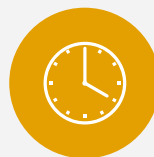
Training & skills development

- ▷ At least **1** training every 6 years, for employees in France and for **30%** of those evaluated internationally



Health & protection of employees

- ▷ Will cover **100%** of our employees in three areas including health & disability throughout the group



Management of time of presence & our resources

- ▷ Stay below the **3%** threshold for absenteeism for 6 consecutive

Our CSR commitments contribute to the UN's Sustainable Development Goals





Planet

To drive our economic development by limiting its impact on future generations.



Waste management

- ▷ Attain the target rate of **80%** of waste recycled



Impact on climate change

- ▷ Maintain our CO₂ ratio at around **0.045** tons per K€ of logistics flow



Control of resources

- ▷ Reduce our consumption ratios for resources at all sites of the perimeter



Product Life Cycle Impact

- ▷ Cross the threshold of **15%** of recycled content in 2023



sustainable Economy

To develop our business in a secure, ethical and responsible framework.



Fair practices

- ▷ **100%** of employees informed of anti-corruption & ethical rules, and **100%** trained for at-risk populations



Involvement of suppliers in our approach

- ▷ **90%** compliance of selected suppliers & **7** CSR themes covered



Protect critical data in a sustainable way

- ▷ Guarantee the security and durability of our sensitive computer data

7 ÉNERGIE PROPRE ET D'UN COÛT ABORDABLE



8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE



9 INDUSTRIE, INNOVATION ET INFRASTRUCTURE



10 INÉGALITÉS RÉDUITES



12 CONSOMMATION ET PRODUCTION RESPONSABLES



13 MESURES RELATIVES À LA LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES



17 PARTENARIATS POUR LA RÉALISATION DES OBJECTIFS



6.

DECLARATION OF EXTRA-FINANCIAL PERFORMANCE 2022

I. INTRODUCTION

The Group's identity is based on a family business culture, its core business is the protection of people in the work environment. Alongside its international development and its elevation to the status of manufacturer, our Group had to implement good practices very early on and monitor their application and deployment. Very quickly, three main areas of follow-up emerged, follow-up on social matters, follow-up on environmental matters and follow-up in terms of business ethics. Based on these values of identity, the DELTA PLUS GROUP has been committed, for more than ten years, to a global approach to corporate responsibility addressing these three main focuses: "People" for the social part, "Planet" for the environmental part and "Sustainable Economy" for the societal part. To perfect this approach, in 2017 the Group's General Management initiated broad reflection on Corporate Social Responsibility (CSR).

This initiative has led to establishment of a 2018-2023 CSR action plan to be implemented on a Group-wide level, defining twelve objectives to be achieved by 2023. These objectives are pursued in project format, with annual milestones making it possible to track their progress. We want to inscribe the DELTA PLUS CSR footprint in its direct environment through targeted initiatives. Below we present all the information on how our Company takes into account the social and environmental consequences of its activities, as well as the effects of these activities with regard to respect for human rights and the fight against corruption.

This report is based on analysis of the main risks and opportunities to which our Group is exposed as a result of its activities. It presents a brief description of the action plans adopted at the level of the parent company, DELTA PLUS GROUP, with a view to influencing others throughout the Group, and the measures taken to prevent, identify and mitigate the occurrence of risks. Finally, it presents all the monitoring methods adopted to improve our extra-financial performance and the results of these actions in 2022.





BUSINESS MODEL

OUR RESOURCES

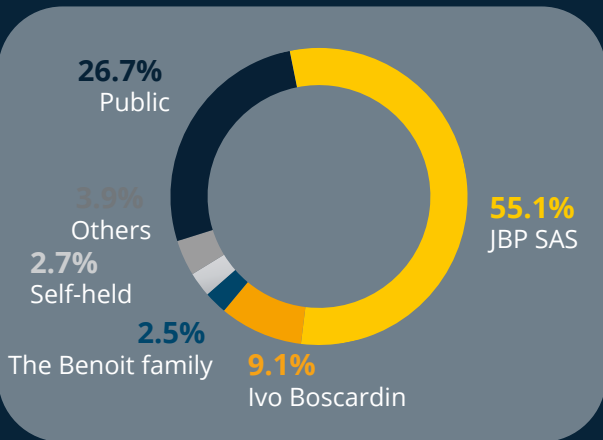


▲ Presence in the territory

- 17 production sites, 15 warehouses
- 2 Asian logistics platforms
- 2 European logistics platforms
- 46 subsidiaries in 30 countries



▲ Permanent capital



▲ Human capital

- 1 Independent Family Group
- 3 500 Collaborators
- 46 Subsidiaries
- 86% Employees located internationally

Management

- 67% Men
- 33% Women

Governance

- 1 Majority shareholder



▲ Organic & External Growth

9 acquisitions completed in the last 3 years (from 2020 to 2022), representing nearly **29% of 2022 turnover**.



▲ Social & Environmental capital

- Integration of **eco-design** into our specifications
- 1 growth based on practices of **sustainable and social development**
- 1 vision and direction that prioritize sustainability over the long term

OUR



DESIGN



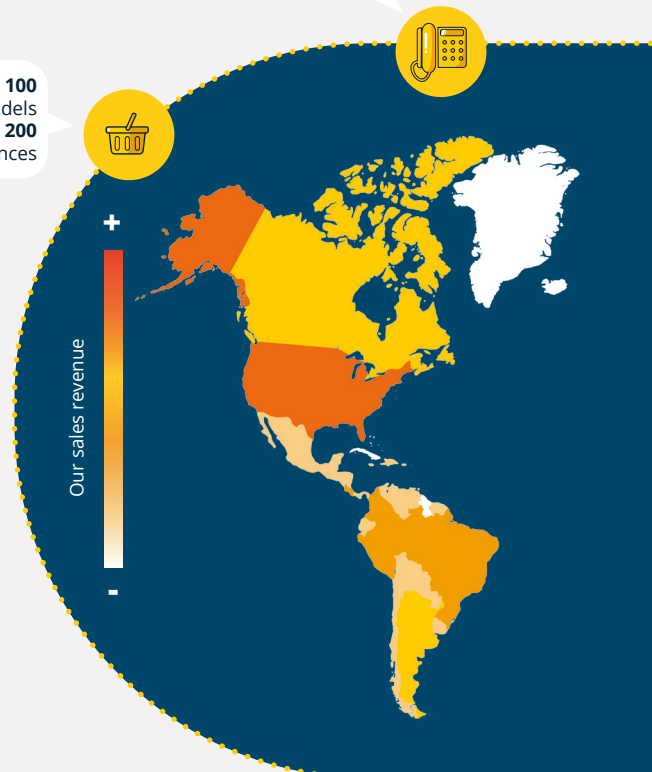
MANUFACTURE



RECOMMENDATION

1 customer proximity around the world with the daily support of distributors and users thanks to our experts

+ than 1 100 models
+ than 7 200 references



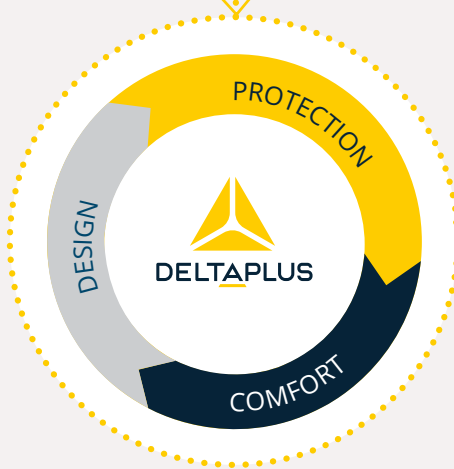
OUR MISSION

Protecting men
and women at work

OUR VALUES

Curiosity, respect,
listening, reliability

ACTIVITIES



OUR CUSTOMERS

- Large accounts users
- Specialized Distribution
- General Distribution

1 global offer covering the 5 main families of personal protective equipment and collective protection systems

1 service of reference in the business, notably via a unique logistics organization because its global and integrated globally

OUR CREATION OF VALUE



Delta Plus Rating

- ▲ **1st** French PPE Manufacturer
- ▲ **Top 5** European Leader
- ▲ **Top 10** World Leader



▲ Customers

- Global offer
- Proximity & service
- Turnover 420M€



▲ Suppliers / Partners

- Development of turnover
- Financial strength
- 275M€ purchases



▲ Employees

- Development of employees
- Strong recruitment activity
- Payroll of 79 M€



▲ Shareholders

- Profitable growth
- Recurrence of results
- Dividends 8 M€
- Result 34 M€



▲ Company

- Defending our values
- Positive impact on territories where we are present
- Taxes 10 M€

II. CSR POLICY AND ITS MANAGEMENT

Each year, the General Management gives its Quality and Environment policy focus for the following year. In this context, the Chairman and CEO of DELTA PLUS GROUP gives the work streams for all processes, including the CSR process.

The implementation of CSR is based on the methodology of ISO 9001 certification and is an integral part of the organization established for it, like for ISO 14001 certification. The Quality-Environment-CSR Mapping makes it possible to visualize the interaction that exists between these 3 approaches within our organization. The ISO 9001 certification now covers 74% of the Group's workforce, and the ISO 14001 certification covers 32% of the Group's workforce.

The DELTA PLUS CSR is organized in the following manner:

- A steering committee composed of the Administrative & Financial Director, the Human Resources Director, the Purchasing Director, the Quality and Environment Director, the Marketing & Communication Manager and the Environment Quality Manager. Each member of the steering committee coaches and/or supervises several project teams;
- The project teams are composed of a project manager and team members and receive directions from their coach, a member of the steering committee.

The CSR Steering Committee meets about 4 times a year (as needed).

This meeting serves to:

- Manage the actions to be taken in order to respond to the CEO's policy;;
- Verify compliance with the CSR decree.

The agenda may include the following topics:

- Decision on improvement projects to be conducted as well as associated work groups and progress report at each meeting;
- Definition of project teams to collect or improve the processes for measuring and consolidating information at Group level;
- Geographic deployments;
- Definition of relevant indicators by themes and their scope;
- Definition of the frequency of collection of information;
- Review of indicators, targets, results and action plans, if necessary;
- Validation of documents.

A document in Google format is used for preparation and reporting of the steering committees: it includes the agenda, an update on the progress of the projects and a list of actions for the next committee meeting.

III. THE DIFFERENTS THEMES

Social themes

All the social themes followed by DELTA PLUS GROUP, with a view to having an influence throughout the Group, the policies and procedures implemented to prevent, identify and mitigate the occurrence of social risks are developed in the section: "PEOPLE"

Some social themes do not represent a particular challenge for our Group and their standardization would not provide a relevant global solution. This is notably the case for the following subjects:

- The organisation of social dialogue and the results of collective agreements, which is not uniform at the Group level of DELTA PLUS. The organisation of social dialogue within each subsidiary depends on different parameters (workforce, locally applicable regulations, etc.). Overall, few subsidiaries have established collective agreements. However, as our Group has never experienced labour conflicts, we consider that this theme does not represent a particular challenge for DELTA PLUS.

Nevertheless, through several collective agreements, we ensure that the working conditions of our employees are improved and that actions are taken to prevent discrimination. The agreements aim, in particular, to guarantee and promote professional equality through a set of measures implemented for this purpose. The agreement is negotiated for a period of 3 years and deployed in the companies of Apt and at DELTA PLUS SYSTEMS-ALPIC. For these same Companies we have an agreement on the right to disconnect, which is also negotiated for a period of 3 years. The Management wishes to make strong commitments to the proper use of digital tools. These commitments are intended to preserve the health of employees by guaranteeing them good conditions and a good working environment. The same applies to the agreement on teleworking, which is already applied at these same companies and will also be deployed at ALSOLU. In order to encourage eco-mobility, an agreement on mileage allowances for employees coming to work by bike is valid for all employees of Apt companies.



- Equal treatment and measures taken to promote the integration of people with disabilities and anti-discrimination policies. Even if all of our subsidiaries recognize, without distinction, the possibility of both men and women to apply for job openings, (with the exception of subsidiaries located in India and the UAE which apply local habits and customs that do not allow this), some types of positions remain much less occupied by women, notably handling stations. The integration of disabled people in companies is monitored specifically for each subsidiary, in consideration of locally applicable legislation, which is rather inconsistent. The DELTA PLUS GROUP has not set up a global monitoring system for data relating to the integration of people with disabilities or equal treatment. Monitoring and consolidating such data would not be relevant given the disparities between different local laws and differences in implementation in the countries in which our Group operates.

Actions to promote the practice of physical and sporting activities

In order to promote the practise of sports by its employees, DELTA PLUS provides, with free access, changing rooms and showers. We also communicate about sports events and races held in the region, via a display in the break rooms and by email. In 2022, DELTA PLUS supported its employees at the Apt and Grenoble sites in two sporting events. The first, which took place in June, was an inter-company sports challenge and the participating employees were able to benefit from half a day of free time. The second took place in September and about thirty employees wore the colours of DELTA PLUS during the Mud Girl in Lyon, race for the benefit of breast cancer research. Another initiative was implemented at the end of 2022, at the Apt site: the provision of space dedicated to the practice of yoga, during the midday break. Though the practise of collective sports slowed down during the Covid period, DELTA PLUS relaunched activities and the guidance as soon as it was possible from a health standpoint.

Environmental themes

The environmental themes chosen for CSR are themes resulting from the environmental risk analysis carried out as part of the ISO 14001 certification of the head office. This ISO 14001 certification falls within the framework of Quality processes and procedures under the control of ISO 9001-2015 certification, and the 4 themes are addressed by project management.

The Environment Steering Committee meets 4 times a year and includes the Group's Quality Director, the General Services Manager, the Quality Manager and the various leaders and contributors of the project groups.

The agenda may include the following topics:

- Changes made to the environmental or regulatory analysis;
- Internal audits of these themes, non-conformities or improvements where appropriate;
- The progress report of the projects chosen following the environmental analysis.

The record of steering committee meetings is kept on a presentation in Google format on our intranet site dedicated to Quality.

Progress on the environment is also shared with the Quality Steering Committee by a process sheet and by a project sheet, and also with the CSR steering committee.

The analysis of environmental risks relied on the methodology for identifying the activities, manufacturing processes, products and services of the head office and determined, for each of these aspects, an environmental impact that was weighed and, therefore, identified as significant or insignificant.

The significant impacts identified were classified into 4 types resulting in the creation of the 4 projects labelled "PLANET"

- CONTROL OF RESOURCES;
- WASTE MANAGEMENT;
- IMPACT ON CLIMATE CHANGE;
- ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE.

In 2022, we continued to roll out the CSR approach to PLANET projects at the relevant subsidiaries of the group, which are:

- China and India;
- Poland and DELTA PLUS SYSTEMS

These subsidiaries are the Group's most significant production and logistics subsidiaries, representing 60% of the Group's workforce at the time of establishment of this CSR plan.

Themes related to a sustainable economy

All themes related to a sustainable economy, adopted at the Group level, the policies and procedures implemented to prevent, identify and mitigate the occurrence of risks relating to a sustainable economy, are developed in the "SUSTAINABLE ECONOMY".

SUMMARY OF DELTA PLUS CSR POLICY INDICATORS 2022

		THEME	(POLICY)
PEOPLE	1	SAFETY AT WORK	Make the control of work-related accidents an essential component of wellness at work
	2	TRAINING AND SKILLS DEVELOPMENT	Develop the continuous adaptation of our teams by increasing key skills
	3	HEALTH AND PROTECTION OF EMPLOYEES	Define and apply common principles of social welfare cover
	4	MANAGEMENT OF TIME OF PRESENCE AND OUR RESOURCES	Use absenteeism and turnover as barometers of employee engagement at work to monitor and act if necessary
PLANET	5	WASTE MANAGEMENT	Manage the quantities, types and channels of waste recycling for relevant factories and logistics platforms
	6	IMPACT ON CLIMATE CHANGE	Establish a carbon footprint for the sites of relevant Factories and Logistics Platforms
	7	CONTROL OF RESOURCES	Implement the necessary means to monitor, control and reduce our water, paper and energy consumption in our major factories and logistics platforms
	8	ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE	Include a systematic approach to evaluating eco-design possibilities during product development - transform 15% of the portfolio into products with recycled or recyclable components
SUSTAINABLE ECONOMY	9	FAIR PRACTICES	Conduct our activities in compliance with ethical rules
	10	INVOLVEMENT OF SUPPLIERS IN OUR APPROACH	Work with our preferred suppliers on the Group's CSR themes so that they become evaluation criteria in 2023
	11	PROTECTION OF INTANGIBLE INTERNAL RESOURCES	Protect critical data in a sustainable way



KPI DESCRIPTION	OBJECTIVES 2023	2022 SCOPE	FINAL SCOPE
Rate of frequency	< 8	GROUP	GROUP
Rate of severity	< 0.5	GROUP	GROUP
Training rate of the reference population (population subject to group evaluation)	100% of employees in France trained at least once every 6 years. Internationally 30% of employees who have benefited from an EAE and present over the last 6 years will have had at least 1 training by 2023	GROUP	GROUP
Rate of compliance with local legislation	100%	GROUP	GROUP
Health & Disability Coverage Rate	100%	GROUP	GROUP
% of coverage across 6 themes (in nb of subsidiaries and nb of employees)	100% coverage rate for a third theme	GROUP	GROUP
Rate of absenteeism	< 3%	GROUP	GROUP
Turnover	< 15%	GROUP	GROUP
Recycling rate of our waste	> 80%	FRANCE/ DP SYSTEMS/ POLAND/CHINA/ INDIA	FRANCE/ DP SYSTEMS/ POLAND/CHINA/ INDIA
Number of tonnes of boxes consumed for 1 M€ of logistics flows	< 0.34 T/M€ logistics flow	FRANCE	FRANCE
Number of tonnes of boxes rejected for 1 M€ of logistics flows	< 0.52 T/M€ logistics flow	FRANCE	FRANCE
GHG emissions in tonnes of CO ₂ per K€ of flows	0.045 T/K€	FRANCE/POLAND	FRANCE/POLAND / DP SYSTEMS/INDIA
Massification of imports	≥ 70% for France ≥ 85% for Poland	FRANCE/POLAND	FRANCE/POLAND
Measurement of electricity, water and paper consumption	Lower or maintain at the same manufactured/ transported volume	FRANCE/POLAND / CHINA /INDIA/DP SYSTEMS for all selected resources	FRANCE/POLAND / CHINA /INDIA/ DP SYSTEMS
% recycled or reusable material on turnover	15%	62% of the Group's scope	GROUP
% of employees aware of the anti-corruption plan	100%	GROUP	GROUP
% of exposed individuals who have taken and passed the E-Learning test	100%	GROUP	GROUP
% reported (alerts notified), followed and processed	100%	GROUP	GROUP
Coverage rate of themes with selected suppliers	100% of evaluation criteria covered and ready to be assessed	40% in value of external purchases	40% in value of external purchases
Supplier compliance rate	90%	40% in value of external purchases	40% in value of external purchases
Security rate of critical computer data	100%	GROUP	GROUP

Some societal themes, on the other hand, do not present a particular challenge for our Group and their follow-up did not seem relevant to us in view of the specificities of our Group. This is notably the case:

- For measures taken in favour of the health and safety of consumers, in that our activity and, more particularly, our products, are subject to strict regulations and safety requirements for consumers (standardised products, subject to specific local regulations such as the Regulation of 9 March 2016 (EU) 2016/425 of the European Parliament and of the Council, in the European Union). We did not consider it necessary to put additional measures in place to monitor our company's performance in terms of consumer safety.

Similarly, some risks commonly listed as:

- Food risks (food insecurity, food waste, responsible, fair and sustainable food,
- Respect for animal welfare,

have not been covered by a theme because they are considered to be very far from the potential impacts of our economic activities.

IV. PRESENTATION OF PROJECTS BY THEME

PEOPLE - DELTA PLUS GROUP'S COMMITMENTS TO ITS EMPLOYEES

HEALTH AND SAFETY AT WORK

The prevention of work-related accidents is a major component of the CSR policy of DELTA PLUS GROUP. It responds to the desire to control human risks to the health of employees and their physical integrity, it minimizes the regulatory financial risk (according to the country's legislation), it sets the framework of criminal risk in France, notably through risk assessment, it protects against the operational risk of lack of trained personnel during work stoppages.

The opportunity we have chosen to exploit is to take French legislation as a reference (the French Labour Code is one of the most stringent regulatory environments) to define a rigorous process to be applied throughout the Group.

THE POLICY: Make the control of work-related accidents an essential component of wellness at work and, to do so, establish a zero-accident objective by 2023.

DELTA PLUS seeks to meet at least the regulatory requirements of the countries in which it has established itself and wants to conduct, beyond the regulatory aspect, a monthly inventory of the Group's accidents, monitoring of performance ratios on defined and expected objectives and central management of the local prevention policy.

Monitoring of this policy is entrusted to the Group's Human Resources (HR) department and involves the subsidiary's HR department and operational managers, depending on the type of subsidiary.

Each month, the safety results are presented and commented on in the Management Committee meeting at the head office.

A work group made up of a member of the Management Committee, the manager of HR development and the lawyer in employment law, is working on establishing the framework for Occupational Health and Safety through a complete health and safety management process, based on French regulatory requirements, to give an ambitious framework to the Group's policy, particularly in terms of prevention. The management must make it possible to deploy concrete actions when the results of a subsidiary do not meet the objectives.

The Group HR Department, which is leading this deployment process, has created an internal communication tool, an information sharing platform called HR Community which aims to disseminate best practices and a better understanding of processes for the HR community. In addition, in order to structure data reporting and make it more reliable, a set of tools and processes has been integrated, in collaboration with the Finance Department, allowing subsidiaries to build relevant and homogeneous information and the Group to improve its control and compliance of data.

The Management's commitments were materialized by annual sharing of the 2 KPIs (Rate of Frequency and Severity) monitored by the Management Committee, which made it possible to establish a relevant situation report by subsidiary and raise everyone's awareness about this theme.

Concrete Actions

- In 2022, the focus was on the accuracy, detail and quality of the information collected and transmitted by all Group subsidiaries. The feedback now includes the description of the action implemented in response to the accident at work.
- We have finalized the Group procedure to be deployed at the various subsidiaries in France and we are working on drafting the procedure for international subsidiaries with the objective of Application, at minimum, of local obligations and by integrating our standards.



- Follow-up of corrective actions taken by subsidiaries that have gone off-track with Frequency and Severity Rates.

For each accident, the subsidiary is obliged to indicate what action has been taken to reduce the chances of recurrence of this accident.

At the same time, the CSR work group applied itself to developing a procedure explaining the organization, roles, tools, measures and expectations of a good risk prevention policy, making it possible to put suitable working conditions in place to support safety and health. This group is building a complete process that indicates the mandatory roles and responsibilities, how to establish the risk assessment for a subsidiary, the necessary tools, how to use them (job descriptions, analysis of causes...) and how curative, corrective and preventive actions should be managed. This complete process will have to be reviewed at the time of complete application to the French perimeter and can then be shared with the subsidiaries that could need it because of obtaining results beneath what was expected.

To steer the policy, the Management Committee has dashboards to monitor whether the 2 KPIs are on target. If they are not, the reason for the drift is identified and highlighted by subsidiary or by type of accident. The expected performance has been modelled on the French general recommendation which recommends a Rate of Frequency < 8 and a Rate of Severity < 1.

From 2022, the Group's target for the Severity Rate is now 0.5 instead of 1.

As a reminder:

RATE OF FREQUENCY: Number of work-related accidents per 1,000,000 hours worked.

SPECIFIC RATE OF SEVERITY: Number of days of work absence for the perimeter of the year concerned, per 1,000 hours worked.

To refine the analyses, the indicators place particular emphasis on the so-called production subsidiaries (i.e. which have at least one production site) because accidents are concentrated at these subsidiaries.

Status Indicators

STAFF SIZE AND ACCIDENTS AT WORK	2018	2019	2020	2021	2022
AVERAGE STAFF SIZE OF GROUP					
PERMANENT	1 921	1 968	2 053	2 596	2 515
TEMPORARY (FTE)	533	497	506	527	545
TOTAL	2 454	2 465	2 559	3 123	3 060
NUMBER OF HOURS WORKED	5 190 250	5 279 013	5 418 152	6 201 023	6 305 848
WORK-RELATED ACCIDENTS (*)					
NUMBER (*)	64	48	43	40	52
DAYS OF ABSENCE	718	863	417	807	562

(*) According to the French definition for calculation of the rates of Frequency and Severity. For frequency and severity indicators, accidents that caused at least 1 day off work are counted.

In general, production subsidiaries accounted for 82% of permanent and temporary full-time equivalent (FTE) employees and 92% of accidents in 2022.

REPRESENTATIVENESS OF ACCIDENTS AT WORK BY POPULATION	2018	2019	2020	2021	2022
AVERAGE STAFF SIZE OF GROUP					
PRODUCTION POPULATION	2 113	1 940	1 908	2 537	2 495
POPULATION OTHER	340	525	651	586	565
TOTAL	2 453	2 465	2 559	3 123	3 060
% PRODUCTION POPULATION	86%	79%	75%	81%	82%

OTJ ACCIDENTS IN NUMBER (*)					
PRODUCTION POPULATION	61	46	38	39	48
POPULATION OTHER	3	2	5	1	4
TOTAL	64	48	43	40	52
% PRODUCTION POPULATION	95%	96%	88%	98%	92%

(*) According to French definition for calculation of the rates of Frequency and Severity.

Therefore, attention is naturally focused on the production subsidiaries for the individual KPIs, and the other subsidiaries are followed collectively.

Individual KPIs: Rates of Frequency and Severity

TF & TG SUBSIDIARIES: KPI'S			2018		2019		2020		2021		2022	
SUBSIDIARIES	#AT	% global FTEs	RF < 8	RS < 1	RF < 8	RS < 1	RF < 8	RS < 1	RF < 8	RS < 1	RF < 8	RS < 1
ARGENTINA	5	5%	75	0.49	47	0.70	29	0.20	12	0.07	17	0.20
DELTA PLUS SYSTEMS	8	5%	38	0.54	30	0.47	17	0.31	65	2.29	32	0.20
BRAZIL	4	11%	10	0.15	16	0.08	14	0.15	7	0.13	6	0.20
HEAD OFFICE	2	7%	19	0.27	6	0.04	3	0.11	3	0.03	6	0.10
CHINA	10	25%	8	0.15	8	0.19	13	0.12	7	0.05	7	0.20
OTHER SUBSIDIARIES	4	14%	4	0.03	2	0.02	0	0.00	1	0.09	5	0.00
OTHER PRODUCTION	19	32%	1	0.01	3	0.13	8	0.03	2	0.02	7	0.03
TOTAL GROUP	52	100%	12	0.14	9	0.16	8	0.08	6	0.13	8	0.09

It is important to note that the improvement and accuracy of information has resulted in the full integration of all accidents at work, including those of temporary workers. Therefore, it is necessary to take the evolution of the scope into account in the explanatory elements of the Frequency Rate.

The same applies to the inclusion of two new production subsidiaries (ALSOLU and ARTEX) in the calculations.

The evolution of scope, with the various parameters indicated above, largely explains the increase in the Frequency Rate.

The Accident Severity Rate remains very low thanks to the actions of the subsidiaries and the Group policy, despite the change in the scope.

Overall, the evolution between 2019 and 2022 is favourable,

- The frequency of accidents significantly decreased until 2021 to fall below the target (8), however, in 2022, due to better accuracy of data and better acknowledgement of interim accident analysis, the Frequency Rate was slightly higher and slightly exceeded the target;
- The severity really improved since, overall, we went from 0.16 to 0.089 (for an objective of 0.5).

In 2022, 52 accidents (according to the definition of the French Labour Code) were recorded throughout the Group, compared to 40 in 2021.



It is important to note that accident analysis for temporary staff indicated 19 accidents in 2022. Thus, the Rate of Frequency for the population of temporary staff was 11.94 and the Rate of Severity was 5.7. This is a population that is very volatile and not very sensitive to the Group's overall safety culture despite training on workstation safety at the start of the assignment.

Once the population of temporary staff has been removed from the accidents, the Group Frequency Rate is 7.13 and the Severity Rate is 0.106. India was particularly impacted by accidents involving the temporary population; in fact, the number of accidents at work only for the permanent population totalled 1 (vs. 10 for temporary workers).

Argentina was up slightly with the subsidiary having a Frequency Rate of 16.7 in 2022 versus 12 in 2021, but remains above the threshold of the target. This was also the case for Brazil which had a 2-point decrease in its Frequency Rate.

Argentina's rate increase is due in part to the maintenance sector. A sector for which it was not common to have accidents at this subsidiary. As a result, the subsidiary is working on the detection and detailed study of accidents. To this end, an industry-specific risk matrix and working protocol for maintenance tasks have been created.

For the year of 2022, DELTA PLUS SYSTEMS experienced a significant Decrease in its number of accidents and their severity (15 work-related accidents and 531 days of absence in 2021, compared to 8 and 45 days in 2022). This now represents 16% of occupational accidents at the Group level, compared to 38% in 2021. This decrease is due to efforts to raise awareness of the Group's OHS culture and the involvement of the subsidiary's HR and safety teams. In 2022, of the body parts injured, accidents involving the hand accounted for 43% of accidents and for the head, 22%.

Conclusion: Objectives and action plan

- Continue to monitor subsidiaries when they exceed Group objectives over the quarter in order to understand and see the action plans deployed by the subsidiary on the points concerned.
- Integrate the local safety point persons at the subsidiaries in order to deploy the Group policy on accidents. Through future subsidiary audits, the HR Development Manager will ensure the implementation and monitoring of the safety process.
- Finally, we want to continue monitoring the indicators with each subsidiary and continue to collect precise data for the action plan to be put in place.

TRAINING AND SKILLS DEVELOPMENT

Employees remain the primary asset of DELTA PLUS. The knowledge and know-how allow the company to continue its growth and to aim for ever more ambitious development objectives.

A significant number of voluntary employee departures, taking their knowledge and skills with them, would constitute a significant risk for the Company and its sustainability. Continuous adaptation of these skills to changes in the professional and market environments in which we operate is also a major challenge.

In order to reduce this risk and contribute to the professional and personal enrichment of the women and men who work for the Group on a daily basis, DELTA PLUS has chosen to focus on a training and international development policy.

THE POLICY: Develop the continuous adaptation of our teams by increasing key skills and guaranteeing access to training for everyone.

The management of DELTA PLUS puts the professional enrichment of its employees at the centre of its concerns and, as such, aims to provide them with a range of training and development tools to allow them to progress. Several parameters contributing to this theme are monitored such as access to training, performance evaluation and action plans associated with the achievement of individual objectives. In this area, the French legislative environment is very structured, which allows for monitoring and an obligation of means and results with regard to skills development. This legislative basis inspires DELTA PLUS around the world to create an environment conducive to the development of its employees. The objective by 2023, beyond helping to develop the skills of our employees, is to guarantee our evaluated employees access to at least one training every 6 years. This concerns everyone except the production and warehouse staff who generally have training during their integration. Each subsidiary is autonomous in the organization and management of its training. Through the implementation of strategic training guidelines, monitoring procedures and an annual evaluation cycle, the Group HR Department establishes the framework to be respected by all subsidiaries. Through a specific HR monitoring file, the indicators are studied by the dedicated HR team (HR Department and HR Development Manager) for each country and give rise, if necessary, to a review of the procedure or specific follow-up in the country concerned.

The HR population is regularly made aware of news and "Training and Development" highlights through email releases and on its dedicated information sharing platform, "HR Community".

Concrete Actions

- In 2022, we shared Group training guidelines with our subsidiaries, to allocate resources to themes related to the Group's business objectives.
- A follow-up of the training deployed has been established. It is analysed at the end of the year to ensure that the guidelines have been respected and to know the share of employees who have received training during the year. A check is carried out with the point person in the case of a small number of training courses completed over the year.
- In parallel, we have also continued to deploy performance review interviews with subsidiaries.
- Work is underway to streamline and harmonize positions and job descriptions for France and internationally to ensure that skills are aligned, regardless of the country, for common jobs of the system of reference.
- In 2022, we continued to deploy the system of reference at 7 subsidiaries: Brazil, Colombia, Turkey, Greece, Belgium, Vertic Netherlands, ARTEX.

TRAINING AND SKILL	2018	2019	2020	2021	2022
Training hours completed within the Group	10 294	13 605	11 126	14 226	15 431
Number of people eligible for EAE France	211	224	296	275	304
% of annual interviews conducted in France	96%	97%	97%	99%	99%
Number of people eligible for EAE International	333	399	451	507	587
% of evaluation interviews conducted for subsidiaries (excluding production and logistics)	75%	79%	86%	81%	84%

- We now have 2,515 employees worldwide for a total of 15,431 hours of training completed. An increase compared to 2021, this gap is mainly explained by resumption of the training put on standby, as well as the Group's training policy.
- The evaluation cycle has been completed in France (including ALSOLU) and we have a noticeable increase in interviews carried out internationally.

The year 2022 maintained the importance of this group process because it makes it possible to strengthen exchanges with management, to facilitate support and to set future objectives during this period.

KPIs

% OF TRAINING COMPLETED (EAE WORKFORCE): KPI'S	2018	2019	2020	2021	2022
% of employees evaluated who received at least one training in the year	25%	29%	15%	40%	47%

In 2022, in France, the rate of employees evaluated having received at least one training in the year was 47%.

As a reminder of the Group objective:

In France, 30% of the assessed workforce must receive at least one training.

In 2022, there was an increase in the rate of people assessed having been trained compared to 2021.

International:

- In 2022, the health situation did not allow all subsidiaries to pursue their initial training objectives. Nevertheless, some countries maintained their training efforts (Argentina, Brazil, China)



Conclusion: Objectives and action plan

- We will continue to deploy the business area reference framework at subsidiaries that do not yet benefit from it.
- Continue to be a sponsor of our internal system through the "Delta Springboard".
- We aim to continue to promote e-learning and also encourage webinars for our employees as well as for external contacts (France and abroad).
- Throughout the world, continue to share strategic training resulting from business orientations and support them in the choice of trainings in order to continue the development of employee skills along the same lines as the Group.
- Improve the process of collecting training data in correlation with the EAEs carried out.
- Continue working with subsidiaries that have not provided training to their employees in order to take stock of priority needs and, thus, ensure their deployment.

HEALTH AND SOCIAL PROTECTION OF EMPLOYEES

The DELTA PLUS GROUP is committed to a responsible approach towards its employees and ensures that all have the right to access health care. The major risk for an employee without social protection is to have to face significant expenses (illness, maternity), or a significant decrease in his usual income (unemployment, old age).

These situations are likely to endanger the social, financial and economic security of the individual or his family, causing a decrease in his resources or an increase in his expenses. This social risk may also affect the company. It could pose a threat to its economic and financial performance due to increased absenteeism and lower service rates. For the company, the lack of social welfare protection also presents a risk of decreased competitiveness compared to surrounding companies that offer social welfare protection.

DELTA PLUS and its employees agree that good health contributes to the company's performance.

THE POLICY: Define and apply common principles of social welfare protection at DELTA PLUS
The 2023 target is to cover 100% of the health theme, the disability theme and another theme (to be determined).

Respect for the fundamental principles stated in the United Nations Universal Declaration of Human Rights and the conventions of the International Labour Organization is indisputable within the Group. No tolerance is permitted in this regard concerning the Group's employees (any forms of illegal, forced or compulsory labour, notably child labour, discrimination in recruitment and employment, restrictions on freedom of association and the right to bargain collectively, modern slavery and trafficking of human beings). This is an indisputable given. Meanwhile, the policy of the DELTA PLUS GROUP is not to rest on its laurels and the Management considered it essential to promote the right to health for all by ensuring that each employee of the Group benefits from social welfare protection.

It wishes to offer a solution adapted to their needs with quality support and social protection guaranteeing them access to health, without selection, discrimination or exclusion, regardless of their age, state of health or income level.

The monitoring of this policy was entrusted to an internal work group, made up of two people (Executive Assistant and General Accounting Manager). This work group has created an analysis grid of the various benefits plans currently in place at the Group's subsidiaries.

This grid brings together the following 6 coverage themes: health costs, supplemental insurance, disability, maternity, retirement and unemployment.

As a first step, the policy of the DELTA PLUS GROUP is to ensure the compliance of all our subsidiaries with regulations in effect in each country.

This policy then aims to establish an internal standard in terms of health and social security in the Group.

Concrete Actions

The work group used the Cleiss Fact Sheet (Centre for European and International Social Security Liaisons) as a reference document for its analysis. It is a national public establishment, notably responsible for providing information on social protection in a context of international mobility. It is placed under the dual supervision of the Minister for Social Security and the Minister for the Budget.

Since 2019, this approach has been rolled out to all of the Group's subsidiaries, namely 29 countries in 2022, our new subsidiary in Germany (ARTEX) having been integrated into the scope in 2022.

It should be noted that the subsidiaries integrated into the Group in the course of 2021 (ERB Industries in the United States, ALSOLU in France and ARTEX in Germany) will henceforth be included in the analysis. For this perimeter, 25 Cleiss sheets are in existence. It should be noted that for some countries such as the United Arab Emirates, Ukraine, Costa Rica and Peru, this sheet does not exist.

In 2022, 7 Cleiss sheets were updated: France, Switzerland, Russia, United Kingdom, Canada, Brazil and Argentina. In partnership with each subsidiary manager or HR manager, the work group ensured that the new regulations were respected. It should be noted that the subsidiaries integrated into the Group during 2022 (MASPICA in Italy and Albania, SAFETY LINK in Australia and HUNTER MANUFACTURA S.A. (Dry Pro) in Mexico) will not be included in the analysis until 2023.

Finally, synthesis was done to identify indicators and the way to implement them.

The first KPIs defined are the rate of compliance with local legislation and the coverage rate for the health plans (since 2019) and disability plans (since 2020). The objective is to maintain these two rates at a level of 100% compliance with the integration of new subsidiaries.

Furthermore, since 2020, a KPI has made it possible to monitor the percentage of subsidiaries and employees covered for each of the 6 themes concerned.

Our goal is to achieve 100% coverage on three of these six themes by the end of 2023.

The number of voluntary coverage plans put in place at the initiative of the subsidiaries is also monitored by the work group.

Status Indicators

NUMBER OF COUNTRIES, NUMBER OF CLEISS SHEETS, NUMBER OF THEMES	2021	2022
Number of countries analysed	28	29
Number of CLEISS sheets	24	25
Total staff as at 31 December	2 596	2 515
Number of themes analysed	6	6

KPIs

COMPLIANCE RATE WITH LOCAL LEGISLATION FOR THE 6 THEMES	2021	2022
% of workforce	100%	100%
% of number of subsidiaries	100%	100%

COVERAGE RATE FOR HEALTH PLAN AND DISABILITY PLAN	2021	2022
% of workforce	100%	100%
% of number of subsidiaries	100%	100%

COVERAGE RATE FOR THE 6 THEMES OF THE HEALTH & SOCIAL PROTECTION PERIMETER FOR 2022	HEALTH	DISABILITY	MATERNITY	SUPPLEMENTAL INSURANCE	RETIREMENT	UNEMPLOYMENT
% of workforce	100%	100%	95%	75%	97%	90%
% of number of subsidiaries	100%	100%	97%	94%	97%	91%

As a reminder, the coverage rates for 2021 were as follows:

COVERAGE RATE FOR THE 6 THEMES OF THE HEALTH & SOCIAL PROTECTION PERIMETER	HEALTH	DISABILITY	MATERNITY	SUPPLEMENTAL INSURANCE	RETIREMENT	UNEMPLOYMENT
% of workforce	100%	100%	99%	75%	96%	90%
% of number of subsidiaries	100%	100%	97%	94%	94%	90%

These indicators show a stability of coverage rates compared to 2021 on the themes of health, disability and pension, retirement and unemployment.

There was a slight decrease in staff coverage on the theme of Maternity (95% against 99%) which is explained by the integration of ERB Industries (USA) in the scope.



To date, there are no voluntary programmes covering the employees of this subsidiary on this theme. For us, this is a focus of work for 2023.

Conclusion: Objectives and action plan

- We set ourselves the objective for 2023 of maintaining 100% compliance rate with local legislation for all our subsidiaries and their workforce, while integrating the subsidiaries acquired in 2022 (MASPICA, SAFETY LINK et HUNTER MANUFACTURA S.A. de CV [Drypro]).
- We also have the objective for 2023 of maintaining a 100% coverage rate for the Health and Disability themes, for all our subsidiaries and their workforce.
- Finally, we set ourselves the goal for 2023 of working on full coverage for a third theme, in addition to those of Health and Disability.
- To do this, we will work with the subsidiaries that are not covered, particularly on the theme of Maternity, in order to study the possibility of setting up new coverage tools, if necessary.

MANAGEMENT OF ATTENDANCE AND OF OUR RESOURCES

Well-being at work is a major challenge for our management insofar as we are convinced that the development of employees is an indisputable lever in enhancing their performance, their commitment and, therefore, their contribution to the growth of the company.

In our opinion, absenteeism is a reliable barometer of this well-being and this commitment. Repeated and numerous absences of our employees represent a significant risk for the preservation of collective performance, the organization of work of the various departments, or the maintenance of a quality customer/supplier relationship. Gradual

implementation of an effective local HR organization now allows us to foresee more precise monitoring of populations, to be able to perform more detailed analysis on these themes.

THE POLICY: Use absenteeism and turnover as barometers of employee engagement at work to monitor and act if necessary.

The General Management and the HR Department have set up an organization to monitor and measure absenteeism due to illness for our populations around the world.

The Group HR Department establishes the framework to be respected by all subsidiaries and defines the alert thresholds and objectives to be achieved. Through the specific HR tracking file, detailed and documented data are studied for each subsidiary. If necessary, in the event of drift, special follow-up is done in the country concerned.

Concrete Actions

The Group decided to undertake more in-depth analysis of the characteristics of absenteeism due to illness according to working conditions.

- Building on the existing monitoring, the Group implemented alert thresholds dedicated to absenteeism according to working conditions. The populations working in warehouses and on production sites were isolated from the rest of the population for analysis of this indicator;
- The company's objective is to maintain a rate of absenteeism at less than 3% for all populations;
- In order to make the nature of subsidiary absenteeism data more reliable, we have implemented consolidated data monitoring, with management control via new KPI tracking tables that allow more refined control of the variables.

Status Indicators

MOVEMENT OF PERSONNEL	2018	2019	2020	2021	2022
Group workforce (excluding acquisitions and disposals)	1 921	2 019	2 053	2 596	2515
Employee arrivals over the year (excluding buyouts and disposals)	847	699	720	869	821
Employee exits over the year (excluding acquisitions and disposals)	785	730	551	823	896

In perpetual growth, we have, this year, We see a number of new employees integrated two new subsidiaries: ALSOLU in France and less important than in 2021 (821 vs 869). ARTEX in Germany.

Overall turnover, although higher than the Group's objective (< 15%) is not necessarily synonymous with uniquely negative effects and consequences.

Indeed, a more favourable economic situation and strong structural growth have contributed to variable or even reduced production needs in India and, thus, to evolution of our human resources.

KPIs

ABSENTEEISM AND TURNOVER: KPI'S	2018		2019		2020		2021		2022	
	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%
"Office" absenteeism	-	-	1.34%		1.17%		1.02%		2.90%	
Absenteeism Production and Warehouse	-	-	1.70%		1.97%		1.25%		3.00%	
Total Absenteeism	1.54%		1.56%		1.68%		1.18%		3.00%	
Group Turnover (excluding acquisitions and disposals)		43%		36.40%		33.36%		33.18%		33.10%

- For the year 2022, we observed an "Office" sick leave rate of 2.9% and 3% for populations working in warehouses or in production. This change is due to better precision of our method of gathering data rather than an increase in absenteeism itself.

This year the absenteeism rate is mainly driven by France and the Middle East, which were mainly impacted by sick leave. In terms of Turnover, we reached 33.1% this year. The most significant turnover rates concern:

- DELTA PLUS CORP (93%) which had significant turnover due to closure of the subsidiary;
- Ukraine had a rate of 38% with BOOTS COMPANY, due, firstly, to a context of war and, for the other, to reorganization and the closure of the Povolaro site and the non-renewal of fixed-term contracts (8 people).

The impact is mainly related to the activity of the subsidiaries, in fact, the population of some countries of our production subsidiaries is more volatile and we have had to contend with a decrease in production at certain subsidiaries.

The culture of the populations of some of our production subsidiaries (South America, China) also impacts our Turnover, in light of cultural or non-cultural attachment to the company.

Conclusion: Objectives and action plan

- In 2023, we pursued our desire to monitor the level of absenteeism, which must not exceed 3% over 3 consecutive months within a subsidiary. Beyond this level, further analysis and an action plan are requested for the subsidiary;
- Perpetuate the new monitoring of information in order to reduce accounting bias;
- In 2023, a table for monitoring overruns and actions by subsidiary will be set up.

PLANET – DELTA PLUS GROUPE'S COMMITMENTS TO THE ENVIRONMENT

In 2017, the DELTA PLUS GROUP chose to acquire ISO 14001 certification for 2 major sites, the Chinese site and the French site, which operate the Group's most important DELTA PLUS logistics and production sites.

The ISO 14001 certificate was obtained in China in 2017 and was validated in 2020 for France, according to a 3-step validation process (2018/2020). DELTA PLUS SYSTEMS, acquired in 2017, also has the ISO 14001 certificate.

Knowledge of the requirements of the standard, acquired on these limited perimeters, must lead us to build processes, procedures and performance indicators that demonstrate the desire to reduce the environmental impact of our activities. Four areas of work have been determined following the environmental impact analysis of our business and have been broken down into four projects included in our CSR action plan: Resource management, Waste management, Impact on climate change, Environmental impact of the product life cycle. We want to extend these methods as part of CSR to relevant sites in the DELTA PLUS world.

CONTROL OF RESOURCES

The Resource Management project identifies the resources impacted by our activities, qualifies them, places them under control through measures, and seeks to reduce consumption ratios at all the sites concerned.

The main risk factors of our sites are the risks of water pollution, the depletion of energy resources by overconsumption, the impact on climate change related to the life cycle of these energies and the risk of nuisance to local populations.



The consequences of these risk factors must be taken into consideration:

- Water pollution can lead to the disappearance of species living in an aquatic environment, and can also have toxic effects on biodiversity and human health;
- With regard to the depletion of energy resources: human beings are faced with the problem of ever greater energy consumption. Resources are gradually being depleted, and we will be faced with the impossibility of renewing these energies at the scale of human life. It is, therefore, essential to turn to renewable and environmentally friendly energy sources;
- The manufacture of energy resources has a direct impact on climate change: non-renewable energy resources produce a significant amount of pollutants throughout their life cycle, whether for their extraction, transport, use or disposal;
- Nuisances to local populations can be diverse: noise, olfactory or visual. These types of inconveniences must be controlled to prevent them from exceeding (by their nature, frequency or significance) the permissible neighbourhood disturbances that can be expected in urban areas. In order to avoid any damage to relations with our neighbourhood, this factor is taken into account when changes to the site are planned. The consequences of a deteriorating situation could prove to be extremely penalizing financially and/or legally, and could also limit our scope of action; it is, thus, essential to preserve good relations with our neighbourhood, taking into account their expectations.

Since 2016, many opportunities have been seized at the site in Apt to increase our environmental control. The actions carried out concern electricity, water and paper, identified as the only significant impacts. Investments have focused mainly on optimising our electricity and paper consumption, in view of technological developments. This allowed us to generate significant energy savings between 2016 and 2022. Investments consisted of:

- Initiating this approach in 2010, with the installation of a photovoltaic farm, the production from which is sold as green energy;
- Partnering with an energy operator in 2018 for construction of parking shade that supports a photovoltaic power station of 1,650 m²;
- Lighting our French sites with LED lighting both outdoors and indoors, and controlling artificial brightness based on natural light to provide only the essential complements;
- Controlling all electrical equipment with appropriate sensors to optimize their consumption;

- Purchasing electricity guaranteed to be “100% green”;
- Renewing the fleet of copiers to minimize paper waste through the individual control of print-outs.

Following implementation of these actions, monitoring of this consumption has been implemented and allows us to avoid any drift. Now, the challenge is to identify new levers that allow us to reduce our consumption, in order to achieve the objective of tertiary decree no. 2019-771 of 23 July 2019, resulting from the application of article 175 of the ELAN law, which aims to reduce final energy consumption in buildings for tertiary use by 60% by 2050.

THE POLICY: Implement the necessary means to monitor, control and reduce our water, paper and energy consumption in our major factories and logistics platforms.

Our major factories and logistics platforms include production and logistics sites in France, China, India, Poland and DELTA PLUS SYSTEMS in France.

We chose these sites for several reasons:

- Our production and logistics site in China, as well as DELTA PLUS SYSTEMS and DELTA PLUS France are ISO 14001 certified, which implies the implementation of a continuous improvement approach aimed at limiting their impact on the environment. In fact, integration of these sites into the approach seemed coherent to us;
- The Chinese, Indian, and Polish sites represent our major sites, both in terms of production capacity, storage capacity and logistics flows. Due to their significance, these sites appear to be priorities in order to reduce the environmental impacts generated by our activity. They are also those that have the highest Turnover, logistics flows in Euros or production flows in Euros of the group.

This project is coached by the Environment Quality Director and led by the Environment Quality Manager with the collaboration of the operations department and our local CSR relays in each of the identified sites. Like other environmental projects, the Resource Control project is based on the ISO 9001 certification methodology and is an integral part of the organization established as part of our ISO 14001 certification.

Deployment of this project within the group's perimeter was initiated in 2020 with completion of the inventory of resources consumed at the selected sites. It continued in 2021 with the consolidation of data and the implementation of indicators and targets depending on the type of activity of these sites; which allowed us, in 2022, to initiate action plans

to reduce resource consumption, also boosted by the context of the energy crisis caused by the post-Covid-19 global economic recovery, and then amplified by the context of the conflict in Ukraine.

Concrete Actions

- Monitoring electricity, water and paper consumption remains an essential focus of operation of the Apt site in France. It is managed by general services, which also ensure the maintenance of all systems as well as the management of consumption;
- Among our actions to reduce paper consumption, we have continued to move towards paperless documents within the quality control process for receiving, effective at the Apt site since September 2021, and in preparation for our major platforms in 2022 before the planned deployment in 2023. Paperless documentation was also extended to the supplier accounting process in 2022;
- As part of the deployment of resource control at the Group level, collaboration with our local CSR relays has made it possible to obtain a precise

overview and set quantitative consumption targets; In 2022, each site initiated reflection on the reduction actions, whose implementation is in progress and will continue over the coming years;

- We are pursuing the actions of the eco-citizen project in order to raise awareness among our teams and increase their collaboration around our CSR themes. In 2022, the project group's effort focused on the continuity of awareness of office waste management, the implementation of carpooling, the production of DELTA PLUS cups at a local pottery establishment, as well as the organization of the Delta Clean-Up Week to come in 2023.

Status Indicators

Electricity consumption in Apt:

Our net electricity consumption (actual consumption restated from the electricity production generated by our photovoltaic farms at the site) for 2022 represented a reduction in consumption of 80% compared to the net consumption of 2016.

ELECTRICITY CONSUMPTION FRANCE	2016	2017	2018	2019	2020	2021	2022
ELECTRICITY							
Consumption (kWh)	942 052	701 676	636 692	644 520	595 216	626 373	561 391
Ratio kWh/m ² /month	3.9	3.0	2.7	2.7	2.5	2.6	2.4
Green share	100%	100%	100%	100%	100%	100%	100%
PHOTOVOLTAIC PRODUCTION							
Solar farm (kWh)	36 498	40 009	36 756	37 273	35 971	33 840	32 479
SHADES (KWH)			257 250	343 000	343 000	343 000	343 000
NET CONSUMPTION (KWH)	905 554	661 667	342 686	264 247	216 245	249 533	185 912
Reduction in net consumption compared to 2016		-27%	-62%	-71%	-76%	-73%	-80%

In 2022, we observed a significant reduction in our electricity consumption compared to the previous year; this reduction can be explained, beyond the energy sobriety plan, by the good management practices of our energy consumption (early extinction of outdoor lighting, frequency of maintenance of heating equipment, selection of the least energy-intensive equipment on the market, awareness efforts, control of occupancy temperatures, etc.). DELTA PLUS has already achieved a 52%

reduction in consumption compared to the reference year of 2012 declared on the OPERAT platform (Observatoire de la Performance Energétique, de la Renovation et des Actions du Tertiaire). Therefore, we have reached the target of 2040 of Tertiary Decree No. 2019-771 of 23 July 2019, and are looking for levers that would allow us to maintain this decreasing trend and reach the 2050 target in advance, i.e. a 60% reduction in our consumption compared to the consumption of our reference year.



Water consumption in Apt:

In 2022, our consumption of river water, which is used exclusively for watering green spaces, increased during episodes of high heat between May and September; the year 2022 being the warmest year ever recorded in France, with a national thermal indicator at 14.51 °C. This consumption is monitored and controlled and fluctuates according to climatic conditions. We also pay particular attention

to the selection of our plants, systematically orienting ourselves towards Mediterranean flora, adapted to our region and which, therefore, require a limited amount of water.

Our consumption of city water has increased significantly, following a leak that generated significant consumption despite rapid intervention. Excluding leaks, our consumption slightly decreased, recording consumption of 4.3 m³ per person.

WATER CONSUMPTION FRANCE	2017	2018	2019	2020	2021	2022
WATER						
City water consumption (m ³)	1 093	1 131	798	858	799	1 196
Consumption ratio m ³ per person	6.6	7.0	4.6	4.9	4.4	6.4
Sprinkler water consumption (m ³)	705	324	292	241	680	1186
River water consumption (m ³)	2 587	2 737	3 582	2 626	2 446	3 040

Paper consumption in Apt:

With regard to paper consumption, the success of the paperless Procurement process is confirmed and has reached its peak, with a reduction in paper consumption of 92% compared to 2019. Efforts to reduce paper consumption in the quality control process at receiving is also a success, with a 40% reduction in paper consumption. In 2022, we also

opted for a lighter paper weight, and conducted a campaign to encourage our suppliers to move to paperless invoices.

The year of 2023 will allow us to appreciate the evolution of our paper consumption for our catalogue, published every 2 years.

PAPER CONSUMPTION FRANCE	2017	2018	2019	2020	2021	2022
MANAGEMENT OF PRINTING						
Printer-related paper consumption (kg)	3 775	3 193	3 113	3 193	3 577	2 730
Ratio kg/pers	23	20	18	18	20	15
PAPERLESS PROCESSES						
Paper consumption from paperless procurement process (kg)			138	25	17	11
Reduction of consumption vs. 2019				-82%	-88%	-92%
Paper consumption from paperless receiving inspection process (kg)			27	28	17.2	16.8
Reduction of consumption vs. 2020					-39%	-40%
CATALOGUES SAFETY BOOK						
Total weight of catalogues (kg)	151 964		107 824		63 250	
Reduction of catalogue weight vs. 2015	-9%		-35%		-62%	

Electricity, water and paper consumption in our factories and major logistics platforms:

As part of the scope expansion, after having carried out a global mapping of our consumption in 2021 on the resources identified, we identified, in 2022, levers for reducing consumption and initiated the implementation of these actions.

Electricity:

Our electricity consumption was reduced at all sites in the scope, recording an overall reduction of 5% compared to 2021. This reduction can be explained by several factors:

- Best practices for managing our energy consumption in Apt; Implementation of the energy sobriety plan for DELTA PLUS SYSTEMS, with

actions such as the implementation of a timer on the compressor, the removal of radiant heating, the control of occupancy temperatures, awareness efforts with all employees, etc.;

- The implementation of government energy restrictions for our Chinese site;
- The installation of photovoltaic panels and an air-to-air heat pump for our Polish logistics platform;
- Our site in India has also implemented actions to reduce consumption, such as controlling occupancy temperatures. Other actions are being rolled out, which should allow us to achieve a significant reduction during the year 2023.

ELECTRICITY CONSUMPTION (relevant subsidiaries Group)	2018	2019	2020	2021	2022
DELTA PLUS APT (kWh)	636 691	644 520	595 216	626 373	561 391
Ratio kWh/m ² /month	2.7	2.7	2.5	2.6	2.4
PRODUCTION SHARE (kWh)	40 797	39 757	29 759	29 896	32 454
PRODUCTION SHARE (aS%)	6%	6%	5%	5%	6%
DELTA PLUS SYSTEMS (kWh)	131 888	150 041	130 443	150 076	131 439
Ratio kWh/m ² /month	3.2	3.6	3.2	3.6	3.2
DELTA PLUS CHINE (kWh)	3 876 770	4 179 770	3 767 040	4 870 700	4 704 150
K€ of factory turnover	23 652	21 639	24 308	32 430	33 159
Ratio kWh/K€ of Factory turnover	164	193	155	150	142
PRODUCTION SHARE (kWh)	3 582 810	3 891 990	3 508 978	4 560 577	4 442 630
PRODUCTION SHARE (AS%)	92%	93%	93%	94%	94%
DELTA PLUS INDE (KWH)	1 301 402	1 448 853	1 254 192	1 512 696	1 415 724
K€ of factory turnover	9 106	9 273	7 446	10 277	8 687
Ratio kWh/K€ of Factory turnover	143	156	168	147	163
PRODUCTION SHARE (kWhH)	1 100 131	1 108 313	902 672	1 097 626	1 001 909
PRODUCTION SHARE (as%)	85%	76%	72%	73%	71%
DELTA PLUS POLAND (kWh)	209 157	192 411	207 034	213 134	176 960
Ratio kWh/m ² /month	1.8	1.7	1.8	1.8	1.5
TOTAL PERIMETER SUBSIDIARIES (kWh)	6 155 908	6 615 595	5 953 925	7 372 979	6 989 664



Water:

With regard to the water resources within our major factories and logistics sites, we continue to monitor them in order to identify possible deviations, and are working on the implementation of action plans per site to reduce our consumption. For example, in China, we have implemented a closed-loop

manufacturing process for dyeing straps. Similarly, in our French factory, for pad printing, we have set up a closed loop cleaning system. We are looking for other levers to significantly reduce our water consumption.

WATER CONSUMPTION (relevant subsidiaries Group)	2018	2019	2020	2021	2022
DELTA PLUS APT (m³)	1 131	798	858	799	1 196
Ratio m ³ /person present on site	7.0	4.6	4.9	4.4	6.4
DELTA PLUS SYSTEMS (m³)	247	410	356	605	287
Ratio m ³ /person present on site	2.8	3.4	3.3	7.6	3.1
DELTA PLUS CHINA (m³)	17 097	16 482	18 455	14 320	17 196
Linked to production (m ³)				5 813	6 600
Share related to production				41%	38%
DELTA PLUS INDE (m³)	18 000	18 000	18 000	15 150	14 646
Ratio m ³ /person present on site	35	35	35	29	28
DELTA PLUS POLOGNE (m³)	740	1 144	1 068	845	610
Ratio m ³ /person present on site	20	30	30	21	15
TOTAL SUBSIDIARIES OF SCOPE (m³)	37 215	36 834	38 737	31 719	33 935

Paper:

In 2022, we continued to track our paper consumption at our major factories and logistics platforms; however, we do not have a history of setting quantitative targets across all our sites. The year 2023 will allow us to obtain more data and hindsight on this consumption. In addition,

our main logistics platforms, China, India and Poland, will benefit in 2023 from deployment of the project to reduce paper consumption for quality control on receiving, which has been implemented for our French logistics platform.

PAPER CONSUMPTION IN KG (relevant Group subsidiaries)	2018	2019	2020	2021	2022
DELTA PLUS APT	3 193	3 113	3 193	3 577	2 730
Ratio kg/pers	20	18	18	20	15
DELTA PLUS SYSTEMS	/	/	/	1 288	641
Ratio kg/pers				16	7
DELTA PLUS CHINE	2 790	2 767	2 529	2 194	2 500
Ratio to be determined					
DELTA PLUS INDE	/	/	/	421	342
Ratio to be determined					
DELTA PLUS POLOGNE	/	/	/	850	863
Ratio kg/pers				21	20
TOTAL SUBSIDIARIES OF SCOPE	/	/	/	8 330	7 076

KPIs

In the international context that prevails in 2022, the search for performance has inevitably focused on electricity consumption, a priority defined, in particular, by some governments.

For Apt:

RESOURCE CONSUMPTION RATIOS FRANCE	2016	2017	2018	2019	2020	2021	2022
ELECTRICITY							
Ratio kWh/m ² /month	3.9	3.0	2.7	2.7	2.5	2.6	2.4
EAU DE VILLE							
Ratio m ³ per person		6.6	7.0	4.6	4.9	4.4	6.4
RIVER WATER							
Consumption in m ³		2 587	2 737	3 582	2 626	2 446	3 040
PAPER: MANAGEMENT OF PRINTING							
Paper print-outs per person (kg)		23	20	18	18	20	15
PAPER: PAPERLESS PROCESSES							
Reduction of procurement consumption vs. 2019					-82%	-88%	-92%
Reduction of consumption Quality Control after paperless							-40%

- With regard to our electricity consumption, we set our 2022 target at 2.6 kWh/m²/month, achieved with a ratio of 2.36 kWh/m²/month, which also allows us to reach the reduction target of 2040, namely a 50% reduction in our consumption compared to our 2012 reference year;
- The 2022 target for city water consumption was 4.6 m³ per person; the target was not reached due to a major leak;
- Regarding our paper consumption, reduction efforts have yielded results, since we have reduced our paper consumption significantly: 15 kg of paper per person versus 20 kg in 2021.

Perimeter of factories and major logistics platforms:

GROUP CONSUMPTION	2018	2019	2020	2021	2022
ELECTRICITY (MWh)	6 156	6 616	5 954	7 373	6 990
Share related to production	76%	76%	74%	77%	78%
WATER (m³)	37 215	36 834	38 737	31 719	33 935
Share related to production				18%	19%
PAPER (kg)	/	/	/	8 330	7 076
GAS (MWh)				886	928
MWh OF ENERGY (electricity + gas)				8 258	7 918

Our gas consumption is monitored and controlled at each of the sites, but these are considered non-critical, which is why we want to take it into account for reporting purposes on our overall energy

consumption for the concerned scope. However, we recorded an increase in 2022 at our DELTA PLUS SYSTEMS site, due to post-covid adjustment, during which time the estimates continued for 2 years.



This year of 2022 allowed us to consolidate the data of our consumption of principal resources for the scope of our major factories and logistics platforms, to start reflection on the actions to be carried out to reduce our consumption, with a view to deploying them over the next few years.

Conclusion: Objectives and action plan

For the perimeter of our site in Apt, we want to maintain our electricity consumption at 2.6 kWh/m² over the year 2023 because, beyond the desire to set ourselves more ambitious objectives, we want, above all, to gauge the impact of the expansion of our premises, as well as the electricity consumption that will be linked to this significant work.

In terms of our water consumption, we set a target of 4.3 m³ per person, which is our 2022 result excluding leaks. The objective of river water consumption is to fall below 2,500 m³ per year, because we expect a reduction in the surface area concerned

in 2023. This consumption will be subject to increased monitoring in the event of new heat waves in the year 2023.

As far as paper resources are concerned, we want to maintain consumption per person at 15 kg per year. Following the implementation of paperless quality control for receiving, the project will be deployed to the group’s main platforms in 2023. We also aim to reduce the consumption generated by the catalogue published every 2 years and, thus, move to an overall weight reduction of 70% compared to 2015.

Within the Group, following the identification of resources in 2020, the implementation of the data collection process in 2021, the analysis of these indicators and the reflection on the action plans to be carried out in 2022; we wish to act and deploy the action plans established to reduce our environmental impact. The action plans by site are centralized so that each local manager can consult them and share best practices with all the sites in the scope.

OBJECTIVES 2023	ELECTRICITY	WATER	PAPER	GAS
DELTA PLUS APT	2.6 kWh/m ² /mois	4.3 m ³ /pers	15 kg/pers	4 kWh/m ² /mois
DELTA PLUS SYSTEMS	3.2 kWh/m ² /mois	3.2 m ³ /pers	7 kg/pers	4 kWh/m ² /mois
DELTA PLUS CHINE	140 kWh/K€ CA	réduction	réduction	réduction
DELTA PLUS INDE	150 kWh/K€ CA	28 m ³ /pers	réduction	réduction
DELTA PLUS POLOGNE	1.5 kWh/m ² /mois	15 m ³ /pers	10 kg/pers	3.5 kWh/m ² /mois

WASTE MANAGERMENTS

Waste management is an ISO 14001 project at the Apt site that is part of the DELTA PLUS GROUP’s CSR policy.

This project reflects the desire to control and limit the environmental risks related to the waste generated by the Apt site, initially and then within the CSR perimeter.

This project consists in inventorying the types of waste generated by the main industrial sites of DELTA PLUS, called relevant sites, to reduce and/or recycle them as much as possible in an approved sector by ensuring their traceability.

The objective in 2023 is to recycle more than 80% of our waste and limit the discharge of our major waste over the entire perimeter.

The definition of relevant sites of the Group is given in the paragraph devoted to the Control of Resources.

The identified risks that we wanted to cover are the environmental risks related to soil, air and water pollution and the depletion of materials by poorly controlled consumption, but also the financial risk of sanctions in the event of illegal waste dumping.

The consequences of these risk factors must be taken into account:

- Soil pollution causes a chain reaction. In fact, it alters soil biodiversity, reduces the organic matter in soil and the ability of soils to act as a filter. As soil is an environmental medium closely linked to water and air, this causes an imbalance of nutrients present in soils by contaminating groundwater and water stored in soils as well as the development of dust and vapours emitted by polluted soils. For the population, the ways of exposure are through ingestion or inhalation and can have dramatic consequences on health;
- Soil with too low a level of organic matter is depleted. This is what we call the depletion of materials. This leads to a loss of fertility of the earth, a change in its structure and porosity. Thus, the soil has greater vulnerability to erosion and loses its role as a filter for effluents and pollutants.

- Abandonment or illegal dumping of waste by a company can also have financial and legal consequences, since this type of offence is punishable by two years' imprisonment and/or a fine of 75,000 Euros, according to Article L. 541-46 of the Environmental Code.

The opportunities seized in the face of all these risks concern the different types of recycled waste and, therefore, the partnerships that have been set up accordingly. Waste management also involves internal communication to raise awareness with each person and ensure proper compliance with waste sorting.

THE POLICY: Control the quantities, types and recycling channels of the Group's relevant sites (factories and logistics sites of significant size) to obtain a complete mapping of waste in this perimeter, limit waste generation and promote recycling channels.

As part of obtaining the ISO 14001 certificate, the project began on the perimeter for France thanks to a French work group. We relied on the methods of the French ISO 14001 certification to conduct this project on a global scale.

Deployment to the rest of the Group is first done for the subsidiaries that are already ISO 14001 compliant, with deployment to the other relevant sites thereafter. An environmental impact assessment must be carried out at the various sites to implement the most suitable solutions. A work group, with interlocutors at the sites concerned, will ensure that we remain in compliance with the expected results.

The KPIs in effect at the French site may be extended to the rest of the Group, for the same or other subjects, if necessary, the aim being to have similar KPIs in the subsidiaries that are adapted to each of them.

The management is currently at the scope France, done by a work team made up of the production manager of the Froment plant (project manager) and the operational manager of the France platform. This diversity in the functions of the different people of the team makes it possible to facilitate the management of waste throughout the Apt site.

Concrete Actions

– Update of awareness “Trions ensemble” (Let's sort) created in 2021

To limit all sorting discrepancies and to involve all DELTA PLUS employees at the Apt site, a “Trions ensemble” (Collective sorting) awareness campaign was created and disseminated in collaboration with the “Resource Management” project manager in 2021 and is updated annually. Regarding

the logistics warehouse, the part of the awareness efforts that concerned them was printed for display on their dashboard, so that staff without access to a computer could see it.

– Personalized awareness

Following several deviations at the Apt site, personalised awareness was done for each family of products to indicate the destination of their own waste.

– Audit of bins

At the Froment plant, a weekly audit is carried out on the compliance of the various waste bins. In case of drift, a reminder is given during the weekly production meeting.

At the Apt logistics warehouse, a zoom audit was carried out on the compliance of the waste bins. The warehouse keeper of Froment, being responsible for repatriating the logistics bins to Froment every week, checks their compliance.

– Collection of waste from electrical and electronic equipment for the Telethon

Thanks to the sharing of best practices of the DELTA PLUS SYSTEMS site, the Apt site has collected 753 kg of waste from electrical and electronic equipment (WEEE) by Ecology in partnership with the Telethon. For 100 kg of WEEE, 25 € is donated to the Telethon.

– Change of scope

All sites aiming to enter the waste management process by the end of 2023, i.e., DELTA PLUS China, DELTA PLUS SYSTEMS, DELTA PLUS Poland and DELTA PLUS India, began their integration into this project in 2022:

- DELTA PLUS SYSTEMS, the most advanced site after Apt, has improved its waste register to facilitate its management in the context of this project, implemented a concrete action plan, optimized the volume of skips (generating a gain of 480 €/month), controls the skips of its site on a weekly basis, created awareness, contacted Ecology (in partnership with the Telethon) for the collection of WEEE and monitors its recycling rate on a quarterly basis;
- DELTA PLUS Poland has created its own waste register, set up a partnership with its supplier of transparent films for the recovery of spools, created a pallet repair workshop in case of the availability of its teams to repair pallets rather than throwing them away, improved the disposal of its residual waste by reusing boxes and reusing plastic film to wedge its packages rather than throw them away;
- DELTA PLUS China recycles plastic internally (crushed into mixed particles then for plastic



parts whose mechanical performance does not matter), has optimized PU containers passing from small barrels to large tanks and tracks its recycling rate quarterly;

- DELTA PLUS India, a first contact has been made, India has a procedure on waste management, monitors the quantities collected quarterly and reuses some of the polyurethane waste internally.

Status Indicators

The scope targeted for 2023 is defined by the sites that represent the major challenges of logistics flows and that can be covered by 2023. These are the Chinese, Indian, Polish and French sites.

The status indicators of this project are the tonnages of waste released over the year by type.

Tonnage of waste discharged at the Apt site

Waste released in 2022 decreased by 21.93 tonnes compared to 2021.

The year of 2021 was exceptional due to the sorting of archives over several years, the sorting of the mezzanine of the logistics warehouse generating a total of 8.3 tons of metal waste, compared to an average of 2 tons in other years, the damage on textiles of 11.68 tons and defective products generating 7.98 tons of residual waste.

Hydrocarbon waters are only collected every 2 years, so there were 8.46 tonnes more waste recycled in 2022 compared to 2021 for hydrocarbon waters.

WASTE BY TYPE	2018 (*)	2019	2020	2021	2022	VARIANCE vs. 2021
WASTE DISCHARGED (tonnes)						
Tons of cardboard and soft plastics	53.00	33.30	24.68	29.30	28.4	-0.90
Tons of waste 3 flows				3.86	7.14	3.28
Tons of archives				13.05		-13.05
DEEE					0.75	0.75
Tons of scrap metal	2.50	3.10	1.26	8.30	1.34	-6.96
Tons of chemical waste	0.08	0.53	0.14	0.29	0.16	-0.13
Tons of textile waste				1.20	1.00	-0.20
Tons of textile waste W29/DEPI REPI				11.68	7.35	-4.33
Disposable masks				0.12	0.03	-0.08
Nespresso Aluminium Capsules				0.03	0.02	-0.01
Marc Coffee Nespresso Capsules				0.70	0.42	-0.28
Hydrocarbon waters	13.80		15.80		8.46	8.46
Tons of recycled print cartridges	0.02	0.02	0.03	0.02	0.04	0.02
TOTAL RECYCLED WASTE	55.6	37.0	26.1	67.7	55.1	-12.59
Tons of DR (formerly [2021] DIB)	23.00	14.49	8.04	4.06	2.70	-1.36
Tons of W29 (DR)				7.98		-7.98
TOTAL WASTE NOT RECYCLED	23.0	14.5	8.0	12.0	2.7	-9.34
TOTAL	78.6	51.4	34.2	79.7	57.8	-21.93
RECYCLING RATE						
Percentage of waste recycled	70.74%	71.83%	76.46%	84.90%	95.33%	10.43%
Annual target >		75%	75%	77%	84%	

(*) The 2018 figures are only estimates as we had no quantified feedback from the Company we were working with at the time.

Exact knowledge about waste could only be established with the collaboration of new service providers and sorting by sector. This is why the gap between 2018 and 2019 is estimated.

Tonnage of waste discharged for the perimeter

At the end of 2022, all sites on the perimeter began their integration.

The most advanced sites on the project are DELTA PLUS Apt, DELTA PLUS SYSTEMS and DELTA PLUS China.

As for DELTA PLUS Poland, the tonnage of waste discharged is not complete. Indeed, for the first 4 months of 2022, the residual waste was not weighed and was recorded in litres (volume of the bin which is identical between each collection), thus, these 4 months do not appear in the final tonnage. Also, it was only in October that the cardboard waste was separated from the residual waste, which explains a total recycled tonnage of 1 tonne. DELTA PLUS India began its integration at the end of 2022, so the consolidation will take place on the global perimeter in 2023.

WASTE BY TYPE	2022				
	DELTA PLUS APT	DELTA PLUS SYSTEMS	DELTA PLUS CHINE	DELTA PLUS POLOGNE	TOTAL
WASTE DISCHARGED (tonnes)					
Cardboard tons	26.98	7.97	41.00	0.95	76.90
Plastic tons	1.42	0.63	51.70	0.00	53.75
4 Flows	7.14	0.00	0.00	0.00	7.14
Paper	0.00	0.28	0.00	0.00	0.28
DEEE	0.75	0.00	0.00	0.00	0.75
Metallic waste	1.34	11.58	31.60	0.00	44.52
Chemical Waste	0.16	0.00	43.20	0.00	43.36
Hydrocarbon waters	8.46	0.00	0.00	0.00	8.46
Disposable masks	0.03	0.00	0.00	0.00	0.03
Nespresso Aluminium Capsules	0.02	0.00	0.00	0.00	0.02
Marc Coffee Nespresso Capsules	0.42	0.00	0.00	0.00	0.42
Cartridges and toner	0.04	0.00	0.00	0.00	0.04
Textile waste	1.00	0.00	0.00	0.00	1.00
Textile waste W29/DEPI REPI	7.35	0.00	0.00	0.00	7.35
Coal	0.00	0.00	1.00	0.00	1.00
Polyurethane	0.00	0.00	0.00	0.00	0.00
Oil	0.00	0.00	2.90	0.00	2.90
Wood	0.00	13.84	66.20	0.00	80.04
TOTAL RECYCLED	55.11	34.30	237.60	0.95	327.96
Residual waste	2.70	21.35	192.30	1.46	217.81
Chemical waste	0.00	0.00	13.50	0.00	13.50
Leather	0.00	0.00	13.80	0.00	13.80
Textiles	0.00	0.00	96.10	0.00	96.10
TOTAL NOT RECYCLED	2.70	21.35	315.70	1.46	341.21
TOTAL WASTE	57.81	55.65	553.30	2.41	669.17
RECYCLING RATE					
Recycled share	95%	62%	43%	39%	49%

Target 2023 > 80%



KPIs

With the 2018 figures being estimated, KPIs were only built on the 2019 figures.

l) The recycling rate of our waste: KPI W 1 perimeter Apt & total perimeter

This is the percentage of waste we sort to ensure it is recycled or reused.

Recycling Rate at the Apt site

RECYCLING RATE	2019	2020	2021	2022
Total tonnage of waste generated	51.4	34.2	79.7	57.8
Total tonnage of waste recycled	37.0	26.1	67.7	55.1
KPI no. 1				
% of waste recycled	71.8%	76.5%	84.9%	95.3%
Target% of recycled waste	75.0%	75.0%	77.0%	84.0%

As a reminder, we had reached 71.8% in 2019, which was below our target of 75% and was partly explained by the 1st quarter of 2019 when the transition took place. It was in 2020 that we managed to exceed the initial target of 75% with a result of 76.5%.

In 2021, thanks to shared awareness among all our employees, team training, work carried out on the DIB (common industrial waste) and a new waste organisation relying on new partnerships, we were able to achieve a recycling rate of 84.9%, which is well above the 77% target we had set ourselves.

In fact, before this reorganization, the share of recoverable waste that was not recovered and discarded in the DIB was rather substantial at about 5 tons (waste 3 flows + textile waste excluding exceptional collection), or 62.5% of the DIB of 2020.

In 2022, the target that was based on the results of 2021, 84%, was largely exceeded with a recycling rate of 95.3%.

Our efforts will be continued in 2023 and our best practices will be shared with all other sites.

Perimeter recycling rate

RECYCLING RATE	2022				
	DELTA PLUS APT	DELTA PLUS SYSTEMS	DELTA PLUS CHINE	DELTA PLUS POLOGNE	TOTAL
Total tonnage of waste generated	57.8	55.6	553.3	2.4	669.2
Total tonnage of waste recycled	55.1	34.3	237.6	1.0	328.0
KPI no. 1					
% of waste recycled	95%	62%	43%	39%	49%
2022 Goal	84%				
2023 Goal	95%	70%	60%	50%	80%

Only the Apt site significantly exceeded the target for 2022.

By assembling all the data collected by each site of the perimeter over 2022 (excluding India), we obtain a recycling rate of 49%.

With the understanding that 2022 is a year of integration on almost all sites, with future concrete actions deployed over 2023, the target of 80% over the entire perimeter could be achieved. Especially since part of the waste generated by the DELTA PLUS India site is recycled internally.

Concerning the particularly low recycling rate of the Polish site, it is worth noting the good practices of the Polish team: reuse of plastic film to wedge packages, reuse of boxes, creation of a workshop to repair pallets and return of spools to the plastic film supplier. These good actions are not currently quantifiable and, therefore, do not appear in the recycling rate.

Finally, the DELTA PLUS China site is the site with the greatest impact on the result of the overall scope given the quantities released. It is on the textile and the mixed [waste] that actions will be carried out in 2023.

As for the objectives for 2023, they are on the rise to boost the teams and challenge them in order to achieve the objective we have set ourselves for the overall scope, which is 80%.

II) The quantity of boxes rejected or consumed for 1 M€ of logistics flow: KPI nos. 2 & 3 Apt scope

CARDBOARD WASTE OR REPURCHASE RATE	2019	2020	2021	2022
Tonnage of cardboard discarded (tons)	32.7	23.3	27.7	27.4
Tonnage of boxes consumed (tons)	22.5	18.2	21.9	17.8
Flow of logistics products in M€	45.597	50.410	52.980	52.546
KPI no. 2				
Rate of cardboard waste in tons for 1M€	0.72	0.46	0.52	0.52
Objective for rate of cardboard waste for 1 M€	0.75	0.61	0.46	0.52
KPI no. 3				
Rate of cardboard consumed in tons for 1M€	0.49	0.36	0.41	0.34
Objective for rate of cardboard consumed for 1 M€				0.41

KPI no. 2 In 2020, we achieved 0.46 T/M€ of logistics flows of cardboard waste. The action of reusing undamaged boxes greatly contributed to this performance.

Therefore, we have relied on the year 2020 by setting a target of 0.46 T/M€ in logistics flows for 2021. In 2021, we had waste of 0.52 T/M€ of cardboard logistics flows. Since the target was not reached, we have lowered it for 2022 by setting it at the rate obtained in 2021 0.52 T/M€ of logistics flows. In 2022, we rejected 0.52 tonnes of cardboard/M€ of logistics flow. Thus, we will maintain this objective for the year 2023.

KPI no. 3: KPI no. 3, in 2020 and 2021, was based on the quantity of boxes purchased and not consumed, which makes it less representative. Indeed, in 2021

the target had not been reached due to early procurement due to longer supplier lead times.

This is why, in 2022, we transformed this KPI into T/M€ of logistics flows of boxes consumed, thanks to quarterly inventory of the quantity of boxes.

Thanks to year-end inventories, we were able to calculate, over 2021, the tonnage of boxes consumed per M€ of logistics flow, which served as a basis for the 2022 objective, namely 0.41 T/M€ of logistics flow of boxes consumed.

In 2022, we consumed 0.34 tons of boxes/M€ of logistics flow. The target is far exceeded and implementation of the reuse of cardboard seems to be effective.

III) The progress of the scope: KPI no. 4

PERIMETER	2019	2020	2021	2022
KPI no. 4				
Percentage of integration/scope 2023	25.83%	34.83%	40.10%	78.11%
Target 100% by 2023				

* Scope 2023 = China, India, Poland, Systems, Apt.

Scope for which all sites started their integration in 2022 and scope which reached 78.11% using the following calculation method which takes into account the progress of each site:

- 0% × Turnover = No contact with the site.
- 20% × Turnover = Contact with the site + data collection.
- 40% × Turnover = Data inventory + identification of major waste.
- 60% × Turnover = Integration of data into indicators.
- 80% × Turnover = Implementation of concrete actions to reduce or limit waste.
- 100% × Turnover = Finalised integration, monitoring of indicators and implementation of actions in case of drift.



	T1	T2	T3	T4	T5
CHINA	0%	60%	60%	60%	60%
INDIA	0%	0%	20%	40%	40%
APT	100%	100%	100%	100%	100%
DELTA PLUS SYSTEMS	40%	80%	80%	80%	80%
POLAND	40%	40%	60%	80%	80%

Conclusion: objectifs et plan d’actions

The objective in 2023 will be to maintain the ratios of 0.52 T/M€ of cardboard waste and 0.34 T/M€ of cardboard consumed.

A zoom audit will be conducted to observe proper functioning of the action of reuse of boxes and, possibly, identify improvements that can facilitate its application.

With regard to the recycling rate of waste, we maintain the target originally set at the start of this project, namely a target recycling rate of 80%. Therefore, we will deploy action plans on all sites within the scope.

IMPACT ON CLIMATE CHANGE

As part of our environmental approach, we wanted to understand, measure and limit all greenhouse gas emissions emitted directly and indirectly by our activity. The Climate Change Impact project was initiated by the head office following the environmental analysis carried out for our ISO 14001 certification, and then deployed at the Group level as part of our CSR approach.

As indicated in the section devoted to resource management, the choice to expand the scope of environmental projects fell on our major factories and logistics platforms; production and logistics sites in France, China, India, Poland and DELTA PLUS SYSTEMS due to their importance in terms of production capacity, storage capacity and logistics flows; and also because of their commitment and certification in the ISO 14001 environmental approach with regard to China and DELTA PLUS SYSTEMS.

The risks to climate change are mainly related to greenhouse gas emissions (GES). The accumulation of CO₂ in the atmosphere contributes to a% of the greenhouse effect induced by all human activities. The accumulation of these greenhouse gases in the atmosphere leads to climate change and, in particular, to the rise in temperatures on a global scale, which has consequences on sea levels, desertification and on the major ecological balances. This can result in aggravated climatic phenomena, the extinction of animal and plant species, the depletion of natural and food resources, health dangers with the transmission of pathogens from animals to humans and significant population migrations.

With the implementation of this project, we aim to measure our carbon footprint, identify our levers of action and implement the necessary means to reduce the impact on climate change of our major upstream and downstream factories and logistics platforms.

THE POLICY: Deploy the carbon footprint of transport (scope 3) on the Group’s 3 most important platforms after France (Poland, India and China) and create that of the manufacturing of factories in China and India (scope 1 & 2).

As part of the ISO 14001 certificate, the project began with the establishment of a work group bringing together the relevant strategic functions at the Apt site. Deployment at the Group’s perimeter was initiated in 2020 by the appointment of local CSR correspondents, who now allow us to collect the necessary data and who will allow us to implement the appropriate action plans according to the typology of their respective sites.

At the end of the environmental analysis, 3 major types of flows were identified, and it is in this way that we segmented our scope 3 approach:

- Import, which concerns the flow of goods from the production site or supplier, until their delivery to the logistics platform;
- Distribution or export, which concerns the flow of products from the logistics platform to another distribution platform for delivery to our distributors;
- Travel and trips, which concern the home-to-work commute of staff, as well as business travel.

The Environmental Quality Manager is in charge of the managing and leading the project, and is accompanied by 7 specialized employees:

- The Logistics Manager Europe; in charge of collection and analysis of distribution data; road and air from the Apt platform;
- The Supply Chain Research Officer; in charge of the collection and analysis of import data, i.e. maritime, road, air and rail procurement of the Apt platform;
- The Purchasing Assistant; in charge of the collection and analysis of travel and trip data according to the means of transport used (rail, road and air) by the staff of the Apt site;

- The Froment Production Manager; in charge of the collection of import data, i.e. the supply of components and distribution within the framework of servicing equipment by the after-sales service of our Froment fall prevention facility;
- Finally, our 3 local CSR correspondents: at the logistics platform in Poland, at our DELTA PLUS SYSTEMS production site, and at our production and logistics site in India. They are all 3 responsible for the collection and analysis of CO₂ data from their perimeter.

To define the sources of emissions to be taken into account in the carbon footprint, we relied on international standards that segment the footprint into 3 emission categories called “scope”.

Scope 1 includes GHG (Greenhouse Gas) emissions directly related to manufacturing the product.

Scope 2 includes the GHG emissions related to the energy consumption for manufacturing the product.

Scope 3 includes all other GHG emissions related to other stages of the product life cycle (raw material manufacturing, procurement, transportation, use and end of life) or other business processes.

The KPIs in effect at the French site are gradually spreading to the rest of the Group, the aim being to have similar indicators for the subsidiaries, with objectives and specificities adapted to each of them.

The results are shared over time with our partners and discussed during the Internal Quality, Environment and CSR steering committees.

Concrete Actions

- Following the acquisition of carbon footprint software at the end of 2021, we were able, for the first time, to carry out a complete carbon footprint analysis at the perimeter of our Apt site, conducted out over the year 2021, so as to understand the tool before a deployment at the Group level.
- The carbon footprint of our site in Apt allowed us to set up a data collection procedure as well as a mode of operation, which we shared with all our CSR contacts, so that they could take ownership of this new tool.

Status Indicators

Before publishing our complete carbon footprint, we wanted to renew our indicators on the organization historically in place; and we want to publish our Certified Carbon Footprint for financial year 2023.

In 2022, the scope remained the Apt site and, more specifically, on scope 3: transport of goods and people.

As part of the project, we determined the CO₂ emissions according to the following method:

Tracking of the weights transported, the kilometres travelled, according to the means of transport used and the CO₂ equivalent emitted during this transport. We therefore measured the flow of goods purchased, the flow of goods distributed and the business and commuting movements of staff over a rolling year from the fourth quarter of year N-1 to the third quarter of year N.





Import and distribution for the scope our French logistics platform:

CO ₂ EMISSIONS FOR GOODS FRANCE	2018*	2019	2020	2021	2022
IMPORT (in tons of CO₂)	943	1 451	1 270	1 345	1 226
Air	39	73	202	24	95
Maritime	841	1 284	971	1 188	1 132
Rail	0	0	0	0	0
Road	63	94	97	133	115
EXPORT (in tons of CO₂)	570	778	892	982	955
Haul	129	166	183	191	120
Air	29	47	53	47	65
Road	412	565	656	744	770
Total tons of eq CO₂ for goods	1 513	2 229	2 162	2 327	2 181
Value of goods (flows in K€) received	32 902	44 716	48 034	51 841	52 142
CO₂ eq ratio: flow (tons per K€)	0.046	0.050	0.045	0.045	0.042

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

- On the import flow, emissions have slightly decreased compared to 2021. We are seeing a return to normal on air imports, which had risen sharply in 2020 to supply masks to fight Covid-19. Maritime flows are stable, in line with the recovery of economic activity. As for emissions related to road flow, we are observing a trend that will be confirmed over the long term, due to the logistical flows from the boots manufacturing site acquired in 2020 in Italy;
- For the export flow, emissions are stable, which is consistent with the recovery of activity and the integration of the boots activity;
- In total, the amount of CO₂ generated by our activity decreased by 6% in 2022, but the ratio of tons of CO₂ emitted per 1K€ decreased slightly to 0.042 tons per K€.

Import and distribution for the scope our Polish logistics platform:

As far as our logistics platform is concerned in Poland, it recorded a ration of tons of eq CO₂ per

K€ of logistics flow of 0.041 T/K€. This result is consistent with the results of the French platform.

CO ₂ EMISSIONS FOR GOODS POLAND	2020*	2021	2022
IMPORT (in tons of CO₂)	421	608	522
Air	6	0.07	5
Maritime	285	498	463
Rail	1	1	0
Road	129	110	54
EXPORT (in tons of CO₂)	123	173	155
Haul	0	0	0
Air	0	0	0
Road	123	173	155
Total tons of CO₂ for goods	545	781	677
Value of goods (flows in K€) received	11 109	16 336	16 340
CO₂ ratio: flow (tonnes per K€)	0.049	0.048	0.041

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

Travel and trips of staff attached to the Apt site:

ÉMISSIONS CO₂ POUR LES DÉPLACEMENTS FRANCE	2018 (*)	2019	2020*	2021	2022
Voyages & déplacements en tonnes de eq CO₂	554	881	717	652	883
Véhicule	356	508	513	439	463
Déplacements avion et train	198	373	204	213	420
PART DU DÉPLACEMENT FERROVIÈRE (vs AÉRIEN)	2018 (*)	2019	2020*	2021	2022
Nombre de transactions en aérien	419	602	427	428	618
Nombre de transactions ferroviaires	278	651	329	337	659
Nombre total de transactions	697	1 253	756	765	1 277
% ferroviaire	40%	52%	43.5%	44.1%	51.6%
Progression de la part ferroviaire		+ 12%	-8%	+ 1%	7.5%
Ratio eq CO₂: flux (tonnes par déplacement)	0.28	0.30	0.27	0.28	0.3

* Sur les 3 premiers trimestres. Les années complètes se font sur le 4^e trimestre de l'année N-1 + les 3 premiers trimestres de l'année N.

The tonnes of CO₂ eq generated by business trips and commuting have increased significantly; this is explained by the end of travel restrictions during the health crisis over the entire year 2022, which shows a result consistent with the year 2019.

We also note that the share of rail travel increased significantly in 2022, up +7.5%.

The grouping of purchases:

For the delivery of our imports, we optimize the filling of our containers, favouring the use of large-capacity shipping containers (40' or 45'HC).

For the scope of France:

GROUPING OF PURCHASES – FRANCE	2018 (*)	2019	2020 (*)	2021	2022
Volume container 40' HC SEA	15 520	16 881	12 564	19 037	18 467
Progression		9%	-26%	52%	-3%
Container volume 45' SEA	1 314	2 290	1 187	1 139	208
Progression		74%	-48%	-4%	-82%
TOTAL VOLUME IMPORTED INTO FRANCE	28 596	30 298	24 046	29 841	27 530
Volume containers 40' HC + 45'	16 834	19 171	13 751	20 176	18 675
% containers 40' HC + 45'	59%	63%	57%	68%	68%
Progression		4%	-6%	10%	0%

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

In 2022, the volume imported decreased slightly compared to 2021. Our procurement massification indicator remained stable compared to the previous year, and we observed that the target of 70% had not been met. This is explained by the maritime

transport situation in 2022, which did not allow us to control the choice of our containers. Because of the lack of availability of containers in general, we endured the state of the market and opted for available containers regardless of their volume capacity.



For the scope of Poland:

Poland works differently, it sources mostly on Chinese and Indian platforms where stock is available and allows bulk shipments. For this reason, this platform performed better than the French platform, but could not reach the target of 85%.

GROUPING OF PURCHASES – POLAND	2020*	2021	2022
Volume container 40' HC SEA	4 461	6 394	7 123
Progression	NS	43%	11%
Container volume 45' SEA	0	0	0
Progression	NS	NS	NS
VOLUME IMPORTED INTO POLAND	6 171	7 652	8 612
Volume containers 40' HC + 45'	4 461	6 394	7 123
% containers 40' HC + 45'	72%	84%	83%
Progression	NS	11%	-1%

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

KPIs

For the scope of France:

CO ₂ EMISSIONS FOR GOODS FRANCE	2018 (*)	2019	2020 (*)	2021	2022
Total tons of CO ₂ for GOODS	1 513	2 229	2 162	2 327	2 181
VALUE OF GOODS (FLOWS IN K€)	32 902	44 716	48 034	51 841	52 142
CO₂ RATIO: FLOWS (TONS PER K€)	0.046	0.050	0.045	0.045	0.042
GROUPING OF PURCHASES – FRANCE	2018 *	2019	2020	2021	2022
TOTAL VOLUME IMPORTED INTO FRANCE	28 596	30 298	24 046	29 841	27 530
Volume containers 40' HC + 45'	16 834	19 171	13 751	20 176	18 675
% containers 40' HC + 45'	59%	63%	57%	68%	68%
Progression		4%	-6%	10%	0%
CO ₂ EMISSIONS FOR TRIPS FRANCE	2018 *	2019	2020	2021	2022
Air and train travel	198	373	204	213	420
Total number of transactions	697	1253	756	765	1 277
CO₂ RATIO: FLOW (TONS PER TRIP)	0.28	0.30	0.27	0.28	0.3

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

- Our objective is to keep our CO₂ eq ratios below 0.045 T/K€, an objective achieved in 2022 with 0.042 T eq CO₂/K€.
- With regard to the grouping of purchases, we had set a 2022 target of 70%, which was not attained with 68% of imports per large capacity container, due to the international context affecting transport in 2022.
- Regarding eq CO emissions generated by business trips, they attained the target with 0.3 T per trip.

For the scope of Poland

CO₂ EQ EMISSIONS FOR GOODS POLAND	2020*	2021	2022
Total tons of CO ₂ for GOODS	545	781	677
Value of goods (flows in K€)	11 109	16 336	16 340
CO ratio: flow (tons per K€)	0.049	0.048	0.041
GROUPING OF PURCHASES – POLAND	2020*	2021	2022
Total volume imported into France	6171	7652	8 612
Volume containers 40' HC + 45' HC	4461	6394	7 123
% containers 40' HC + 45' HC	72%	84%	83%
Progression	NS	11%	-1%
CO₂ EQ EMISSIONS FOR TRIPS POLAND	2020	2021*	2022
Air and train travel		15	54
Total number of transactions		20	22
CO ratio: flow (tons per trip)		0.75	2.45

* Over the first 3 quarters. The full years are for the 4th quarter of year N-1 + the first 3 quarters of year N.

- Our objective is to keep our CO₂ eq ratios below 0.045 T/K€, achieved in 2022 with 0.041 T eq CO/K€;
- Regarding the massification of purchases, the target of 85% was not reached due to the international transport context in 2022;
- Regarding business trips, they are very limited and taken by air transport, which explains the high ratio of tons per trip.

Conclusion: objectifs et plans d'action

In view of the 2022 results, the 2023 objectives have been revised as follows::

- In view of stabilization of our ratio of tons of eq CCT per K€ of logistics flows, we wish to renew our target to 0.045 T/K€ for the France and Poland platforms;
- Maintain the massification target for large-capacity containers at 70% for France and 85% for Poland;
- Maintain our ratio of tonnes of CO₂ eq per trip around 0.3 T/trip for France;
- Carry out the complete and certified Carbon Footprint of France for the 2023 financial year using our Aktio software;
- Deploy the Carbon Footprint using our Aktio tool on the sites of our Polish logistics platform, DELTA PLUS SYSTEMS and our Italian production site MASPICA.

ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE

As part of its ISO 14001 certification process for the Apt site, the environmental steering committee launched a new work group at the end of 2018, focused on reflecting on the environmental impact of the product life cycle.

For this project, the ISO 14001 scope relates to the global offer of DELTA PLUS products, distributed in all the countries where the Group is established.

The project consists in improving the environmental impact of the DELTA PLUS products by working more on eco-design.

There are numerous risks at all stages of the product life cycle;

Ecological risks:

- The depletion of fossil materials directly or indirectly via the need for water or energy for their extraction, or for their transformation;
- The accumulation of waste, its non-treatment, and this goes through 5 steps:
 - 1/ The absence of recycled materials does not allow for proactive waste management and, therefore, does not permit a decrease in waste.
 - 2/ The use of recycled materials requires much less energy and water for their extraction/transformation. Therefore, failing to use them does not make it possible to reduce the environmental impact.



3/ Optimization of the transformation processes makes it possible to minimize the environmental impacts during manufacturing related to energy consumption, the impact on blue water consumption, the impacts of discharge on freshwater eutrophication.

4/ Packaging that is not reusable or difficult to identify, or even not recyclable, generates waste without having had any real added value.

5/ If the end-of-life product cannot be taken apart or has unidentifiable components, it cannot be recycled, which creates waste that is untreated/untreatable.

- It is the same with regard to the environmental impact, and especially the carbon footprint, due to the logistics of these products, from the transport of raw materials and components up to obtaining the finished product;
- Consideration of the type of packaging used is also an important subject to be addressed in order to be able to reduce the waste generated by them as much as possible, but also to be able to recycle/reuse it easily.

Economic risks:

- The notion of proximity has become a necessity, in order to avoid product shortages in the event of various problems, as we have seen via the closing of borders during the Covid-19 health crisis;
- Customers are increasingly turning their attention to responsible products. Not making an effort would mean cutting ourselves off from some of our customers, in the short and medium term.

DELTA PLUS has various opportunities as a result of this action:

- The momentum created in recent years by eco-design makes it possible to obtain more information and possibilities from our suppliers in terms of raw materials, the transformation process and the type of packaging or inks used;
- A rapprochement with some of our customers regarding a common approach to improvement, particularly at the end of the life cycle;
- A new greener offer, for the arrival of new customers;
- Acquisition of an eco-designer image;
- Streamlining the number of suppliers and supplies purchased (less unnecessary packaging purchased).

THE POLICY: Include a systematic approach to assessing eco-design opportunities during product development to reduce environmental impacts.

Our goal is to, by 2023, derive 15% of the Group's revenue from eco-designed products, made from recycled components or whose components are reusable.

The CSR product life cycle work group is led by the Group R&D manager with a multidisciplinary team composed of a representative of each product family (Global Product Line Manager or his/her Product Manager (s)), and a support person for cross-disciplinary information (competition, packaging, regulation, monitoring), in order to carry out his/her assignment.

In the past, an environmental impact assessment of all stages of the product life cycle is the starting point for reflection, in order to identify and characterize different parameters. With this in mind, we initially selected ADEME's database, "Base Impact" as a central tool to structure the project, to ensure neutral and independent reflection on the expectations. Faced with the difficulties of adapting this database to our organization, we had developed an eco-score for internal use but it was not certified and could be criticized for bias.

We therefore started a study to define an ADEME-certified eco-score with our partner, La Belle Empreinte, to replace the internal eco-score. For this, we used the simplified life cycle assessment (LCA) method that allows us to look at the environmental impact of a product throughout its life cycle from the raw materials used to make it up to its end of use. This method makes it possible to collect data that will enter into the calculation of an eco-score on the Planet component by providing several indicators related to the impact of the life cycle produced on:

- Air (greenhouse gases emitted, photochemical pollution, ozone depletion, particulate matter);
- Water (eutrophication, acidification);
- The resources of the earth (water consumption, use of fossil resources, minerals, soil).

Steering in 2022 was orchestrated with bi-monthly meetings organised by the project manager, where the members of the Group report on their progress in collecting data allowing the calculation of the simplified LCA. After training of the marketing actors, we quickly expanded the work group to the functions making it possible to collect the most detailed data possible for external communication on this subject:

- Production workshop manager capable of providing information on loss ratio and energy consumption during the manufacture of the product;
- Person in charge of Supply Chain Studies to collect transport-related information;
- Buyer in connection with suppliers of raw materials and components;
- Marketing & Communication Manager to identify the target communication on the eco-score indicator.

Internal communication concerning evolution of the project is done through the marketing director, invited at each step of the concrete results, and through our various steering committees (CSR, Quality, Environment) as well as through the Quality/Environment/CSR internal site.

During the monthly marketing meeting where all product ranges (Global Product Line protection of body, hands, feet, head and Fall prevention) are represented, an inventory is also presented.

Concrete Actions

The objectives set for 2022 were as follows:

- Continue to identify the percentage of recycled materials used in our factories;
- Integrate the Group's new factories to feed the indicator;
- Continue to identify this percentage with our suppliers in order to provide more complete information on this indicator;
- Validate the eco-score to be used for the textile and footwear family for 2023, and use the internal eco-score for products from other families. The objective is to have an action plan for each product type whose result must be improved;
- Continue eco-design on the development of new products thanks to the "Sustainability driver" common to all product families.

Continuation of inventory of percentage of recycled materials

The inventory was able to continue in 2022, with the integration of more accurate data on clothing, noise protection, helmet and respiratory families. The Footwear family is also integrated in 2022 with the inclusion of the internal polyol recycling process.

The optimization of plastic injection tools has made it possible to significantly limit the production of waste, which was part of the recycled share until then for the helmet, noise protection and respiratory families. It has therefore decreased in these perimeters in favour of an action of limitation of scrap, so reduction of the consumption of raw materials that is just as virtuous in the eco-design.

Overall, the percentage recycled on the scope of coverage increased from 2.5% to 2.7% and the scope of coverage increased from 189 M€ to 261 M€ in 2022.

"Integrate the Group's new factories to feed the indicators"

With regard to the integration of new facilities in the calculation of this indicator, we are faced with the problem of managing the product nomenclatures. Indeed, the share of recycled elements was collected plant by plant with local management. Despite this difficulty, for the first time we have collected data on:

1. The India Shoes perimeter;
2. Our North America factory for helmets;
3. In South America for some products made in Brazil.

"Continue to identify this percentage with our suppliers in order to provide more complete information on this indicator"

As part of the life cycle analysis (LCA) work, we were able to see that the inventory with suppliers will be an imperative, not only on the percentage of recycled materials but also on renewable electricity consumption and loss ratios among others. We will now continue this action as part of the product life cycle analysis with the purchasing department that was heavily involved in our work in 2022.



“Validate the eco-score to be used for the textile and footwear family for 2023, and use the internal eco-score for products from other families. The objective is to have an action plan for each product type whose result must be improved.”

The company La Belle Empreinte accompanied us to carry out a simplified life cycle analysis (LCA) validated by ADEME on our 5 product families.

This LCA has the advantage of being validated in the French ADEME standard for textile families (clothing and footwear).

Here are the parameters analysed to make this LCA study simplified:

1. Raw materials and associated freight to the place of internal production;
2. Purchased components and associated freight to the place of production;

3. Transformation processes, loss ratio and energy consumed to manufacture the product (energy consumed or even indication of renewable energy share, etc.);
4. Transport from the production site to the French distribution platform located in Apt;
5. Type of maintenance of the product by the customer (washing, drying, etc.);
6. End-of-life management (waste, recycling, etc.).

In 2022, we selected 14 products representative of materials and manufacturing processes from our catalogue in each P.P.E. family to perform our first simplified LCA calculations. In addition, we have selected 5 products out of 14 within the clothing family that will be the first to be affected by the AGECE law.

FAMILY	GARMENTS	GLOVES	SHOES	HEAD	FALL-PREVENTION
Products selected for simplified LCA calculation	<ul style="list-style-type: none"> • Pants • Warm jacket • Softshell • Jacket • Parka • Rain set 	<ul style="list-style-type: none"> • Nitrile induction glove • Leather Glove full-grain 	<ul style="list-style-type: none"> • Shoe leather top 	<ul style="list-style-type: none"> • Noise-reduction helmet • Cap • Goggles • Disposable mask 	<ul style="list-style-type: none"> • Fall Arrest Harness

Meetings were held with each product family to confirm whether the simplified Life Cycle Assessment (LCA) approach proposed by our partner is applicable to our P.P.E. product catalogue.

Following this study, we were able to confirm that the simplified LCA calculation is suitable for our company because we managed to position our products in comparison with a standard equivalent product and analyse the differences. The standard equivalent product is very similar to our product: it is made of the same materials, weighs the same but it is made in major textile producing countries with standard techniques from which the LCA data are extracted from the ADEME database.

On this major indicator on the kg CO₂ emitted over the product life cycle, we analysed our positioning in relation to the standard product and identified the concrete actions possible to improve the results and get closer to an ideal product where possible. Here are some areas of progress in eco-design identified on the 14 products analysed that we will implement in new developments:

- The finishing and choice of raw materials are the most impactful stages of the life cycle,
- Increasing the share of recycled material would give significant optimisations of the kg CO₂ emitted;

- Mass dyeing of synthetic materials on the most important product colour mixes could also have a very positive impact;
- Optimisation of the plant’s energy mix with renewable energies beyond the reductions in consumption already achieved should be considered.

For example, on the jacket, our first study places the standard equivalent product at 25.7 kg CO₂ emitted when our Lulea product is positioned at 22 kg of CO₂ emitted. Switching to bulk dyeing could reduce the CO₂ emitted by 5 to 11 kg and switching to 97% recycled material could save another 2 kg of CO emitted.

“Continue eco-design on the development of new products thanks to the “Sustainability” driver common to all product families.”

In addition to having the obligation since the end of 2020 to give information, in each new product brief, about the notion of eco-design related to the new development, it was decided, within the framework of the innovation process, that every product declared as innovative must now have eco-design as its driver.

In addition, the creation of a team of R&D specialists in Plastic and Metal Materials in 2022 makes it possible to envisage work on the panel of materials currently used in our plants and to be able to offer alternative materials as part of new product developments (increase in the share of recycled aluminium, recycled foam, recycled plastic, use of hemp or bamboo...)

Status Indicators

An inventory of the recovery of materials used for the production of our products was launched in 2019 and continued in 2022 in order to enhance and update, as and when the information is identified, by initializing measurement of the status indicators presented in the following table. The scope has been defined for each of the Group-wide indicators.

KPIs

RATE OF RECYCLING OR RE-USE OF PRODUCTS ON THE LINE		TURNOVER 2019 (in €)	% RECYCLED VALUE (as% of Turnover)	TURNOVER 2020 (in €)	% RECYCLED VALUE (as% of Turnover)	TURNOVER 2021 (in €)	% RECYCLED VALUE (as% of Turnover)	TURNOVER 2022 at 26/01/2023 (in K€)	% RECYCLED VALUE (as% of Turnover)
Scope of Turnover covered									
Fall prevention	- Kits	4 582	4.0%	3 352	6.0%	4 051	6.0%	6 684	6.0%
Fall prevention	- Mechanics	4 801	0.4%	4 163	1.5%	5 410	1.2%	8 907	1.2%
Fall prevention	- Textiles	6 054	7.0%	4 579	10.0%	5 761	5.1%	9 735	5.1%
Fall prevention	- Collective protection	0		13 886	21.0%	13 585	8.2%	23 589	7.0%
Head	- Helmets	12 984	3.5%	11 924	3.5%	14 875	3.5%	24 903	1.7%
Head	- Noise cancelling	5 600	8.0%	5 043	8.0%	5 437	10.3%	7 096	1.8%
Head	- Glasses	0		21 836	1.0%	18 930	7.5%	19 826	7.5%
Head	- Respiratory	0		39 799	2.0%	21 795	1.9%	14 849	0.5%
Shoes	- Recycled Polyol Shoes	61 896	1.0%	59 841	6.0%			29 181	6.0%
Garment	- Recycled wadding models					537	30.0%	1 407	37.0%
Garment	- Everything except models with recycled					52 617	0.0%	64 946	0.0%
Gloves	- Gloves					46 179	0.0%	50 147	0.0%
Scope of Turnover covered		95 917	2.20%	164 423	5.50%	189 176	2.5%	261 270	2.7%
Scope of turnover not covered									
Fall prevention	- P.P.E. Fall prevention					4 321	0%		
Fall prevention	- Collective protection	21 500	0%	13 521	0%	26 836	0%	27 676	0%
Fall prevention	- Slings	4 628	0%	3 625	0%	4 875	0%	6 703	0%
Head	- Glasses	17 942	0%						
Head	- Respiratory	15 457	0%						
Shoes	- Shoes					72 556	0%	48 836	0%
Uncategorised						45 209	0.0%	74 736	0%
Scope of turnover not covered		151 209	0%	104 839	0%	153 797	0%	157 951	0%
Total Turnover Perimeter		247 126	0.9%	269 262	3.4%	342 973	1.4%	419 221	1.7%
SHARE OF PERIMETER COVERED AS% TURNOVER			39%		61%		55%		62%

Explanations: The scope of the turnover covered corresponds to the products perimeter in which the inventory of the percentages of recycled materials used could be recorded totally or partially.

On the other hand, the perimeter not covered corresponds to the products perimeter in which the percentage of recycled material is not yet identified.






The scope of coverage has increased from 55% in 2021 to 62% in 2022 and now extends to all product families of the Group's activities. However, the overall percentage of recycled value compared to total Turnover has grown slightly: from 1.4% in 2021 to 1.7% in 2022. The percentage of total recycled value increased from 2.5% to 2.7% on the ranges covered by the 2022 census.

Finally, the share of acquisitions in the non-covered scope was significant in 2022 (74.7 M€) and represents a strong potential to be included in our counts in 2023.

Conclusion: objectifs et plans d'action

The result of the percentage of recycled materials for 2022 is below the expectations we had set for ourselves. We will implement an action plan in 2023 to continue the extension of the scope covered but also to think about eco-design in a global way and not only via the percentage of recycled materials. The simplified product life cycle analysis (LCA) calculation certified with the Belle Empreinte is now anchored in the organisation via the Marketing and R&D managers. We will continue systematic analysis for each new development in order to propose actions that meet the product brief demand and we will go further in the collection of data:

 MINIMAL APPROACH	 SIMPLE APPROACH	 SPECIFIC APPROACH
Object Category	Countries of the manufacturing stages	Name and labels of suppliers
Total weight	Standard transport data linked to the country of manufacture	Consumption and specific loss ratios of suppliers and manufacturing plants
Material composition and weight of the main components	Dyeing method and more precise methods	Electrical mix of suppliers and manufacturing plants
	Maintenance method	Verified traceability
	Packaging	etc.

In December, to enable factory and supplier actions to complement in-house eco-design through marketing and R&D, we launched an extensive information and awareness campaign on product life cycle analysis based on La Belle Empreinte's calculation tool and the results obtained for the clothing and head families. This made it possible to mobilise all the internal actors impacted in the data collection (33 people). In the future, we will have higher requirements for recycled materials but also all the eco-design that will be undertaken following the life cycle analyses of existing products. This work will be carried out by the marketing and R&D teams throughout the projects to create new products, with a strong contribution from purchasing for the collection of supplier data.

The objectives set for 2023 are as follows:

- Conduct a life cycle analysis and validate the eco-design choices proposed by marketing and R&D for each new product sold in Western Europe;
- Continue eco-design on the development of new products thanks to the "Sustainability" driver common to all product families;
- Extend the calculation of the percentage of recycled materials to new factories as well as to the perimeter of gloves;
- Initiate the inventory of materials used in factories and propose a catalogue of recycled or environmentally more virtuous materials during internal R&D developments;
- Conduct packaging actions in accordance with the requirements of the AGECE law.

**SUSTAINABLE BUSINESS –
DELTA PLUS GROUP’S COMMITMENTS
TO THE SUSTAINABLE ECONOMY
FAIR PRACTICES**

Loyalty of practices includes ethical conduct in performing a company’s transactions, thanks to its anti-corruption policy applicable to all its employees, to secure its relations with public bodies, partners, suppliers, subcontractors, customers, competitors, associations...

In line with this approach, we have created a code of good conduct and anti-corruption measures applicable to all employees of the DELTA PLUS GROUP.

This responds to the need to control risks in the fight against fraud and to stem the risks of tax evasion.

Tax and tax evasion risks were already under control thanks to our monthly financial reporting system, managed by the Group’s Finance Department. This system ensures that we monitor, control and limit these risks, without the need to set up an additional monitoring tool.

On the other hand, adoption of a suitable plan to control the risk of corruption was necessary. Acts of corruption that may result in:

- Legal risk; exposure to criminal sanctions for the Management or the Company depending on the degree of severity, and to international sanctions (following the compliance audit by international agencies) resulting in significant fines or even market losses;
- Economic risk; misappropriation, fraud that may result in the loss of markets and competitiveness (local positioning, impossibility of acting on certain markets, financial losses, etc.);
- A risk of loss of trust, credibility and competitiveness with our customers and suppliers.

It was imperative to have a code of good conduct that mentions all accepted practices and lists prohibited practices, serving as an anti-corruption guide for the Group.

THE POLICY: Conduct our activities in compliance with anti-corruption and ethical rules.

The Management of the DELTA PLUS GROUP expects its Employees to behave responsibly and respect the values and principles of its anti-corruption plan. This plan is based on the “Code of good conduct and anti-corruption measures” (in accordance with the Sapin 2 law) and on a training and evaluation system for employees (those most exposed to the risk of corruption), set up in the form of an E-Learning test.

The objective is to deploy this plan at the Group level by ensuring that 100% of DELTA PLUS employees are aware of the plan, 100% of populations highly exposed to risk are trained and that 100% of reports are clarified. The action plan is led by the Group HRD with the contribution of two legal officers (in labour law and business law).

Concrete Actions

The last revision of the code of conduct by the Board of Directors dates back to December 2019; the code was then communicated to all employees in 2020.

In 2022, we initiated a review of the corruption risk mapping and asked each of the Senior Managers to update, if necessary, the existing risk map. The results of this update campaign led to revision of the list of positions classified as “highly exposed” to the risk of corruption and, thus, to an update of the workforce highly exposed to risk. We have taken them into account to adapt our plan (inform/raise awareness and train).

We also integrated new subsidiaries in the 2022 scope (ALSOLU, ERB and ARTEX). We contacted them and informed them about the existing plan, its deployment and its management so that these new subsidiaries can apply the anti-corruption plan (Display & remittance of the code of conduct, signature, e-learning...).

Finally, we continued in 2022 to monitor and ensure the resolution of each alert/report sent to the dedicated mailbox.

We have also followed the legislative developments of the past year in order to verify the adequacy of our anti-corruption plan with the standards in effect, without the need to adapt it.

Status Indicators

The Group’s workforce at the end of 2022 was 2,515 employees. The Code of Conduct and Anti-Corruption Measures has been translated into 12 languages to be accessible to all employees. It was distributed in all subsidiaries included in the CSR scope.



STAFF FAIR PRACTICES	2020	2021	2022
Staff concerned by the procedure*	2 053 including 720 arrivals	2 594 including 820 arrivals	2515 of which 821 entries
Low-risk workforce	561	648	607
Workforce moderately exposed to risk	90	112	142
Workforce highly exposed to risk	69	60	72

* * Methodological note; CSR scope 2022 does not include MASPICA. HUNTER MANUFACTURA S.A. Dryprol SAFETY LINK.

The data presented in the table for 2022 is as of 31.12.2022.

The 2022 figures mainly present distribution to new hires, even if it is verifiable that the code has been distributed to the entire Group again following the code update.

KPI's

- Workforce Coverage Rate -> Target 100% of the Group Workforce covered by the procedure:

Persons who have been informed of the Code/CSR total workforce = 100%

Whether by hand delivery, posting or in exchange for signature, the entire workforce of the Group must be aware of the existence of the code (have received it). In 2020 (year when the code was updated), the communication campaign was redone. In years when the code remains in effect, only new arrivals must be notified (hand delivery, posting or remittance of the code in exchange for signature). That's what we did in 2022.

The effectiveness of this measure is ensured by monitoring and archiving the communication of the plan to employees and new arrivals.

- Coverage rate of the population at high risk -> Objective 100% of this workforce has successfully passed the e-learning:

People who have successfully completed E-Learning/ total number of people at high risk =100%

The list of positions highly exposed to risk must be regularly updated according to the risk map so that it remains valid. We monitor that all employees in these highly exposed positions successfully pass the E-Learning test. Update of the risk mapping permitted a global review and update of the positions qualified as "highly exposed" in 2022.

- Rate of case Processing and resolution -> Objective of 100% resolution of alerts/reports:

We counted no alerts in 2022. Any alert must be processed according to the procedure put in place (and lead to penalties), as specified by the code, with a view to resolution of 100% of the alerts sent to mailbox dpgwarning@deltaplus.eu

KPI FAIR PRACTICES	2020	2021	2022
% with knowledge of the plan (based on new entrants)	100%	100%	100%
% of the highly exposed population having taken and passed the:e-learning (based on new entrants identified over the year)	100%	100%	100%
% of resolution of reports (report over the past year)	N/A	N/A	N/A

Conclusion: Objectives and action plan

- Ensure that 100% of the DELTA PLUS population is aware of the plan and continue to monitor and archive the communication of the plan to new arrivals.
- Ensure that 100% of the highly exposed population has taken and passed the e-learning module, review the e-learning module and update (new version) the test.
- Ensure that 100% of reports are processed and, therefore, monitor the mailbox dpgwarning@deltaplus.fr and investigate, process and resolve, if necessary, any reports.

INVOLVEMENT OF SUPPLIERS IN OUR APPROACH

The involvement of our main suppliers in our CSR approach seems to us to be a way to extend its impact more widely than within DELTA PLUS. We have therefore chosen to work with the suppliers we designate as “preferred” at the time of our annual evaluation. They represented 37% of the Group’s external purchases in 2022. All external suppliers are evaluated annually by the purchasing department to estimate our strategic proximity to them. We qualify suppliers on the following criteria: their products (standard products/special development/R&D exclusivity), the quality of their industrial tools, their commercial policy, the quality of the commercial relationship with DELTA PLUS and representation of DELTA PLUS in turnover of the supplier. This categorizes suppliers into common, preferential, or test. These preferred suppliers are suppliers with whom we have strategic proximity and a significant volume of business, which allow us to have a greater impact.

This desire also aims to control two risks;

- The risk to credibility and brand image for DELTA PLUS if a societal or environmental problem affects one of our preferred suppliers;
- Operational risks (for orders and stocks) in the event of a factory blockage.

The opportunity of this approach, which has been well received by our preferential suppliers, is to support them in order to anticipate possible societal or environmental problems.

THE POLICY: Work with our preferred suppliers on the Group’s CSR themes so that they become evaluation criteria in 2023.

There is a desire on the part of DELTA PLUS Management to involve our suppliers in our commitment to protect people and the planet. We must first raise their awareness and determine where this approach stands within their organizations. Then, we will see how to manage evolution of their commitments and other current supplier management criteria, to finally evaluate them annually in these areas. The Purchasing department (i.e. the Purchasing Director, the buyers, the purchasing managers and the purchasing assistants) work closely with our preferred suppliers to support them in their CSR efforts and to help them, if necessary, set up continuous improvement actions.

The project is managed by the Purchasing Director. Buyers must now regularly discuss CSR topics with the preferential suppliers for whom they are responsible, as well as prices, conditions and other purchasing topics. During department meetings, we discuss the progress made and then, annually, the department takes stock of the reports of our suppliers, particularly the qualitative parts.

It is important to emphasize that the annual audits set up since 2019 are not done by the buyer who is in charge of the audited supplier. Thus, we have another look at the supplier and audit reporting allows us to highlight the strengths, areas for improvement and new topics that will be able to be addressed over the following year. Thus, these action plans are discussed within the department and the buyer in charge of the supplier then takes over the follow-up and exchanges with his supplier on these subjects.

Our commitments are based on various status indicators that allow us to monitor developments within the organizations of our preferred suppliers.

We have also defined two performance indicators.

The first evaluates deployment of the coverage of treatment of the 7 themes for all suppliers. Today, and for the past two years, it has been completely under control.

The second evaluates the compliance rate of the selected suppliers on the 7 themes covered.

Concrete Actions

At the beginning of this CSR plan, we started by involving our preferred suppliers in our CSR approach by making them aware of the 7 themes chosen.

Then, in the following years, we carried out CSR audits with these selected preferential suppliers, gradually integrating the chosen themes. First: Accidents at work; Waste management; Product life cycle; Evaluation of their suppliers; Prevention of corruption. Then in 2021: social coverage of their employees and management of their resources.

With the integration of these 2 new themes, we attain the end objective which is to cover the 7 themes with the selected suppliers.

In 2022, we carried out 6 audits on 16 selected suppliers. The health context related to COVID in China was again strengthened since the end of summer 2022.



Status Indicators

In parallel with the CSR audits at the 16 selected suppliers, we follow quantitative data from these suppliers that correspond to the 7 CSR themes that

we have been discussing with them since 2019. This data allows us to monitor evolution of the suppliers.

STATUS INDICATORS – INVOLVEMENT OF OUR SUPPLIERS	2018	2019	2020	2021	2022
1° PEOPLE: Work-related accidents					
- Number of workers in production	6 739	8 842	8 572	7 646	6780
- Number of suppliers reporting 0 accidents	7/16	9/16	11/16	13/16	12/16
- Number of accidents reported by suppliers	45	47	22	11	6
2° PEOPLE: Social welfare cover for their employees					
- Number of suppliers providing social welfare cover to their employees (including health insurance)	15/16	15/16	15/16	15/16	15/16
3° PLANET: Waste management					
- Number of suppliers declaring their main types of waste to us	16/16	16/16	16/16	16/16	16/16
- Number of suppliers involved in an eco-friendly waste reduction policy	11/16	11/16	11/16	11/16	11/16
4° PLANET: Control of their resources					
- Total number of m2 at our supplier sites	397 639 m ²	397 639 m ²	417 811 m ²	443 050 m ²	487 504 m ²
- Overall% of LED use weighted per m ²	74%	74%	74%	74%	76%
- Number of suppliers already at 100% LED	3/16	3/16	4/16	4/16	4/16
- Ratio of water/nb of people (over the year)	-	138	126	95	90
-Electricity/m ² ratio (per month) <i>**criterion set up but not yet relevant</i>	-	5.39	10.02	8.49	6.00
5° PLANET: Product life cycle					
Number of suppliers declaring to already purchase recycled raw materials	-	-	4/16	6/16	6/16
6° SUSTAINABLE ECONOMY: Assessment of their					
- Number of suppliers who evaluate their own suppliers and have an evaluation process	16/16	16/16	16/16	16/16	16/16
- Number of suppliers returning results to their suppliers	12/16	12/16	12/16	12/16	12/16
7° SUSTAINABLE ECONOMY: Anti-Corruption Code					
- Number of suppliers with an anti-corruption code of conduct	14/16	15/16	16/16	16/16	16/16

KPIs

We have set up two performance indicators which allow us to adapt our project to achieve the objectives set for the end of 2022.

1) Coverage of themes with selected suppliers:

INDICATOR OF COVERAGE OF THEMES ADDRESSED	2018	2020	2021	2022
Annual coverage rate with a target of 100% by 2022	50%	70%	100%	100%
1° PEOPLE: Safety at work	20%	20%	20%	20%
2° PEOPLE: Social welfare cover for their employees	Not yet evaluated	Not yet evaluated	20%	20%
3° PLANET: Waste management	Not yet evaluated	10%	10%	10%
4° PLANET: Control of their resources	Partially evaluated	Not yet evaluated	10%	10%
5° PLANET: Product life cycle	Not yet evaluated	10%	10%	10%
6° SUSTAINABLE ECONOMY: Evaluating their suppliers	15%	15%	15%	15%
7° SUSTAINABLE ECONOMY: Anti-corruption code	15%	15%	15%	15%

We have assigned percentages by theme that represent the significance and proportion of each theme.

In 2022, we followed the 7 themes at all suppliers selected for the second year in a row.

2) Supplier compliance rate

The goal is to improve their involvement for the defined themes by expanding the scope over the years to have covered all indicators in 2022.

In 2022, over a perimeter of 100% because we have covered the 7 themes, the compliance rate of suppliers is 100% for the second consecutive year. We are above the target which is to have a rate of at least 90%.

SUPPLIER COMPLIANCE INDICATOR FOR THE CRITERIA ADDRESSED				
The goal is to have a compliance rate of at least 90%*				
2019 result on 2019 scope	20%	29%	50%	
2020 result on 2019 scope	21%	29%	50%	
2020 result on 2020 scope	29%	41%	30%	1%
2021 result on 2020 scope	31%	39%	30%	
2021 result on 2021 scope	50%		50%	
2021 result on 2022 scope	59%		41%	

* Dark green and light green being considered compliant.

Conclusion: objectives and action plan

The objective of the first KPI (criteria coverage rate), by the end of 2021, is to reach 100% coverage of the CSR themes chosen, respecting the final weighting defined according to the importance we have decided to assign to the themes. The objective has been achieved (7 topics covered) for the second year in a row, so these are topics which we regularly discuss with our suppliers.

The target set for the second KPI (compliance rate of selected suppliers) is 90% satisfaction. The target is largely attained because 100% are evaluated positively as dark green (compliant) or light green (compliant but improvements need to be made). We found that there were no major problems with these suppliers. We therefore raised the target of this KPI to 95% for 2023. The action plan was to work on the themes for which we could support these suppliers to improve. For Workplace Accident, Health and Insurance, Waste Management, Resource Management and Supplier Evaluation, the themes are under the control of the suppliers. We observed that these themes are tracked and managed. It is complex, without interfering, to go further in the process.

On the other hand, the themes that prove to be interesting for collaborative work are: Anti-corruption code (permanent risk) and Product Life cycle.

PROTECTION OF INTANGIBLE RESOURCES

DELTA PLUS has many intangible resources whose safety and sustainability we must guarantee. We have chosen to integrate this notion into our CSR plan because the work of raising awareness and securing these topics within our organization contributes to a sustainable approach to its development. We have chosen to deal with this subject with critical internal computer data.

The protection of our intangible resources aims to control the following risk:

- The risk in case of loss of critical computer data is considerable even if, in the majority of cases, the impact would be limited to a subsidiary. The impact of the loss of critical data is local because the critical data impacting the Group is secured at the headquarters;
- Critical data is stored and secured on local servers.

The risk of server hardware failure is covered by a backup on an external medium connected to the server.

The risks of damage to the server and the media are covered by the weekly rotation of media, with external storage at the subsidiary.

The opportunity is to strengthen the training, monitoring and control of the DELTA PLUS central IT department across all subsidiaries.

THE POLICY: Protect our critical data in a sustainable way.



The Management of DELTA PLUS wants to undertake a sustainable approach to the management of our intangible resources. Beyond accounting data, we must set up a control system for this data to guarantee its compliance.

The project as a whole is supervised by the Group’s IT Systems Director and the Systems and Networks Manager.

Regarding management of the project, it is based on the organization of project monitoring through meetings at varying frequencies aimed at bringing together the various work groups to discuss the progress of the project and to put concrete actions in place.

Our commitments are represented by status indicators that we have defined.

The first step is a campaign to define, identify and raise awareness about critical computer data. And then, the implementation of a Drive for subsidiaries to qualify their regularity of monitoring their critical data and backups. This drive will become a status indicator to follow.

These status indicators will allow us to establish appropriate performance indicators that we will then detail.

Concrete Actions

Protection of legal intangible resources

After redefining the concept of critical data and raising awareness among staff at the head office at the beginning of the CSR plan, we reviewed the documents needed to monitor the backup of this data.

In 2022, we were able to carry out the following actions:

- Deployment for all subsidiaries of the IT procedure including operating modes on data backup and identification of critical data;
- Establishment of a time stamp form for the outsourcing process of local backups and creation of a KPI;
- Deployment of the IT data restoration procedure to all subsidiaries;
- Appointment of Critical Data Managers by M.U.;
- Collecting critical data in the M.U. (in progress);
- Switching backups from monthly mesh to weekly mesh.

Status Indicators

The status indicators for this project to protect our intangible resources are monitored by the project leader: the Systems and Networks Manager.

This year the frequency of disk rotation has been increased (x4), the number of alerts of non-rotation of disks is based on 7 days vs. 30, previously.

This allows us to count the number of disk rotation failures.

STATUS INDICATORS – PROTECTION OF OUR INTANGIBLE RESOURCES	2019	2020	2021	2022
SUSTAINABLE ECONOMY: Protecting intangible internal resources				
Monitoring of protection of IT intangible resources				
Rotation frequency of the disc	monthly	monthly	monthly	weekly
- Number of planned annual rotations		390	420	1 960
- Number of disk non-rotation alerts over time	38 over 4 mos.	56	74	97
- Monthly average number of alerts	10	5	7	8
- Number of subsidiaries that add to the drive file (backup of critical data in particular) at the requested frequency.	drive file not yet distributed	drive file not yet distributed	drive file not yet distributed	35/40

* Alert counting was implemented in September 2019 over a scope of 60 monitored disks (2 backup disks per subsidiary).

KPIs

After raising awareness, appointing key users to identify our sensitive data, the purpose is to save all of this data. To ensure follow-up, it is necessary to:

- Measure the rate of completion of the planned rotations, with an objective between 95 and 100%:
Or for 2022, performance of 1863 rotations of 1960 planned: 95%.
- Measure the success rate of backups:
Our tools allowed us to track alerts, but not store them in a database. Therefore, we could not quantify, analyse or extract indicators.

Conclusion: Objectives and action plans

Protection of IT intangible resources

The purpose of KPIs is to ensure that sensitive data is identified and properly backed up. The target is to maintain the effective turnover rate at 95%.

Action Plan

- Maintain the inventory of sensitive data in subsidiaries;
- Implement the backup success indicator... evolve our tool: from the number of scheduled backups, we will determine the percentage of success, which will be our 2nd KPI with the goal of successful backups at 95% of scheduled tasks;
- Monitor the 2 indicators.





ATTACHMENT I TO THE 2022 EXTRA-FINANCIAL PERFORMANCE STATEMENT

The objective of this attachment is to summarize a selection of KPIs related to social, environmental and governance topics that are not covered by the 12 themes detailed in the Extra-Financial Performance Statement.

People

- The average workforce of the DELTA PLUS GROUP was 2569 employees in 2022.
- The non-permanent workforce at the end of 2022 was 262 employees.
- For the Group as a whole, the number of permanent employee recruitments (GDI) was 748;
- France represented 14% of the Group's workforce in 2022;
- The share of permanent staff in France is 96%;
- Managers (managers in France, managers for international) represent 12% of the workforce;
- The share of non-permanent staff for the Group as a whole is 10%;
- The share of the Group's workforce operating under collective agreement is 85%;
- There is a sharing arrangement at French companies as well as in Peru;
- The share of women in the Group is 44%;
- The share of female managers (managers in France, managers for international) is 32%;
- For gender equality, DELTA PLUS signed the Parental Act allowing the second parent access to parental leave of 1 month;
- The share of the senior workforce (> age 50) is 18%;
- The share of the workforce with disabilities represents 1% of the Group's population;
- In 2022, the average number of hours of training for those assessed and trained is 19 hours for France and 47 hours for the Group;
- Of the total number of employees, the average number of hours of training represents 10 hours for France and 8 hours for the Group.

Sustainable Economy

IT: security of the Group's IT systeme

- IT security audits are carried out regularly by external companies. This allows us to maintain a consistent level of IT security;
- An IT charter is given to new hires.

Lobbying

- As a key player in the protection of men and women at work, DELTA PLUS is, of course, a member of national professional organisations;
- These commitments aim to work in cooperation with all protection actors, to make our voice heard as an independent manufacturer and to offer the best protection solutions;
- DELTA PLUS intervenes, for example, with Synamap, OPPBTP or OPFSA in France, ISEA in the United States, China Textile Association in China or Animaseg in Brazil;
- Through our participation in these organizations, we can concretely act on issues identified upstream by proposing innovative solutions and highlighting risks for which action is necessary;
- Risks related to endocrine disruptors are one of the examples we are working on, together with other market players. This is why, in the context of REACH, in particular, DELTA PLUS is strengthening its controls on the use of harmful substances or substances of concern.

Governance

- The share of capital held by employees was 0.1% as at 12/31/2022;
- The Board of Directors has 3 scrutineers;
- From 2023, a CSR performance measurement indicator will be taken into account in the CEO's variable remuneration (decision of the Board of Directors of December 2022);
- The number of alerts received in 2022 on the DPG Warning system was zero;
- A presentation of the CSR results for the past year and the CSR strategy for the current year was given at the Board of Directors' meeting in July (since 2022).

ATTACHMENT II TO THE 2022 EXTRA-FINANCIAL PERFORMANCE STATEMENT

THEME WHICH WAS NO LONGER A PRIORITY IN 2022

SUPPORT FOR LOCAL INITIATIVES

At a time when ethical actions, accountability and awareness of actors (both public and private) for the development of territories and proximity to populations are accelerating, we wish to support local actors in the areas where our Group is established, through actions in support of targeted initiatives.

The lack of involvement of our Group in this area could have negative consequences on our image, in distortion with the values that DELTA PLUS wishes to convey, the risks being:

- Considered as an inactive Company or not having an interest in its regional environment;
- Losing its attractiveness as an employer in the employment areas where our subsidiaries are present;
- Falling behind at a time when ethical actions and awareness are becoming essential among economic operators.

The project group was made up of two leaders (Group Legal Manager and Marketing & Communication Manager) and three team members from the sales, financial and merchandising functions.

THE POLICY: Support local organizations in the areas where our subsidiaries are located by carrying out targeted actions.

At the origin of the project "support for local initiatives", image and reputation risks had been identified. DELTA PLUS is a company that chooses to settle in regions that are intermediate employment areas in which the company can have a real local impact and whose local dynamism is one of the vectors of attractiveness. Thus, it was essential for DELTA PLUS to not be considered as an inactive Company or as not having an interest in its regional environment. And also to avoid losing its attractiveness as an employer in the employment areas where our subsidiaries are present. Finally, DELTA PLUS did not want to fall behind in the era of ethical approaches and awareness among economic operators. This is why this project "support for local initiatives" was born and has been developed since 2017.

In 2022, the number of subsidiaries involved in the project was 17, representing nearly 67% of the DELTA PLUS GROUP's employees.

For example, in the environmental field, in 2020, our Turkish subsidiary replaced customer gifts with a tree planting donation to a charity on behalf of our 78 participating dealers. We planted one tree for each year of collaboration, making a total of 304 trees planted.

In Argentina, roaming has been organized since 2021 to distribute materials to homeless people to allow them to sleep with dignity, such as mattresses and blankets, as well as warm clothes. And since 2022, in France, DELTA PLUS has been providing the necessary clothing equipment to the Gaillanne Foundation's dog trainers, who offer free guide dogs for visually impaired children.

Finally, to illustrate our societal actions, in Poland, DELTA PLUS supports the national women's handball team to promote the practice of women's sports.

In view of the results obtained and the ownership of this project by all our subsidiaries, we decided to reclassify the initial image and reputation risk as a secondary risk and no longer as a main risk. This project will no longer be presented in our extra-financial performance statement, but will always be monitored internally, as a quality project. This project will aim to ensure the sustainability of the approach locally and its autonomous deployment to record an ever-increasing number of actions.

REPORT FROM THE INDEPENDENT THIRD-PARTY ORGANISATION ON VERIFICATION OF THE TRUTHFULNESS AND COMPLIANCE OF THE EXTRA-FINANCIAL PERFORMANCE STATEMENT INCLUDED IN THE MANAGEMENT REPORT

Financial Year closed on 31 December 2022

To the shareholders,

In our capacity as an independent third-party, accredited by Cofrac Verification, no. 3-1860 (list of locations and scope available at www.cofrac.fr), we present our report on the declaration of extra-financial performance for the year ended 31 December 2022 (hereafter the "Declaration"), presented in the management report pursuant to the legal and regulatory provisions of Articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the Code of Commerce.

Responsibility of the company

It is the responsibility of the Board of Directors to establish a Declaration in accordance with legal and regulatory provisions, including a presentation of the business model, a description of the main extra-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators.

The Declaration was prepared by applying the internal procedures.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11-3 of the Code of Commerce. In addition, we have implemented a quality control system that includes documented policies and procedures, a program available upon request to ensure compliance with applicable laws and regulations.

Responsibility of the independent third-party

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

- The conformity of the Declaration with the provisions stated in Article R. 225-105 of the Code of Commerce;
- The sincerity of the information provided pursuant to 2° and 3° of I of Article R. 225 105 of the Code of Commerce, namely the results of the policies, including key performance indicators, and the actions relative to the main risks, hereafter the "Information".

However, it is not up to us to express an opinion on the entity's compliance with other applicable legal and regulatory provisions, notably with regard to the vigilance plan and the fight against corruption and tax evasion or on the compliance of products and services with the applicable regulations.

Nature and scope of the work

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the Code of Commerce:

- We established a forecast schedule of the assignment, held an internal kick-off meeting and a kick-off meeting with the client to review the statement, scope, risks of inaccuracies and adjust the schedule;
- We conducted a critical review to assess the overall consistency of the DPEF;
- We verified compliance: we verified that the Declaration covers each category of information provided for in III of Article L. 225-102-1 in social and environmental matters as well as respect for human rights and the fight against corruption and tax evasion, we have verified that the Declaration presents the information provided for in I of Article R. 225-105 and the information provided for in II of Article R. 225-105 when they are relevant with regard to the main risks and includes, where applicable, an explanation of the reasons justifying the absence of the information required by the 2nd paragraph of III of Article L. 225-102-1;
- We presented our interim conclusions and reviewed the corrections made;
- We have verified that the Declaration covers the consolidated scope, i.e. all the companies included in the scope of consolidation, in accordance with Article L. 233-16;
- We have identified the persons in charge of the collection processes and reviewed the processes of collection, compilation, processing and control aimed at the completeness and sincerity of the Information;



- We conducted a consistency review of changes in results and key performance indicators,
- We have identified the tests of detail to be carried out and listed the evidence to be collected;
- We consulted documentary sources and conducted interviews to corroborate the qualitative information we considered most important;
- We verified the sincerity of a selection of key performance indicators and quantitative results (historical data) that we considered the most important¹ via tests of detail (verification of the correct application of definitions and procedures, verification of consolidation, reconciliation of data with supporting documents). This work was carried out with a selection of contributing entities and covers between 16 and 100% of the data selected for these tests.

Means and resources

Our work relied on the skills of 3 people and took place between November and March over a period of 5 months. We conducted 10 interviews with those responsible for preparing the Declaration.

Conclusion

On the basis of our work, we have not identified any material anomaly likely to call into question the fact that the declaration of extra-financial performance complies with the applicable regulatory provisions and that the Information, taken as a whole, is presented in a sincere manner.

Comments

Without calling into question the conclusion expressed above and in accordance with the provisions of Article A. 225-3 of the Code of Commerce, we make the following comments:

- Gaps in internal control have been identified with regard to the indicator “Number of hours of training completed”;
- We draw the reader’s attention to the scope of consolidation of the indicators listed below which have coverage rates calculated on the workforce ranging from 39% and 45% of the Group’s workforce:
 - Paper consumption
 - Water consumption
 - Electricity consumption
 - Gas consumption
 - Recycling rate
- We draw the reader’s attention to the indicators “CCI Ratio: Flow (tonnes per K€)” and “Massification of purchases” whose scope of consolidation concerns the logistics sites in France and Poland;
- We draw the reader’s attention to the limitation of the scope of consolidation of the indicator “Percentage of recycled value compared to turnover” specified in the indicator publication table.

Established in Toulouse, 3 April 2023

THE INDEPENDENT THIRD-PARTY ORGANISATION
SAS CABINET DE SAINT FRONT

Pauline de Saint Front
President

1. List of information that we considered the most important:

Key performance indicators and other quantitative results:

- Rate of frequency
- Percentage of evaluation interviews conducted in France
- Percentage of evaluation interviews conducted for subsidiaries (excluding production and logistics)
- Percentage of employees evaluated who received at least one training in the year in France
- Total absenteeism rate
- Recycling rate (China)
- CO₂ emissions of for travel (Poland)