NON-FINANCIAL STATEMENT ON OPERATIONS FOR THE YEAR ENDED 31 DECEMBER 2024

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PART 1. CHALLENGES & STRATEGIES

1. INTRODUCTION

« From the outset, we have made people a key priority. Our 16,000 employees around the world are essential to our success, contributing every day to satisfying our customers and residents, with an ongoing concern for excellence.

We innovate to provide efficient and competitive services, while forging lasting partnerships with our customers and suppliers based on mutual development.

We are deeply involved in the economic and social development of the regions where we operate and currently emphasise the tremendous importance of our commitment to protect the environment, determined to adopt a sustainable and responsible approach.

CIS Group's Sustainable Development Policy is built on strong and universal principles, drawing on foundational texts such as the Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work from the International Labour Organization, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption. This policy is in keeping with our Integrated Management Excellence System, which guides each of our actions.

Our Non-Financial Statement attests to our commitment to integrate social and environmental issues into all of our activities.

We are actively preparing the shift in our sustainability reporting to fully comply with the new Corporate Sustainability Reporting Directive, or CSRD. »

Yannick Morillon, Chief Executive Officer of CIS Group

2. BUSINESS MODEL

Specialised in catering and accommodation management for remote sites on behalf of international customers in complex environments and strategic sectors (energy, mining, construction, institutions and governments), CIS Group has, in 30 years, become a recognised leader for its innovative, scalable solutions that can be adapted to any situation.

Our DNA is based on strong, sustainable and responsible core values: ***Everywhere, we CARE!***
Commitment, Agility, Respect and Excellence are the pillars that guide our daily actions.

Through our catering, accommodation, and facility and utility management activities, we generate value for all our stakeholders:

- **For our customers,** by providing quality, reliable, competitive services compliant with international quality and safety standards. Our aim is to support our customers through their transitions by bringing them innovative solutions to reduce their carbon footprint and promote residents' well-being.

- **For our employees**, by creating a work environment that complies with international safety standards, by training employees in different areas and supporting them in their career development.

- **For our suppliers and partners**, by adopting a win-win approach, based on close relationships, shared values, trust and transparency.

- **For our shareholders**, by maintaining strong financial stability guaranteed by family majority ownership, through FINRA and the Arnoux family (53.5%), with increasingly ambitious goals to remain a robust, resilient and responsible company.

- **For society and our environment**, through our engagement in the socio-economic development in our countries of operation and our commitment to changing our practices to minimise our environmental impact.

96,4%
Satisfaction rate
residents in 2024

380
Operating sites

€422,8m
2024 revenue

20 operational countries

53
Nationalities

16,000
Employees

Supply chain, logistics & storage

Local and international supplier networks, and management of complex logistics chains.

95%*
local sourcing

*Suppliers located in the country of operation

Catering, Accommodation & Facility Management

> 60M
meals served

99%
local employees

ISO Certifications
(9001 - 14001 - 22000 - 45001)

ISO 27001
Cybersecurity

0.39 LTIR
Lost Time Injury Rate

Positive impacts

Low-carbon alternatives

Partnership with innovative players

Circular economy

Community farming projects

Social and environmental projects in line with the United Nations' Sustainable Development Goals (literacy, support for children, reforestation).

3. CONTEXT AND MARKET TRENDS

FOCUS ON CRITICAL METALS

Driven by the global energy transition and the growth of green technologies, demand for critical metals, such as lithium, cobalt and nickel, continues to grow rapidly. Demand for lithium and nickel in particular is growing with the boom in electric vehicles and renewable energies.

In response, mining companies are stepping up their efforts to improve sustainability and reduce their carbon footprint, motivated by investors and government authorities. The integration of advanced technologies such as artificial intelligence, robotics and the Internet of Things (IoT), is developing in the mining industry to optimise extraction processes, cut costs and improve worker safety.

THE TRANSITION IN THE ENERGY MARKET

The Liquefied Natural Gas (LNG) market is stabilising in 2025. Demand remains high, particularly in Asia and the Middle East, where production is increasing to meet growing electricity needs. However, supply sources are diversifying, with growing contributions from Africa and Latin America. These efforts are helping to reduce market tensions.

Investments from major oil companies in renewable energies such as hydrogen, solar and wind power continue to rise, supported by the global energy transition.

Climate change, which underscores the urgent need to limit the rise in global temperatures, protect biodiversity and respect the environment, as well as regulatory pressure, are strengthening large companies' commitments to reduce their greenhouse gas emissions.

In this market environment, CIS Group is emerging as a strategic partner to support major industry players in improving their social and environmental responsibility and managing their impacts.

Sources: industrieminiere.fr, Le Monde, Financial Times, Reuters, ifp.

CIS'S COMPETITIVE ADVANTAGES

- **INNOVATION**

Because food services are a vital need, we continuously strive to support our customers in improving the management of their remote sites, **promoting the circular economy and reducing environmental impacts.**

- **SOCIAL COMMITMENT**

Because our service businesses rely on human capital, we recruit, train and support local employees **by contributing to the development of the regions where we operate.**

- **SERVICE QUALITY**

Because operational excellence is at the core of our offering, we endeavour to satisfy our customers **by complying with their specifications and adopting respectful company practices.**

4. CSR GOVERNANCE

MANAGEMENT OF SOCIAL RESPONSIBILITY AT CIS

Executive Management is responsible for defining CSR policy, and implementation has been overseen by the **Head of CSR & Sustainable Development** since 1 January 2023.

The **Audit, Risk and CSR Committee** (ARC) oversees the assessment of the Group's major employment, social and environmental risks and opportunities, as well as the CSR policy implemented. In 2024, the ARC was presented with a quarterly review of the Group's progress in this area. **Training on CSR issues is planned for ARC members every two years.**

The CSR and sustainable development policy applied within the company is based on a collaborative and collective effort, involving all functions through the **multi-country Group CSR Committee.** This committee is made up of representatives from various departments such as legal, purchasing, HR, QHSE, innovation and compliance, as well as a representative from the Group's main subsidiaries. It met every two months throughout 2024.

STRENGTHENING OUR COMMITMENT AND OUR PERFORMANCE

In 2024, several CSR projects were implemented to strengthen our sustainability commitment:

- Update of the Group's carbon footprint for 2024 (based on 2023 data)
- Implementation of a system for monitoring CO2 emissions from the consumption of animal protein for five of our major subsidiaries and for monitoring the internal carbon tax from business travel for some of our head office staff and experts
- Rollout of action plans from the previous audit targeting different departments
- Quarterly awareness sessions for our staff on key topics: plant proteins, biodiversity, circular economy, and water footprint
- Integration of non-financial risks into the Group's risk mapping

We also continued working with our consultants to prepare for the implementation of the Corporate Sustainability Reporting Directive (CSRD), in particular by carrying out our double materiality assessment.

Finally, to support high-impact local projects, we hired a CSR Manager in the Democratic Republic of Congo and CSR representatives in Mauritania and Côte d'Ivoire.

5. MAIN NON-FINANCIAL RISKS

5.1. Overview of the overall risk management procedure

A risk is the potential for harmful outcomes on human, environmental, material, financial and reputational capital. The overall risk management procedure follows a process involving identification, assessment and prioritisation of the Group's major risks including the main CSR risks. This methodology identifies the Group's main risk factors and implement their corresponding action plans.

RISK IDENTIFICATION

Risks are identified through individual interviews with members of the Group's Executive Committee.

A **risk information sheet** is created for each identified risk. It includes a description of the risk, the main cause(s), the existing management system, the main vulnerabilities or areas for improvement, feedback and a scenario or scenarios of occurrence.

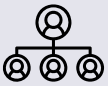
RISK ASSESSMENT

Gross risk is determined by combining two criteria: the potential financial, human and/or reputational impact and the likelihood of occurrence on a scale of 1 to 5 years.

Net risk is the residual risk after control measures have been put in place.

Net risks identified with a significant margin for improvement are managed through action plans led by a member of the Executive Committee. Risks with a more limited margin for improvement are monitored via action plans overseen by the operational or functional directors.

The Executive Management has defined a risk scale adapted to the Group to identify risks with a significant financial, human or reputational impact.



RISK PRIORITISATION

Only risks with high criticality in terms of severity and occurrence and/or for which significant improvement plans are required are qualified as major priority risks.

An action plan is defined for each major priority risk and supervised by the Group's Internal Control department. Along with defining and supervising the action plan, this department is responsible for monitoring the associated risk and performance indicators and for designating one or more coordinators to manage these actions.

These action plans aim to reduce the risks to acceptable levels by eliminating, reducing, transferring or accepting them.

The Group's risk map was last updated in June 2024. In addition to the major priority risks monitored by Internal Control, Executive Management and the Audit Risk and CSR Committee, all identified risks include the main non-financial risks, as defined in Article L.225-102-1 of the French Commercial Code. **The materiality assessment carried out in 2023 was used in 2024 to update the Group's map to include the CSR risks identified.**

5.2. Managing risks

CIS Group implements mitigation measures to prevent, manage and control non-financial risks relating to Environmental, Social and Governance issues. This process is jointly reviewed every year by the Group departments involved and is overseen by the Internal Control department.

5.3. Duty of Vigilance Plan

In 2017, the Group adopted a duty of vigilance plan to identify risks and prevent serious violations of human rights, and fundamental freedoms or harm to the health and safety of individuals and the environment resulting from the activities of CIS and its subsidiaries, subcontractors and suppliers with which it maintains an established business relationship. These initiatives fall under the scope of the new French law imposing a corporate duty of vigilance on parent companies and instructing companies.

CIS's Duty of Vigilance Plan covers the activities of CIS and its subsidiaries with an approach adapted to the cultural and regulatory environment in each country where we operate to guarantee compliance accordingly with local legislation and international standards. It breaks down as follows:

RISK IDENTIFICATION

To fine-tune the main environmental and social risks associated with CIS's corporate duty of vigilance, a map has been developed covering all Group activities based on the Group's map of global risks. **The main risks identified are related to health, safety, security, fundamental rights and the environment.**

Human health, safety and security:
- **Individual safety:** terrorist attacks, kidnapping, uprising, geopolitical war or invasion
- **Individual health:** typical health threats in foreign countries
- **Individual health in the value chain:** Psycho-social risks, stress and professional burnout
- **Individual security:** technical risks (storage, food production, cleaning, laundry services, gardening, electrical maintenance, work at height, mechanical maintenance, etc.); road accident risk (threat of injury or death) when our employees travel in motorised land vehicles

Human Rights:
- **Serious violation of human rights or fundamental freedoms** (e.g. forced labour, clandestine labour, modern slavery, child labour)
- **Violation of equality and non-discrimination**
- **Risks relating to the disclosure, loss or inappropriate modification of personal data**
- **Risk of fraud / corruption**

Environment:
- **Climate change:** physical risks, transition risks, gradual depletion of resources in availability and quality
- **Risks relating to chemical pollution** caused by industrial emissions and toxic releases that could contaminate air, water and soil
- **Production and accumulation of non-recycled plastic waste** contributing to the degradation of natural and marine environments
- **Emissions of fine particles and polluting gases** resulting from manufacturing and logistics activities
- **Involuntary contribution to the destruction of forests and degradation of natural ecosystems** due to company activities

MEASURES IMPLEMENTED TO MITIGATE OR PREVENT SERIOUS VIOLATIONS

The Group has adopted a number of measures to minimise identified risks.

1. CIS Group policies

The Group has introduced a set of policies aimed at preventing and mitigating risks that could affect health, human rights, and the environment. The principles of these policies are deployed across all the Group's organisations.

The Group has adopted policies on **health and well-being, anti-harassment, combating psychoactive substance abuse, fatigue management** and **food supply safety.** The Group also circulated policies on **health and safety at work** and **road safety** to ensure a safe work environment.

The **Business Ethics Charter** and **Code of Conduct** implemented within the Group and for our suppliers set out rules to prevent any serious violation of fundamental freedoms and human rights.

CIS incorporates a **GDPR policy** into its policies to guarantee privacy and individual rights, as well as an **Information Security and Cybersecurity policy** to protect sensitive data and prevent any malicious use of data. **Moreover, the CIS head office has been ISO 27001 certified since 2024.**

In addition to regular awareness actions organised by CIS, in January 2024 CIS rolled out an **Eco-Responsibility Charter at its head office**, to make eco-responsibility a shared value at every level of the organisation. The charter aims to help head office employees in integrating eco-responsibility into their day-to-day professional duties and adopt eco-friendly habits.

2. Awareness and training

CIS Group provides employees of its head office and subsidiaries with training and awareness sessions to prevent and mitigate identified risks as effectively as possible.

As part of its individual safety measures, a risk prevention and awareness procedure was implemented for Group employees required to work or travel in potentially unstable regions. For that reason, prior to their departure, employees are kept informed of the risks and hazards in the country.

Regarding health actions, risk prevention and awareness procedures are implemented for staff to prevent existing illnesses and health risks in the countries where they operate. Most Group customers require our employees to adhere to a strict health protocol (vaccinations, medication, etc.).

To guarantee maximum safety for people involved in our operations, each Group subsidiary has implemented an annual road safety campaign to raise employee awareness to best practices.

3. Regular evaluations of subsidiaries, subcontractors and suppliers

Every year, the Group prepares a standard report that includes key performance indicators submitted by each subsidiary in the areas of health, safety and the environment (HSE). This data is used to assess HSE performance and improve the reliability of the information collected.

As part of its purchasing process, CIS has implemented a standardised system for assessing subcontractors and suppliers that applies to all its subsidiaries, through an audit and inspection programme in the areas of health, safety and the environment. Internal audits are conducted to check every subsidiary at least once every two years. This regular assessment ensures compliance with ethical and social standards.

Finally, QHSE support missions are carried out regularly to analyse existing practices and to support teams in a continuous improvement process.

4. System for whistleblowing and collecting reports

The Group implemented a **whistleblowing email address (cis.ethics@laposte.net)** which employees can use to report any deviations in the areas of accounting, finance, prevention of corruption and competition, acts of discrimination, harassment and serious non-compliance with health and security regulations which could harm the physical or mental health of employees or seriously affect the Group's activity or make it liable for any damage.

The same whistleblowing tool was extended to the global Duty of Vigilance Plan. On that basis, CIS' whistleblowing system covers three types of alerts: crisis situations, health, safety and environmental situations, and ethical situations.

5. Additional measures

Health and safety:
The Group implemented a system for medical repatriation for emergency medical evacuations of employees. At some subsidiaries, a nutrition programme was implemented to encourage employees to eat a balanced diet, thereby contributing to their health and well-being.

To provide a healthy and safe work environment that complies with local legislation, random alcohol and drug tests may be carried out at certain sites.

Environment:
To measure and control the environmental impact of its activities as effectively as possible, CIS has established **performance indicators** to monitor progress in **reducing greenhouse gas emissions.**

CIS Group is committed to **continuous innovation and promotion of the circular economy**. This involves identifying additional services relating to waste recovery and the development of sustainable energy.

As part of its efforts to shrink its environmental footprint, CIS is gradually rolling out alternatives to limit the use of single-use plastics in its operations.

The Group is also actively involved in **identifying and supporting local initiatives to restore biodiversity and raise the awareness of local populations.** To finance these initiatives, an **internal carbon tax** was introduced as a pilot project at the head office, allowing for direct investment in concrete projects to protect ecosystems and combat climate change.

MONITORING INDICATORS

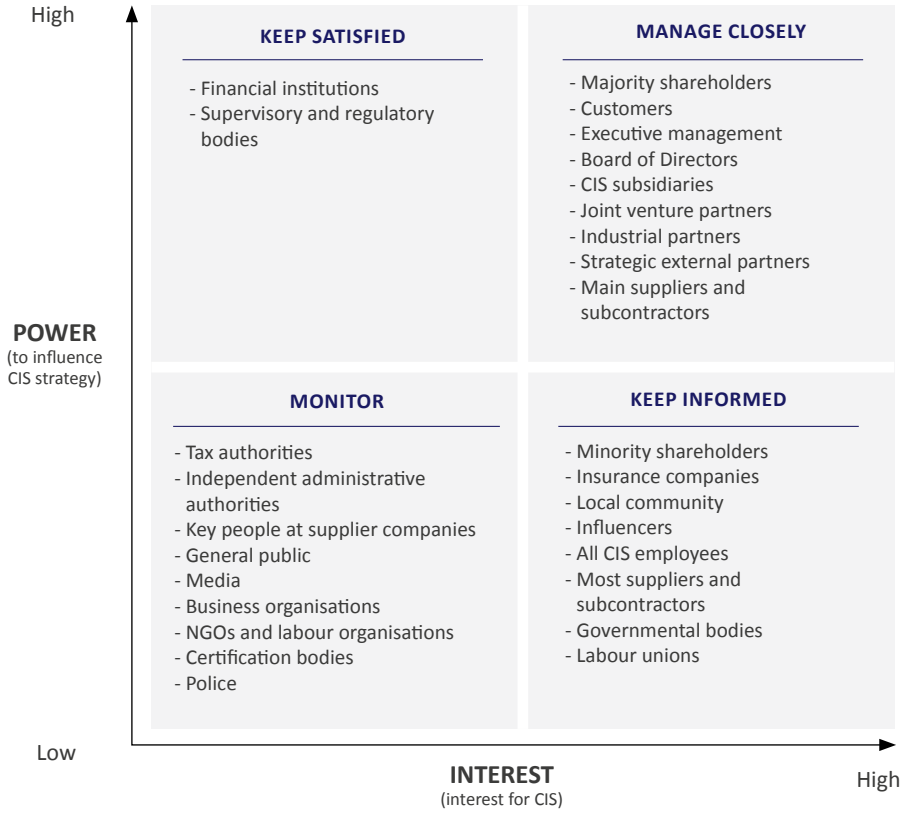
To present all these actions, monitoring indicators have been implemented and are managed by the CSR team in each area.

We are considering rolling out new mitigation or prevention measures as of 2025 in the areas of individual health and safety, human rights and the environment, and will adapt the Group's Duty of Vigilance Plan accordingly in the coming years.

6. MATERIALITY ANALYSIS

6.1. Our stakeholders

The stakeholder map identifies all stakeholders with which CIS interacts in carrying out its activities and identifies for each of them the forms of dialogue, level of importance and expectations. This map is updated every year.



Key:

- *Manage closely: involve interested parties in the decision-making process from the outset*
- *Keep satisfied: remain aware of needs and behaviours of interested parties*
- *Keep informed: stay abreast of their contacts with others*
- *Monitor: keep track of the behaviour of interested parties*

6.2. Materiality matrix

The materiality analysis was used to map the importance of the Group's major issues for its different stakeholders. The map confirms its strategic decisions relating to sustainability and highlights emerging issues to reassess their importance regularly and so that short-, medium- and long-term resources can be allocated as needed.

This analysis was conducted in 2023 in collaboration with external CSR consultants *via* **questionnaires** sent to Group stakeholders, with a total of 271 respondents in four languages. The resulting materiality matrix highlights the importance of issues for stakeholders compared against our estimated maturity.

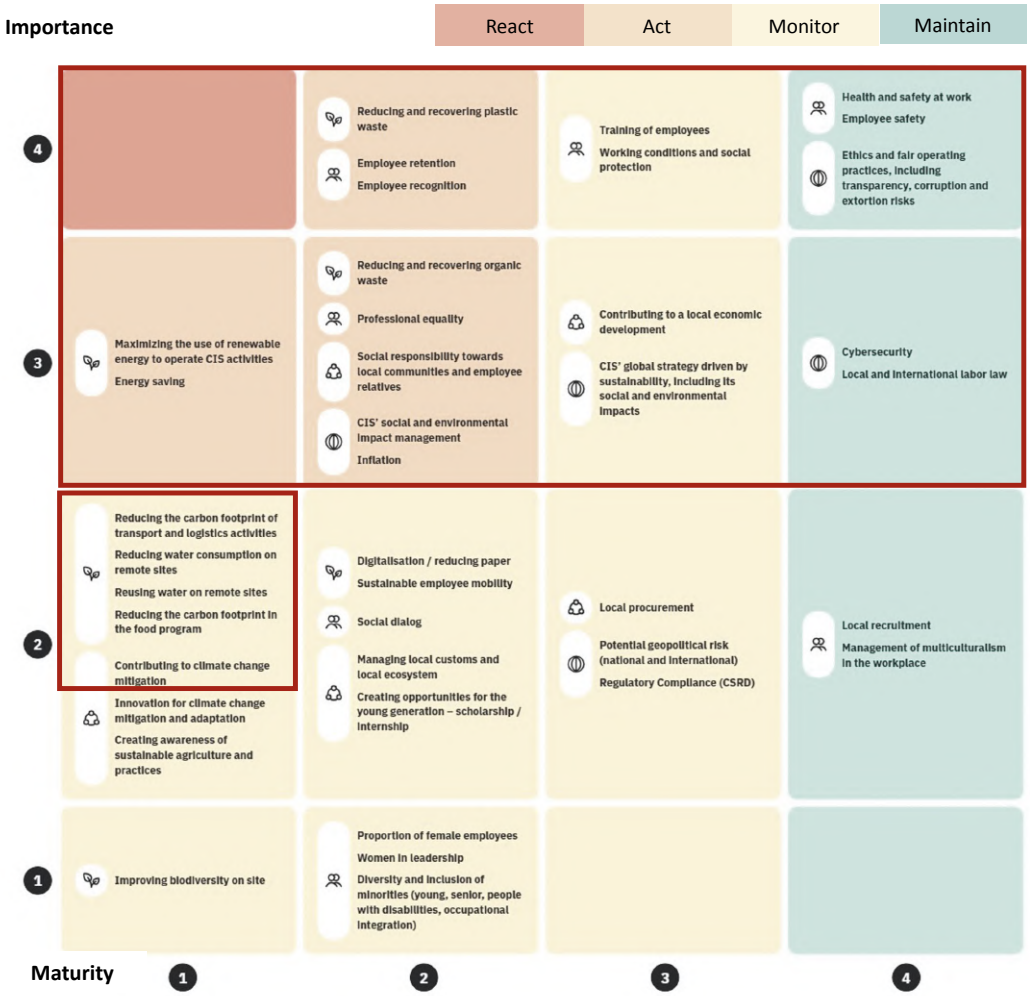
This guides us in prioritising issues that we consider to be important or very important, or where we have identified a low maturity, so that we can focus our efforts over the coming year (see red box).

The priority issues that the Group focuses on are:

Employment issues
- Health and safety at work
- Training employees
- Promoting and retaining employees
- Contributing to local economic development

Environmental issues
- Contributing to mitigate climate change
- Shrinking the carbon footprint from activities
- Reducing and recovering organic and plastic waste

Social issues
- Business ethics
- Cybersecurity
- Change management and management of non-financial impacts



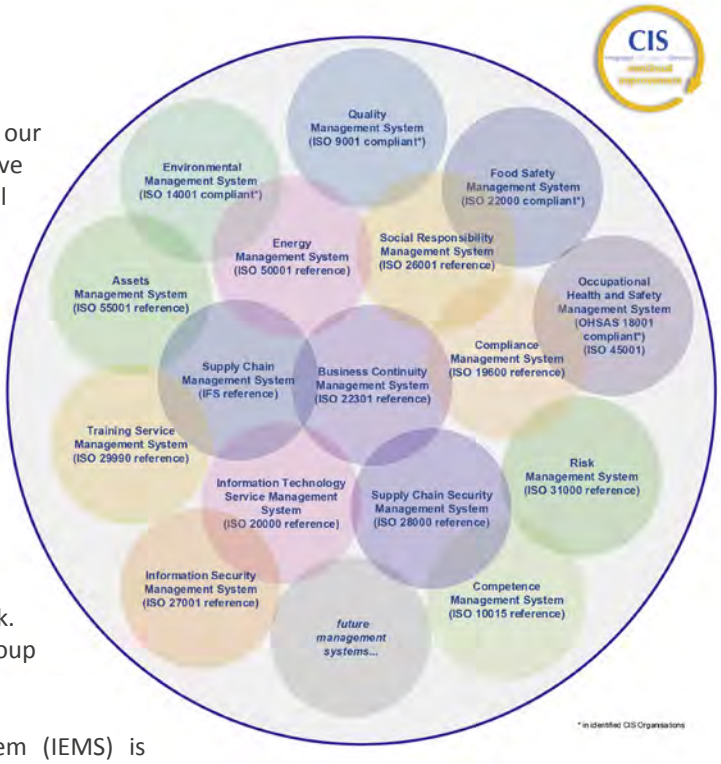
CIS Group is listed on Euronext Growth and, in that capacity, regularly discloses regulated information which is available on the Group's website for all parties interested in the Company's activities.

A consultation with all stakeholders was held in July 2023, enabling the Group to draw up a materiality matrix and define new CSR and sustainable development goals for 2024. This materiality assessment was used to inform the risk mapping process undertaken in 2024 and served as a basis in preparing the Group's double materiality assessment.

PART 2. OUR **COMMITMENTS**

1. HEALTH AND SAFETY

Compliance with ISO guidelines is the cornerstone of our management methods, including for subsidiaries that have not yet initiated a certification process, through operational excellence in management, quality and safety of food products and supplies, working conditions, and the work environment. All our employees are required to adhere to our charters and processes.



1.1. Provide a quality management system

Each CIS subsidiary has two QHSE representatives to ensure that the quality management system is implemented efficiently. Local representatives take care of operational aspects of food safety as well as health and safety at work. The Corporate QHSE department supports and supervises Group subsidiaries in their quality programme.

In addition, our Integrated Excellence Management System (IEMS) is designed to provide a structured framework and standardise Group processes. Once fully implemented, the IEMS will eventually cover all CIS countries and employees.

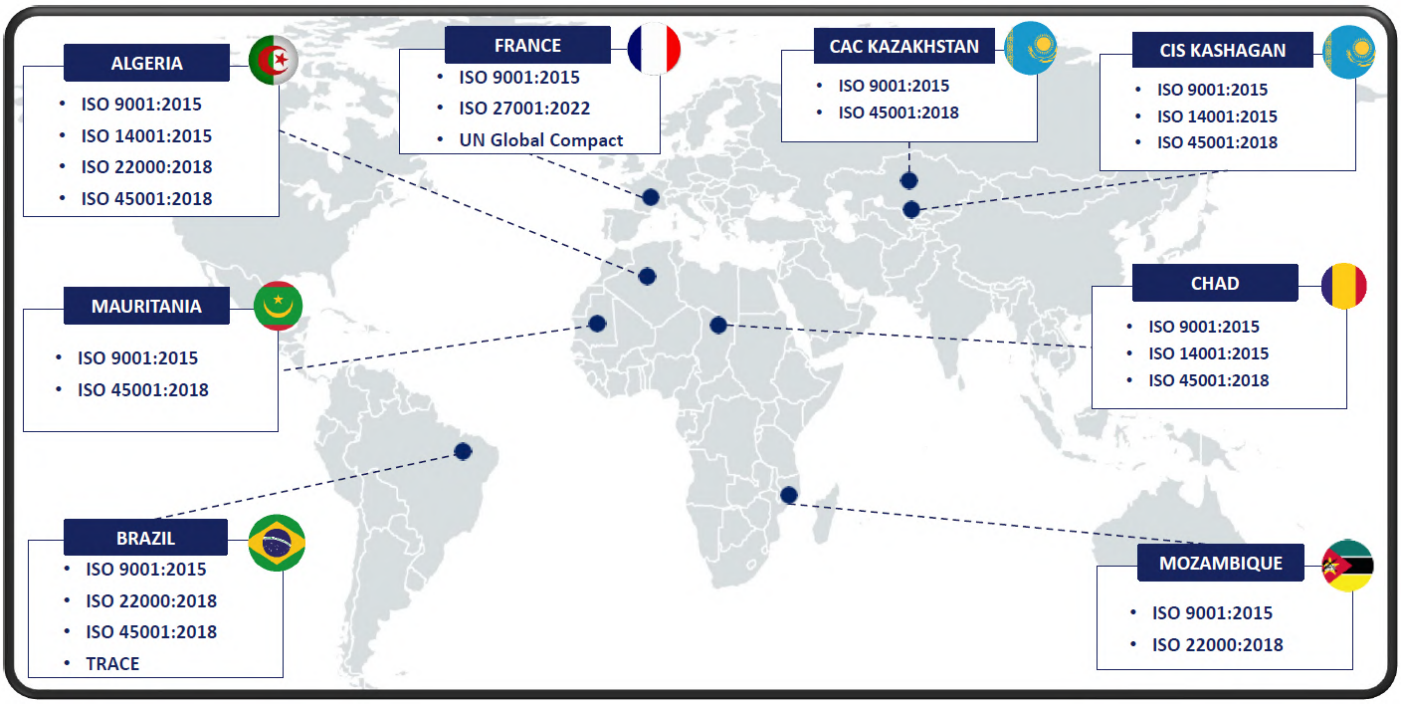
QUALITY MANAGEMENT SYSTEM CERTIFICATION, A TOOL FOR MITIGATING RISK

Through our **Quality and Commitment to Excellence policy**, we are committed to a quality programme to improve our overall performance. This policy is aimed at strengthening our market position, increasing our organisational efficiency, ensuring the quality of our services, complying with standards and regulations, and meeting our customers' growing expectations relating to quality, health, safety and environmental issues.

To maintain and improve the efficiency of our services, the Group head office has been **ISO 9001 certified since February 2004.** The 2015 guidelines stepped up the pursuit of enhancing overall performance and provided an even more robust framework for quality management systems to be more competitive. These quality objectives are reviewed, measured and analysed each year.

In 2024, the CIS France head office and seven Group subsidiaries were ISO 9001 certified: Algeria, Brazil, CAC Kazakhstan and CIS Kashagan, Mauritania, Mozambique and Chad.

In addition, ISO 14001, ISO 22000 and ISO 45001 provide a framework for our environmental management system, our compliance with food safety requirements and our efforts to enhance health and safety at work. The following diagram shows all the certifications of Group entities:



GROWING OUR BUSINESS BY OFFERING THE HIGHEST LEVEL OF CUSTOMER SATISFACTION

Customer satisfaction is our top priority at all times. This led to the implementation of our customer satisfaction programme in 2018. A survey of our customers is conducted regularly throughout the year, highlighting strengths and areas for improvement.

Likewise, **resident satisfaction** is also measured through user surveys. New voting equipment selected for the Group in 2023 was installed in 2024 in most of our countries of operation. Regulatory restrictions on imports in some countries postponed the activation or deployment of the equipment. Across all the on-site satisfaction terminals installed (Algeria, Brazil, Côte d'Ivoire, Gabon, Guinea, Kazakhstan, Mauritania, Malawi, Mozambique, DRC, Eurasia, Chad), **the resident satisfaction rate stood at 96.4%.**

Based on the work carried out by the **Operational Quality** Committee in 2023, the Group rolled out the "4A" rules in 2024 to be applied by its operational staff: **"Arrival, Attitude, Adherence, Attention: the service basics."** These standards aim to define and **align service quality and the hospitality experience across all our operations.** This initiative brings us closer to our residents and customers while promoting a continuous improvement approach.

1.2. Ensure the quality and safety of food products and supplies

Our **Food Safety Policy** defines the international standards to comply with to produce and deliver quality products that meet our customers' requirements. CIS Group guarantees the supply of safe, suitable food for consumption on its sites through a Hazard Analysis and Critical Control Points (HACCP) and reference documents.

MANAGING OPERATIONAL RISKS

Guidelines for food safety and for **investigations into foodborne illnesses** are used as specific internal standards for the implementation of food safety practices within the Group and for the identification and investigation of collective foodborne illness in various contexts. Given the unique context at each site, every CIS subsidiary implements a specific and adapted food safety procedure.

More than 60 million meals are served across all our sites in strict compliance with international food safety standards. **In 2024, no collective food poisoning outbreaks were reported. The microbiological compliance rate for dishes was 100%.**

Three of our subsidiaries (Algeria, Brazil and Mozambique) are ISO 22000 certified for the excellence of their Food Safety Management Systems.

In addition, our **Standard Operating Procedures (SOP)** identify the risks inherent to each activity and the work methods to implement. These procedures cover our catering, cleaning, laundry and maintenance services.

Our internal and external QHSE training courses participate in better anticipating and controlling risks. **In 2024, 192,941 hours of QHSE training (food safety and general QHSE) were provided for our staff on site.**

Our kitchen staff in Chad, Mauritania and Kazakhstan took the virtual reality training programme, which represented a total of 321 hours of training delivered in 2024. As a reminder, CIS Group has developed its own virtual reality training modules on QHSE and food safety, available in several languages, to enable staff to learn in a safe and fun way.

1.3. Offer a responsible work environment and conditions

Our priority is to ensure safe working conditions for our employees with a consistent aim to achieve zero accidents. Under our **Occupational Health and Safety Policy,** we pledge to provide our staff with safe and healthy working conditions. At the same time, each employee has a duty to actively participate in improving occupational safety to prevent any accident or material damage; to identify, evaluate and manage risks so that tasks are performed in the utmost safety; to promote and spread this culture by facilitating actions that raise awareness and improve safety; to strictly apply procedures for responses to emergency situations; and to stop any task or activity that could generate an unacceptable risk to individual health and safety.

As a result, every occupational accident is systematically analysed to identify the causes and make improvements by taking measures to protect the site and by developing staff training and preventive actions.

TRIR AND LTIR: KEY SAFETY INDICATORS

In 2024, the Total Recordable Injury Rate (TRIR), calculated as the number of recordable incidents:
- ... multiplied by 200,000*, in relation to the number of hours worked per year, was 0.11 compared to 0.18 in 2023;
- ... multiplied by 1,000,000**, in relation to the number of hours worked per year, was 0.57 compared to 0.88 in 2023;

The Lost Time Injury Rate (LTIR), calculated by number of lost time days:
- ... multiplied by 200,000*, in relation to the number of hours worked per year, was 0.08 compared to 0.09 in 2023;
- ... multiplied by 1,000,000**, in relation to the number of hours worked per year, was 0.39 compared to 0.46 in 2023;

* Multiplier adopted worldwide and recommended by the Occupational Safety and Health Administration, the US federal government agency whose mission is to assure safe and healthy working conditions.
** Multiplier also adopted worldwide by several companies and recommended by the Health and Safety Executive (HSE), the UK government agency responsible for the encouragement, regulation and enforcement of workplace health, safety and welfare, and for research into occupational risks.

The frequency rate for road accidents, calculated according to a multiple of 500,000 accidents per vehicle-kilometre, **was 0.03 and 2024 compared to 0.11 in 2023**. This significant decrease stems from the **regular awareness initiatives aimed at our staff, in line with the road safety policy** deployed Group-wide.

Due to the number of employees, **CIS's head office in France has a Works Council**, whose mission is to ensure the health and safety of Group employees. With the re-election of the board in 2024, the Works Council continued to be effective. A new board was elected in December 2024 for four years. No occupational illnesses were reported at the Group head office in 2024.

OUTSTANDING PERFORMANCE OF SUBSIDIARIES

In 2024, 16 Group subsidiaries reported no Lost Time Injuries (LTI). There were no accidents, even minor ones, to report in 2024 at 10 Group subsidiaries: DRC, Côte d'Ivoire, Eritrea, Gabon, Kazakhstan, CIS Kashagan, Malawi, Mali, Mozambique, Niger.

1.4. Key performance indicators

Total Recordable Injury Rate (TRIR) in 2024 = 0.57 (target: < 1.5)
Formula: (number of recordable incidents x 1,000,000) / number of hours worked per year
Note: Recordable incidents: Fatality (FAT) + Lost Time Injury (LTI) + Restricted Work Case (RWC) + Medical Treatment Case (MTC)
Scope: Group
Comparison: 0.98 in 2021; 0.86 in 2022; 0.88 in 2023

Lost Time Injury Rate (LTIR) in 2024: 0.39 (target: < 1)
Formula: (number of lost time injuries x 1,000,000) / number of hours worked per year
Scope: Group
Comparison: 0.48 in 2021; 0.59 in 2022; 0.46 in 2023

Microbiological compliance rate of dishes > 95% in 2024 = 100%
Formula: (Number of food analyses with compliant results / Number of food analyses performed) x 100
Scope: Algeria, Brazil, Côte d'Ivoire, Guinea, Kazakhstan, Mauritania, Mozambique, Eurasia
Comparison: 95% in 2021; 99.6% in 2022; 100% in 2023

Swab tests in 2024 (touchpoints) (target: < 20%) = 0.39%
Formula: [(Number of swab tests with negative result) / (Number of swab tests with negative result)] x 100
Scope: Algeria, Brazil, DRC, Eritrea, Guinea, Mauritania, Mozambique, Eurasia, Chad

Rate of residents satisfied with their meals in 2024 = 96.4% (target: > 60%)
Formula: ("Satisfied" + "very satisfied" answers / Total votes) to the question "Did you like your meal?"
Scope: Algeria, Brazil, Côte d'Ivoire, Gabon, Guinea, Kazakhstan, Mauritania, Malawi, Mozambique, DRC, Eurasia, Chad (not applicable to Eritrea, Burkina Faso, CIS Kashagan or CIS France, which do not provide catering services).

2. WORKFORCE MANAGEMENT AND TALENT LOYALTY

As a service company, people are central to our business and the key to our success. The recruitment, integration, skills development and the transmission of knowledge are crucial aspects of managing our employees. Moreover, the Group's international and multi-cultural scope combined with our involvement in large-scale projects require agility and adaptability.

To meet these challenges, the Executive Management, supported by the human resources teams, have made talent management and loyalty a top priority.

2.1. Training, an essential tool for developing skills

We firmly believe in the importance of training our employees to:
- develop and expand their technical expertise;
- adapt to changes in today's world;
- gain a feeling of fulfilment in their day-to-day work.

In 2024, CIS Group delivered 255,772 hours of training (152,035 in 2023), representing an investment of €337,393. This increase is due to the significant increase in training budgets, required offshore training programmes with the launch of new contracts, as well as the continuous improvement in the Group's reporting.

As a reminder, the Group's head office signed a partnership with the Lycée Hôtelier in Marseille in 2023. This initiative provides a way of detecting young talent, training certain key people within CIS, particularly in management techniques in the accommodation and catering sectors, and offering career opportunities in line with the Group's needs. This partnership also strengthens the ties between the public and private sectors through experience sharing and the development of common teaching materials.

In April 2024, 11 French-speaking local site managers responsible for our facilities in Algeria, Mali, Guinea, the Democratic Republic of Congo, Mauritania, and Chad took part in a week-long certification training course at the Lycée Hôtelier in Marseille. During the training, participants studied key topics in depth such as service management, operational management, and the "4A" programme. They also reviewed best QHSE practices and learnt about the digital tools available to optimize their performance.

This initiative aligns with our commitment to providing our operating staff with ongoing training while working towards continuous improvement and achieving excellence in the services we offer our customers.

2.2. Talent management programme

"NEW GENERATION" : SUPPORTING OUR FUTURE MANAGERS

CIS Group's two-fold challenge is to offer clear, structured and coherent career paths that allow employees to develop and progress while meeting Company needs. **In 2024, the Group focused on rolling out the New Generation programme, designed to support talent and train new managers and future executives**. In all, 24 Group employees were selected in 2023.

Two development sessions were delivered, one in English and one in French, totalling 42 hours of training (two 21-hour sessions), covering management basics, communication and leadership.

As a reminder, participants had already taken a made-to-measure training programme – developed in collaboration with an external partner on key topics such as ethics, communication, leadership, management, strategy, customer focus and profitability – from October to November 2023.

The "Experts" (transfer of knowledge from older employees) and "Pillars" projects have been pushed up to 2025 and will be entrusted to a new dedicated resource.

SKILLS MANAGEMENT THROUGH "MYCIS"

Career management and development for key CIS Group managers is a collective and individual process that takes into account the professional skills and career aspirations of employees in line with the company's overall strategy and needs.

In 2023, CIS Group launched its HR information system (HRIS) called myCIS. Structured into different modules (administrative management, recruitment, career management, performance and training), myCIS will enable the Group to facilitate the administrative management of its human resources and guide career management for its employees.

In 2024, implementation of the tool was 70%, with an initial priority scope covering head office staff and key management positions. The rollout of the training management module, connection to local data sources for automated reporting and the training of end users in the field are scheduled for 2025.

Annual performance reviews are a valuable tool for supporting employees along their path. **All annual performance reviews for head office employees and key positions were uploaded to the platform in 2024, expanding the profile history.**

INTERNAL PROMOTION AND TALENT RETENTION

Internal promotions are also encouraged and implemented as part of professional development.

myCIS
Career Involvement Success

In 2024, a total of 982 employees, 54% of whom were men and 46% women, were given an opportunity for internal promotion within the Group, demonstrating our commitment to developing internal skills.

In addition, CIS Group reported an employee retention rate of 96.39% in 2024, demonstrating our ability to retain talent.

Taking a proactive approach to skills management, the Group plans to extend its succession plan to all key positions starting in 2025, underpinning this initiative by adding to the Human Resources team at the head office. The purpose of this expansion is to plan ahead to meet the challenges of knowledge transfer and maintain the continuity of strategic expertise within the Group.

2.3. Collective bargaining agreements

Each Group subsidiary may, as an entity, come under a collective labour agreement and, in this respect, engage in required negotiations and sign collective bargaining agreements. This practice is observed at our subsidiaries in Brazil, the DRC, Chad, Kazakhstan (CIS Kashagan) and Mauritania.

These agreements cover the usual overarching topics of employer/employee relations, trade union activities, rights and obligations of workers and employers, working conditions, pay scales, remuneration, bonuses and allowances, careers and the end of careers for employees, discipline, etc.

In **Brazil**, CIS is covered by a collective labour agreement for maritime accommodation companies on oil platforms, which is managed by SINTHOP (employees' union) and FENERC (employers' union). The agreement covers employees' working and employment conditions (minimum wage scale by position, wage review forecast based on an inflation indicator, work schedule (14 days on / 14 days off) and daily working hours), as well as social benefits granted to employees (benefits in kind (meal vouchers and minimum amount), health and dental insurance (minimum coverage) and compulsory training. **At the end of 2024, the collective bargaining agreement signed provided for a salary increase for offshore and administrative employees and a review of the amount for the meal allowance.**

In 2024, a collective bargaining agreement was signed between management and employee representatives in **Mauritania**. The agreement mainly concerns the allocation of a 13th-month salary and the revaluation of certain bonuses (cost of living, rotation, local holidays).

In Kazakhstan, the collective bargaining agreements for our **CIS Kashagan** subsidiary cover for example additional pay for taking on additional tasks, annual salary reviews based on the actual annual inflation rate, employee training, water supply during the summer, social support and assistance in the event of financial difficulties, unpaid leave for certain events, gifts for International Women's Day and New Year's Day, and a one-off exceptional compensation payment if the contract is terminated or the employee has a serious illness.

Given the size of the workforce and the absence of trade union representation, CIS has no collective labour agreement in force at **its head office**. However, the employer can make unilateral decisions for the benefit of employees, which are presented to the Works Council (profit-sharing, remote working, meal vouchers, social and cultural activities, safety training, etc.).

2.4. Quality of work life (QWL)

Quality of work life, or QWL, concerns both employees and employers. A well-designed QWL policy considerably reduces all occupational risks, both physical and psychological, to workers' health. What's more, employees enjoy a greater sense of fulfilment at work and continue to grow professionally. Paying careful attention to QWL affects the trust employees have in their company, a necessary factor for creating a calm atmosphere between colleagues and well-being within teams.

Through its Health and Well-being policy, CIS promotes a healthy workplace. That includes awareness actions and the introduction of initiatives around health, a balanced diet, an active lifestyle and team-building.

"HEALTH4YOU" NUTRITION PROGRAMME

The vast majority of our staff work in an operational setting. That means they can benefit in the same way as residents from the Health4you programme implemented at our catering sites. In 2024, the programme, which includes a nutritional colour code system, was implemented at 16 canteens, in Brazil (9), Mauritania (4), Mozambique (1), Eurasia (1) and Chad (1), to help users make healthier food choices. Some sites, including offshore sites in Brazil, offer a personalised nutritional assistance service that is open to our staff.

Through an initiative launched in 2021, our Group nutritionist also provides nutritional assessments and monitoring on request from head office staff.

With more than 60 million meals served in 2024, this nutrition programme helps **to prevent cardiovascular disease and obesity in residents. The consumption of salt, oil and sugar are performance indicators measured monthly at all Group canteens.**

Moreover, in 2024, CIS Group continued its **monthly awareness campaign, Nutrition & Health Topics**, initiated by the QHSE department and deployed at all subsidiaries. The topics covered (e.g. choosing proteins, benefits of soup, reducing salt consumption, physical activity at work, glycaemic index etc.) provided residents and employees with simple nutritional advice that can be put directly into action in their daily lives.

CSR & WELL-BEING COMMITTEE

In 2019, the Group head office set up a CSR Well-being Project Committee tasked with implementing concrete initiatives to promote well-being at work.

In 2024, some 10 initiatives were rolled out covering a range of topics:

- **Employee health:**
  - Repeat of the annual ***blood drive*** organised for employees.
  - Continuation of the partnership to have ***baskets of fresh local fruit and vegetables*** delivered to the office at a discounted price for employees.
  - To promote healthy, balanced, and locally sourced food in the workplace, CIS Marseille set up a ***partnership with the socially responsible company FOUD*** in October 2024. All CIS employees receive a 12% discount code for all orders and bundled delivery to CIS to optimise transportation and packaging.
  - To support the ***fight against breast cancer***, CIS created a quiz to raise staff awareness. Head office teams were invited to take part in the ***Marseille en Rose*** race on Sunday, 6 October 2024. This non-profit has supported the cause since 2022 by donating all proceeds from the race to the Institut Paoli Calmettes, a key figure in the region's fight against breast cancer. CIS financed the participants' registration.

- **Mobility:**
  - **Mai à Vélo *cycling campaign:*** In May 2024, three electric bikes were provided for head office employees to test this mode of transport throughout the month for short journeys and commuting. To encourage participation in the initiative, three discovery tours of Marseille were offered by employee ambassadors during lunchtime. The aim was to raise awareness about non-motorised transport and get employees to make the switch

  - Building on the work of the Works Council, promotion of the ***mobility charter*** with financial incentives encouraged employees to use non-motorised transport, thereby helping to reduce CO2 emissions from commuting.

- **Social issues:**
  - CIS head office employees rallied around the **"La Grande Collecte 2024"*, a region-wide food drive organised by the Bouches-du-Rhône Food Bank*** in November 2024. In all, 44 kg of food and 7 kg of hygiene and baby products were collected and donated to the Bouches-du-Rhône Food Bank.

  - ***Solidarity initiative with the Marseille-based non-profit*** **"Douceurs Urbaines"**: Again this year, head office employees took part in a Christmas solidarity initiative in partnership with the charity organisation Douceurs Urbaines, founded by a former employee, Ellaura Boiselliah, which helps homeless people in Marseille. Volunteer employees made bags for homeless people containing warm clothing, hygiene products, and treats. Twenty bags were donated to Douceurs Urbaines and distributed to homeless people on Saturday, 14 December 2024, during their Christmas outreach.

  - ***Awareness around invisible disabilities:*** A new training action was offered again this year and attended by 44 head office employees on 6 December 2024, to mark the International Day of Persons with Disabilities. Led by an external expert, this mandatory session opened up discussion on the subject of disability in small groups to better understand the everyday challenges faced by people with disabilities.

- **Environmental protection:**
  - ***Partnership with the organisation*** **"TchaoMégot"** ***:*** Since early 2024, cigarette butts are now collected from the Marseille site and recycled in a circular economy model. Once treated and decontaminated using an eco-friendly process, 99.7% of the now clean and odourless fibre is turned into a new, non-toxic, highly insulating raw material. The 0.3% of toxic substances are extracted in concentrated form and separated from other resources before being recycled in specialised laboratories. **In 2024, 13,000 cigarette butts were recycled as part of this campaign, saving 46 kg of CO2 and 6,480 cu. metres of water.**

  - ***World Cleanup Day on cigarette butt pollution:*** As part of World Cleanup Day 2024, CIS set up a challenge for its employees in Marseille to collect cigarette butts around the office. Thirteen employees took part and collected **4.5 litres of cigarette butts, or 1,125 butts, in just 40 minutes.** The cigarette butts were recycled with our partner TchaoMégot, and a picnic was offered to participants.

- **Since March 2024, CIS has sponsored 10 beehives at *A.D.A.P. (Association de Défense de l'Abeille en Provence)*, a honeybee conservation organisation located in Gémenos, about 30 km from Marseille.** Through this sponsorship, CIS receives a portion of the local honey production featuring the company's logo. To raise awareness about the importance of safeguarding biodiversity, an annual visit to the apiaries is coordinated with the organisation. **With this concrete initiative, CIS supports local biodiversity, promotes the values of environmental protection and raises employee awareness.**

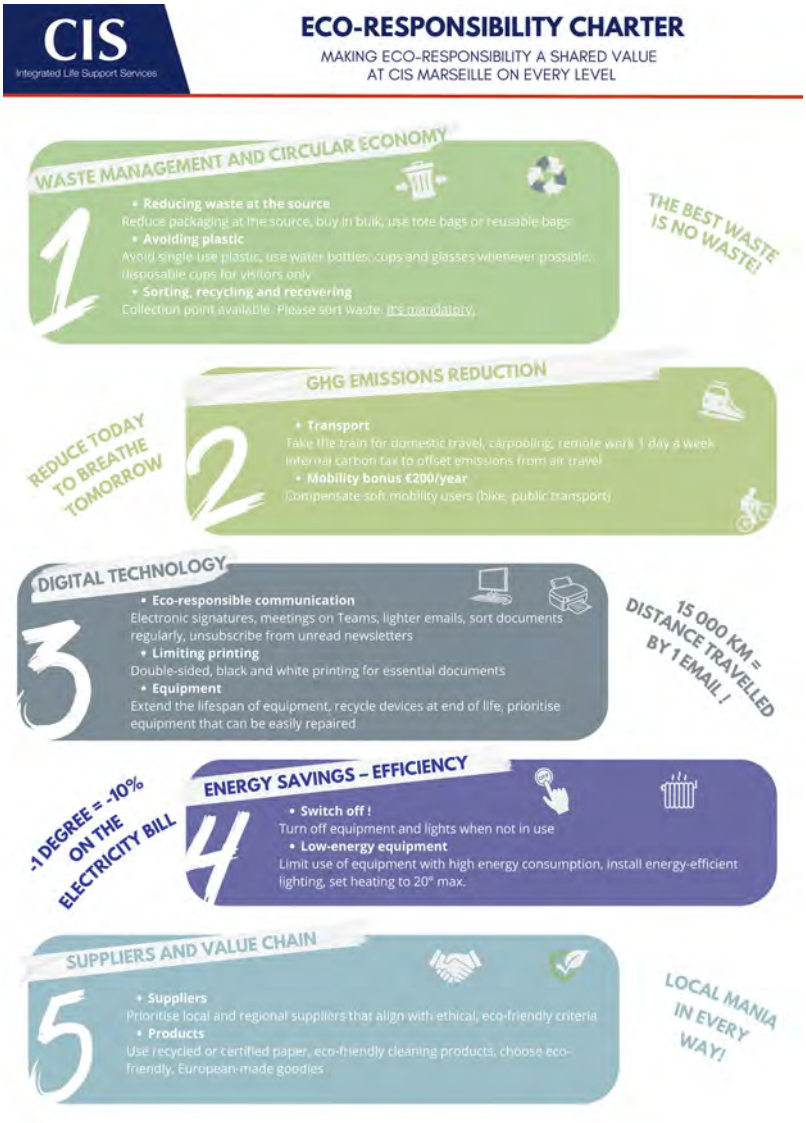
- ***Eco-friendly cleaning products workshop:*** Through this in-house workshop, participating CIS Marseille employees learnt how to make eco-friendly cleaning products that can be used regularly, both at work and at home.

• **Eco-Responsibility Charter:**

In 2024, the CSR Well-being Committee rolled out the Eco-Responsibility Charter at the Group's head office, which aims to make eco-responsibility a shared value at every level of the organisation.

The charter enables head office employees to integrate eco-responsibility into their day-to-day professional duties and adopt eco-friendly habits with action in five areas:

1. **Waste management and circular economy**
2. **Reduction of greenhouse gas emissions**
3. **Digital technology**
4. **Energy efficiency**
5. **Suppliers and value chain**



CIS AND FITNESS

Various exercise initiatives set the pace of daily life at CIS.

- **At the Group head office:**

In 2022, CIS France opened its in-house fitness centre. Its motto, in Latin, *"Mens sana in corpore sano"* means "A healthy mind in a healthy body". Equipped with several machines, a TV screen, showers and changing rooms, the centre will help to promote sport and physical activity within the company. In 2024, some 30 members had joined.

Since 2023, CIS has sponsored Emma Gongora, a professional boxer from Marseille, and, as part of this sponsorship, **boxing lessons** are provided for head office employees. **Group yoga classes** are also available once a week.

In 2024, CIS headquarters launched the first edition of the "CIS Challenge CUP", which aims to promote physical activity in a fun, friendly atmosphere as a team. The point of this in-house competition, open to all CIS employees grouped into teams of three, was to **accumulate the most kilometres per team in 15 minutes.** Trophies and gift vouchers were awarded to the winning teams.
This challenge was also an opportunity to raise awareness about good nutrition: our group nutritionist gave a talk on "sport and nutrition" on Tuesday, 19 March, followed by a testimonial from Emma Gongora, a professional boxer and sports coach who works with members of the CIS AS.

During the **2024 Olympic Games**, Marseille was the sole venue for the sailing events and hosted the women's and men's football competitions for the 2024 Olympics. **Employees at CIS France's head office had the opportunity to attend two major football matches: France vs. USA and France vs. New Zealand.** This event offered a memorable experience, combining a passion for sport and team spirit.

- **In our countries of operation:**

In 2024, Group employees participated in local sporting events:

- **On 18 February 2024, CIS in Eritrea organized its first marathon.** More than 40 participants from all departments took part in the race. The first three runners to finish the 15 km race received awards. This initiative stems from CIS Dahlak's commitment to the health and well-being of its employees. **A volleyball tournament was also organised in March 2024.** Four mixed teams, made up of expatriates, local employees, and security staff, competed in the event. The two finalist teams were awarded prizes. Not just a competition, this tournament was held to promote team spirit and encourage staff to take part in sports.

- **Central Asia's largest annual running competition took place on 6 May 2024.** Four **CAC Kazakhstan** employees represented the subsidiary by running 21 km. In **November 2024**, the team of runners trained at CAC Kazakhstan participated in the **Salomon Trail Marathon,** a 10-km mountain race along the picturesque trails of the Zailiysky Alatau. The challenging course, which required excellent physical condition, great endurance and mental strength of participants, served as an example of how to achieve new goals.

- In **Mauritania**, employees had the pleasure of participating in the **13th edition of the Nouadhibou International Marathon** alongside Kinross Tasiast on 8 December 2024. This event brought together nearly 4,000 participants from around the world. Since its launch in 2011, our client Tasiast has actively supported and sponsored the Nouadhibou International Marathon, thus affirming its commitment to core values such as promoting sport and its benefits for employee health and well-being. Meanwhile, **in December 2024, the CNA Mauritania football team** proudly won the **GM's Cup Soccer Tournament,** an iconic football tournament in which various Kinross Tasiast departments face off against company subcontractors in a spirit of competition and camaraderie.

In addition, most of our operating sites have sports facilities or a fitness centre to promote the well-being of residents, including our employees.

2.5. Key performance indicators

Group absenteeism rate = 4.91% (2024 average)

Formula: (Number of days of absence / (Number of days of absence + Number of working days)) x 100

Note: Days of absence include illness-related and unjustified absences.

Scope: Group

Comparison: 4.69% in 2022; 4.41% in 2023

Group employee retention rate in 2024 = 96.39%

Formula: ((Total number of employees for the month – Number of new hires for the month) / Total number of employees on the first day of the month) x 100

Scope: Group

Comparison: 95% in 2023

Hours of training provided at CIS Group in 2024:

Formula: (Total hours of specific and technical training, upskilling provided per year)

Scope: Group-wide and France

- **Total amount of training provided within the Group in 2024 = 255,772 hours / Budget = €363,327**

Comparison: 79,580 hours in 2022; €172,931; 152,035 hours in 2023; €337,393

- **Number of training hours provided by external entities in 2024: 84,643 hours**

Comparison: 16,676 hours in 2022; 56,651 hours in 2023

Staff turnover = 4.30% (2024 average)

Formula: [((No. of employees IN for the month + No. of employees OUT for the month) / 2) / Total number of employees on the first day of the month] x 100

Scope: Group

Comparison: 5.39 % in 2022; 4.69 % in 2023

3. CONTRIBUTING TO THE SOCIAL AND ECONOMIC DEVELOPMENT OF OUR COUNTRIES OF OPERATION

Due to the diversity of its activities worldwide, it is crucial to adapt to the different cultures, customer needs and economic conditions specific to each country where CIS operates. Since its inception, CIS Group has consistently played an active role in the economic and social development of its countries of operation, by promoting local employment and local sourcing and by making a positive contribution to local communities.

3.1. Creating local jobs

Community engagement by hiring and training people near our operating sites has always been a key factor for each of our entities.

CIS Group demonstrates its commitment to local economic and social development by hiring people from the local populations, training them and offering real career opportunities. Employees are given a job and training (including degree programmes), while subsidiaries are committed to encouraging the transfer of skills from expatriate employees to local employees.

The Group's local employment rate remains stable. In 2024, 99% of Group employees were local, with an average of 190 expatriates over the year.

3.2. Developing the local economic fabric

CIS works closely with local suppliers to source its supplies, representing a **95% rate of local sourcing in 2024** (suppliers located in the area of operation).

CIS Group aims to build ties with its suppliers on mutual trust and respect, to share fair practices that lay the groundwork for long-term relationships. **CIS Group's procurement policy** covers the application of the Business Ethics Charter, compliance with anti-corruption laws and suppliers' compliance with the Gifts and Invitations Policy. **In 2024, this policy was expanded to include sustainable purchasing practices.** A copy of tax and legal records is kept in supplier files, which are checked every year by the Group's legal entities. Periodic visits are made on supplier sites to monitor how well they are adhering to our commitments, values and ethical principles. **CIS takes animal welfare into consideration and pledges not to serve or buy any product made or derived from endangered species.**

3.3. Developing a network of local producers

Site procurement is based on the terms of its contract. However, **we encourage the development of local supply chains by prioritising short supply chains whenever possible.**

In 2024, CIS Group began to assess active suppliers to identify local producers (production located within 300 km of the operating site) and **national producers** (production located within the operating country) of food products in its supplier network.

- In Algeria, 100% of meat (beef, lamb, chicken), egg, flour and fresh fruit and vegetables are sourced within the country.
- In Kazakhstan, beef, fruit and vegetables are produced locally.
- In Chad, more than half of the products purchased are local (most fresh fruit and vegetables, dry goods, canned goods, and dairy products).
- In Guinea, more than 90% of the fresh fruit and vegetables and over 43% of dairy products and eggs served on site come from the country's produce.
- In Mauritania, most fish, seafood, and beverages are produced domestically, and one-third of the meat consumed comes from domestic production.

Reducing the distance that goods travel, by prioritising local supply chains whenever possible, is one of the ways in which the Group is working to reduce its carbon footprint from freight transport and thereby contribute to the economic development of the regions where it operates and their local communities.

3.4. Our impact on local communities

Through the range of sustainable development initiatives launched in the countries where we operate, we strengthen our ties with local stakeholders, create value locally and have a positive impact on local communities. That has been part of CIS Group's DNA since its creation. **The gradual rollout of CSR representatives at our subsidiaries will make it possible to organise initiatives with a long-term impact and on a broader scale.**

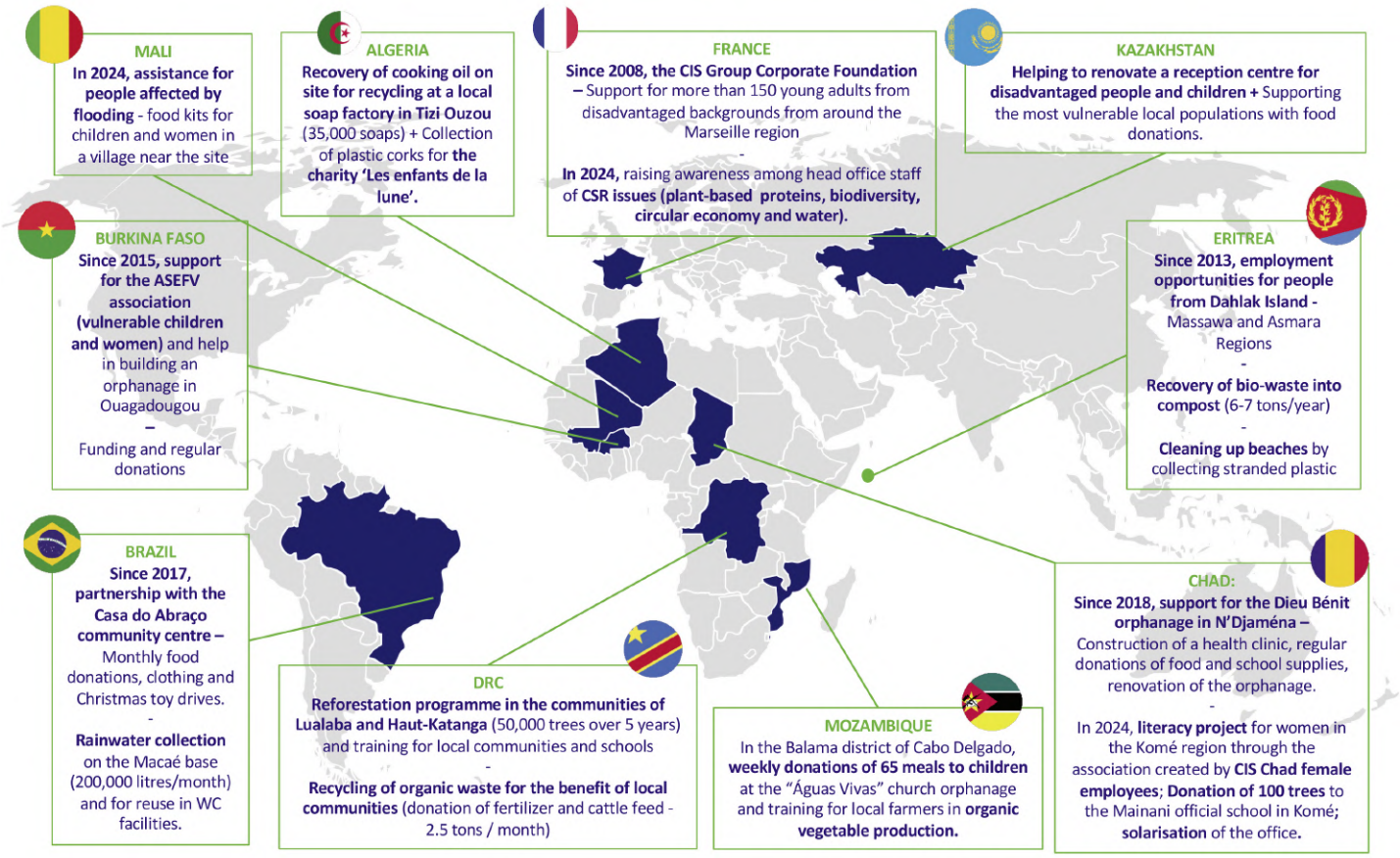
UNDER THE GUIDANCE OF THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

CIS Group has been a member of the **United Nations Global Compact since 2005**, a unique initiative to guide companies in their sustainable transformation.

The 17 Sustainable Development Goals, adopted in September 2015 by 193 member states of the United Nations, **have served as a framework for taking action on the ground.** Each subsidiary contributes to local projects of its own choosing based on specific needs and considerations of its region.

To simplify the reporting process, a new system for registering and monitoring sustainable development initiatives was implemented at Group level in 2024. Each initiative launched locally is reported by the local QHSE representative using a form managed by the Group CSR and Sustainable Development department, after which monthly updates are prepared.

In 2024, 75 new initiatives were launched across all our subsidiaries, of which 33 relating to the environment and 42 relating to social issues. The summary below highlights the main projects implemented within the Group at the time of writing:



The Group's years-long commitment to various local structures continues:

- In **Brazil**, through the Casa do Abraço community centre, which helps disadvantaged people in the Macaé region;
- In **Algeria**, through donations of used cooking oil from a soap factory located in Tizi Ouzou for recycling;
- In **Mozambique**, **DRC**, **Burkina Faso** and **Chad**, with support for various orphanages;
- In **Mali** and **Kazakhstan**, through donations to help the elderly and vulnerable people;
- In **France**, with the CIS Corporate Foundation, which, since its creation in 2008, has supported **170 young adults from disadvantaged backgrounds in the PACA region** in starting their career. Working with an annual budget of €50,000, the Foundation supported **12 additional young people** in 2024.

CIS has also been labelled a "French national defence partner" since 2022. On 3 April 2022, in Marseille, Lieutenant General Pascal Facon, General Officer of the South defence and security region in France acknowledged CIS Group's commitment to supporting the military reserve policy. Under this agreement, CIS pledges to:

- Adopt and promote a supportive attitude towards its employees whose lives are, directly or indirectly, impacted by their commitment to serving the armed forces;
- Treat with understanding the challenges caused by the absence of a spouse who is away on a mission;
- Take into account the needs of employees in the operational reserves;
- Work as closely as possible with the ad-hoc structures of the armed forces to deal with related issues.

COMBATING FOOD INSECURITY

Feeding people is our core business. **Through our activity, we provide a large population from local communities (employees and residents) with access to decent food throughout their working lives. Menus are developed by qualified teams, reviewed by our nutritionists and approved by our customers. Meals for our employees working on site are paid for by the company.**

For food safety reasons, no food is allowed to leave the sites. However, our subsidiaries organise regular donations of basic foodstuffs (rice, sugar, flour) to local charities and orphanages to help the poorest populations.

CIS GROUP'S BEST SUSTAINABLE DEVELOPMENT INITIATIVE AWARDS

In 2024, the Group launched a number of high-impact initiatives to support the environment and local communities. Three of these were singled out with special recognition given at the sustainable development awards ceremony held during the CIS annual convention in November.

- *Award for Best Environmental Initiative:* **Reforestation project in the Democratic Republic of Congo (DRC) in the communities of Lualaba and Haut-Katanga.**

  In the DRC, particularly the Grand Katanga region, climate change is causing ever faster destruction of ecosystems. Fruit trees in urban areas, though rare, have much to offer local populations. That is what has led our subsidiary in the DRC to initiate a fruit tree reforestation programme.

  Target: plant 50,000 fruit trees over five years in the provinces of Lualaba and Haut-Katanga, while teaching local communities how to manage a nursery. The varieties selected are mango, lemon, avocado, and orange trees.

  The active participation of the subsidiary's employees, with a minimum contribution of two fruit tree seedlings per quarter, would represent 600 young plants each quarter, or 12,000 trees over five years, coming exclusively from subsidiary staff.

  The purpose of this initiative is to raise the awareness of local populations on ecology and about preventing soil erosion, sequestering carbon, fighting climate change and providing quality food for local communities.

  An initial phase of education and training was launched in October 2024 in four rural communities. This campaign provided training and educational tools to help them understand the essential steps for planting the young fruit trees that will benefit them.
  Our local CSR manager is overseeing the regular monitoring of the project's progress, in partnership with our client *Tenke Fungurume Mining*.

- *Award for Best Social Initiative:* **Rehabilitation of a residence for children and women in precarious positions in the region of Atyrau, university grants and training programme for the unemployed in Kazakhstan.**

  The commitment of our Kazakh subsidiary CIS Kashagan focused on three concrete actions:
  - **Vocational training:** With support from the region and Apec, the first 10-day training programme for 80 job-seekers or people in need of special skills (maintenance, facility management) was launched in Kulsary. The purpose was to offer job opportunities to those who completed the certification training. CIS Kashagan provided follow-up support for all programme participants.
  - **Sponsorship of six students from the Atyrau University of Oil and Gas:** CIS Kashagan supported students with their dissertations related to the subsidiary's business activities and pledged to offer students internships during the 2024-2025 academic year.
  - **Social deed:** CIS Kashagan participated in renovating a house and land in Kulsary to help disadvantaged women and children. The subsidiary covered all the rehabilitation work on the building and grounds for an outlay of €53,000. Currently, 150 people live in this shelter.

• *Award for Best Overall Commitment:* **Sustainable development action plan led in Chad in 2024.**

The local teams of our subsidiary in Chad were recognised for their proactive approach and involvement in a series of social and environmental actions that took place throughout 2024.
- **Donation of school kits** to schools to help in children's education;
- **Literacy project** for rural women and funding for a cassava processing mill through the organisation AFECDES set up by CIS Chad employees;
- **Regular food donations** to the Dieu Bénit orphanage in N'Djamena;
- **100 young trees planted** in partnership with a local school and education of children about the fight against global warming;
- **Donation of medical consumables** to a local health clinic.

3.5. Key performance indicators

Group local employment: 99 % (2024 average)
Formula: (Number of national employees / Total number of employees) x 100
Scope: Group
Comparison: 99% in 2021; 99% in 2022; 99% in 2023

Local sourcing (purchasing from a network of local suppliers): 95%
Formula: (Amount of local purchases / Total amount of purchases) x 100
Scope: Group
Comparison: 94% in 2021; 96% in 2022; 95% in 2023

Number of new social initiatives launched in 2024 = 42
Number of new environmental initiatives launched in 2024 = 33
Scope: Group

4. CONTRIBUTING TO THE FIGHT AGAINST CLIMATE CHANGE

As an international company, we acknowledge our responsibility to protect the environment and combat climate change. In 2023, the Group completed its first carbon footprint assessment, which identified areas where we need to make efforts to reduce our CO2 emissions.

4.1. Reducing the carbon footprint from our activities

The integration of a carbon module into the internal management tools enables the Group to determine with considerable accuracy the CO2 emissions generated by more than 80% of its activity (raw material purchases, transport and catering).
This carbon module is based on Agribalyse data from the French Agency for Ecological Transition, or ADEME.

In December 2024, the Group also implemented a Carbon accounting software platform (SAAS) for measuring and monitoring its carbon footprint. By using this tool, with the assistance of an independent consultancy firm, CIS calculated its 2024 carbon footprint assessment.

The **Bilan Carbone® method** (BEGES V5) takes into account all of the organisation's direct and indirect greenhouse gas (GHG) emissions for all the physical flows required for the company to operate properly. The assessment showed which divisions are the largest emitters and which subsidiaries the largest contributors. **The data collected at Group level was broken down into more detail in 2024, especially for Scopes 1 and 2.** For 2024, direct GHG emissions (Scope 1) represented 7,500 tonnes of CO2 equivalent (tCO2e), while indirect emissions associated with energy (Scope 2) represented 83,000 tCO2e. Indirect emissions from transport (Scope 3) totalled 99,700 tCO2e (19% of the Group's carbon footprint).

The consumption of animal protein, especially red meat, energy, and travel to and from work are the main areas where we should take action if we are to reduce our carbon impact at Group level.

In 2024, CIS Group set a target to reduce GHG emissions by 3% per million euros of revenue at four of its main subsidiaries (Algeria, Kazakhstan, Mauritania, Brazil) and its head office. Progress is monitored quarterly, focusing on the biggest sources of emissions.

In 2024, the Group's carbon intensity ratio was 1,388 tonnes of CO2 per million euros of revenue (tCO2e/€m), representing a 9% reduction in emissions relative to revenue, meaning the target was met.

4.2. Raising staff awareness and increasing accountability

INTERNAL CARBON TAX

At the Group's head office, the main impact of carbon emissions is from business air travel. In our efforts to reduce this impact, we now encourage all employees to take the high-speed train for direct trips between Marseille and Paris and to use video conferencing tools whenever possible.

However, due to our business activity in isolated geographical regions, air transport remains necessary. **To raise employee awareness on the environmental impact of air travel, CIS France introduced an internal carbon tax system for travel in January 2024 managed by the head office.**

This system aims to better monitor and control the carbon footprint from business travel. At the end of each month, CO2 emissions generated by air and high-speed rail travel are calculated based on **€85 per tonne of CO2 emitted** (determined in line with the carbon market price. Source: www.energiesdev.fr/prix-co2/). This sum is paid to a dedicated fund that aims to **finance projects with positive impacts on the climate and biodiversity.**

For 2024, emissions totalled 1.26 tCO2e/€m of revenue, representing a 12% reduction compared to 2023. This initiative has made it possible to set aside €45,300. A study is currently under way to identify the best projects to optimise the use of this sum.

TOWARDS MORE RESPONSIBLE ENERGY USE AND SOLUTIONS

- **At the Group head office:**
  In 2024, an annual reminder about energy efficiency and eco-friendly habits was sent to employees, mainly through the promotion of the Eco-Responsibility Charter. In fact, electricity consumption at the head office fell by 7.4% in 2024, demonstrating the efforts made.
  Employees can also charge their vehicles at the EV charge point available. **CIS encourages its employees to use more environmentally friendly transport**, particularly through awareness actions, soft mobility challenges and the mobility charter introduced in 2023. Two of the company vehicles are hybrid.
  In France, the energy mix is predominantly nuclear, which means that our carbon footprint is relatively low. As the installation of solar panels is not technically suitable for the roof of the building, other ways to save energy in the years to come are being studied with the property manager, through the **French decree** applicable to tertiary buildings.

- **In our countries of operation:**
  At our operating sites outside France, **we are restricted by the local energy mix and the availability of infrastructure installed by our customers to deliver our services. Drawing on the Group's expertise, projects are studied either at the initiative of CIS or at the request of our customers.** Alternative solutions are offered to our customers for supplying power to remote sites, such as introducing solar energy or methanisation into the on-site energy mix. For the time being, these solutions remain costly and require a fairly long return on investment, but CIS Group is now a preferred partner for its customers.

  As a service integrator, we are committed to developing our service offering and working with our customers to co-build sustainable remote sites. In our calls for tender, we regularly integrate solutions that minimise the impact of our activities on the environment.

For example, in **Chad** in 2024, a **16 kVA solar roof** was installed at the N'Djamena office to smooth out power delivery through the regular electricity outages. This transition provides a way of reducing fuel and generator maintenance costs and cutting the subsidiary's greenhouse gas emissions.

Our Mauritanian subsidiary plans to install solar kits in 2025 for its Nouakchott offices, where some employees work and live. The system will supply some of the energy needed to power the villa, offering a source of renewable energy and reducing GHG emissions from energy.

On site, we raise residents' awareness about using resources (energy and water) responsibly through posters in rooms and bathrooms.

4.3. Key performance indicators

2024 Group carbon footprint: 1,388 tCO2e / €m of revenue
(Revenue covered: €422.8 million – Uncertainty factor: 9%)
Scope: Group
Scope 1: 7,500 tCO2e
Scope 2: 83,000 tCO2e
Scope 3 from transport: 99,700 tCO2e
Comparison: 1,524 tCO2e / €m of revenue in 2023

2024 internal carbon tax (on business travel managed by the head office): €45,300
Formula: Total tonnes of CO2 generated by air and train travel x €85
Scope: Head office and Experts (around 150 people)

5. REDUCING AND RECOVERING OUR WASTE

5.1. Combating food waste

As our core business is **catering**, it is crucial that we act to reduce food waste. In Europe, an average of 60g of leftovers is estimated per meal per person (source Ademe). As we operate in the four corners of the world, it is also important to understand our residents' consumption habits, which vary from country to country, in order to **find suitable ways of limiting waste, even if it is sometimes cultural.**

MEASURING FOOD WASTE

In 2024, waste management workshops were organised with the QHSE and operational teams in certain target countries (Chad, Guinea, Brazil) to learn about practices at our onshore and offshore operations and work on developing Group guidelines. This work will be finalised in 2025.

Measuring is the first step before we can set reduction targets. By more precisely quantifying food waste generated over time, we can get a better handle on our consumption and minimise our environmental impact.

In early January 2025, a pilot project was launched at three sites in Algeria to improve the reliability of the "plate waste" indicator (waste at the end of service). Feedback at the end of the test period will enable us to replicate the initiative on a larger scale and in different countries. In the meantime, **the impact of food waste generated has been calculated by extrapolation, taking into account residents' eating habits by geographical area.**

REDUCING FOOD WASTE

To combat food waste, we are aware that we must introduce a food waste reduction programme. Either by improving storage, production and service processes, or by implementing awareness campaigns aimed at staff and residents, CIS acts at every stage of the value chain to limit food waste at its source.

At the end of 2024, a system was implemented to monitor the organic waste ratio per meal for our subsidiaries with large-scale operations. **For 2024, this ratio averaged 215 grams of organic waste per meal.** It should be noted that this ratio can vary significantly from one country to another, and the measurement is still imperfect.

The goal for 2025 will be to **equip each major operating site with suitable scales to measure food waste more accurately at the end of the cooking and service process.** This approach will provide **a reliable basis** for setting **a target to reduce the organic waste ratio per meal** for the next reporting period.

Two notable examples of action in this area are our subsidiary in the DRC, which recycles 30% of its organic waste (32.2 tonnes), and our subsidiary in Eritrea, which recycles 100% of its organic waste into compost (12.5 tonnes).

At the same time, we are continuing our efforts to promote food waste recovery solutions using biodigestion and methanisation for our customers. Through the circular economy, these projects have a significant impact on the environment by avoiding the incineration of food waste and thereby reducing our CO2 emissions.

PROMOTING THE CIRCULAR ECONOMY

It should be noted that our customers are responsible for most of the waste generated at sites. As a service integrator that is mindful of this issue, we developed complementary services for treating organic waste.

Through the Innovation department, CIS Group has identified two partners specialised in recycling kitchen and service waste. In 2023, the Group formed a partnership with The Waste Transformers, a Netherlands-based company that develops containerised anaerobic digesters, to transform food waste into energy and fertiliser. **In May 2024, the senior executives from The Waste Transformers came to the Group's head office to collaborate on developing target solutions. Two large-scale projects were put forward in 2024 for two major operations in Africa, but neither is operational as yet.**

Based on the amount of waste generated, **another biodigestion solution (biowaste recovery in 24 hours) was identified and proposed for two strategic operations, one of which was implemented in Eritrea in 2024. This solution will eventually be used to recycle all the organic waste generated at the site into fertiliser.**

The technical aspects of these solutions were presented to the Group CSR Committee in 2024 and at workshops on request. The project will be back on the agenda for our Country management teams in 2025.

Promoting the circular economy has become a key issue for the Group, which applies to food waste, plastic waste and any other material used in operations.

5.2. Fighting plastic pollution

Managing plastic waste was identified as a major issue for all our stakeholders. CIS must therefore monitor plastic consumption to find ways to minimise and recycle it. We are also minimising our consumption of single-use plastic wherever possible (barring any customer requirements).

The reliability of operational data on plastic waste must be improved in order to analyse and deploy solutions tailored to the specific circumstances and constraints of each country (sites located far from large cities, lack of local collection infrastructure, etc.).

INCREASE THE RELIABILITY OF DATA FROM OUR OPERATIONS

As our customers are responsible for most of the waste generated at sites, we have limited information as to the amount of waste recycled. In 2024, we therefore decided to include in our QHSE reporting an indicator on the amount of organic, plastic, metal, glass, paper and cardboard waste generated at our sites. The aim is to give us greater visibility of amounts of waste and focus our efforts on the operations that need the most improvement.

In 2024, a pilot project for plastic waste recovery was launched with the Algerian subsidiary, and various options were explored. An on-site mission in December 2024 uncovered a solution that could be relevant for the Group and the subsidiary. The study should be finalised in 2025 and replicated in other major strategic countries for the Group.

As a result of waste sorting at our head office in France, 229 kg of plastic, 206 kg of cardboard packaging and 48 kg of glass were recycled in 2024. Employees are reminded every year about the need to minimise plastic and other single-use materials through events such as International Plastic Bag Free Day, World Cleanup Day and Sustainable Development Week.

5.3. Key performance indicators

Average organic waste / meal in 2024 = 215 grams / meal
Formula: ((Total kg of average organic waste / total number of meals) x 1 000)
Scope: Group

6. DRIVING CHANGE

Training and awareness initiatives for employees, Executive Committee members and the Board of Directors play a crucial role in changing attitudes about corporate social responsibility and building a corporate culture focused on sustainability and respect for stakeholders.

6.1. Training at the highest level of the organisation

Due to the key positions they occupy within the company, **senior managers** can use their in-depth understanding of CSR to instigate significant change in organisational culture. This will in turn enable them to:

- Provide a holistic perspective on the social, environmental and economic challenges facing the company;
- Identify opportunities for sustainable innovation;
- Make informed decisions that foster both profitability and a positive impact on society and the environment.

Every two years, a training budget is allocated to members of CIS Group's Board of Directors, including the entire Audit, Risk and CSR Committee. In 2023, nine directors still serving their term of office completed the "Responsible Governance" training led by the CEO of Middlenext, an independent French association representing listed mid-caps. **In 2025, a training course will be offered to the entire Board of Directors to enhance their knowledge on essential non-financial issues.**

In 2024, a 10-hour online training programme developed by the C3D (College of Sustainable Development Directors) was offered to members of CIS Group's CSR committee. Eight members based in France, the DRC and Kazakhstan completed the certification course, reflecting their understanding of the ecological crisis and the resources needed to reinvent the company. This online training will be offered to all key employees in 2025.

6.2. Raising employee awareness about CSR issues

QUARTERLY CSR AWARENESS SESSIONS

Quarterly awareness campaigns were organised in 2024. The topics addressed were:

- **"Benefits of plant proteins" in March 2024:** To promote the benefits of plant proteins, a comprehensive communication kit was deployed for head office and country staff. Through a **presentation led by our Group nutritionist** and subtitled in several languages, employees (re)discovered the nutritional benefits and advantages that legumes and plant proteins bring to our diet. At sites that participated in the awareness campaign, employees were able to participate in an **event featuring plant protein appetiser snacks** to introduce them to new flavours.

- **"Biodiversity" in May 2024:** a 90-minute **"ocean fresk" masterclass** for head office employees was led by an external expert, and an educational presentation was shared with our operations teams. The session gave our employees the chance to (re) discover the wealth of our environment, the complexity of its interconnections and our **dependence on ecosystem services,** while highlighting the importance for each of us to take action to conserve it.

- **"The circular economy" in October 2024:** as part of European Sustainable Development Week (ESDW), which took place from 18 September to 8 October 2024, **CIS Group adapted a card game to its business lines.** Organised into subgroups led by facilitators, employees **brainstormed ideas on ways to gradually integrate the circular economy into the company's business lines.** This awareness initiative was also rolled out to employees from other countries at the **Group's annual convention in November 2024.**

- **"The water footprint of our food" in December 2024:** Based on a video from ADEME, this interactive conference for head office employees led by the CSR Manager showed the **amount of water needed to produce the food we consume.** To support this action, educational materials were distributed at our operations, emphasising the amount of fresh water available on our planet and the importance of conserving drinking water resources. The aim is to encourage sustainable practices within our teams and optimise our water consumption.

At the same time, the Human Resources department organised **a disability awareness session at the Group's head office** at the end of 2024. The aim of this mandatory training is to recognise the challenges faced by people with disabilities on a daily basis and to improve everyone's understanding of invisible disabilities.

CSR TARGETS ON COMPENSATION

To support the implementation of CSR policy within the company, Executive Management decided to include a CSR target in the variable annual compensation of some key employees in 2024. This target includes reducing the Group's greenhouse gas emissions by 3% tCO2/€m of revenue compared to the 2023 base year.

All of these actions contribute to driving change. In doing so, they help to integrate CSR concerns into the company's overall strategy and build a more responsible and sustainable company over the long term.

6.3. Key performance indicators

75% of the members of CIS Group's Board of Directors were trained in CSR issues in the past two years.

7. ETHICS AND COMPLIANCE

Pursuing a lasting relationship with our customers, partners and employees requires transparency and integrity.

Operating in 20 countries on major projects exposes us to potential ethics risks. We address these risks by emphasising ethical standards to combat corruption, fraud and influence peddling. The duty of vigilance and personal data protection are also an integral part of our processes. Our actions must reflect these values and be applied at all our subsidiaries worldwide.

7.1. Business ethics

STRUCTURE OF THE COMPLIANCE FUNCTION WITHIN THE GROUP

The Compliance function is the responsibility of the Group's Internal Control, Audit, Performance and Compliance department and Legal Affairs department, which both report to the Group's Chief Executive Officer. Our internal structure is designed to centralise compliance management, thus guaranteeing the careful and consistent application of policy at all levels of the Group's organisational structure and subsidiaries.

All documents describing CIS's commitments apply to all CIS Group staff. They are available in French and English internally on the Group's intranet and externally on its website, as well as on the notice boards at CIS Group companies. These documents can also be requested from site managers.

This practice underscores the concerted efforts towards continuous improvement that drives change at the company. Ethics and compliance are essential factors in guaranteeing the sustainability of the Group's business operations and also promote value creation.

REFERENCE DOCUMENTS ON ETHICS

Internal control guidebook, Business Ethics Charter and ethics policies

The **internal control guidebook** defines the rules that apply to all Group subsidiaries and branch offices relating to crisis and alert management, information systems management, human resources management, sourcing management, administrative management, finance and accounting management, cash management, operational management and anti-corruption.

Since 2004, CIS has incorporated its **Business Ethics Charter** into its management system, which defines and highlights the ethical, moral and professional rules of conduct to be applied to its business practices and relations with third parties (customers, suppliers, partners, authorities, shareholders, etc.).

Eight ethics policies have been deployed within the Group (Harassment policy, Personal data protection policy, IT security policy, Occupational health and safety policy, Road safety policy, Psychoactive substance abuse policy, Modern slavery and human trafficking policy, and Sustainable development policy).

The core principles on human rights and environmental responsibility are enshrined in the Group's Sustainable Development Policy.

All of these documents are deployed and apply to both Group managers and employees alike.

Furthermore, consumer health and safety are guaranteed by compliance with ISO guidelines at all Group subsidiaries (see Part 2, section 1 Health and safety).

ETHICAL RECRUITMENT AND PROMOTION PRACTICES: EQUAL OPPORTUNITY

The Group's recruitment and promotion processes are based exclusively on the skills and qualifications of each employee and are free of all forms of discrimination, including gender, age, ethnic origin, physical condition, resident location, or political or religious opinions.

CIS Group defends the principle that no worker should pay to get a job: recruitment costs are exclusively covered by CIS Group. The costs and expenses associated with the travel and treatment of expatriate workers from their community of origin to their place of work are covered by CIS Group.

The Group employs people of 53 nationalities.
In 2024, the Group had an average of 66% male employees and 34% female employees. At Group headquarters, this trend is reversed, with 63% women and 37% men. Due to the nature of our activities in hostile environments, our geographical locations and the cultural and social employment practices in our countries of operation, there is a de facto structural gender imbalance. The gender equality index is currently being calculated. In France, companies with 50 employees or more have three years to publish its first Gender Equality Index.

Workforce by age within the Group in 2024

Under 25	6.2%
25-35 years	24.3%
> 35-45 years	32.0%
> 45-55 years	24.6%
> 55-65 years	11.1%
65 and older	1.7%

In addition, **CIS's Board of Directors complies with** the provisions of Law No. 2011-103 of 27 January 2011 pertaining to **balanced gender representation.**

Companies in France with 20 employees or more are required to employ at least 6% disabled workers out of their annual average workforce subject to this obligation, rounded down to the nearest whole number, and file a compulsory declaration of employment of disabled workers (DOETH). This law applied to the CIS Group head office in 2024. In accordance with French Law 2018-771 on the freedom to choose one's professional future, the DOETH is included in the Nominative Social Declaration (DSN) and is based on the average annual headcount calculated in accordance with Article L.130-1 of the French Social Security Code:

- Average annual workforce subject to this obligation: 52.75.
- Average annual number of beneficiaries of the obligation to employ disabled workers within the company: 1.37.
- Average annual number of jobs requiring special aptitude conditions: 0.

As the number of disabled workers at CIS France in 2024 is lower than required, CIS France will have to pay a contribution in the April 2025 DSN.

Lastly, the Group's current Business Ethics Charter ensures that the promotion process is applied in strict compliance with the ILO core conventions (freedom of association and protection of the right to organise and negotiate collective bargaining agreements, eliminating employment and occupational discrimination, abolishing forced labour and the effective abolition of child labour).

7.2. Combating corruption, fraud and influence peddling

DEPLOYING THE CODE OF CONDUCT IN ALL OUR COUNTRIES OF OPERATION AND TRAINING IN ANTI-CORRUPTION

Since 2019, we have focused on the corruption risk prevention system, in line with the application of France's Sapin II law. This system is to be used at all Group companies. Our commitments consist in particular in combating money laundering, fighting against corruption, complying with the rules of fair trade and confidentiality, avoiding any situations giving rise to conflict of interests.

The Middlenext anti-corruption code is an integral part of the company's rules of procedure and is available in several languages (French, English, Arabic, Russian, Spanish and Portuguese). It is distributed to all our subsidiaries and presents our commitments and values in the fight against all forms of corruption. The email address **ethical.faq@cis-catering.com** is available for employees for any questions concerning the application or interpretation of the code.

In addition, the Gifts and Invitations policy and principles set out the rules and conditions surrounding the possibility of employees to accept or offer gifts and invitations from or to customers, suppliers and third parties. These principles can be adapted by each subsidiary to take into consideration local culture, customs and regulations.

An annual anti-corruption training campaign is redeployed for employees with an Office 365 licence, in particular the key managers most exposed to risk.

The Audit Committee regularly checks the advancement of the full deployment of the anti-corruption system.

PREVENTION AND REPORTING

The Group has an ethics reporting system that allows any employee to confidentially report any behaviour that goes against the Group's commitments and values.

Alerts can be sent by email to **cis.ethics@laposte.net** **or by any other means of communication** to report acts of corruption, discrimination, harassment, etc. that could jeopardise the company or the physical or mental health of employees. **All alerts are handled internally by our ethics committee** to guarantee **confidentiality for the whistleblower** under all circumstances and respect the rights of all involved, including the individuals reported.

7.3. Combating tax evasion

Our business activities take us to the four corners of the world.
As such, we comply with the tax laws and regulations of the countries where we operate and pay the corresponding taxes.
The Group does not use any specific schemes to avoid its tax obligations and does not invest in structures located in so-called tax havens.

Specialised consultants are used to assess any risks before opting for any tax position, to ensure tax compliance in the jurisdictions where we operate, and to document our transfer pricing policy in application of nationalities arm's length standards.

7.4. Key performance indicators

Key Group employees who took the anti-corruption training during the 2024 campaign = 81%
Scope: All head office staff, experts assigned to our countries of operation on SAGE contracts (supported), managers in our countries of operation on local contracts who hold the following key functions and have completed their trial period: Regional Manager, Country Manager, Administrative and Financial Officer, Director of HR, Director of Sales, Director of Sourcing, Director of Operations (and Project Manager), QHSE Director, IT Director and Maintenance Director. List of names available from Corporate HR.

8. CYBERSECURITY

Cybersecurity is a major issue that we must deal with as holders of operational, personal and strategic data. The Group's **Information System Security Policy** contributes to ensuring business continuity for CIS Group, prevent sensitive information leaks, and strengthen Group employees' trust in the use of resources available to them.

In 2018, CIS implemented its Information System Security Policy (ISSP) project to cover all its operations, which was coordinated by one of our information system experts. The main aim was to raise the overall level of maturity of information security, cybersecurity and privacy protection. Drawing on the work of the French Cybersecurity Agency (*Agence Nationale de la Sécurité des Systèmes d'Information* or ANSSI), we implemented best practices adapted to the specific context of each subsidiary. For example, we took into account their human and financial resources and their risk exposure.

Changes in regulations involving digital technology and cybersecurity have prompted us to define a clear strategy and associated action plans to protect the data managed within the company.

8.1. ISO 27001 certification

ISO 27001 helps companies to become risk-aware and proactively identify and address weaknesses. The standard defines requirements that the Information Security Management Systems (ISMS) must meet to ensure information security, cybersecurity and privacy protection.

Ensuring the security of information systems at the level of the organisation, guarding against cyber-attacks, identifying new threats, and protecting data integrity, confidentiality and availability are the driving forces behind the ISO 27001 certification process undertaken by CIS France in 2023.

In 2024, these endeavours were recognised with the achievement of ISO 27001 certification. The scope of this certification covers our head office information system as well as hosted services provided for Group subsidiaries.

A continuous improvement process was implemented focusing on eight major issues:

- Security of the ecosystem and suppliers,
- Integration of security into CIS projects,
- Access management and strong authentication,
- Traceability of activities carried out by IT administrators,
- Security of storage and backup,
- IT hygiene and security,
- Strengthening CIS asset security,
- Strengthening physical security.

INFORMATION SECURITY MANAGEMENT SYSTEMS (ISMS)

In accordance with ISO 27001, all applications used internally were inventoried and defined. The Strategic Project Committee worked with an outside consultant to produce extensive documentation, standardise procedures and secure access. Management was involved in this project.

A "trusted role" policy was sent to all Information Systems department staff and to CIS IT application managers to raise their awareness to their duties and obligations.

RAISING EMPLOYEE AWARENESS ABOUT DIGITAL SECURITY

CIS strives to raise its employees' awareness about the risks of cyber-attacks and the ways to protect the Group. The vigilance and ongoing training of our teams in cybersecurity is a priority of our management.

In 2024, the IT department organised Information Security awareness sessions for head office staff in line with ISO 27001 criteria. Fifty employees attended this in-house cybersecurity training course at CIS's head office.

"ISO 27001 certification helped us to grow. It gave us the opportunity to structure our organisation to better protect Group assets. This type of project works primarily by raising awareness. These days, when everyone is talking about artificial intelligence, it's important to remember that people remain at the heart of the success of these projects."

Loïc Souron, VP Information Systems

8.2. Key performance indicators

ISO 27001 certified entity = 1
Scope: Head office information system and hosted services provided for Group subsidiaries.

PART 3. NOTES

Summary of key performance indicators

ESG Criterion	Issue	Key Performance Indicator	Pages
Social/ Employees	Health and safety	**Total Recordable Injury Rate (TRIR) in 2024 = 0.57 (target: < 1.5)** Formula: (number of recordable incidents x 1,000,000) / number of hours worked per year Note: Recordable incidents: Fatality (FAT) + Lost Time Injury (LTI) + Restricted Work Case (RWC) + Medical Treatment Case (MTC) Scope: Group	Page 62
Social/ Employees	Health and safety	**Lost Time Injury Rate (LTIR) in 2024 = 0.39 (target: < 1)** Formula: (number of lost time injuries x 1,000,000) / number of hours worked per year Scope: Group	Page 62
Social/ Employees	Health and safety	**Microbiological compliance rate of dishes > 95% in 2024 = 100%** Formula: (Number of food analyses with compliant results / Number of food analyses performed) x 100 Scope: Algeria, Brazil, Côte d'Ivoire, Guinea, Kazakhstan, Mauritania, Mozambique, Eurasia	Page 62
Social/ Employees	Health and safety	**Swab tests in 2024 (touchpoints) (target: < 20%) = 0.39%** Formula: [(Number of swab tests with negative result) / (Number of swab tests with negative result)] x 100 Scope: Algeria, Brazil, DRC, Eritrea, Guinea, Mauritania, Mozambique, Eurasia, Chad	Page 62
Social/ Employees	Health and safety	**Rate of residents satisfied with their meals in 2024 (target: > 60 %) = 96.4%** Formula: ("Satisfied" + "very satisfied" answers / Total votes) to the question "Did you like your meal?" Scope: Algeria, Brazil, Côte d'Ivoire, Gabon, Guinea, Kazakhstan, Mauritania, Malawi, Mozambique, DRC, Eurasia, Chad (not applicable to Eritrea, Burkina Faso, CIS Kashagan or CIS France)	Page 62
Social/ Employees	Workforce management and talent retention	**Average Group absenteeism rate in 2024 = 4.91%** Formula: (Number of days of absence / (Number of days of absence + Number of working days)) x 100 Note: Days of absence include illness-related and unjustified absences Scope: Group	Page 69
Social/ Employees	Workforce management and talent retention	**Average employee retention rate in 2024 = 96.39%** Formula: [(Total number of employees for the month – Number of new hires for the month) / Total number of employees on the first day of the month] x 100 Scope: Group	Page 69
Social/ Employees	Workforce management and talent retention	**Total hours of training provided within the Group in 2024 = 255,772 hours for a total budget of €363,327** Formula: Number of training hours provided by external entities: 84,643 hours (Total hours of specific and technical training, upskilling provided per year) Scope: Group-wide and France	Page 69
Social/ Employees	Workforce management and talent retention	**Average staff turnover in 2024 = 4.30%** Formula: [((No. of employees IN for the month + No. of employees OUT for the month / 2) / Total number of employees on the first day of the month] x 100 Scope: Group	Page 69
Social/ Society	Contributing to the social and economic development of our countries of operation	**Average local employment by the Group in 2024 = 99%** Formula: (Number of national employees / Total number of employees) x 100 Scope: Group	Page 73
Social/ Society	Contributing to the social and economic development of our countries of operation	**Local sourcing in 2024 (suppliers located in the country of operation) = 95%** Formula: (Amount of local purchases / total amount of purchases) x 100 Scope: Group	Page 73
Social/ Society	Contributing to the social and economic development of our countries of operation	**Number of new social initiatives launched in 2024 = 42** **Number of new environmental initiatives launched in 2024 = 33** Scope: Group	Page 73
Environment	Contributing to the fight against climate change	**2024 Group carbon footprint = 1,388 tCO2e / €m of revenue** (Revenue covered: €422.8 million – Uncertainty factor: 9%) Scope 1: 7,500 tCO2e Scope 2: 83,000 tCO2e Scope 3 from transport: 99,700 tCO2e Scope: Group	Page 75
Environment	Contributing to the fight against climate change	**2024 internal carbon tax (on business travel managed by the head office) = €45,300** Formula: Total tonnes of CO2 generated by air and train travel x €85 Scope: Head office and experts (around 150 people)	Page 75
Environment	Reducing and recovering waste	**Average organic waste / meal in 2024 = 215 grams / meal** Formula: (Total kg of average organic waste / total number of meals) x 1000) Scope: Group	Page 77

ESG Criterion	Issue	Key Performance Indicator	Pages
Governance	Driving change	**75% of the members of CIS Group's Board of Directors were trained in CSR issues in the past two years.**	Page 78
Governance	Ethics and compliance	**Key Group employees who took the anti-corruption training during the 2024 campaign = 81%** Scope: All head office staff, experts assigned to our countries of operation on SAGE contracts (supported), managers in our countries of operation on local contracts who hold the following key functions and have completed their trial period: Regional Manager, Country Manager, Administrative and Financial Officer, Director of HR, Director of Sales, Director of Sourcing, Director of Operations (and Project Manager), QHSE Director, IT Director and Maintenance Director. List of names available from Corporate HR.	Page 81
Governance	Cybersecurity	**ISO 27001 certified entity = 1** Scope: Head office information system and hosted services provided for Group subsidiaries	Page 82

METHODOLOGY NOTE

The information is presented in accordance with the disclosure requirements established by Article 225 of the Grenelle II Act and the implementing decree of 24 April 2012. Decree No. 2016-1138 of 19 August 2016 has supplemented disclosure requirements by introducing the notion of circular economy. The reporting boundary for indicators presented covers the entire Group (CIS France as well as all subsidiaries and companies that it controls), calculated by consolidating data collected from the countries where CIS operates. As such, the reporting boundary for social data and the Group's environmental impacts is consistent with the financial reporting boundary.

Reporting period

The reporting period runs from 1 January to 31 December 2024. Data for comparison purposes relates to the period from 1 January to 31 December 2023.

Basis of consolidation

All CIS Group subsidiaries are included in this Non-Financial Statement (NFS). Target coverage for this NFS is 100%, with the calculation based on the CIS workforce. The key performance indicators presented in this NFS, overall, cover 87.4% of the workforce, 96.2% of the workforce for social indicators, 69.4% of the workforce for environmental indicators and 83.3% of the workforce for governance indicators.

The QHSE and Sustainable Development department implemented the CSR Data project in 2013. This project, which involved the creation of an environmental reporting matrix, provided a mechanism for collecting selected data. Several operating sites confirmed that it was not materially possible to evaluate or obtain reliable data to quantify:

- water, electricity, fuel consumption;
- amount of waste produced and recycled;
- CO2 emissions.

The sourcing and recycling of these supplies are managed by our customers, which only have access to consolidated information for the site and cannot provide detailed quantitative data for each of their many subcontractors. This situation includes CIS Group. CIS used estimates and extrapolated data to assess its carbon footprint.
In 2018, the QHSE & SD department implemented the Integrated Excellence Management System (IEMS), which analyses data for each process and for each risk. The performance indicators used for QHSE & SD reporting were fully revised by adding new areas and improving calculations and system reliability

The following points should also be noted concerning the employee data published in this report:

- **Headcount:** employees on an employment contract with the Group during the reporting year are included in the headcount, regardless of the type of contract (permanent, fixed-term or work-study). Interns and temporary workers are not taken into account.
- **Health and safety:** injuries resulting in lost work time are taken into account in calculating frequency and severity rates.
- **Training:** all categories of training are taken into account, including regulatory training, workstation adjustments, or employee upskilling.

Areas not covered by the report

All of the mandatory topics listed in section 3 of Article L225-102-1 of the French Commercial Code have been taken into account in this Non-Financial Statement.