



SPHEREA GROUP CSR REPORT

2024



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SPHEREA GROUP - CSR REPORT 2024

Introduction

In an ever-changing world, where environmental, social and societal issues are becoming increasingly important, the SPHEREA Group is firmly committed to integrating Corporate Social Responsibility (CSR) at the heart of its strategy. This CSR report presents our vision, actions and results in terms of sustainable development, ethics and social responsibility.

Since our creation, we have always believed that our success is measured not only by our economic performance, but also by our impact on society and the environment. As a major player in the engineering and technology sector, we have a responsibility to act proactively to contribute to a sustainable future.

The year 2024 was marked by an important event for the Group: the renewal of the management team.

SPHEREA's new CEO, Patrice BELIE, took up his post in July 2024, succeeding Christian DABASSE.

The road ahead for the SPHEREA Group is full of challenges. In 2024, we demonstrated excellent operational performance, and in 2025 we must continue to fuel customer satisfaction and re-engage them for the future. We are determined to consolidate our positions in aerospace and defence, while maintaining our expansion drive in rail and energy, and strengthening and broadening our product and service offering. We want to become a better version of ourselves: more agile and innovative in seizing business opportunities, continually improving collaboration between the Group's entities, and meeting higher CSR standards. So, in September 2024, our Group CSR Manager, Perrine DESMONS, joined us. This appointment represents the first tangible sign of a CSR ambition at Group level.

In September 2024, we also celebrated the Group's 10th anniversary, giving us the opportunity to celebrate our vast potential and share our vision and ambitions.

This report highlights our initiatives to reduce our environmental footprint, promote diversity and inclusion within our teams, and strengthen our relationships with our stakeholders. We are proud of the progress we have made, but aware that there is still much to do. Through this document, we would like to share our journey, our challenges and our ambitions for the coming years, while inviting our partners and employees to join us in this essential process.

Together, let's build a future where innovation and responsibility go hand in hand.

Presentation of the Group and its CSR approach

With 50 years of involvement in major civil and military aeronautical programmes, our expertise ensures the safety, reliability and operational availability of the critical systems of today and tomorrow.

SPHEREA is an international group, specialising in test solutions and services throughout the lifecycle of our products and those of our customers, in the aerospace, defence, energy and rail sectors.

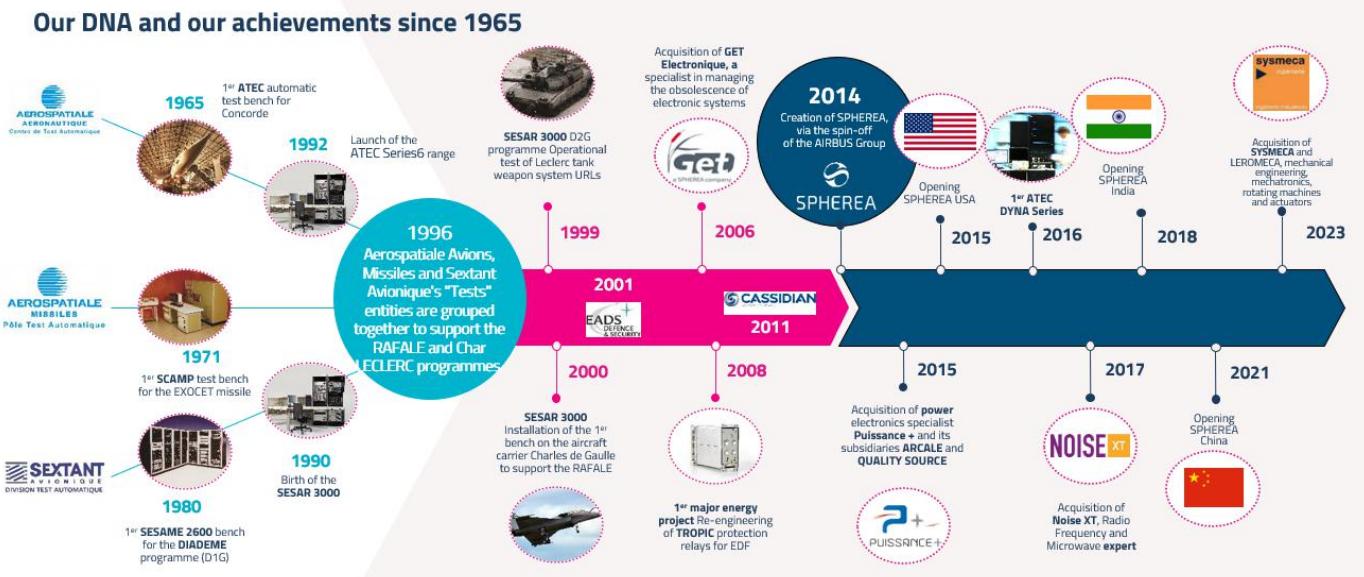
The SPHEREA Group operates in an area that is profoundly virtuous in nature: testing, which makes it possible to develop products more quickly and efficiently with fewer resources, to produce equipment while ensuring that it complies with otherwise very demanding standards, to operate it while continuing to ensure that it complies safely, while limiting the use of spare parts and thus saving resources, and to maintain it over the long term by remedying obsolescence and enabling repair rather than replacement.

The Group is internationally recognised as an expert in improving its customers' operational performance. Our business experts in electronics, microwave, optronics, support and repair provide our customers with solutions throughout the system lifecycle.

Innovation and ecosystems are at the heart of our organisation, to better meet our customers' expectations.

1. Our business model, our value chain, our stakeholders

A) Our DNA and our achievements since 1965



B) Our activities and their impact

Our raison d'être: "Remove uncertainty through test"

Our mission: We enable our customers to make the world safer and more sustainable. Our solutions remove uncertainty: they accelerate innovation, increase system availability and extend system life.

Our vision: In a future where systems are becoming increasingly complex and resources are scarce, our customers, partners and end-users are looking for greater efficiency, safety and reliability, while reducing testing and waste.

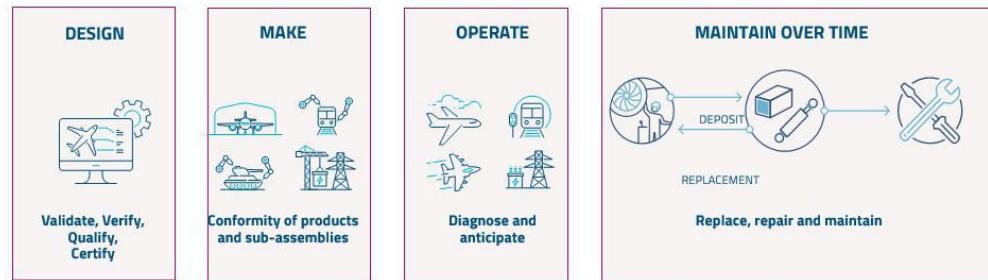
SPHEREA, as an independent trusted third party with a global vision, is leading the ecosystem towards a sustainable future with innovative test solutions.

SPHEREA's activities are developing in various carbon-intensive sectors where the challenges of transition are high. Our aim is to support our various partners in their environmental and ecological transition.

SPHEREA is also positioning itself in new sectors with a positive impact, such as rail and renewable energy.

Our offer

Modular testing solutions for the entire the entire life cycle of your products



An offer tailored to your business sector



The impact of the sectors addressed by SPHEREA Groupe :

- **Civil aeronautics:** this is a carbon-intensive sector with major transition challenges. We are strongly committed to supporting long-term technological developments, over a 10-15 year timeframe, which are in line with the ecological transition.

48% of our sales

- **Defence:** our business contributes to national defence.
42% of our sales
- **Energy:** nuclear, renewable and *smart-grid* - positive impact through indirect contribution to low-carbon transition.
6% of our sales
- **Rail:** positive impact through indirect contribution to the transition to low-carbon mobility.
4% of our sales

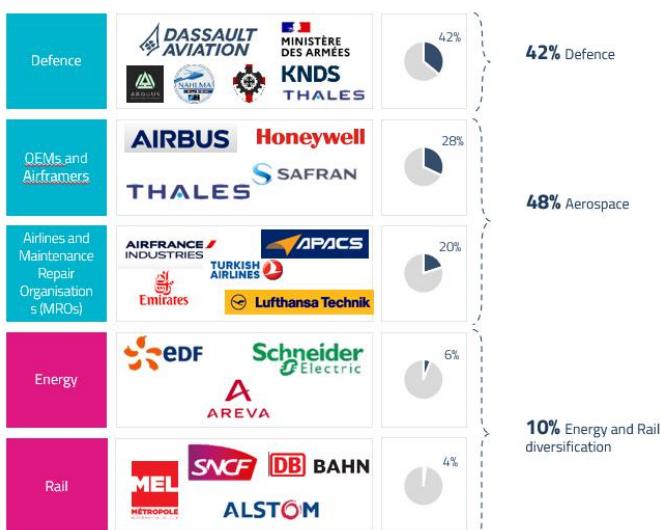
By 2030, our ambition is to become the European leader in the security of our customers' critical systems. To achieve this, we are building on our core values:

- We focus our actions on meeting our customers' expectations and building their loyalty,
- We develop an environment that enables our employees to be responsible, within a protective framework, so that they can flourish in our company and be proud to work here,
- We are committed to an ethical approach that is socially and environmentally responsible,
- We innovate by capitalising on our expertise and know-how, recognised by our customers.

C) Our structure and customer breakdown

The SPHEREA Group

Structure and distribution of our customer base



D) Our locations around the world & key figures in 2024

SPHEREA is expanding its global footprint to serve customers in more than 50 countries.



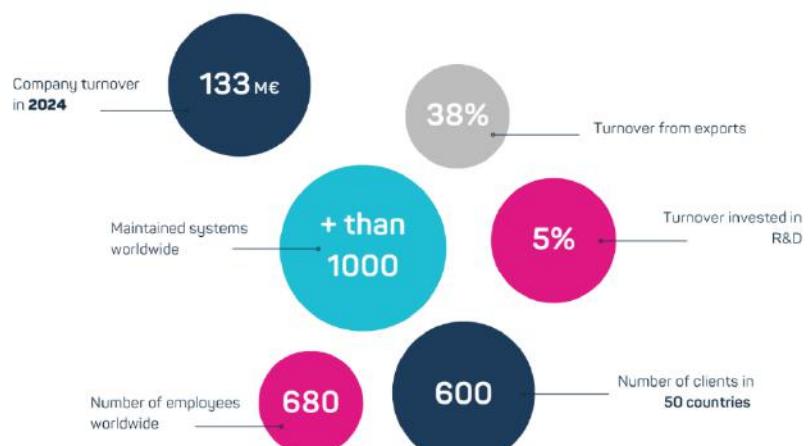
Our key figures in 2024

At the end of 2024
Spherea had a worldwide
presence

683
employees

Number of employees by country

SPHEREA Germany	57	SPHEREA Inde	3
SPHEREA United-Kingdom	31	SPHEREA Chine	5
SPHEREA Etats-Unis	7	SPHEREA France	578



French Companies 578 employees

Financière TMG : 6 employees

The Group's holding company established at the headquarters.

SPHEREA Test & Services : 374 employees

Test solutions designed to increase the availability and operability of critical systems. Aerospace, defense, transportation, energy.

SPHEREA Power & Instrumentation : 80 employees

- Development of acquisition, testing, and measurement systems and software
- Distribution of power electronics instrumentation
- Design and production of assemblies and sub-assemblies in power electronics

SPHEREA GET Electronique : 75 employees

- Solutions for system sustainability, electronic obsolescence management, cable testing, and repair.

SPHEREA BRIDGELEC : 22 employees

- Adapted company for wire harnessing and electromechanical production.

SPHEREA SYSMECA : 27 employees

- Design and production of mechanical equipment and sub-assemblies.

International Groups

103 employees

SPHEREA GmbH: 57 employees

Development, production, distribution and maintenance of test solutions (hardware, software and related services) for products of aviation, defense, transport, industry technique and similar fields.

SPHEREA Ltd, UK: 31 employees

Design, manufacture, supply, maintenance, repair and integration of test and diagnostic systems and products for the military, aerospace and civil markets. Development of software systems and related products.

SPHEREA LLC, USA: 7 employees

Specializes in complete test and diagnostic solutions for mission-critical electronic systems in North, Central and South America. Supports customers throughout the entire lifecycle of electronic equipment, from prototyping through production to maintenance and repair.

SPHEREA China: 5 employees

Design, manufacture, supply, maintenance, repair and integration of test and diagnostic systems and products for the civil aeronautics and energy markets. Development of software and related products.

TestMesures SPHEREA Solution Private Limited India: 3 employees

Supports intelligent test solutions for complex, mission-critical systems, ensuring performance, evolution and sustainability.

E) Our values and CSR policy

#DARING



Accelerate our decarbonization efforts

Innovate for tomorrow's world through a technological and ecological lens

Contribute to the development of an electronic product recycling sector

#CUSTOMER FOCUS



Encourage and promote the repair, reuse, and long-term sustainability of equipment within our ecosystem

Support our Clients and Suppliers in this collaborative approach

#EXCELLENCE

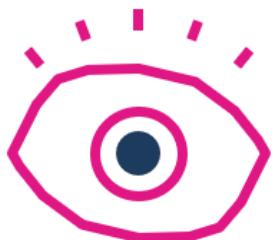


Be active contributors to the development of our region

Strengthen intergenerational knowledge sharing

Use natural resources efficiently

#COMMITMENT



Strengthen our eco-design approach

Raise awareness and engage our stakeholders

Ensure the ethical commitment of our suppliers and subcontractors

#HONESTY

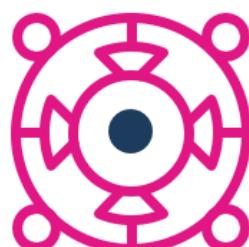


Protect personal data

Ensure the well-being and safety of our employees

Carry out our missions with ethics and integrity

#TRUST



Ensure diversity and equal opportunities

Support our employees with disabilities



Objective for 2025: translate our values into managerial behaviour and train all Group managers in them

F) A new management organisation

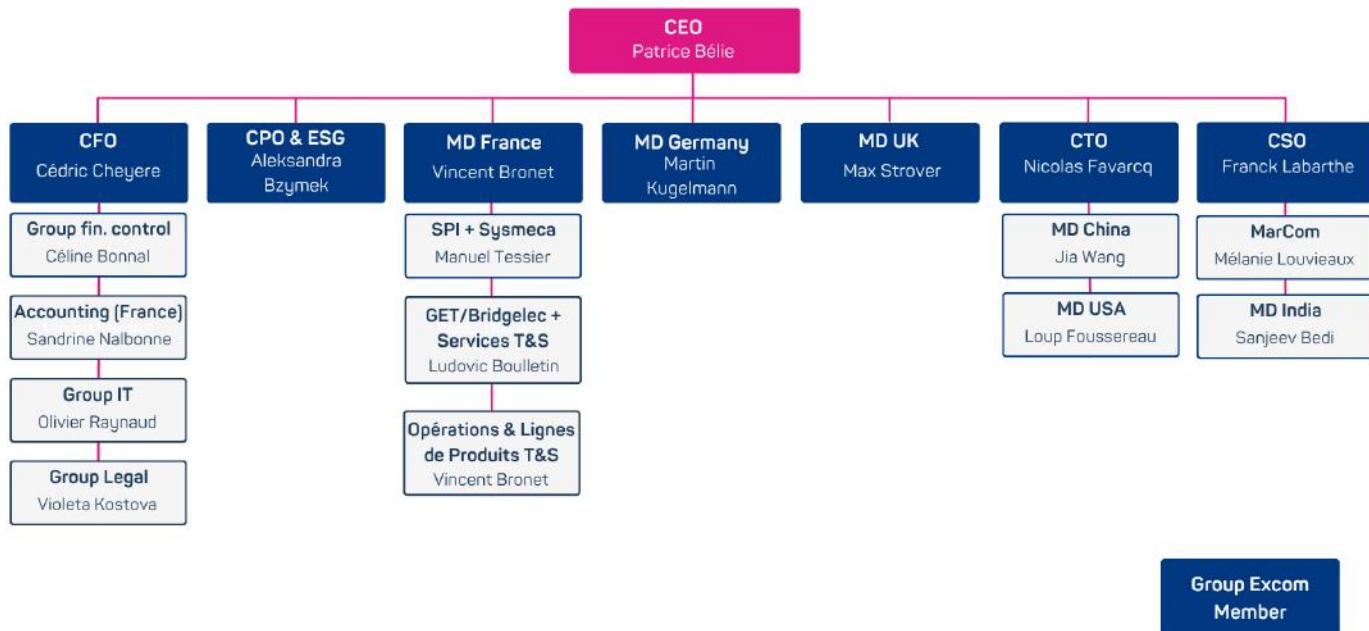
The year 2024 was synonymous with major changes for the SPHEREA Group. The Group's management team was almost entirely renewed.

Christian DABASSE handed over the role of Group CEO on 8 July to Patrice BELIE. However, he remains involved in the Group as a shareholder and member of the Supervisory Board, and remains a privileged advisor given all that he has achieved for the Group over the last 10 years.

The organisation has therefore been adjusted to enable us to achieve the strategic priorities that have been set for the coming years:

- By establishing genuine cooperation and integration between the Group's entities in order to make the most of all the opportunities that present themselves: cross-selling (selling products and skills across SPHEREA units), up-selling (increasing sales to our existing customers and with whom we can increase our market share), broadening our offering (diversifying our product portfolio and strengthening our services in particular), establishing consistent internal and external communications and a uniform Group-wide CSR policy ;
- Putting the support functions, as *business partners* providing support and control, in a position to support the growth of our various business units. This will enable us to work towards scaling up the Group as we have envisaged for 2024-2025, while increasing customer satisfaction and improving on-time delivery and quality;
- By focusing on business development and driving new commercial initiatives to ensure that SPHEREA achieves organic growth beyond 2026. We want to secure and strengthen our position in the global civil aerospace and defence markets, expand into new markets, and encourage new offerings and initiatives.

As a result, by the end of 2024, the SPHEREA Group's organisational structure will look like this:



The role of Group Sales Director (CSO) has been created, and is held by Franck LABARTHE, who joined us at the beginning of September. His remit covers all the development and communication departments, as well as all the sales forces of SPHEREA Test & Services (France). Their role is to secure order intake in France, while ensuring that we apply Group marketing and pricing strategies that are consistent with our multinational customers. The sales representatives of all the Group's entities (France and abroad) will continue to report to their companies, but will be required to report to and work jointly with the Sales Department. SPHEREA India, which is essentially a promising new business, will report to the Sales Department.

The HR & ESG function reports to the Chairman. Aleksandra BZYMEK joined us on 1st March 2024. Her main duties are to :

- Defining social and CSR guidelines, supporting their implementation and drawing on the best practices of the various units;
- Defining Group policies that are relevant to SPHEREA (recruitment, employability, professional training, internal mobility, internal communication issues, etc.);
- Supporting the Group's growth and, where appropriate, participating in external growth operations, right through to the integration phase.
- Supporting growth, with a view to harmonising the practices of the various companies;
- Managing and supervising the HR teams.

The Group Finance and Administration Department (CFO) reports to the Chairman. Cedric CHEYERE joined us in December 2024 as CFO. He is responsible for all financial affairs at Group level (management control, accounting and consolidation, reporting), legal affairs, and also covers the IT Department. The CIO plays a major role in the Group's capital expenditure . He is currently leading the ongoing IFS ERP strategic project, and also bears the important responsibility, among other things, of protecting us against cybersecurity attacks.

Vincent BRONET has been appointed Managing Director France. In this role, he will oversee all the operational activities of SPHEREA Test & Services, as well as the activities of GET/BRIDGELEC, SP&I and SYSMECA under the respective management of Ludovic BOULLETIN, Manuel TESSIER and Stéphane FORTANIER. The scope of the SPHEREA Test & Services entity's operational activities includes the Product and Offer Lines, Projects, Technical Engineering, Production, Logistics, Support and Maintenance, QSE and Purchasing departments.

Nicolas FAVARCQ's duties as CTO are also evolving, covering product strategy, design, research and development for the whole group. He will be responsible for the US and Chinese companies for business development and for ensuring that the product range is adapted to market needs.

His additional objective is to supervise and support business development in the growth markets of China and the United States.

Martin KUGELMANN, who heads SPHEREA Germany, and Max STROVER, who heads SPHEREA UK, report to Patrice BELIE. The fact that these two essential units contribute to the Group's strategy and

are committed to the success of our actions is a major element in moving towards greater cooperation and integration between the units.

The Group Executive Committee ('Excom') meets once a month. It reviews the SPHEREA Group's reporting (financial, CSR, quality, etc.). It is used to monitor and ensure that strategic objectives are achieved. It also encourages new cross-functional and joint initiatives at Group level.

The members of Excom are :

- Patrice BELIE, Chairman,
- Vincent BRONET, Managing Director France,
- Aleksandra BZYMEK, Director of Human Resources & ESG,
- Cedric CHEYERE, Chief Financial Officer,
- Nicolas FAVARCQ, Technical Director,
- Martin KUGELMANN, Director of SPHEREA GmbH,
- Franck LABARTHE, Sales Director,
- Max STROVER, Director SPHEREA Ltd United Kingdom.

The subsidiaries are managed by :

- Sanjeev BEDI for SPHEREA India,
- Ludovic BOULLETIN for GET Electronique & BRIDGELEC,
- Loup FOUSSEREAU for SPHEREA LLC USA,
- Manuel TESSIER for SPHEREA Power & Instrumentation,
- JIA WANG for SPHEREA China.

2. Our CSR policy

A) Three pillars and twelve priority commitments

OUR TWELVE KEY COMMITMENTS

THREE PILLARS

01

RESPONSIBLE FOR OUR ENVIRONMENTAL FOOTPRINT

- 1. Accelerate our **decarbonization** efforts
- 2. Strengthen our **innovation** efforts: envisioning the world of tomorrow through an ecological and technological lens
- 3. Be active contributors to the development of our **region**
- 4. Raise awareness and engage **our stakeholders**

02

COMMITTED TO A SUSTAINABLE PRODUCT LIFECYCLE

- 1. Strengthen our **eco-design** approach
- 2. Encourage and promote the **repair, reuse, and longevity** of equipment within our ecosystem
- 3. Contribute to the growth of an **electronic product recycling sector**
- 4. Work hand in hand with our Clients and Suppliers to drive this **collective effort**

03

RESPECTFUL OF PEOPLE

- 1. Ensure the **well-being and safety** of our employees
- 2. Ensure **diversity and equal opportunities**
- 3. Support employees with **disabilities**
- 4. Foster **intergenerational exchange**

 SPHEREA

B) The methodological framework of our Group CSR approach

OUR METHODOLOGY FOR GLOBAL TRANSFORMATION



Aligned with the UN's SDG's



Our commitment is demonstrated through our participation in the CSR committee of Club ETI Occitanie



Its maturity is recognized through Ecovadis certification



Its framework is based on the ISO 26000 standard, and our headquarters is certified to ISO 14001

C) Our contribution to the Sustainable Development Goals



Because of its activities, its sectoral challenges and its locations, the activities of the SPHEREA Group have an impact on 15 of the 17 existing Sustainable Development Goals (SDGs): all the SDGs are monitored except 2 and 14.

Contributions to the SDGs through our core business



- **Ecodesign:** 3 Life Cycle Analyses carried out for 3 of our products (T2I, ATMOS & MERMOZ) | **SDG8**
- **Infrastructure & Quality of Life:** New GET/BRIDGELEC Labruguière industrial site | **SDG9 & SDG3**
- **Calculating our carbon footprint** | **SDG13**

- Scope 1, 2 & 3 - SPHEREA T&S
- Scope 1 & 2 - GET/BRIDGELEC
- **CSRD:** Finalisation of our dual materiality analysis | **SDG16**
- **Group Reporting:** Publication of our 1st CSR report on the 2023 scope | **SDG16**

Contributing to the SDGs through our internal practices



- Responsible and supportive collections | **SDG1**
- Sports challenges and teams in the SPHEREA colours | **SDG3**
- Siesta room and breathing classes for the Eisenhower site | **SDG3**
- Time for socialising: Games Community, purchase of a Barbecue/Plancha | **SDG3**
- Climate fresco for the group's 10th anniversary | **SDG4**
- 1st Diversity Afterwork for female students | **SDG4**
- Disability Roadmap - Priority 2024 'Rooting knowledge of disability' | **SDG10**
- Short circuits for local consumption | **SDG12**
- Car-sharing application for the Eisenhower and Camboulives sites | **SDG13**
- Objectif Pro-Cycling Employer program | **SDG13**
- Waste collection walk for World Clean-up Day | **SDG15**

In the coming years, we want to further improve and structure our contribution to the United Nations Global Compact Agenda 2030.



Objective for 2025: SPHEREA Group to join the United Nations Global Compact.

Medium-term objective: Implementation of a monitoring plan for SPHEREA's activities in relation to the SDGs.

D) Structuring our team and CSR approach

During 2024, the SPHEREA Group's CSR team was able to be better structured with an optimised distribution of actions.

The Group CSR team is now made up of an HR & ESG Director who is a member of EXCOM, a Group CSR Manager, a CSR Manager for France, a team of CSR leaders for France and a team of CSR correspondents in each of the international subsidiaries.

In addition to this internal structure, we also attach great importance to raising awareness and involving our stakeholders in our approach. Our CSR approach is collaborative and open to all employees and stakeholders.

SPHEREA wishes to adopt a systemic approach: the pursuit of financial prosperity will therefore be conditional on an objective of environmental and social sustainability.

SPHEREA wishes to contribute to the transfer of knowledge: studies of CSR and sustainable development professionals show that there is still an overall lack of knowledge of environmental issues in companies.

SPHEREA is committed to acting on behalf of the region: as a player in society, companies have responsibilities that go beyond the mere production of economic value. In particular, it will manage its social and environmental issues, and make a positive contribution to society.

Objective achieved in 2023: Creation of a team of CSR leaders in France.



Objective achieved in 2024:

- Structure a CSR team at Group level,
- Publication of the Group's first annual CSR report.



Objective for 2025: Simplify and rationalise our CSR roadmap with objectives set using SMART methodology.

The SPHEREA Group's CSR approach can be broken down into three categories: Environment, Social & Governance.

We have illustrated this with the new CSR visual identity below.



PART 1 - OUR SOCIAL CHALLENGES

In a context where CSR is becoming an essential lever for ensuring sustainable and balanced growth, it is crucial for the SPHEREA Group to integrate and promote its social challenges. These issues have a direct impact on our employees, our partners and the community in which we operate. By focusing on well-being at work, diversity, equal opportunities and quality of life within the company, SPHEREA is committed to building an ethical, inclusive and responsible working environment. This part of the report aims to analyse the challenges and actions taken to address these social issues, highlighting their importance for the company's long-term future and reputation.

1. Ensuring the well-being and safety of our employees

The SPHEREA Group has implemented an appropriate environmental, health and safety management system and promotes awareness of these policies among its employees. One of the SPHEREA Group's priorities is to put people and their environment at the heart of its concerns in order to ensure the long-term future of its activities.

A) Favouring the quality of life and working conditions of our employees

SPHEREA strives to provide a stimulating working environment that respects everyone, and to offer a good quality of life to all its employees, notably through the signing of framework agreements. A number of noteworthy social events will take place in 2024.

1. A new Working Time Agreement for SPHEREA Test & Services



Objective achieved in 2024: Signature of a new Working Time Agreement for SPHEREA Test & Services on 18 July 2024.

The aim of this agreement is to:

- Simplify the old agreement and clarify the different practices within SPHEREA Test & Services,
- Improve our performance and the quality of our services in order to meet our customers' expectations,
- Strengthen the loyalty of our employees, in particular through the recognition of seniority,
- Better reconcile the professional and personal lives of our employees,
- Implement the initiatives suggested by the CSR workshops.

In particular, this agreement introduces new types of leave:

- Gynaecological leave & MAP leave for the spouse of a woman undergoing MAP,

- Peri-natal bereavement leave for both men and women,
- Leave for employees who are "close carers".

2. Other noteworthy social events for the Group

- The Group's 10-year anniversary event, which brought together all its worldwide entities,
- Application of the new Metallurgy collective agreement on 1 January 2024, with the roll-out of job cards for 100% of our employees,
- Deployment for the 1st time of a harmonised *People Review* process for all French entities,
- Establishment of a recruitment plan for France, for the 1st time,
- Establishment of a training plan for France, for the 1st time,
- Implementation of an application management tool (*ATS Smart Recruiter*) to meet our recruitment and employer brand challenges, in addition to facilitating our recruitment times,
- Merger of ARCALE and Puissance + into SP&I:

The merger of the Arcale and P+ entities gave birth to SP&I, a company now employing over 50 people. This far-reaching change has major social implications, particularly with the introduction of a Social and Economic Committee (CSE) from 2025. This new representative body will promote stronger, more structured social dialogue. In addition, the allocation of a budget dedicated to social works will make it possible to initiate concrete actions in favour of well-being in the workplace, for the benefit of all employees.

- A new site for GET ELECTRONIQUE & BRIDGELEC in Labruguière:

A site that is more respectful of the environment, disabilities-friendly and more comfortable for our employees.



Our new site in Labruguière





Objectives for 2025 :

- Group-wide recruitment and training plan,
- Group-wide *People Review*,
- Finalisation of job descriptions with a new skills reference framework and an updated knowledge grid for France,
- Signing of the "Quality of life at work" agreement, including the subjects of psycho-social risks (PSR), teleworking and "Sustainable Mobility Package" for SPHEREA Test & Services.

B) Addressing psycho-social risks with the utmost vigilance

The psycho-social risks are treated with great attention thanks to various devices: the cell of watch is active within SPHEREA Test & Services and a study of the Psycho-social Risks (PSR) was carried out, under the control of a dedicated "Copil PSR".

1. A monitoring and listening unit within SPHEREA T&S

Since February 2022, a monitoring and listening unit has been in place at SPHEREA Test & Services.

The Monitoring and Listening Unit is made up of 8 members: the Director of the establishment, a member of the HR function, the Disability Advisor, the HSE Manager, the occupational physician, the social worker and two members of the "Health, safety and working conditions committee".

The unit may call on any expert (internal or external to the establishment), chosen for their skills, who can usefully assist it in its work.

It is available to all SPHEREA Test & Services employees, including trainees and alternates.

The purpose of setting up this unit is to create a collaborative forum for discussion within the company, conducive to the prevention of any individual difficulties that may affect the quality of life and working conditions of employees (psycho-social risks, disabilities, inter-generational conflicts, etc.). It also aims to provide a body that facilitates the concerted implementation of appropriate actions in the event of proven difficulties.

To this end, the Monitoring and Listening Unit has been assigned the following tasks:

- To work together on an employee's request;
- Encourage dialogue and the mutual transmission of information;
- Understand an employee's situation in its entirety;
- Informing and advising the employee (who has referred the matter to the unit) and SPHEREA Test & Services management on the action to be taken;
- Pooling the means and resources of each player.

The Monitoring and Listening Unit meets quarterly to review its activities.

The situations dealt with are the subject of an anonymous quarterly report sent to the Director of the establishment. This report is sent to the "Health, safety and working conditions committee" and to the union representatives. It may be accompanied by recommendations with a view to identifying an action plan.

Information relating to the tasks of the Monitoring and Listening Unit is disseminated by any means (thematic sheets, dedicated space, etc.), as well as a dedicated e-mail address.

As part of their duties within the unit, the designated members are bound by the strict ethical rules set out below:

- Confidentiality regarding situations and information brought to the attention of the Unit. Members shall ensure that they do not pass on confidential or sensitive information to persons outside the Unit, unless the person concerned has given his or her express consent. Only the members to whom the matter has been referred will have access to the identity of the person(s) concerned;
- Objectivity and benevolent neutrality in dealing with individual cases;
- Impartiality;
- Respect for reasonable deadlines in dealing with cases, taking into account the complexity of each situation and the constraints involved;

Availability and participation in the unit's activities: attendance at meetings, receipt of e-mails, etc.

 **Objective for 2025:** To give a new timetable to the monitoring and listening unit - more regular, and with an optimised organisation with the introduction of internal rules for this unit. This body will be institutionalised by its inclusion in the "Quality of life at work" agreement.

2. An assessment of psycho-social risks within SPHEREA Test & Services

In September 2024, a SPHEREA PSR Copil was set up to carry out a PSR assessment. An occupational psychologist worked with a team of 12 people, including 2 members of the Executive Board, 2 elected staff representatives, 2 managers and 6 employees.



Objective achieved in 2024:

- Launch of an assessment of Psychosocial Risks in partnership with occupational medicine,
- Creation of an PSR COPIL to steer the assessment and draw up an action plan.



Significant indicator: 71% participation in the COPIL PSR survey (267 responses out of 374 employees at SPHEREA Test & Services).

Above all, the survey revealed protective factors:

- 1) Relationships between colleagues: trust between colleagues, social support between colleagues, etc.
- 2) Organisation and leadership: trust between employees and management, social support from line managers, clarity of roles, recognition, etc.
- 3) Autonomy: opportunities for self-fulfilment
- 4) Health & well-being: occupational safety, self-assessed health, no burnout

C) Monitor indicators relating to employee health and safety at Group level

Absenteeism (excluding maternity) & number of accidents at work :

Entity	Absenteeism rate 2024 (excluding maternity)	Number of accidents at work 2024
FRANCE	TEST & SERVICES	1.76%
	GET	4.50%
	ELECTRONIQUE	14
	BRIDGELEC	4.72%
	SP&I	0.59%
	SYSMECA	5.2%
	GERMANY	0,1%
	UK	2,48%
	USA	2,33%
	CHINA	0%
	INDIA	0%
Total		2.168 (average)
		19

Breakdown of absences due to sickness: We continue to monitor the 5 major risks identified by SPHEREA Test & Services: road risk (over and under 100 km), customer management, working under high voltage, use of electrical equipment, and commuting to and from work.

Focus on mental and physical health workshops in Germany

SPHEREA GmbH takes the mental and physical health of its employees very seriously. The three pillars of health are addressed in workshops and discussions:

- 1) nutrition: a theoretical lecture and a practical workshop,
- 2) physical exercise: outdoor training, active breaks, functional training and practical workshops,
- 3) mental health: a three-part workshop.

Various measures are proposed to help employees take care of their health: online health questionnaire, outdoor health day, provision of fresh fruit and vegetables, anonymous health hotline for quick appointments or psychological help. Occupational medicine is also available to employees. To encourage physical activity, subsidies are available for certain gyms, and employees are offered attractive rates for the purchase of a bicycle to get to work.

SPHEREA also ensures compliance with its Annual Programme for the Prevention of Occupational Risks and Improvement of Working Conditions (PAPRIPACT). This contains:

- The policy and programme for the prevention of occupational risks (safety) and the Single Occupational Risk Assessment Document ("DUERP"),
- The policy and programme for improving working conditions.

D) Safety of our employees in the performance of their duties

The SPHEREA Group makes every effort to ensure the safety of all its employees.

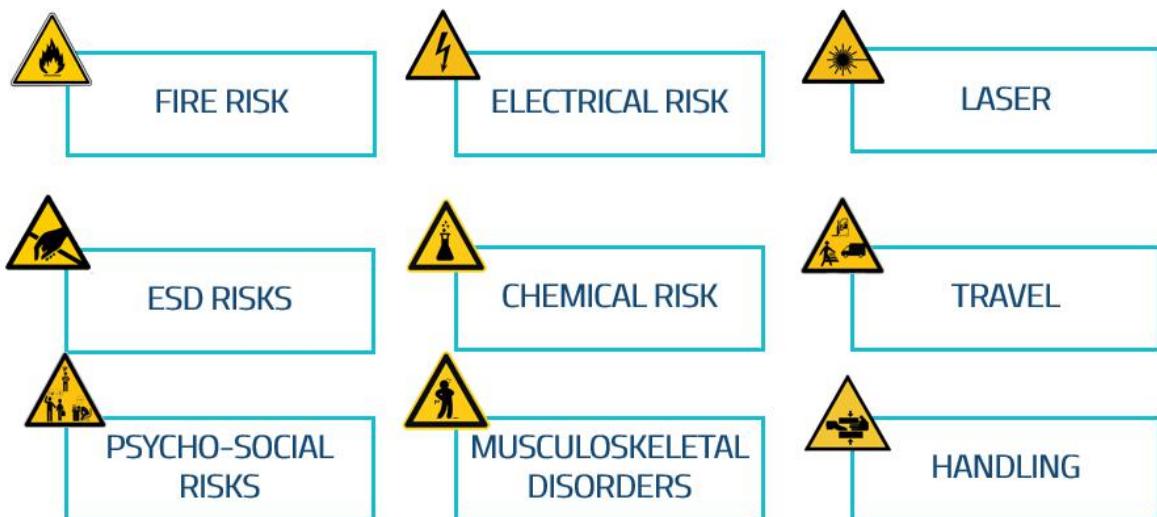
The company ensures that these commitments are shared by all subsidiaries and entities of the SPHEREA Group, by each employee, and by its customers and suppliers, everywhere and at all times.

SPHEREA Group's partners, subcontractors and suppliers must take the appropriate measures to comply with safety, health and environmental requirements.

The safety of our teams is an integral part of our culture; in order to continually reduce occupational risks, we constantly monitor the safety of our employees.

Our Group's safety system is based on current regulations, and safety rules have been implemented to protect our employees as effectively as possible.

KEY RISKS IDENTIFIED



HEALTH



PRESERVING HEALTH AND SAFETY

SAFETY



CONTROLLING RISKS

ENVIRONMENT



ENSURE ENVIRONMENTAL PROTECTION

Safety measures in place:

- Use of collective and individual protective equipment (PPE)
- Compulsory medical check-ups for all employees: on recruitment and when there is downtime, in accordance with regulations
- Drafting and regular updating of the "Single Occupational Risk Assessment Document" (DUERP) and the PAPRIPACT:
 - Safety risk analysis for each workstation in the company
 - Updating of this analysis following changes in activity or accidents
 - Monitoring: Exercises / Audit / Causal analysis of workplace or commuting accidents
- Leading a "Health, safety and working conditions committee"
- Training and prevention plans where necessary
- Regular inspections or audits to ensure the safety of equipment and infrastructure
- Provision of a list of first aiders at work (SST). Signs have been put up on the frames of the SST offices.
- A safety, security and radiation protection policy.
- Monitoring of employees exposed to ionising radiation at GET Electronique according to a dose constraint categorisation.



Medium-term objectives :

- Implement specific procedures for handling chemicals and hazardous substances
- Implement preventive measures against stress and noise exposure
- Continue to comply with the Single Occupational Risk Assessment Document.

Ongoing objective: Increase employee safety and further reduce the number of workplace accidents.

Frequency rate and severity rate in 2024 :

Entity	Frequency rate	Severity rate
TEST & SERVICES	5.13%	0.18%
GET ELECTRONIQUE	0%	0%
BRIDGELEC	63.98%	0.192%
SP&I	0%	0%
SYSMECA	0%	0%
GERMANY	0%	0%
UK	0%	0%
USA	0%	0%
CHINA	0%	0%
INDIA	0%	0%
Total	6.9% average	0.19% average

→ It should be noted that our frequency and severity rates are very low for the industrial sector.

2. Dynamic management of our workforce

A) Changes in our workforce

Entity	Average age in years	Years with the company
TEST & SERVICES	42	9,85
FTMG	49	4,81
GET ELECTRONIQUE	42	8,2
BRIDGELEC	49	5,3
SP&I	39.15	6,95
SYSMECA	41.5	5,5
GERMANY	39.5	7,06
UK	44.9	9,4
USA	49.1	10,6
CHINA	35.7	2,14
INDIA	57	3
Average	42 years	8.64 years



Significant indicators :

- Average age of all Group employees: **42 years**
- Average length of service with the Group: **8.64 years**

In 2024, the new collective agreement for the metallurgy industry will be applied, leading to the renegotiation of certain agreements.



Objective for 2025: Launch of negotiations for a generation agreement and a "Job and Career Management in Companies" ("GEPP" in France) agreement, necessary in view of the age and seniority pyramids.

Turnover rate in the SPHEREA Group :

Entity	Turnover 2024
TEST & SERVICES	12.23%
GET ELECTRONIQUE	18.84%
BRIDGELEC	38.46%
SP&I	34.72%
SYSMECA	40.48%
GERMANY	2%
UK	1.99%
USA	1.61%
CHINA	13%
INDIA	0%
Average	16.33%

Reminder: $\text{Turnover rate} = [(\text{Number of departures in year } N + \text{number of arrivals in year } N) / 2] / \text{Headcount at 1 January of year } N * 100$

The high turnover rate observed in some of our entities is linked to a large number of new arrivals during a period of strong growth for the Group.

B) Annual skills development plan

Developing and maintaining employee skills is an imperative for SPHEREA in meeting the needs of its customers and employees. This skills development plan enables us to ensure that our teams master the skills required for their jobs and that they can consider a career move within the SPHEREA Group.

We therefore follow a personalised support approach in order to :

- Enable employees to develop their skills and careers within the Group, in line with their career plans and the Group's strategy;
- Develop their employability;
- Prepare for future internal mobility;
- Retaining our talent.

The 2024 skills development plan is organised around 3 axes:

1

HARDWARE, SYSTEM, AND SOFTWARE ROLES

Technological focus primarily based on our three core areas of expertise: Hardware, System, and Software. These are the technical skills we develop and share across our Group, enabling us to design and maintain our products, particularly in the field of electronics, which remains one of the key foundations of our solutions. This makes it a crucial component of our skills development strategy.

Challenges related to Customer Relations, Project Management, and Continuous Improvement, which are essential for SPHEREA's development.

Whether it involves structuring our project management methodologies or enhancing language skills, this area brings together key challenges linked to our Group's ecosystem interfaces, focusing on the following domains: Project Management, International Business, Methods, Continuous Improvement, Digital Tools, and Language Skills.

CUSTOMER FOCUS / CROSS- FUNCTIONAL ROLES

2

3
QUALITY/SAFETY/
ENVIRONNEMENT

Developing eco-efficient products, improving work organization, and ensuring employee safety are fundamental themes. Strengthening cybersecurity remains a top priority in 2024.

The main areas and skills targeted under this focus are outlined below:

- Understanding and implementing environmental constraints and related standards
- Establishing an eco-design approach, deploying associated actions, and monitoring their progress
- Standards for emerging markets
- Mandatory training in Safety and Cybersecurity



Key Performance Indicator: 75% of employees trained by 2024 at SPHEREA Test & Services

Employee training in the SPHEREA Group in 2024 :

Entity	Number of employees trained	Total training time in hours	Cost in €
TEST & SERVICES	257	5140 hours	238 611 €
GET	38	537 hours	13 320,05 €
ELECTRONIQUE			
BRIDGELEC	5	590 hours	3 252,51 €
SP&I	20	283.5 hours	13 390,33 €
SYSMECA	2	14 hours	510,25 €
GERMANY	57	227.5 hours	135 063 €
UK	25	442 hours	/
USA	/	/	/
CHINA	8	288 hours	/
INDIA	1	80 hours	/
Total	413 employees trained	7374.5 hours of training	404 147,14 €



Significant indicator: 413 employees trained out of a total of 683, i.e. **more than 60% of SPHEREA Group employees trained by 2024.**

C) Career development

At SPHEREA, employees' careers are monitored through the annual performance review interview.

We follow two main guidelines:

- Adapt Human Resources to the needs of the company,
- Make employees active players in their own careers.



Significant indicator: In 2024, **70% of annual performance reviews** were completed, compared with 82% in 2023:

The complexity and workload involved in the appraisal interview process meant that managers were unable to conduct all the interviews with their teams. Based on this observation, management worked at the end of 2024 to simplify the process by combining the two interviews (performance appraisal and professional interview) into a single interview. This new process will be rolled out from the 2025 campaign onwards and will aim to significantly increase the rate at which interviews are carried out.



Objectives achieved in 2024:

- Structure and implement procedures and tools for the HR *Learning & Development* function in order to draw up, monitor and continue to optimise the training plan.
- Review of the skills assessment process, with the reintroduction of People Reviews
- Regular assessment - at least once a year - of individual performance
- Introduction of measures to encourage the recruitment of new talent: introduction of the ATS "Smart Recruiter" with a dedicated space for each employee. This facilitates co-option and internal mobility.



Objective for 2025:

- Carry out at least 90% of career interviews for all employees,
- Launch a training programme for all Group managers based on the managerial behaviours inherent in the Group's values.

SPHEREA also wishes to contribute to the development of its employees through partnerships with schools (ICAM in Toulouse, for example), with institutions such as the French Ministry of the Armed Forces, and through the animation of a SPHEREA ecosystem (Occitanie region).

In Germany, SPHEREA works closely with a number of universities to give young people an insight into the business world and support their training. The German team takes part in several job fairs in the Ulm region. Students from the University of Ulm were also able to come and see the offices, integration rooms and products.

The integration of work-study students and trainees remains a priority, with the aim of supporting and retaining these students and transforming their contracts into permanent jobs.

3. Ensuring gender diversity, inclusion and equal opportunities

The SPHEREA Group is committed to developing a corporate culture based on :

- Equality between women and men in career paths,
- Integration of disabled employees.

A) Professional equality between employees

Country	Women	Men
FRANCE	126 women	452 men
GERMANY	20 women	39 men
UK	3 women	26 men
INDIA	1 woman	2 men
CHINA	0 woman	8 men
USA	1 woman	5 men
TOTAL	151 women	532 men

➔ **22% women and 78% men** in the SPHEREA Group.

The SPHEREA Group operates in an area of activity, industry, in which women are under-represented. Mindful of its social responsibility, SPHEREA intends to continue its efforts to promote the employment of women within its workforce.

FOCUS - Gender Equality Index & Women in Industry

At SPHEREA Test & Services, women represent 21% of the workforce, which is lower than the national rate, which according to INSEE is 28.5% in industry. However, it is important to note that there is no imbalance within categories, as women account for 21.03% of managers and 21.21% of technicians.



Significant indicator: A score of **77/100 on the Gender Equality Index in 2024**, compared with 89/100 in 2023 (for SPHEREA Test & Services).



Pay gap: 37/40 points

Progress target: Allocation of a specific budget as part of the NAO 2025 to reduce or eliminate any pay gap for equivalent positions.

Difference in rate of increase: 5/20 points

Progress target: Checking, during the 2025 pay rise campaign, that the rate of pay rise is consistent between men and women in equivalent positions.

Difference in promotion rates: 15/15 points

Return from maternity leave: 15/15 points

Ten highest salaries: 5/10 points

Progress targets :

- Systematically consider internal and external applications from women for open positions with high added value.
- Carry out awareness-raising initiatives with female students from our partner schools to encourage female representation in our workforce.
- Continue our collaboration with the "Elles bougent" association and encourage employees to become mentors or relays for this association.

SPHEREA Test & Services 2024 Score: 77/100 National Average: 88/100	2022		2023		2024	
	Maximum number of points	Points obtained	Maximum number of points	Points obtained	Maximum number of points	Points obtained
1 Gender pay gap	40	36	40	39	40	37
2 Gap in individual salary increases	20	20	20	20	20	5
3 Promotion gap	15	15	15	15	15	15
4 Percentage of employees receiving a raise upon return from maternity leave	15	15	15	15	15	15
5 Number of employees of the underrepresented gender among the 10 highest salaries	10	0	10	0	10	5
Total des indicateurs calculables	100	86	100	89	100	77
INDEX sur 100 points	100	86	100	89	100	77

NB:

- Our French subsidiaries BRIDGELEC & SYSMECA are not concerned by this obligation to calculate the gender equality index,

- As regards GET Electronique, the M/F equality index could not be calculated under the regulations,
- SPHEREA Power & Instrumentation has been eligible since summer 2024 and will comply within a maximum of 3 years.



Objectives achieved in 2024:

- Participate in information and awareness-raising initiatives in schools and the Toulouse ecosystem to promote technical professions to young women and girls.
- Mixed Gender Afterworks" organised regularly in France to promote our professions to all genders.



Objective for 2025: Implement an anti-discrimination and equal opportunities policy for SPHEREA Test & Services.

Medium-term objective: In view of our positioning in the current market, to strengthen the gender mix in technical functions; based on the rate of 14% in 2023, to increase to 20% by 2029 and to 28% by 2034.

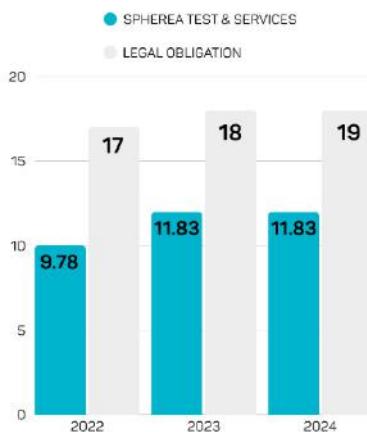
B) Integration of disabled staff

In order to comply with regulations on the employment of disabled people, SPHEREA is taking a number of steps:

- Recruiting people with disabilities,
- Paying a contribution to AGEFIPH,
- Subcontracting to adapted companies.

Entity	Number of disabled employees (FTE)	% of disabled employees
TEST & SERVICES	11.83 employees	3.16%
GET ELECTRONIQUE	7 employees	9.33%
BRIDGELEC	13 employees	63.63%
SP&I	1 person	1.25%
SYSMECA	0	/
GERMANY	0	/
UK	0	/
USA	0	/
CHINA	0	/
INDIA	0	/
Total	32.83 employees	

Number of employees with a disability



SPHEREA Test & Services has been below the legal threshold for the employment of disabled workers for the past three years. In 2024, the average annual headcount of disabled workers will be 12, compared with the legal requirement of 19 in 2023.

Our Disability Roadmap 2024-2026

BUILDING OUR POLICY

- Drawing up a communication on the rights of disabled employees and family carers
 - Legal
 - Conventional
 - By entity
- Create a dedicated space under the HR dashboard centralising beneficiaries and other related information
- Introduce annual monitoring of employees with RQTH
- Create a "Disabled Access" process for all our French sites
- Support the opening up of our supplier panel to adapted companies (% to be determined by the CSR committee)
- Include disability in our recruitment policy
- Study the standardisation of the rights of employees with disabilities and family carers
- Carry out an assessment of medical teleworking and study the possibility of extending it to disabled employees and family carers
- Carry out a benchmark of disability agreements and study the possibility of a SPHEREA agreement.

 **Objective for 2025:** Implement an anti-discrimination and equal opportunities policy for SPHEREA Test & Services.

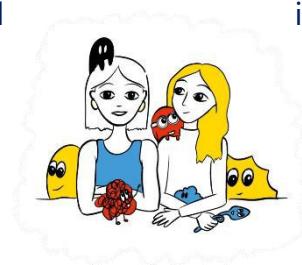
Medium-term objective: By the end of 2026, to have completed 4 TREMPLINS fixed-term contracts within the Group with BRIDGELEC, with conversion to permanent contracts.

INCREASE AWARENESS

- Include a compulsory workshop on "DISABILITIES" in the induction programme / game format
- Run a "DISABILITIES" workshop once every six months on a voluntary basis in a game format, 1 for Managers and 1 open to everyone.



Objectives achieved in 2024: Awareness of disability issues is well established among our employees and our Disability Officer is clearly identified internally.



SPHEREA ACTIV'CHALLENGE



On the occasion of the SEEPH 2024, our Disability Officer offered employees of SPHEREA entities in France the opportunity to take part in various awareness-raising webinars. The topics were selected by our employees via a survey. In this way, we are taking account of their experiences, responding to their needs and achieving our objective of "desacralising disability". The webinars were offered by PETITE MU, the 1st media dedicated to raising awareness of invisible disabilities <https://www.petitemu.fr/>

At the same time, we ran meetings and discussion sessions on the activities of BRIDGELEC - the SPHEREA Group's Adapted Company.



To learn more about disabilities, employees were also able to play "TFCécifoot", as well as board games and the "Activ Challenge" in June, with a record number of employees taking part.

169 participants
21st out of 970 organisations taking part

➔ 2024 was a significant turning point in our CSR commitment to disability.



Objective for 2025: To develop our own awareness-raising material on disabilities.

BE IDENTIFIABLE and COMMUNICATE

- Position ourselves as a "Disability Welcoming company", both internally and externally
- Create a dedicated space on the new intranet
- Identify a committee to which we would like to belong (e.g. AGEFIPH Occitanie Disability Advisors Network | AGEFIPH)

COMPLY WITH REGULATIONS: Comply with the obligations of the "DOETH" (French) declaration



Objectives achieved by 2024 :

- We are an active member of the Occitanie - AGEFIPH network of Disability Advisers and regularly share our feedback with our ecosystem,
- Our Disability Officer and our CSR Manager for France took part in the "Diversity Fresco"
- Since mid-2024, we have also been registered with the "Progress Activating" community of companies (activateurdeprogres.fr).

FOCUS on BRIDGELEC, an adapted company



Created in April 2016, the BRIDGELEC adapted company was born out of the SPHEREA Group's desire to be part of a responsible and social approach around the professional integration of people with disabilities.

In this way, SPHEREA contributes to equal rights and opportunities for all, values it holds dear.

Its range of services focuses on three main areas: systems engineering, electronic, electrical and wired cabling, and electronic repairs. BRIDGELEC combines a formidable social project with technical and economic performance. "By calling on our services, you are taking part in a formidable social project combining technical and economic performance".

As an Adapted Company, BRIDGELEC is committed to employing a minimum of 55% of disabled employees, enabling them to carry out their activity in suitable conditions.



Significant indicator for BRIDGELEC: **63.63%** of employees are disabled.



Objective for 2025: Carry out the "Diagnostic action" of our disability policy, and in parallel the "Handi-sensi" training for our Management and our members of the France Committee.

Medium-term objectives: By the end of 2030, no Group entity will have to pay a fine for failing to meet the legal quota of disabled people.

4. A highly active CSR collective in France in its first year

A CSR collective was set up at SPHEREA's French sites in October 2023. Out of 30 ideas put forward by our employees, 15 were selected by our management.

Volunteer employees then undertook to transform the ideas into action. In the space of a year, a series of actions were taken, driven by a collective dynamic.

Beyond the action taken, we are aiming for continuity over time. We want to anchor our new habits in 2025 and beyond. During 2024, we supported each other, had moments of doubt, and took time to think about intermediate steps before transforming the initial idea into action.



OVERVIEW OF CSR ACTIONS FRANCE IN 2024

A) Safety and well-being at work - SDGs 3 & 4



- Mentoring and sponsorship of new arrivals

Main action: Launch of the community in December 2024.

Action completed: Manager's Mantra (welcoming newcomers for managers).

Action for 2025: A SPHEREA welcome booklet accessible to all.

- **Well-being workshops** - safety and well-being at work

Main activity: Launch of breathing classes - RebO2t method.

1 class per week, every Tuesday at lunchtime.



Actions under study: Workstation ergonomics, lunchtime yoga classes.

- **Nap area**

Main action: Opening of the nap room on the 1st floor at Eisenhower, as part of quality of life at work week.

Action for 2025: Complete the layout of the room.

- **Socialising - games room**

Main actions: Creation of a Teams Community, Purchase of a set of 45 games. Dedicated time: every Friday lunchtime. Reinstallation of table football in the Eisenhower basement.

Actions for 2025: Loan of games to other sites in France and purchase of a foosball table for the new Labruguière site.

- **Conviviality - New Generation Barbecue**

Main action: Purchase of a barbecue with plancha for mixed meals: meat and vegetarian.

Action for 2025: Reservation and use system.

- **Sports challenges and teams in the SPHEREA colours**

Main actions: Creation of a FSGT 31 basketball team and several sporting challenges:

- "Odysséa" Toulouse: 1st participation with the presence of staff children
- La Ramée Walk/Run for AFM-Téléthon: record participation with 93 employees taking part in France
- "Trail des oufs" for "Hôpital Sourire": SPHEREA takes home the shield for the 2nd year running





Actions under consideration: New sporting challenges and creation of a 2nd FSGT 31 team.

B) Environment - SDGs 2, 9, 12 & 13



- **Short circuit for local consumption**

Main action: Multi-product baskets every Thursday on the Eisenhower site.



Action taken: A fruit basket: every Monday at Eisenhower, every other Monday at Camboulives.

- **Carpooling**

Main action: Covoitéo pro - Karos application since November 2024.



Actions taken: Soft mobility event with the participation of TISSEO and KAROS.

Action for 2025: Include a « Sustainable Mobility Package » in our « Quality of life at work » agreement for SPHEREA Test & Services.

- **Cycling**

Main actions: Creation of the "bicycle commuter community and commitment to the OEPV programme.

Actions taken :

- New signage at the entrance to the Eisenhower site.
- Meeting during 'May by bike' with the 1st exchanges of the new community.
- Soft mobility event with our new Eisenhower site Bicycle Coordinator.



Focus - Cycling in Germany

- **Bicycles for commuting/work-related trips:** Introduction of an annual maintenance day for bicycles. Employees can have their private bikes checked and adjusted free of charge by a professional mechanic.
- **Job Bike:** In 2023, SPHEREA GmbH introduced the "Job Bike" model. By renting bikes, employees can obtain a bike from their employer easily and at a lower cost. The bike can also be used for private purposes and is simply paid for with a salary deduction.
- **Urban cycling:** Since 2021, the German team has been taking part in the "Stadtradeln" event, showing that its employees are an integral part of Ulm's cycling community. "Stadtradeln" involves cycling as many kilometres as possible, for private and business purposes, in 21 days. The aim is to further promote cycling, better protect the climate and improve the quality of life of our employees, while at the same time enjoying the ride!

Year	Number of kilometres travelled SPHEREA	CO2 emissions avoided	Number of kilometres travelled Ulm	CO2 emissions avoided
2021	1,931 km travelled	283.9 kg	518,935 km	76 t
2022	6,169 km	950 kg	802,425 km	124 t
2023	3,165 km	510.6 kg	688,086 km	111 t
2024	3,290 km	483.70 kg	867,576 km	144 t

Actions for 2025 :

- New cycling facilities (*car parks, multifunctional bike repair and recharging bays*) at the Eisenhower and Camboulives sites.
- Distribution of safety equipment.
- Risk prevention training for cyclists
- Participatory mechanics workshop
- Include a sustainable mobility package in our “quality of life at work” agreement for SPHEREA Test & Services
- Audit as part of the pro-cycling employer programme for our Eisenhower and Camboulives sites.

- **Energy savings / Digital best practice**

Main actions:

- Creation of a responsible digital working group,
- Communication on best practices.

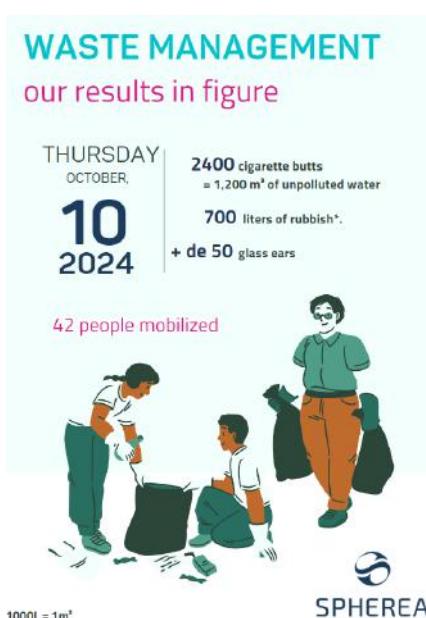
Action for 2025: Participation in Digital Clean up Day 2025.

- **Collective action to protect the environment**

Actions taken:

- Climate Frescoes at the SPHEREA Group's 10th anniversary celebrations in French and English.
- Sponsorship of Osama AHLASA's beehives in the Tarn region (Rabastens, 81) for the 2nd consecutive year.

Main action: 1st rubbish collection walk between Camboulives and Eisenhower.



- **Solidarity collections**



- At SPHEREA France:
 - Donation of toys to local associations renewed in November 2024,
 - Donation of glasses: more than 110 pairs collected at all our sites for the Lunettes Sans Frontières association.



- At SPHEREA GmbH:

- Participation in the "Geschenk mit Herz" (Gift from the Heart) campaign to bring Christmas joy to children from disadvantaged families in Eastern Europe,
- An annual blood drive is organised in conjunction with the German Red Cross.

In 2024, 62 people were able to give blood, including 12 for the first time.



The aim is to minimise barriers to blood donation so that people can donate during their break or after work.



C) Equality & diversity - SDGs 4 & 5



- **Gynaecological leave**

Main action: Inclusion of gynaecological leave in the ATT agreement for SPHEREA Test & Services.

Other actions carried out :

- Awareness-raising events,
- Distribution of washable menstruation kits,
- Provision of hot water bottles,
- Provision of disposable menstruation kits.

Action for 2025 : Carry out a review of the 1st year of implementation of gynaecological leave and distribute washable kits and hot water bottles to interested French entities.

- **Strengthening gender diversity**

Main actions: Afterwork/networking with our partner schools.

Actions taken :

- Mixed participation in trade fairs.
- 3th/2^(nd) internships open to girls who are not children of employees.



Action for 2025 : Membership of "Elles Bougent" and participation in events.

Actions under consideration: Video portraits of female Group employees.

Participation in Movember for the German team!

For the third year running, the German team took part in the Movember campaign from 1st to 30th November.

Movember (a contraction of "moustache" and "November") is a campaign to raise public awareness of mental health, suicide prevention among men and prostate and testicular cancer. On average, men in Europe die five years earlier than women. To draw attention to the campaign, millions of men are growing moustaches in November and collecting donations for charities.



Donations are given to various initiatives involved in research and prevention in the areas mentioned above. For more information, visit: <https://de.movember.com/>

PART 2 - OUR ENVIRONMENTAL CHALLENGES

The SPHEREA Group carries out its activities with a constant concern for respect for the environment, thanks to an Environmental Management System, through its eco-design approach and by calculating its carbon footprint at Group level.

1. Our Environmental Management System

In order to limit its impact on the environment, SPHEREA T&S has had an Environmental Management System (EMS) in place since 2007, in accordance with ISO 14001:2015 and current regulations. The EMS is managed within an integrated management system called the Business Management System. Please refer to the management manual (PCI_ENR_01) for more details.

Environmental data monitored

- Electricity consumption of buildings,
- Water consumption,
- Waste (hazardous and non-hazardous, by type)

Our SEAs (Significant Environmental Aspects)

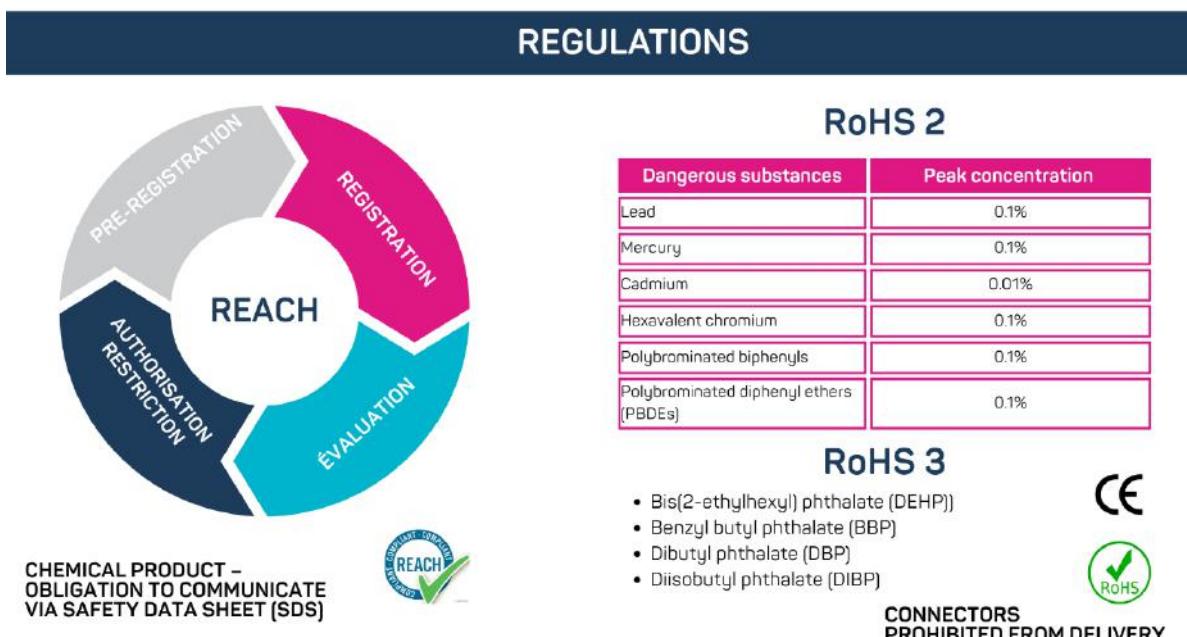
- Electricity consumption of our products,
- Use of equipment subject to RoHS / REACH / Waste constraints,
- Emissions of atmospheric pollutants: transport of our equipment and employee travel,
- Purchase of raw materials.

Environmental monitoring and waste management

In 2024, our waste sorting by type did not change from previous years.



SPHEREA complies with REACH regulations for the treatment of chemical products and RoHS 2 & 3 for substances classified as hazardous:



In Germany, waste is sorted according to the following categories, in agreement with the city of Ulm:

- Yellow bag: all typical yellow bag waste that can be recycled
- Residual waste: all organic waste
- Paper + cardboard
- Special waste :
 - Electrical waste → e.g. cables, printed circuit boards, electrical components, etc.
 - Hazardous waste → e.g. paint, varnish, sprays, oils, solvents, etc.
 - Metal waste → e.g. screws, wedges, metal frames, etc.
 - Accumulators/batteries

FOCUS - ENVIRONMENTAL AWARENESS



Objective achieved in 2024: Run several "Climate Fresco" workshops at a Group-wide event, in French and English.



Medium-term objective: to train Climate Fresco workshop leaders for each of the Group's sites.

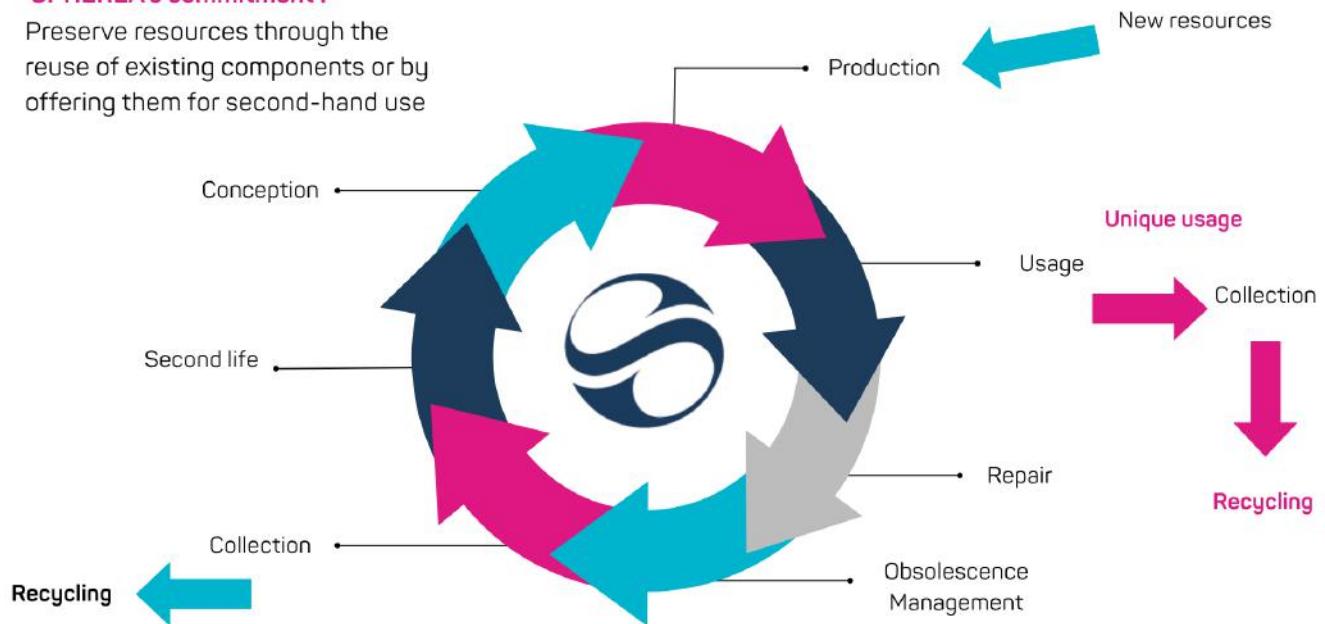


2. Our eco-design approach

Our circular economy approach

SPHEREA's commitment :

Preserve resources through the reuse of existing components or by offering them for second-hand use



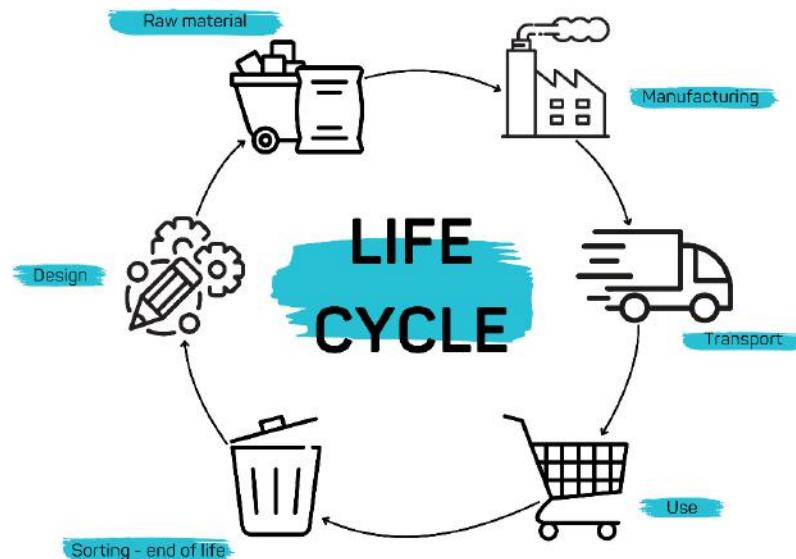
Every day, SPHEREA engineers develop new products for SPHEREA customers. Test systems are often used for years or even decades. This means that individual components can no longer be repaired or purchased. To prevent equipment from being scrapped, SPHEREA offers intelligent solutions for replacing components without affecting the testing task of the overall system. For old equipment that is no longer usable, SPHEREA offers its customers the opportunity to find interested parties who can continue to use the old equipment. This is an active contribution to the circular economy.

The reuse of electronic components is central to our waste management policy.

A material resource has been acquired to recycle packaging waste such as cardboard. The presence of print servers on our premises also helps to reduce our paper consumption.

In 2016, an eco-design approach was initiated on the SPHEREA Test & Services perimeter, aiming to make re-use the core of our business model.

Our offering: using SPHEREA solutions throughout the lifecycle of our customers' products



As part of this approach, we have set up :

- **An eco-design questionnaire:**

What are the objectives of the questionnaire?

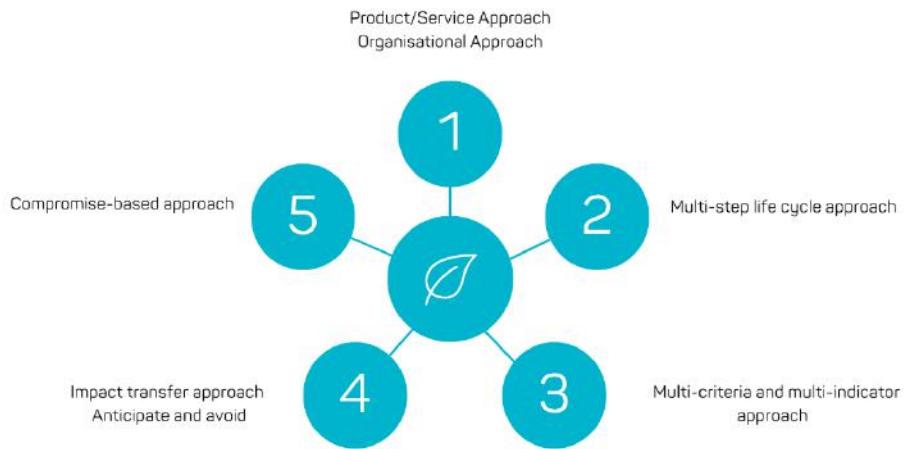
- To carry out an LCA (Life Cycle Assessment),
- Identify the technical areas that need to be worked on to eco-design a product,
- Determine the technical areas in which SPHEREA has the greatest impact.

The difficulty lies in the fact that each specification has its own requirements, and the parameters to be worked on are different for each product.

- **An eco-design guide**

The challenges of eco-design :

- Regulations (compliance)
- Reducing production costs
- Increasing energy performance
- Differentiation
- Maintainability (fewer breakdowns, ease of maintenance)
- Long service life
- Maintain product performance
- Innovation
- Noise reduction
- Weight/volume optimisation
- "Generic" design, getting closer to customer standards



Target achieved in 2024: complete Life Cycle Assessment of 3 products.



Medium-term objectives :

- ✓ Deploy eco-design as a tool for reducing energy consumption
- ✓ Optimise the choice of materials from an environmental point of view
- ✓ Improving the recyclability and recovery of end-of-life products
- ✓ Use eco-design as a creative tool to innovate, improve product performance and stand out from the competition.

Objective by 2030: To achieve **90%** eco-design in our product range.

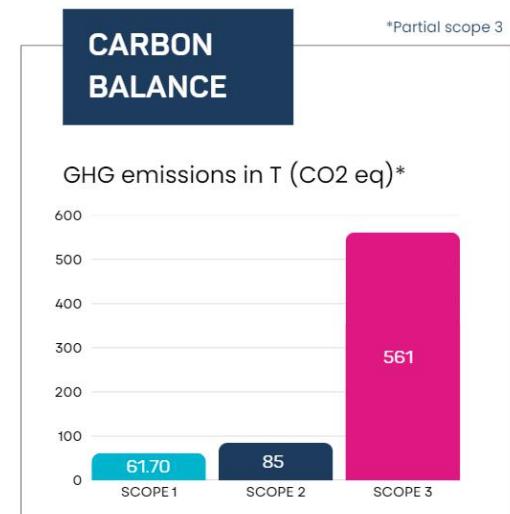
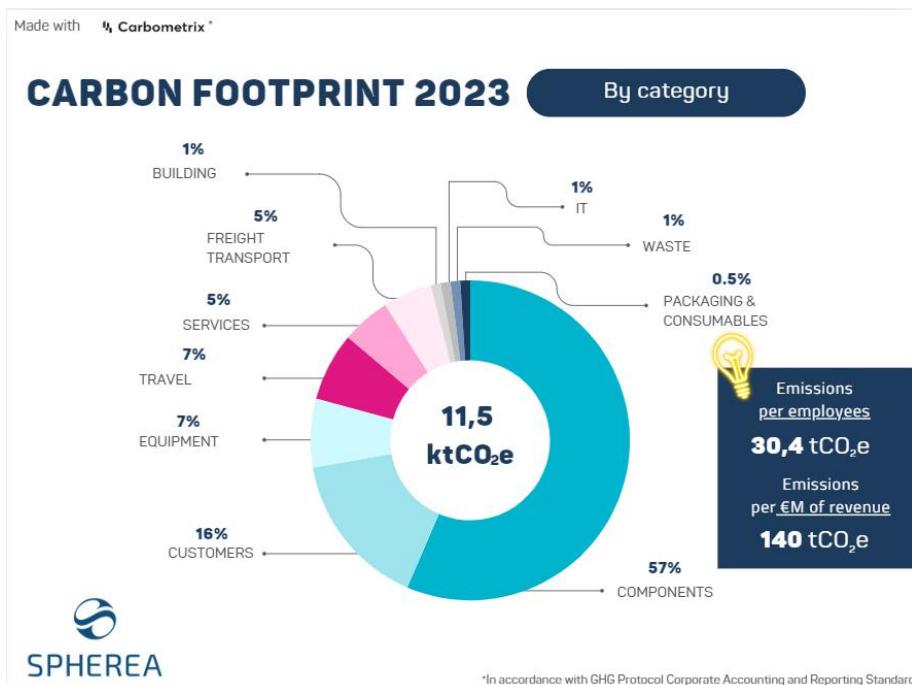
3. Our carbon footprint Group

In 2023, SPHEREA T&S called on Carbometrix to carry out its carbon assessment.

In 2024, all the French entities carried out their first carbon assessment on scopes 1 and 2 according to the GHG protocol with the CARBOMETRIX platform for the year 2023. SPHEREA Test & Services has completed a full review of all 3 scopes.

The UK and German subsidiaries have also completed their Scope 1 & 2 assessments, and a partial Scope 3 assessment.

Since the beginning of 2024, the "Quality, Environment and Safety Clauses" compliance matrices for our suppliers have included a carbon rating.



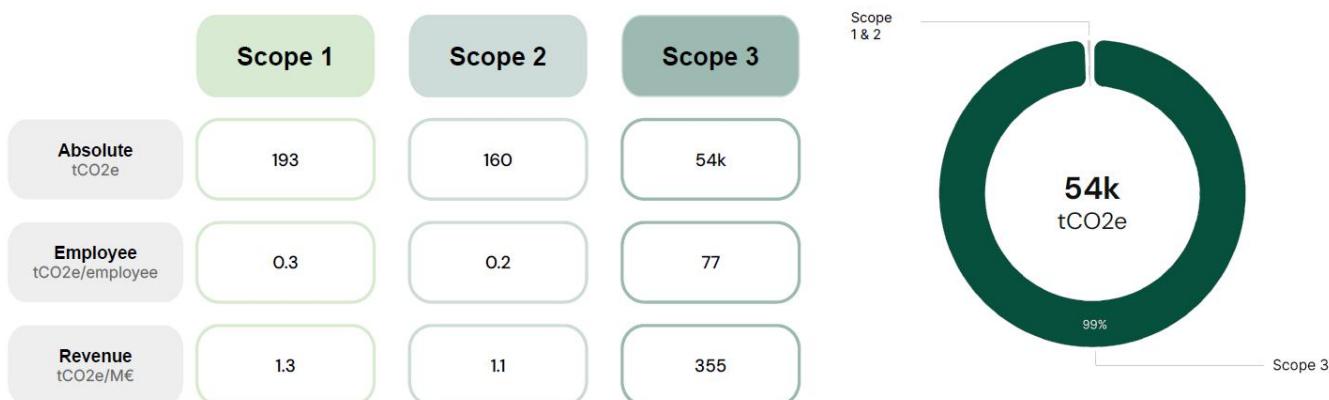
For 2024, the SPHEREA Group has called on Greenly to carry out its carbon assessment for the Group as a whole and for the 3 scopes.



Objective achieved in 2024: Calculation of the carbon footprint for scopes 1, 2 & 3 for all Group entities.

General overview

BREAKDOWN BY SCOPE – 2024

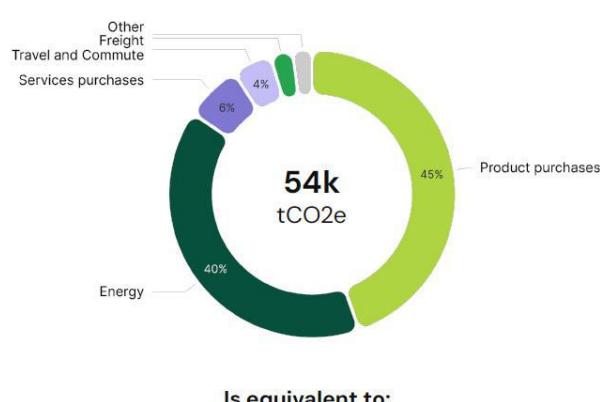


NB: the significant difference in the number of tonnes of CO2 in our carbon footprint between 2024 and 2025 is explained by the change in scope. We are moving to a Group perimeter rather than just France, and to the 3 complete scopes.

The overwhelming majority of our emissions are linked to scope 3, so this will be our main focus.

GROUP – RESULTS BY ACTIVITY

Total emissions of SPHEREA Group, by activity (% tCO2e)



Is equivalent to:

The amount of CO2 sequestered annually by 4.9k hectares of growing forest*

The annual emissions of 5.7k French Residents*

30k Paris - New York round trips*

Absolute tCO2e

	Absolute tCO2e	Per employee tCO2e/employee
Product purchases	24k	35
Energy	22k	31
Services purchases	3.5k	5
Travel and Commute	2.4k	3.4
Freight	1.4k	2
Assets	714	1
Others**	467	0.7

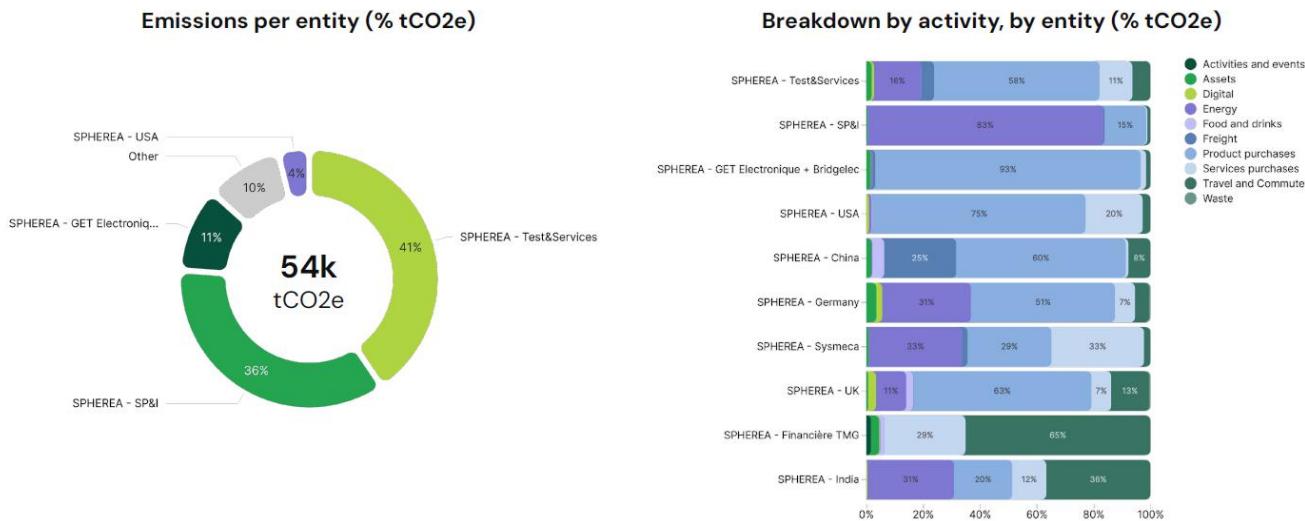
*Sources: Labos1Point5, ExioBase, French National Forests Office

**Digital, Food and drinks, Waste, Activities and events



For all our activities, we will be focusing primarily on reducing the carbon footprint of our product purchases (45% of our CO2 emissions) and our energy consumption (40% of our CO2 emissions).

ENTITY - RESULTS BY ACTIVITY



Medium-term objective: Implementation of a Group-wide decarbonisation plan.

Since 2021, SPHEREA has been working to reduce its carbon footprint. Carbon emissions constitute a Significant Environmental Aspect and are monitored in terms of the company's performance.

In which areas have we taken action since 2021?

Scope 1 and 2 :

- Acceleration of our eco-design approach deployed since 2016 through the systematic implementation of Life Cycle Analysis for the products in our offering,
- Increased use of renewable energy sources,
- Reducing our consumption of energy and raw materials,
- Conversion of the company's car fleet to hybrid/electric models,
- Early cessation of air-conditioning in the off-season, delay in the commissioning of heating and raising awareness of eco-responsibility among everyone by adopting simple and effective measures.

Scope 3:

- Prevent the risks of pollution associated with our activity: achieve 'zero landfill waste' by implementing recycling and/or waste reduction initiatives,
- Raise the awareness of our suppliers and involve them in our Quality, Environment and Safety Clauses,
- Give preference to local suppliers,
- Developing soft mobility,

- Accelerating our eco-design approach, which we have been rolling out since 2016, by systematically implementing Life Cycle Assessments for the products in our offering,
- Make our products and/or third-party products sustainable, taking into account the current shortage of components.

Medium-term courses of action:

- Train employees in energy saving/climate actions,
- Consume or generate renewable energy,
- Reduce the energy consumption of the IT infrastructure.



Target for 2030: SPHEREA T&S aims to reduce its carbon footprint by 10% on GHG scopes 1 and 2 by 2030.

ZOOM on SPHEREA GmbH and its commitment to carbon offsetting

At SPHEREA GmbH, the aim is to reduce Scope 1 & 2 emissions by 21% in line with the objective of limiting global warming to 1.5°C. The main emissions have been offset by climate certificates since 2020. The projects supported by the certificates are chosen on the basis of their support for the United Nations Sustainable Development Goals (UNSDG). SDG 8 (Decent Work and Economic Growth) was particularly supported.

The company chose three projects on three different continents. For the years 2019 to 2023, climate positivity has been achieved by supporting projects in Argentina, Chile and Vietnam. These projects use three different methods (wind power, bioenergy, hydropower). The economic efficiency of these projects enables SPHEREA GmbH to double its offsetting efforts.

The following projects were selected in 2024:

- *Project 1: The Ruchi Soya renewable wind energy project in India involves the construction and operation of a 37-turbine wind farm with a total capacity of 29.6 megawatts. The clean energy produced is fed into the northern Indian electricity grid, replacing 53,000 GWh of electricity from fossil fuel power stations. Without the additional revenue from voluntary carbon offsetting, this forward-looking renewable energy project would not have been possible. The project is VCS-certified and contributes to the achievement of SDG 12 (Responsible Consumption and Production) and SDG 13 (Action on Climate Change).*

- *Project 2: The Teesta Low Dam project is a major hydroelectric power station located on the Teesta River near the village of Kalijhora in the Darjeeling district of West Bengal, India. As a run-of-river power station located in the lower part of the Teesta river cascade, the project aims to reduce dependence on fossil-fuel generated electricity and harness sustainable energy sources. Its main objective is to reduce dependence on electricity generated from fossil fuels, thereby contributing to sustainable development and environmental protection in India. The project promotes energy independence and helps to reduce CO2 emissions from conventional power plants. It supports several of the 17 Sustainable Development Goals and is VCS-certified, in particular SDGs 7, 8, 13 and 15.*

Since 2020, SPHEREA GmbH has been renting land nearby and sowing a field of flowers in collaboration with a local farmer. The plants that grow will bind CO2 and provide food and shelter for animals. The principle and the commitment are described on a board set up so that walkers can find out about the project.



For SPHEREA GmbH, the main conclusions of the analysis are as follows:

- The main emission factors are in scope 3, e.g. mobility (use of cars for commuting and business activities, business flights), fixed assets (office equipment, construction measures, IT hardware) and business travel, which account for almost two-thirds of emissions,
- The overall footprint is 10% lower than in 2021 (153.77 t), thanks in particular to a reduction in electricity consumption and upstream energy-related emissions,

SPHEREA GmbH is aiming for carbon neutrality and is committed to doubling the offsetting of remaining CO2 emissions after reduction measures and direct offsetting.

PART 3 - OUR GOVERNANCE CHALLENGES

In a context where CSR is becoming a major strategic issue, governance plays an essential role in ensuring consistency, transparency and ethics in the conduct of business. For the SPHEREA Group, an innovative player in the field of technology and engineering, it is crucial to integrate these principles into its governance practices in order to strengthen its credibility, foster sustainable growth and meet the growing expectations of its stakeholders. This section explores the specific issues related to SPHEREA's governance, highlighting the resulting challenges and opportunities to ensure responsible management aligned with the company's values.

1. Carrying out our missions with ethics and integrity

A) Code of Conduct and Ethics

SPHEREA has established a code of conduct and ethics that includes requirements relating to the activities of the SPHEREA Group, both nationally and internationally. The content of this code is relayed by internal procedures, and various awareness-raising initiatives have been set up in the various entities.

The SPHEREA Group's ethical commitments are the subject of a continuous improvement process resulting in specific requirements towards its partners, suppliers and any other stakeholders.

The commitment of management to preventing and combating corruption is essential. All SPHEREA Group executives and managers ensure that the values and principles set out in the Code of Conduct are respected by their teams.

The principles of our Code of Conduct and Ethics cover the following areas:

A) Work environment and respect for employees

1. Non-discrimination and respect for the individual
2. Decent working conditions, protection and safety
3. Protection of personal data

B) Commercial practices and business ethics

1. Sustainable commercial relations
2. Prevention of corruption
3. Gifts and gratuities
4. Conflicts of interest
5. Money laundering and tax evasion
6. Anti-competitive practices

7. Fraud and deception
8. Export control
9. Modern slavery, human trafficking, child labour and conflict minerals
10. Customers, suppliers, partners and stakeholders

C) Protection of assets and information

1. Accuracy of accounting and financial records
2. Protection of assets
3. Classified information
4. Respect for third party information

All SPHEREA Group employees are encouraged to raise any concerns with their manager, the Human Resources Department, the Legal Department or their Group line manager.

In addition, any SPHEREA Group employee may report a breach of the Code to the Legal Department or by e-mail:ethic@spherea.com , as described in the whistleblowing procedure in force.

The whistleblowing procedure, in accordance with legal requirements, guarantees strict confidentiality of the identity of the person(s) making the report, the person(s) targeted by the report and the information gathered by all recipients of the report.



Objectives achieved by 2024 :

- Introduction of anti-corruption training/awareness campaigns for the employees most concerned,
- Raising awareness among all Group employees on the occasion of International Anti-Corruption Day.



Objectives for 2025 :

- Introduction of Key Performance Indicators in compliance with the Sapin II Act
- Formalise procedures, in particular on gifts and gratuities and fraud prevention
- Overall assessment of risk mapping
- More targeted communication of the Code of Conduct and Ethics and compliance issues

B) Cybersecurity at the heart of our missions

Cybersecurity is a very important issue for the SPHEREA Group and all its customers. We have particular obligations in the area of defence, particularly in Europe.

In France, SPHEREA is part of the BITD (Defence Industrial and Technological Base) in France and, as such, may be particularly exposed to cyber-attacks.

Securing test benches and Maintaining Security Conditions (MCS)

An unprotected test bench integrated into an IT infrastructure represents a security risk. We offer local solutions (encryption, authentication, flow control) and environmental solutions (*secure remote kit, vpn, centralisation of logs*) to meet our customers' technical and regulatory requirements. For our customers in the aeronautics sector, for example, we carry out security upgrades of test systems, from the oldest (40 years and more) to the most recent, to support our customers in their digital transformation and in their cyber security assurance process.

Security of our customers' systems

Our customers' products are interfaced with an increasing number of networked IT systems, requiring the integration of new security protocols. In this context, testing the compliance of the system itself with our customers' requirements represents a new challenge.

We offer support in defining new test protocols to ensure this transition for our customers, as well as in maintaining their operational infrastructure.

In particular, SPHEREA provides the integration platform for the new generation of automatic protection and control substations for the electricity transmission network. This platform enables operational tests to be carried out on the system's historical functions, while integrating tests to ensure that the substations comply with the cybersecurity requirements for operating such a network.

Raising awareness internally

From early 2024, the IT Security team will run a cyber security awareness programme for all new subcontractors, with a general presentation followed by an e-learning session and then a quiz.

Periodic awareness-raising among employees is also a requirement for our certifications and in our insurance contracts.

This awareness-raising has a number of objectives: to remind employees of the issues, threats and risks, and to disseminate good IT hygiene practices.



Objective achieved in 2024: Introduce a cyber security awareness programme for all new recruits.



Medium-term objective: Over 95% of SPHEREA Group network users to be made aware of cyber security every two years.

2. Implementation of a responsible purchasing policy

Our responsible purchasing policy has taken the form of a Responsible Purchasing Charter drawn up by our purchasing team. This Charter was drafted in June 2021, in French and English versions.

This charter invites SPHEREA's strategic suppliers to commit to :

- Working conditions (health, safety and respect for human rights, modern slavery, human trafficking and child labour),
- Ethics (fight against corruption, fraud and deception, anti-competitive practices, gifts and gratuities, conflicts of interest, money laundering and tax evasion),
- Sustainable development (environmental regulations, waste management, reduction of greenhouse gases, protection of biodiversity),
- Information protection (confidential and sensitive information, import and export, reliable archiving, intellectual property, IT security and personal data).

In the event of non-compliance with the provisions of the Charter, SPHEREA reserves the right to suspend business relations with suppliers and to take corrective measures.



Objectives achieved in 2024:

- 1) Implementation of a Responsible Purchasing Charter, communicated to all our strategic suppliers.
- 2) Inclusion of provisions on conflict minerals in this Charter.



Key Performance Indicator: 0.01% of suppliers in high-risk areas (corruption & human rights)

→ 92% French suppliers for SPHEREA Test & Services



Objectives for 2025 :

- Implementation of a CSR purchasing policy
- Signature of the **Responsible Supplier Relations Charter** (Conseil National des Achats)



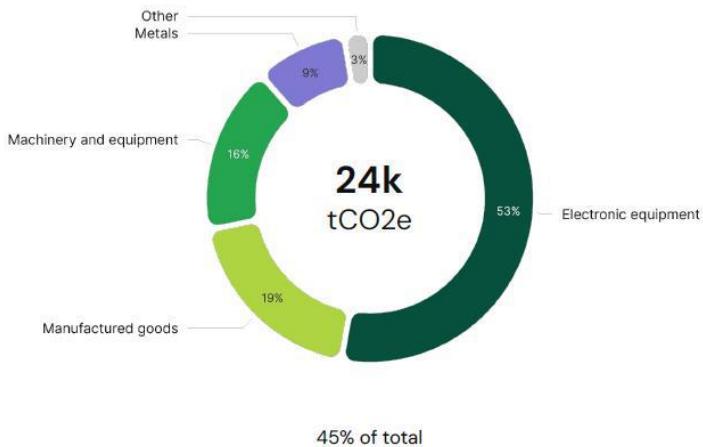
In concrete terms, green logistics at SPHEREA covers the following points:

- **Reducing the carbon footprint:** reducing greenhouse gas emissions generated by transport and logistics activities through the use of electric vehicles,
- **Route optimisation:** route planning to reduce fuel consumption and transport-related emissions; intra-group shuttles twice a week (Monday and Thursday), also between SPHEREA and the most important local suppliers.
- **Optimisation of resources:** more efficient use of natural resources, particularly energy and materials, to reduce waste and consumption,
- **Use of sustainable packaging:** use of recyclable, biodegradable or reusable materials for packaging and transporting products,
- **Waste management:** integrating solutions to minimise waste at every stage of the supply chain, by promoting recycling, reuse and waste reduction.

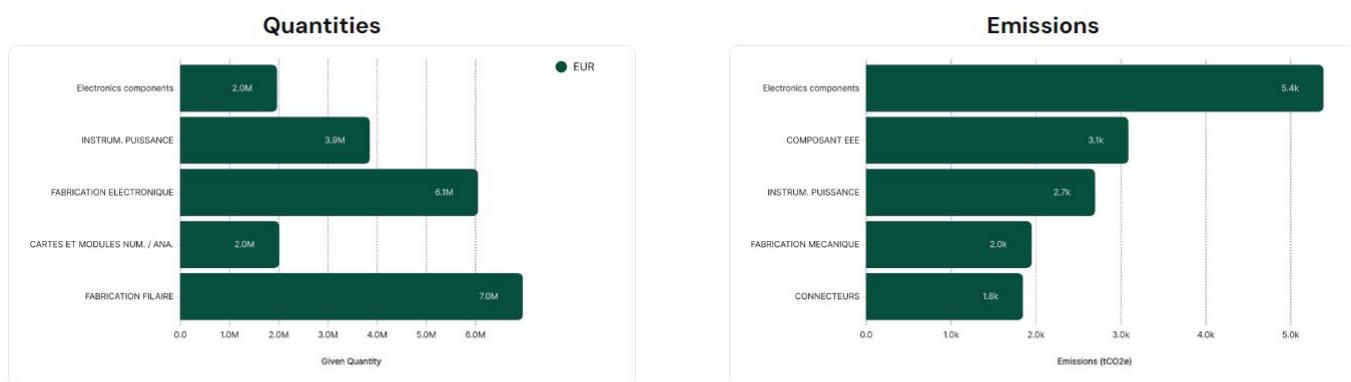
Zoom - Purchasing and carbon footprint

Extracts from our 2024 Group carbon footprint

Product purchases emissions by category (% tCO2e)



Physical analysis - purchases of products, raw materials and packaging:

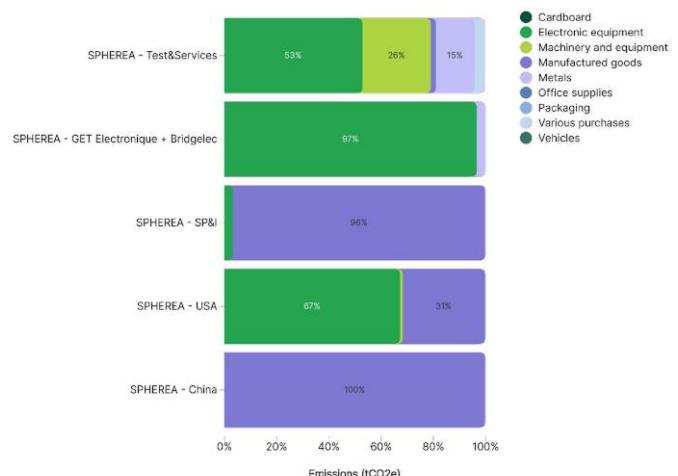


Emissions by entity [NB: only the 5 entities with the highest emissions are shown] :

Emissions per entity (% tCO2e)



Breakdown by activity, by entity (% tCO2e)



3. Our certifications and labels

14001 certification

ISO 14001 certification has been obtained by SPHEREA T&S for its two sites and by SPHEREA GmbH.



Significant indicator: 100% of SPHEREA Test & Service sites are certified.



Medium-term objective: ISO 14001 compliance for all group subsidiaries.

ECOVADIS certification

In order to measure our performance and progress, we use the services of ECOVADIS, an expert in Corporate Social Responsibility.

For several years now, SPHEREA Group has been working on various CSR issues such as well-being in the workplace, the environment and responsible purchasing. These efforts have already borne fruit, as in 2020, SPHEREA Group's commitment to CSR earned us the ECOVADIS silver medal.

In 2024, our various sites will achieve the following scores:

- **SPHEREA Test & Services** (France) obtained a score of **59 /100**



- **SPHEREA UK** (United Kingdom) scores **62/100**



- **SPHEREA GmbH** (Germany) obtains a score of **69 /100**



Our efforts, actions and commitments on the environmental front have been rewarded with an improvement in our rating. Our foundation in ethics and responsible purchasing has also been recognised. However, we need to be vigilant about our reporting procedures.

Our social rating illustrates the work we have been doing for several years. We are aware of our areas for improvement and each year we respond by negotiating and monitoring new agreements.

A working group has been set up to identify the priority actions to be implemented between now and the next ECOVADIS assessment. It is chaired by the Head of CSR France and includes the Group HR & ESG Manager, the Group CSR Manager, the Group Legal Manager, the French Purchasing and Supply Manager, the BMS Manager, the QHSE & Performance Manager/ Site Manager, our Site HSE Manager, the Cybersecurity Officer and our HSE/RSE trainee.

For each of these ratings, we have carefully analysed the results of the ECOVADIS assessment and identified its strengths and areas for improvement, at meetings held every two months.

IUMM label: Our [GET ELECTRONIQUE](#) & BRIDGELEC subsidiaries have opted for the UIMM label, which is valid for two years (<https://uimm.lafabriquedelavenir.fr/industrie/>).



4. Compliance with CSRD regulations

In 2024, we prepared for regulatory changes in non-financial reporting and launched the project to comply with the CSRD.

From September to December, we worked on the dual-materiality analysis of our ESG issues, with the various people identified internally as experts on the different E, S & G subjects.

All the topics were also discussed in workshops with our international CSR correspondents. Our external stakeholders were also consulted.

We were assisted by Cabinet de Saint-Front.

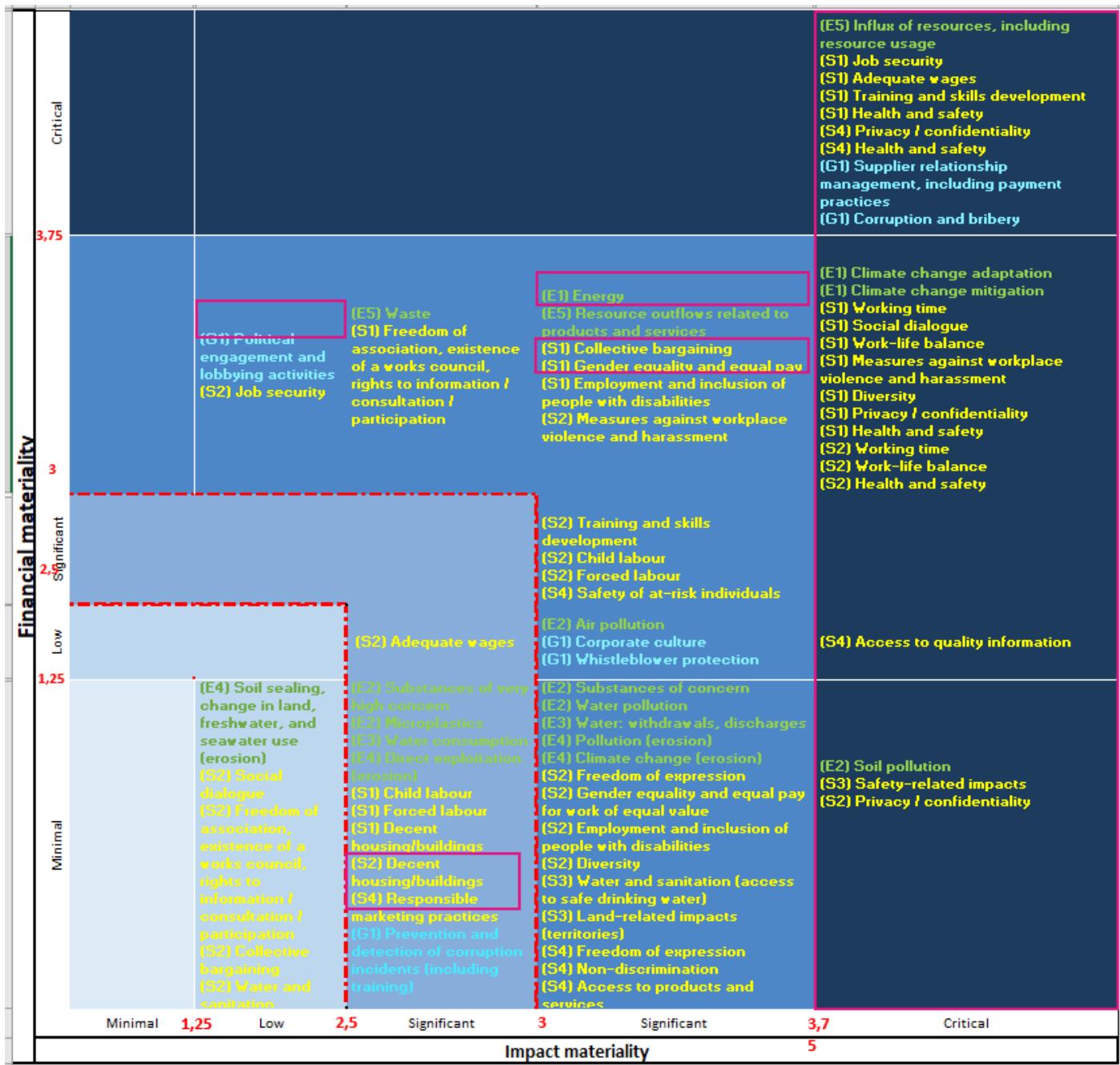


Objective achieved in 2024: Carry out a double materiality analysis of our ESG issues in compliance with the CSRD standard.

A) Material and priority ESRS for SPHEREA Groupe

ENVIRONMENT	SOCIAL	GOVERNANCE
(E1) Adaptation to climate change (E1) Climate change mitigation (E2) Soil pollution (E5) Resource outflows related to products and services (E5) Resource inflows, including resource use	(S1) Employment and inclusion of people with disabilities (S1) Job security (S1) Adequate pay (S1) Training and skills development (S1) Health and safety (S1) Working time (S1) Social dialogue (S1) Work-life balance (S1) Measures to combat violence and harassment at work (S1) Diversity (S1) Respect for privacy / confidentiality (S1) Health and safety (S2) Privacy / confidentiality (S2) Working time (S2) Work-life balance (S2) Health and safety (S3) Safety-related impacts (S4) Privacy / confidentiality (S4) Health and safety (S4) Access to quality information	(G1) Political commitment and lobbying activities (G1) Management of relations with suppliers, including payment practices (G1) Corruption and bribery

B) Our dual materiality matrix



Significant materiality threshold: above 3.



 **Objective for 2026:** to publish our **1stSustainability Report** based on our dual materiality analysis.

CONCLUSION - OUR CSR CHALLENGES FOR 2025

With this second report for the year 2024, SPHEREA Group demonstrates its commitment to CSR, by listing all the actions already taken which highlight the sustainable and ethical practices integrated into all its activities.

The various initiatives undertaken by the Group's entities have helped to strengthen its positive impact on the environment, society and the economy, while supporting our growth and innovation.

Our CSR approach is taking shape, and precise objectives, with a defined timeframe, will soon form our CSR roadmap.



Our medium-term objectives :

- Further improve the identification of our non-financial challenges and risks: set clear, ambitious targets and monitor them regularly and transparently,
- Continue to identify all local CSR initiatives and analyse what can be pooled and managed at Group level,
- Proactively and voluntarily produce our first CSRD sustainability report in 2026.

In addition, ambitious challenges lie ahead in terms of our certifications and memberships.

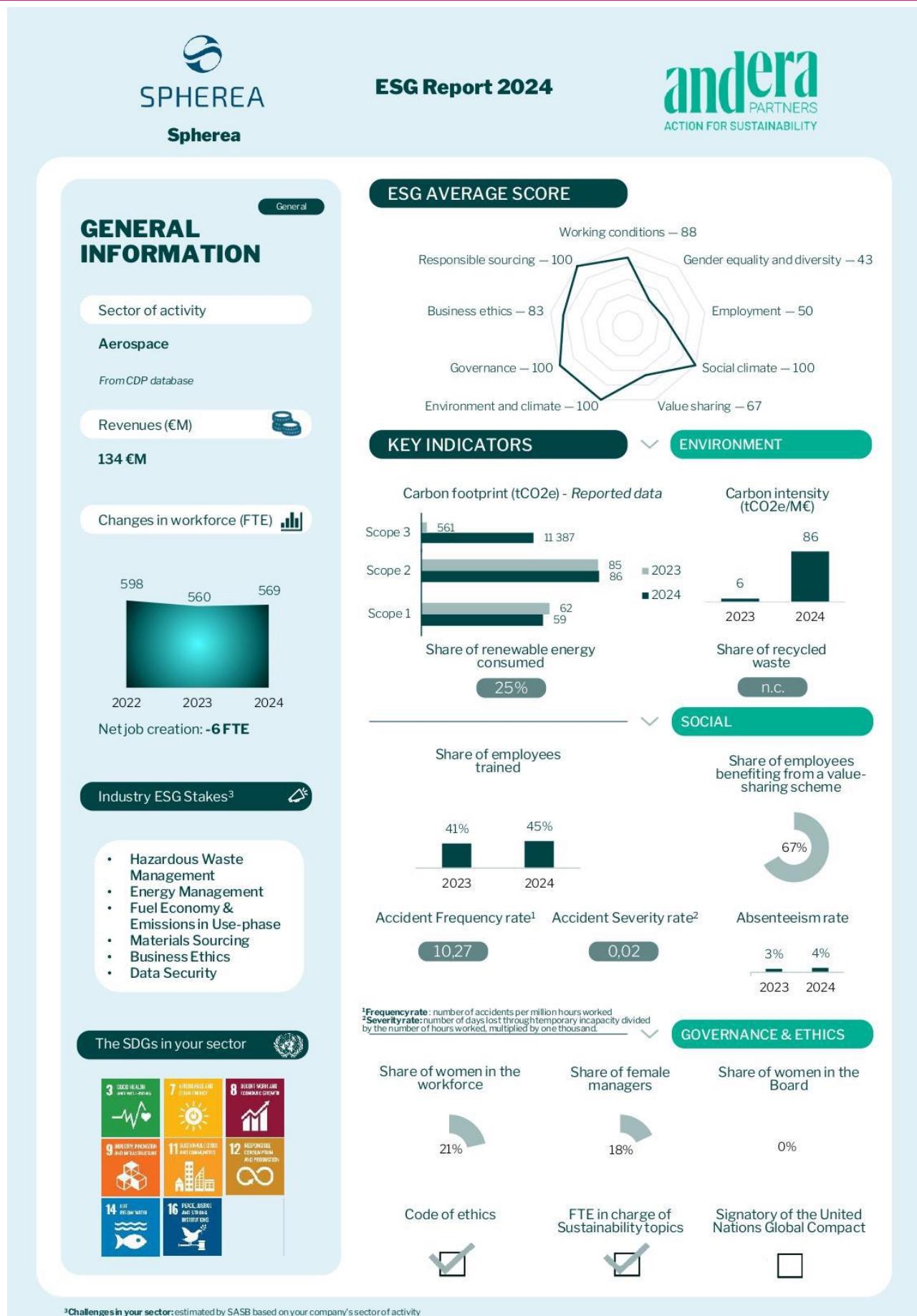
In 2025, we want the SPHEREA Group to become a member of the United Nations Global Compact.

We want to strive for ever greater transparency in our CSR actions and continue to improve, innovate and adopt more responsible practices to meet the environmental, social and societal challenges of our time.

The SPHEREA Group is convinced that sustainability is essential to its long-term success and wishes to be a leader in this field.

We would like to thank all our employees, suppliers, partners and customers for their support in our CSR continuous improvement process.

Appendix 1: ESG Report 2024 - Andera



³Challenges in your sector: estimated by SASB based on your company's sector of activity

ESG PERFORMANCE

ENVIRONMENT



	2023	2024	Δ	Average sector performance
Total GHG emissions (tCO2e)	708	11531	▲	
Total energy consumption (MWh)	1419	1475	▲	
Total energy production (MWh)	0	0	=	
GHG emission reduction targets	Yes	Yes	=	33% ***
Water consumption (m3)	797	1067	▲	
Tonnes of hazardous waste generated	0	0	▼	
Environmental policy	Yes	Yes	=	
Environmental litigation	0	0	=	

SOCIAL



Share of permanent workforce (%)	89%	91%		92% ***
Health & safety policy	No	Yes	▲	83% ***
Number of work-related injury	4	9	▲	
Number of work-related fatalities	0	0	=	0 **
Training policy	Yes	Yes	=	
Training hours per FTE	22	20	▼	22%
Anti-discrimination and equal opportunities policies	No	No	=	50% ***
Gender equality in the workplace index	89	77	▼	79 **
Unadjusted gender pay gap	7%	10%	▲	17% **
Social incidents	0	0	=	0 **
Strikes during the year	0	0	=	
Implementation of a social survey among employees	Yes	Yes	=	100% ***

GOVERNANCE



Share of independent members at the Board (%)	22%	25%	▲	28% ***
Share of women in the operational governance (%)	25%	13%	▼	22% ***
Sustainability at the Board	Yes	Yes	=	83% ***
Sustainability criteria in the management remuneration	Yes	Yes	=	57% **
Formalised Sustainability commitments	Yes	Yes	=	29% **
Certifications	Yes	Yes	=	60% ***
Cyber security risk programme	Yes	Yes	=	100% ***

ETHICS & PURCHASING



Code of Ethics/ Code of Conduct	Yes	Yes	=	80% ***
Business ethics litigations	No	No	=	0% *
Compliance with the Global Compact principles	No	No	=	0% **
Violations of UNGC principles or OECD Guidelines for Multinational Enterprises	No	No	=	0% ***
Responsible purchasing charter	Yes	Yes	=	

Greenscope benchmark based on sectorial data. *: NACE level 1. **: NACE level 2. ***: NACE level 3. ****: NACE level 4