



CORPORATE SOCIAL RESPONSIBILITY

CSR REPORT 2024

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About this report This 2024 CSR report of the COMECA Group embodies our commitment to responsible and sustainable growth. It highlights our efforts and achievements in the field of Corporate Social Responsibility (CSR), which is now fully embedded at the core of our strategic approach.



PART 1

COMECA, ENERGY IN MOTION

COMECA'S GOVERNANCE

- Message from the President
- The commitment of the Executive Committee

KEY FIGURES

- 2024 performances

COMECA'S DNA

- Mission
- Vision
- Values
- Our purpose

Message from the President



Gaël Dutheil de la Rochère
Comeca Group President



Dear clients, partners, and colleagues,

It is with great pleasure that I present to you our CSR report for the past year. At COMECA, we strongly believe that our corporate responsibility extends far beyond commercial activities. As a key player in the energy sector, we have a duty to actively contribute to a sustainable and prosperous future for all.

The past year was marked by both challenges and opportunities, highlighting our adaptability and resilience. Our robust governance and solid values have allowed COMECA to continue growing and innovating. The content of this report demonstrates our dynamism and our commitment to operational excellence.

Our core business, based on innovative and efficient energy solutions, continues to grow thanks to a clear vision focused on energy transition, new mobility solutions, and digital transformation. The new growth opportunities we are exploring position us strongly to support project owners (our clients) in their efforts for a greener and more sustainable energy future.

COMECA's strategy is clearly future-oriented. Our CSR commitment is built on three fundamental pillars:

- **Acting in favor of the ecological transition:** We invest in clean technologies and environmentally friendly processes to reduce our carbon footprint and that of our customers.
- **Promoting a caring and inclusive corporate culture:** The well-being of our employees and inclusion are central to our priorities, as we know that valuing human capital is essential to meeting tomorrow's challenges.
- **Developing a responsible business ecosystem:** By working closely with our partners and suppliers, we ensure that our business practices are ethical and responsible.

This CSR report reflects our long-term commitment to sustainability and responsibility. Every action and initiative we undertake is guided by our determination to make a positive contribution to society and the environment. I am proud of what we have accomplished together and optimistic about the future.

Let's continue to move forward together, to innovate, and to build a better world for future generations.

Gaël Dutheil de la Rochère



COMECA's Governance

COMMITMENTS OF THE MEMBERS OF THE INTERNATIONAL EXECUTIVE COMMITTEE



Monam KHALIFA
QSSE, SUPPLY CHAIN AND CSR DIRECTOR

In a context where societal and environmental expectations have never been higher, the QSSE&SC department works closely with all group departments to define, implement, and manage our CSR policy. This aims to integrate social, environmental, and ethical challenges at the core of all our activities through our Quality Management System. Regulatory compliance, CSR performance tracking, and clear, regular communication are essential pillars of our approach. Driven by innovation, our team is fully committed to ensuring the effective deployment of our CSR policy in the service of sustainable progress.



Estelle GARNIER
LEGAL AND COMPLIANCE OFFICER

It is essential to acknowledge the growing importance of social, environmental, and ethical issues. Risk management, broad compliance (human rights, international standards, regulations), and ethical and transparent conduct with all stakeholders are all levers enabling COMECA to fulfill its CSR objectives and protect its reputation and opportunities. By deepening the integration of these principles into COMECA's strategies and practices, we reinforce our commitment to sustainability and long-term success.



Arnaud DAVIGNON
HUMAN RESOURCES DIRECTOR

COMECA values talent diversity and individual development as key performance drivers. Our Human Resources policy includes equity and non-discrimination, gender diversity, employability through training and internal mobility, and welcoming apprentices. COMECA also promotes continuous social dialogue to ensure well-being at work, gender equality, and prevention of psychosocial risks. These commitments reflect our societal responsibility in creating an inclusive, fair environment, fostering sustainability and the Group's overall performance.



Céline BOULEY
PURCHASING DIRECTOR

Purchasing represents a significant part of COMECA's operations. As part of our CSR approach, the commitment of the Group Purchasing Department is reflected through various actions in collaboration with suppliers and partners, aimed at helping COMECA reduce its environmental footprint.

In addition to implementing a comprehensive Responsible Purchasing Charter—endorsed by our key suppliers and partners—efforts are mainly focused on streamlining procurement and factoring in the CSR impact of our purchases. This includes prioritizing local sourcing, working with suppliers who measure their carbon footprint, and reducing waste.



Jérôme DENIAUD
OPERATIONS DIRECTOR

In an era of sustainable development, Comeca is leveraging its expertise to support the energy transition. Our IRVE and H2 product ranges, along with our equipment for railway installations, deserve to be highlighted.

Through innovative solutions and a strong focus on environmental responsibility, we contribute to reducing carbon emissions and promoting renewable energy sources. By working closely with our partners, we ensure reliable and sustainable infrastructures that are tailored to tomorrow's needs.

Join us in this commitment to a greener and more responsible future.



Christophe GELY
CHIEF FINANCIAL OFFICER (CFO)

Within COMECA, the Finance Department plays a key role in ensuring the Group's sustainable performance. It is committed to maintaining the Group's financial strength while supporting sustainable growth in line with social and environmental commitments.

This financial leadership is backed by ongoing dialogue with both internal and external stakeholders, ensuring that financial risks are properly managed while actively contributing to the development of a healthy and equitable working environment.



Marion BIRKEL
HEAD OF MOBILITY DIVISION

The Mobility Division plays a key role in the energy transition. Its comprehensive offering of connected charging systems—from power distribution to supervised charging stations—already enables many metropolitan areas to operate fleets of electric buses, helping to reduce emissions for their populations.

As part of its CSR approach, COMECA develops sustainable solutions tailored to the challenges of green mobility. This commitment is based on the design of low-carbon systems, the integration of innovative technologies, and consideration of societal expectations.

By relying on long-term partnerships, the Mobility Division actively contributes to cleaner, forward-looking mobility.



Karim JBARA
EXECUTIVE DIRECTOR AFRICA

COMECA's activities in Africa are part of a vision for responsible and locally rooted development. The approach is based on creating shared value through large-scale projects that incorporate environmental and social criteria.

Strengthening local skills, collaborating with committed partners, and adapting to the realities of each territory are central to this approach. This strategy enables the Group to combine industrial performance with a positive impact on local communities and ecosystems.



David ALDOUS
REGIONAL DIRECTOR - PACIFIC-ASIA

In the Asia-Pacific region, COMECA integrates sustainability into its strategic and operational framework. Key initiatives include the deployment of low-carbon technologies, the development of responsible supply chains, and strong local engagement.

These efforts are part of the Group's broader CSR commitments and aim to support long-term growth while addressing climate and societal challenges.

The emphasis on innovation, ethics, and collaboration strengthens COMECA's role as a trusted partner in promoting more resilient and sustainable regional infrastructure.



John LYNCH
REGIONAL DIRECTOR EMEA

In the Europe, Middle East, and Africa regions, COMECA's actions are driven by its strong commitment to sustainable development and responsible business practices.

Regional leadership focuses on energy-efficient solutions, compliance with international standards, and the continuous improvement of environmental performance.

Through strategic partnerships and the promotion of ethical conduct, COMECA contributes to the development of infrastructures that support the energy transition and enhance social and environmental value creation across the region.

Comeca, in figures

AN INTERNATIONAL PRESENCE

Comeca has expanded its international footprint, exporting its solutions and expertise worldwide. The group continues to play a key role in the development of energy and industrial infrastructures, contributing to the modernization and optimization of its clients' facilities.

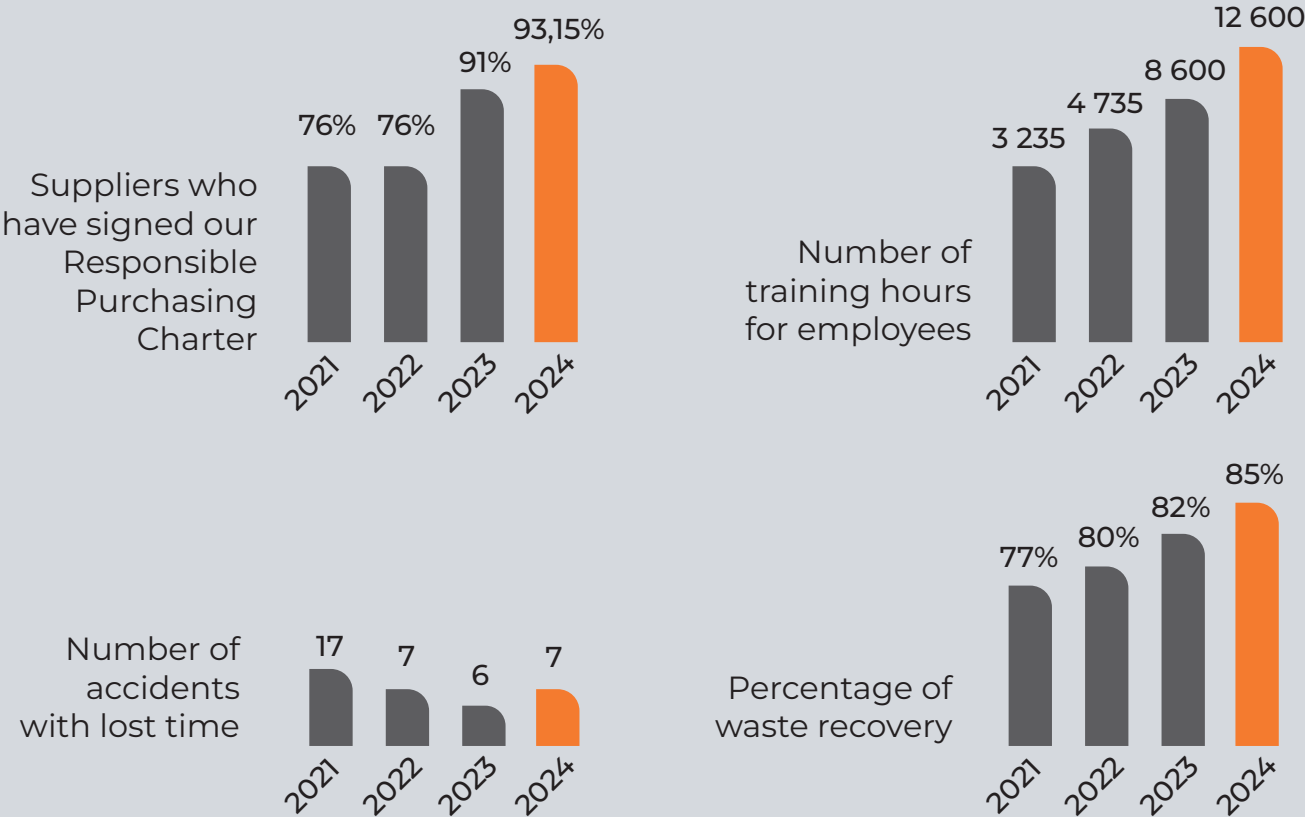
- PRODUCTION UNITS
Morocco, Indonesia, Indonesia, Australia, United Kingdom
- BUSINESS UNITS & SERVICES
United Kingdom, United Arab Emirates, Malaysia, Indonesia, Australia, Morocco, Spain, Germany
- SERVICE PARTNERS
- BUSINESS PARTNERS



EXPERIENCE	RELIABILITY	EXPERTISE	FLEXIBILITY
COMECA has over 50 years of experience in electrical manufacturing, turnkey solutions, project management, and services.	COMECA constantly strives to deliver the highest level of reliability in its products and services.	COMECA is a creator of electrical equipment, cooling systems, and power electronics , with experts in design, manufacturing, and services.	COMECA provides products, projects, and services tailored to the requirements of clients' facilities and planning.

- +50 years of experience
- +1 000 partner suppliers
- 16 production sites
- +1 200 employees across 4 continents
- 20 offices
- 8 international subsidiaries
- Products sold in **130 countries**

2024 PERFORMANCES



Comeca's DNA

MISSIONS, VISION, VALUES

For several years, Comeca has been leveraging its expertise in major projects as a key player in the **energy transition, new mobility solutions**, and **digital transformation worldwide**.

Our hydrogen rectifiers, ultra-fast charging stations, and energy storage systems support all stakeholders involved in these types of projects.

In other words, **our technologies help reduce air pollution, greenhouse gas emissions, and more for the benefit of our planet**.

Today, we are **actively engaged** in combating climate change.

Our vision is to contribute the full strength of our company to the decarbonization of our planet. The COP21 Net Zero Emissions 2050 target lies at the core of our mission.

“ Supporting the world in its **energy transition** and **leaving a sustainable future** for generations to come is our mission. ”

“ Moving towards a **carbon-free future**: our contribution to a net zero emissions world by 2050 ”

That is why we invest globally to **accelerate the energy transition** (green hydrogen, renewables, nuclear) and to **deploy new mobility solutions** (electric, green hydrogen, and rail transport).

We are convinced that our vision and the missions defined for our company create value for our clients and shareholders, while also enabling us to contribute to the major societal and environmental challenges facing our planet.

Our vision and the objectives pursued by our Group are meant to give meaning to each of you in the exercise of your responsibilities.

OUR PURPOSE

Providing **reliable and sustainable energy worldwide** through **quality equipment and services**.

INNOVATION

We place innovation at the heart of our strategy to continuously improve our processes and implement new ideas for the benefit of all.

RESPONSIBILITY

We place special importance on environmental, economic, and human aspects.

COHESION

Team cohesion and closeness are key values we cultivate to build strong and lasting relationships with our employees, clients, and partners.

DIVERSITY

A strategic challenge that enables us to be a global leader by taking into account the technological and behavioral changes shaping tomorrow's world.

EXCELLENCE

We invest daily in the pursuit of excellence and continuous improvement, while promoting Corporate Social Responsibility (CSR) for a better world.



PART 2

EXPERTISE & SUSTAINABLE DEVELOPMENT

OUR TECHNOLOGICAL EXPERTISE

NEW GROWTH OPPORTUNITIES IN SUPPORT OF THE ENERGY TRANSITION

- Nuclear
- Green hydrogen
- Wind, photovoltaic, and hydropower
- Electric mobility for heavy-duty vehicles, trucks, and buses
- Railway
- Data centers

Our technological expertises

Comeca is an **international industrial group** specializing in the design, manufacturing, and maintenance of energy management and industrial process automation solutions. Founded in France, Comeca has built **a strong reputation** thanks to its **technical expertise, innovative capacity, and commitment to quality**.

CREATOR OF ENERGY MANAGEMENT SOLUTIONS

Electricity is invisible, and so are our creations. However, our **electrical distribution and cooling solutions** equip French and international nuclear power plants, contributing to their sustainability.

Our solutions distribute energy **across the largest oil sites, ships, industries, and the tertiary sector**—including, quite possibly, your local supermarket!

We participate in the rise of **digitalization** by offering **innovative solutions** to enable faster deployment of data centers. This allows us to provide solutions combining our multidisciplinary

expertise in electrical engineering, cooling, and modular system design.

Our know-how is also found in transportation: we provide air conditioning for trains, wiring for high-speed trains (TGV) and intercity rail cars. Our rectifiers power railway signaling as well as submarines.

We **contribute to the energy transition** with solutions aimed at reducing carbon footprints, such as clean (green) hydrogen production. For several years, we have been charging heavy vehicles and electric buses in numerous cities while saving energy thanks to our smart charging solutions and digital platform.

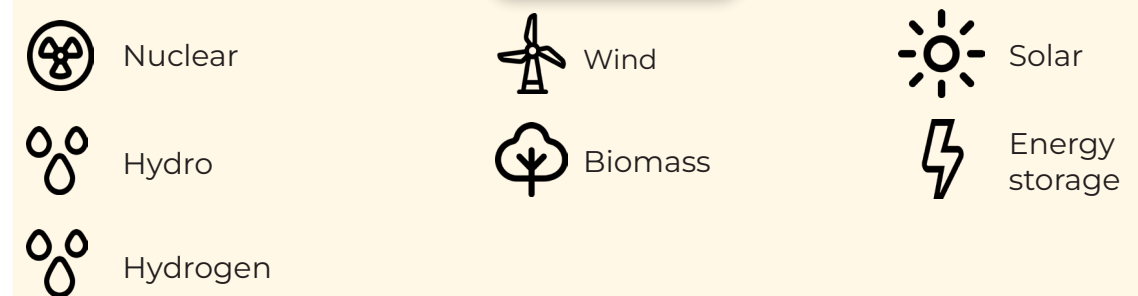
As a **responsible company**, Comeca is committed to minimizing its environmental impact by adopting sustainable production practices and developing **energy-efficient solutions**.

The group also promotes an **inclusive and safe work environment**, valuing diversity and the professional development of its employees.

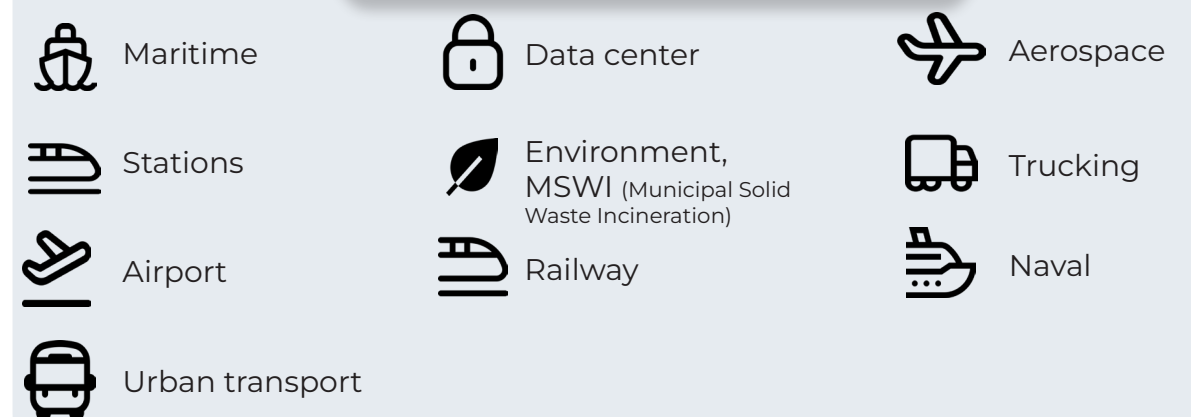
INDUSTRY



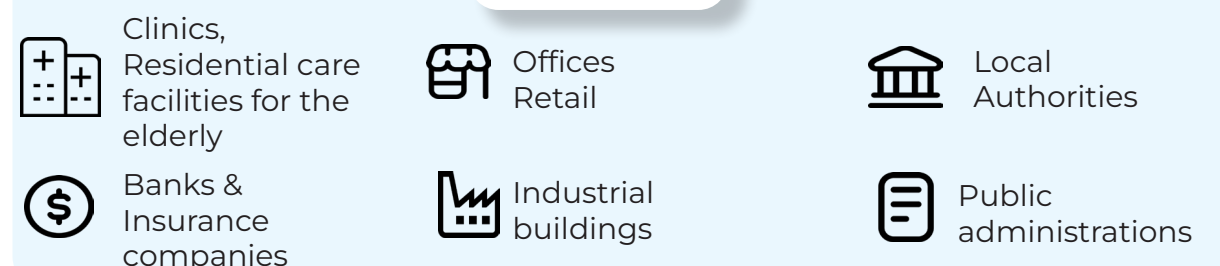
ENERGY



INFRASTRUCTURE & TRANSPORT



TERTIARY



NUCLEAR ENERGY

Nuclear energy plays a crucial role in the global energy mix by providing a low-carbon source of electricity. Unlike fossil fuels, nuclear power generation emits very few greenhouse gases, thereby contributing to the fight against climate change. However, it requires advanced technologies and strict safety and waste management measures to ensure the safety of facilities and protect the environment.

1975

Start of **NORMABLOC** column installations in nuclear power plants.



Over **10,000 NORMABLOC** columns installed **in France**.

14 sites equipped with cooling solutions in France

Over **58,000 feeders** installed **worldwide**

40-year equipment service life guarantee

Over **60 nuclear reactors worldwide** benefit from our nuclear services

OUR COMMITMENT

We are a recognized leader in low-voltage solutions, ensuring the reliability and sustainability of our customers' installations through our commitment to excellence, quality, and innovation. With a global presence and equipment certified for the most extreme conditions, we address today's challenges while contributing to a clean and safe energy future.

In 2023, we reinforced our commitment to safety and security, as demonstrated by our ISO 19443 certification (nuclear quality and safety management). In 2020, we were nominated in two categories: «Most Collaborative Team» and «Best International Supplier.» We supply cooling units for the nuclear sector.

New growth opportunities

supporting the energy transition

Sustainable mobility

Electric vehicle charging infrastructure and railway equipment



Services



Digital electrification

Equipment for data centers



Decarbonized energies

Green hydrogen, wind power, photovoltaic (solar power), etc.

DECARBONIZED ENERGY

GREEN HYDROGEN

For several years, green hydrogen has been widely regarded as **the energy of the future** due to its ability to produce no greenhouse gas emissions. This clean fuel, produced by water electrolysis using renewable electricity, **offers a sustainable and efficient solution** to meet global energy needs while **reducing the carbon footprint**.

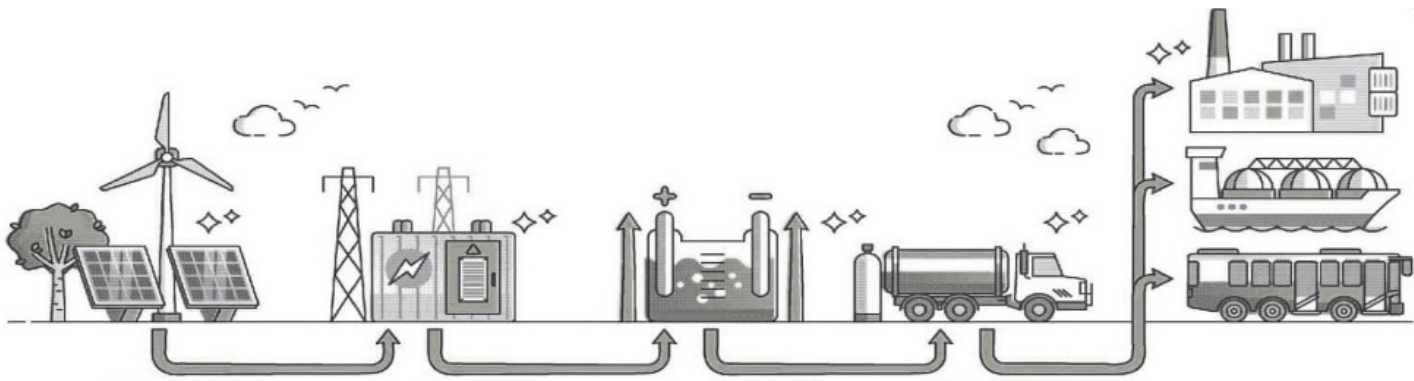
Our expertise covers a wide range of solutions dedicated to green hydrogen production. **From supplying low-voltage switchboards to control-command systems and power rectifiers for electrolyzers**, as well as our cooling systems, we offer a comprehensive portfolio for green hydrogen production project developers.

To date, we have installed **over 30 rectifiers worldwide** for green hydrogen production, actively contributing to the global energy transition.

**Our Rectifiers
for Water Electrolysis**

Power:	From 20 kW to 5 MW
Applications:	H2 Mobility Industry Mass production
Projects:	European International

hydrogene.comeca-group.com



- Rectifiers for electrolyzer power supply - *upstream of the electrolyzer*
- Electrical panels and control-command systems - *downstream of the electrolyzer*

OUR ELECTRICAL SOLUTIONS
FOR GREEN HYDROGEN PRODUCTION

With our solutions, we **support innovative and sustainable projects worldwide** by providing reliable and high-performance equipment that meets the highest standards of the green hydrogen industry.

By working together, we can turn our shared vision of a cleaner energy future into reality. **Comeca is your trusted partner at every stage of your green hydrogen production project**, ensuring optimal performance and maximum sustainability.

OUR MAIN INDUSTRIAL PROJECTS

FRANCE

- **CMI**
Supply of 12 rectifier units
4 x 374 kW (58,4V / 6400A)
8 x 412 kW (58V / 7110A)
- **AREVA**
Supply of 2 rectifier units
540 kW (600V / 900A)
- **COFELY INEO**
Supply of 1 rectifier unit
400 kW (40V / 10kA)
- **ELOGEN**
Supply of 2 power units
Elyte 40 : 1 x 280 kW (400V / 700A)
Elyte 50 : 2 x 150 kW (237V / 630A)
- **SCHNEIDER ELECTRIC**
RecTransformer
Supply of :
48V / 100A +
48V / 1500A +

BELGIUM

- **VENCOREX**
Polarization cabinet
5 units
80 kW (400V / 200A)

KOREA

- **SEOJON**
Rectifier – Supply of 2 units
1 x 2 MW (750V / 2,5 kA)
1 x 3 MW (1500 V / 2 kA)

ROMANIA

- **ACI**
Rectifier 500 V / 1500 A
Supply of one 750 kW unit

DECARBONIZED ENERGY

WIND, HYDROELECTRIC, AND PHOTOVOLTAIC

OUR ELECTRICAL SOLUTIONS FOR WIND, PHOTOVOLTAIC, AND HYDROELECTRIC ENERGY PRODUCTION

The benefits and expansion of photovoltaic, wind, and hydroelectric technologies are undeniable. These renewable energy sources play a crucial role in the global energy transition, offering **a sustainable alternative to fossil fuels**.

Photovoltaics convert sunlight into clean electricity, while wind power harnesses the force of the wind to generate energy. Similarly, hydroelectric power exploits the force of moving water such as rivers and dams to produce electricity.

These technologies contribute significantly to reducing carbon emissions and combating climate change.

Our expertise in **supplying electrical equipment** is complemented by a continuous dialogue with project developers, enabling us to expand our offering well beyond simple equipment.

By integrating a comprehensive range of professional services, we meet the specific needs of each sector.

Our solutions apply to the **wind, photovoltaic, and hydroelectric sectors**, with products specially designed to maximize energy efficiency and minimize carbon footprint. We provide **energy conversion systems** and **distribution panels** tailored to the specific requirements of each installation.

Thanks to our know-how and commitment to innovation, we support our clients in implementing sustainable and high-performance energy projects. Whether for large-scale installations or smaller projects, our solutions guarantee optimal performance and unmatched reliability.



**Comeca,
your trusted
partner for
a cleaner
and more
sustainable
energy future.**

DIGITAL ELECTRIFICATION

EQUIPMENT FOR DATA CENTERS

OUR SOLUTIONS DEDICATED TO THE FUTURE OF DIGITAL IN A FEW KEY FIGURES

Data centers play a crucial role in the digital economy by enabling the storage, processing, and management of digital data. However, they also pose **a significant environmental challenge**, housing thousands of servers and other electronic equipment that require a substantial amount of energy to operate. It is estimated that these facilities consume about 1% of the world's electricity, a share likely to increase with the ongoing growth in data processing needs.

Comeca contributes to decarbonization efforts for data center operators through its environmentally responsible solutions. **We ensure reliable and secure electrical distribution for data centers and server operators**, integrating energy consumption management and monitoring systems.

Our electrical solutions for sustainable innovation serving the digital future.

3-year warranty on our installations and extended service life to reduce carbon footprint

60 years of expertise
Recognized OEM

Dedicated production site for data centers

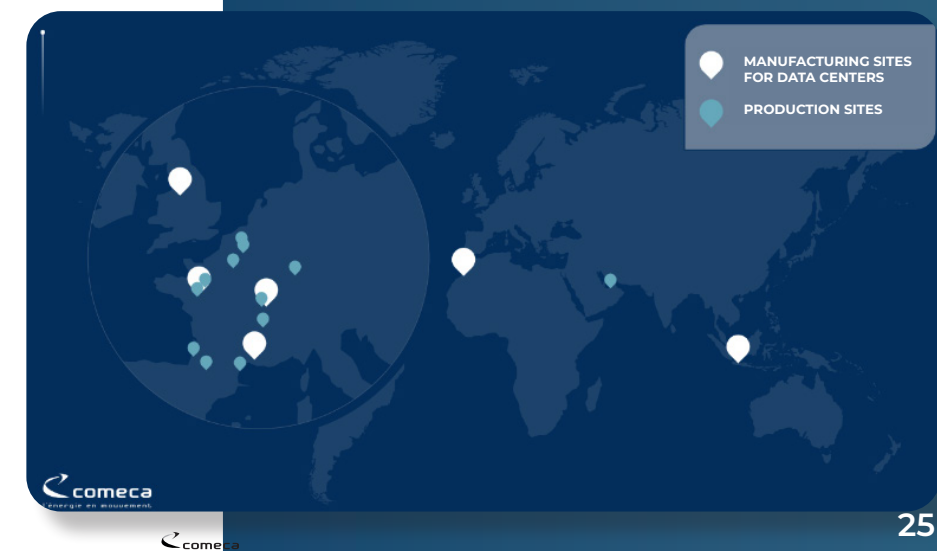
Live upgradeable from IS223 to IS3333, we are recognized for our innovative R&D

We also offer customized services such as electrical distribution tailored to specific needs and space constraints, packaged solutions like containerized power distribution, and **advanced control and protection equipment**. Our offering includes continuous monitoring and predictive maintenance to guarantee optimal performance of the installations.

OUR COMMITMENT

Making data centers more environmentally friendly:

- Electrical panels with natural cooling (no air conditioning required).
- A design that minimizes thermal losses.
- Compact solutions tailored to space constraints.
- Scalable solutions to support data center growth.
- Increased durability with high service index panels.



ELECTRIC VEHICLE CHARGING INFRASTRUCTURE

OUR INTEGRATED ULTRA-FAST CHARGING SOLUTIONS FOR HEAVY VEHICLES, BUSES, TRUCKS, AND UTILITY VEHICLES.

In a world facing the challenges of climate change and air pollution, transportation and mobility are at the heart of these concerns. Electric and hydrogen vehicles are emerging as promising solutions to reduce greenhouse gas emissions and improve air quality in our cities.

THE ADVANTAGES OF ELECTRIFIED TRANSPORTATION

Electrified vehicles use rechargeable batteries to store electrical energy, while hydrogen vehicles use fuel cells to generate electricity from hydrogen. These technologies offer several advantages:

- **Zero Local Emissions**

Electric and hydrogen vehicles produce no polluting emissions during use, thereby reducing air pollution in urban areas.

- **Global Emissions Reduction**

By using renewable energy sources to produce electricity or hydrogen, these vehicles help lower greenhouse gas emissions on a global scale.

- **Quiet and Comfortable**

Electric motors are quieter and often provide a smoother driving experience than internal combustion engines.

- **Reducing Dependence on Fossil Fuels**

By diversifying the energy sources used for transportation, electric and hydrogen vehicles contribute to reducing dependence on fossil fuels, thereby improving energy security;



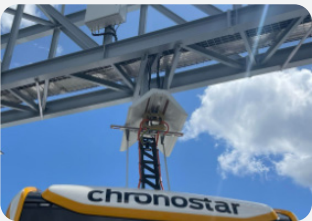
ROBUST

Suitable for all **indoor and outdoor environments**



UNIVERSAL

Compatible with **ISO 15118 and DIN 70121 standards.**



CONNECTED & GREEN

Remote control and monitoring of each terminal and its power supply. **Synchronization** of each charger to save energy.



EXPERTISE

Since **1995**, with charging stations installed in more than **11 countries** across Europe.

COMECA, A KEY PLAYER IN THE TRANSITION TO SUSTAINABLE ELECTRIC MOBILITY

The Comeca Group offers a comprehensive range of solutions to support the transition to sustainable electric mobility by providing charging stations tailored to various needs:

- **Public Area**

Public spaces such as parking lots, shopping centers, and streets

- **Business**

Electric vehicle fleets and company employees

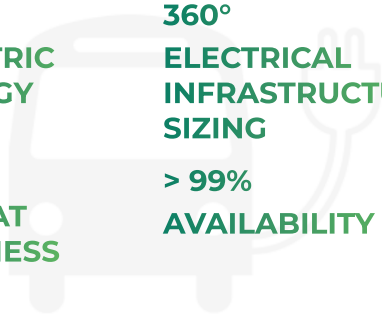
Our expertise in transportation in a few key figures

**100%
ELECTRIC
ENERGY**

**360°
ELECTRICAL
INFRASTRUCTURE
SIZING**

**90%
REPEAT
BUSINESS**

**> 99%
AVAILABILITY**



GIVING YOUR CITY
A NEW DIMENSION

ULTRA-FAST CHARGING SOLUTIONS • HEAVY-DUTY ELECTRIC VEHICLES

SUSTAINABLE MOBILITY

RAILWAY EQUIPMENT

OUR SOLUTIONS FOR ONBOARD SYSTEMS
AND RAILWAY INFRASTRUCTURE

Trains emit significantly fewer greenhouse gases per passenger-kilometer or ton-kilometer transported compared to cars and airplanes. For example, an electric train emits about six times less CO₂ per passenger-kilometer than a car, making a substantial contribution to the fight against climate change.

Rail transport is more energy-efficient, using less energy per transport unit than trucks or airplanes. It also helps reduce air pollution, particularly emissions of fine particles and nitrogen oxides, especially in densely populated urban areas. This improves public health and lowers the costs associated with respiratory and cardiovascular diseases.

Finally, rail transport uses space more efficiently than road transport, helping to reduce urban congestion and traffic jams. This improves traffic flow and shortens travel times, along with reducing associated emissions.

OUR COMMITMENT

Comeca Group is deeply involved in several key initiatives to support the railway sector, focusing on the modernization and maintenance of critical infrastructure in the fields of HVAC (heating, ventilation, and air conditioning) systems and electrical systems.

Rail plays a vital role in sustainable mobility, enabling multimodal transport solutions. By integrating trains with other sustainable modes of transport such as bicycles and public transit, it is possible to create more integrated and sustainable transport networks, thereby reducing reliance on individual car use.

OUR RAILWAY SOLUTIONS IN A FEW KEY FIGURES

SOLUTIONS

for rolling stock

100%

HAVC and cabling

90%

Original Equipment Manufacturer (OEM)

20 YEARS

contract duration

> 1500

Signaling systems DC solutions

PROJECTS SPREAD

over 100 years

COMPLIANCE

with European and French railway standards

RESISTANCE

to shocks, vibrations, fire, and EMC

MANUFACTURER SERVICES FOR SUSTAINABLE PERFORMANCE

We ensure the proper functioning of our equipment for our clients to guarantee their safety. We also strive to optimize the energy consumption of our equipment. We adapt to new technologies to improve and extend the lifespan of our products. Finally, we guide our clients toward various recycling channels. Our service offerings are organized around three key stages.

1. Installation and Operational Commissioning

This includes on-site installation, performance testing, commissioning, and training of client teams. It guarantees our clients a quick and safe handling of their equipment. Thanks to our experience in critical environments (nuclear, data centers, transport, etc.), we ensure reliable deployments in the most demanding contexts.

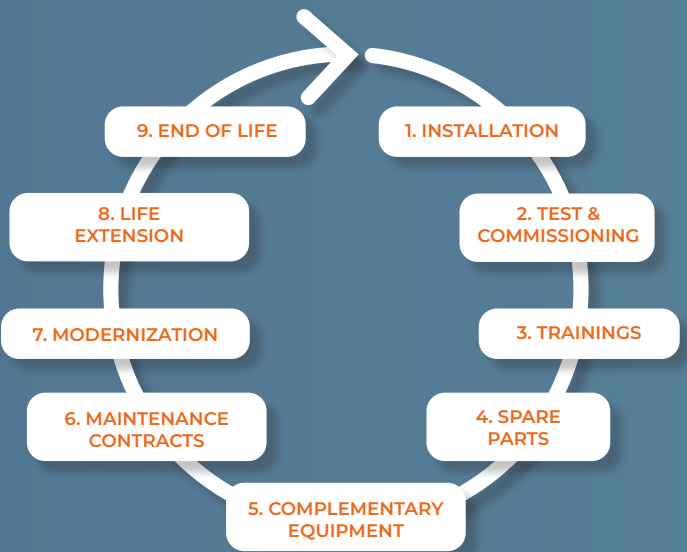
2. Proactive Maintenance and Servicing

We offer tailored maintenance contracts to manage preventive and corrective interventions on both our equipment and those from other brands. We also provide original spare parts and complementary equipment to maintain installation performance. Our multidisciplinary teams are trained to respond quickly and efficiently, both in France and internationally.

3. Life Extension and Energy Optimization

Comeca works to modernize existing installations and extend their lifespan, addressing obsolescence issues or upgrading protection components for preventive and predictive maintenance. By integrating digital measurement equipment, we provide the tools to optimize electrical energy consumption, directly contributing to our clients' environmental performance.

Our range of service offerings is multidisciplinary and spans multiple markets. For the nuclear sector, we work on electrical and cooling systems, adhering to the strictest requirements. We apply the same level of professionalism in the fields of electricity, power electronics, and thermal engineering across various industries. This diversity in our operations enables us to anticipate our clients' needs and provide them with relevant, robust, and tailored solutions.





PART 3

ACTING FOR TOMORROW

STRATEGY AND COMMITMENT

- Our Sustainable Development Goals
- Our CSR Approach
- Our 2024-2027 Roadmap

1ST PILLAR

ACTING IN FAVOR OF THE ECOLOGICAL TRANSITION

- Environmental Management
- Sustainable Internal Mobility
- Circularity
- Eco-design
- Waste Management
- Carbon Footprint

2ND PILLAR

A CARING AND INCLUSIVE CORPORATE CULTURE

- Diversity and Inclusion
- Fighting All Forms of Discrimination
- Health, Safety, and Well-being at Work
- Accessibility and Career Opportunities
- Fostering a Culture of Continuous Learning

3RD PILLAR

A RESPONSIBLE BUSINESS ECOSYSTEM

- Business Ethics: Integrity and Transparency
- Job Creation and Local Economic Growth
- Responsible Purchasing

STRATEGY AND COMMITMENT

Our Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) are a set of 17 global objectives aimed at eradicating poverty, protecting the planet, and ensuring prosperity for all by 2030.

These goals address a wide range of global challenges, including poverty, inequality, climate change, environmental degradation, prosperity, as well as peace and justice.

Each goal includes specific targets to be achieved, encouraging governments, the private sector, civil society, and citizens to work together for a better future.

By tackling the root causes of problems and integrating economic, social, and environmental dimensions, the SDGs represent an ambitious roadmap to transform our world and ensure a dignified life for all.



Comeca contributes to the United Nations Sustainable Development Goals and expresses its commitment through 9 goals, which are aligned with the 17 Sustainable Development Goals (SDGs) established by the UN in its 2030 Agenda.

Our Corporate Social Responsibility (CSR) Approach

Comeca Group places Corporate Social Responsibility (CSR) at the heart of its strategy, aiming to transform its practices in close collaboration with internal and external stakeholders to establish sustainable and inclusive development. Furthermore, our commitment extends to continuous improvement to meet the needs and expectations of these stakeholders.

The first pillar of our approach focuses on the environment, with active investment in the energy transition. We work to develop sustainable solutions and reduce our ecological footprint, thereby contributing to the preservation of our planet for future generations.

Our second pillar aims to promote a caring and inclusive corporate culture that prioritizes the well-being of our employees, as we recognize they are the true driving force behind our success. We are committed to continuously improving to meet their needs and aspirations.

Finally, our third pillar centers on creating an ethical and responsible business ecosystem, where integrity and transparency guide our actions at every level of the organization.

COMECA WILL SIGN THE UNITED NATIONS GLOBAL COMPACT IN EARLY 2025.

STRATEGY AND COMMITMENT

Our roadmap

OBJECTIVES	ACTIONS
Acting in Favor of the Ecological Transition <ul style="list-style-type: none">Reduce the Carbon FootprintAdopt Eco-Responsible PracticesPromote the Circular Economy	<ul style="list-style-type: none">Implement the carbon footprint reduction action planRaise employee awareness of eco-responsible practices

OBJECTIVES	ACTIONS
Promoting a Caring and Inclusive Corporate Culture <ul style="list-style-type: none">Increase equal opportunitiesEnsure well-being at workReduce severity and frequency rates across all sitesDevelop employee skills	<ul style="list-style-type: none">Implement training programs on diversity and inclusionLaunch a well-being programOffer more opportunities for continuous learning

OBJECTIVES	ACTIONS
Developing a Responsible Business Ecosystem <ul style="list-style-type: none">Encourage ethical business practicesSupport local and responsible suppliersPromote transparency	<ul style="list-style-type: none">Establish ethical clauses in contractsPublish an annual transparency reportTrain 100% of targeted employees on ethical codesImplement supplier evaluations

ACTING FOR TOMORROW

THE THREE CSR PILLARS OF COMECA

Our CSR commitments are aligned with and guided by 9 Sustainable Development Goals to address global challenges.

1ST PILLAR

Acting in Favor of the Ecological Transition



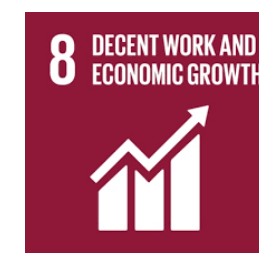
2ND PILLAR

Promoting a Caring and Inclusive Corporate Culture



3RD PILLAR

Developing a Responsible Business Ecosystem



ACTING IN FAVOR OF THE ECOLOGICAL TRANSITION

ENVIRONMENTAL MANAGEMENT

PRESERVING TODAY FOR TOMORROW

In line with our strategic priorities, we believe that respecting the environment is a fundamental way to govern our company. We make every necessary effort to operate with a focus on sustainable development.

We are firmly committed to complying with all environmental regulations in force in each country where we operate. This approach reflects our dedication to maintaining high standards of environmental responsibility and contributing positively to global sustainability.

7 AFFORDABLE AND
CLEAN ENERGY



11 SUSTAINABLE CITIES
AND COMMUNITIES



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



13 CLIMATE
ACTION



INTERNAL SUSTAINABLE MOBILITY

Promote sustainable internal mobility, reduce our ecological footprint, and improve quality of life at work.

Carpooling not only helps reduce the environmental impact of our travel, but also promotes more efficient management of energy resources. Our goal is for all our sites in France and internationally to adopt this approach, creating a global dynamic in favor of sustainability.

By encouraging this practice, we contribute to reducing road congestion, which in turn improves air quality and traffic flow. In addition, carpooling helps strengthen social ties among employees, fostering interaction and camaraderie during commutes.

Carpooling Promotion as Part of the 2023 Mandatory Annual Negotiation (NAO)

In line with our commitments under the 2023 Mandatory Annual Negotiation (NAO), Comeca actively encourages its employees in France to adopt carpooling. This initiative reflects our vision of a lifestyle that is in harmony with the environment and aims to significantly reduce greenhouse gas emissions.

WASTE MANAGEMENT

Responsible waste management to preserve our planet and its resources.

Mainly within our production sites, our Quality, Health, and Safety departments are actively working on waste management and constantly challenge themselves to increase their waste recovery rates. Our goal is to reach an overall rate of 90% of recycled and recovered waste. To achieve this, we collaborate with specialized waste processing facilities.

Moreover, due to the nature of our activities, we do not generate major hazardous waste. In our offices, we also conduct regular communication and awareness campaigns on waste sorting—particularly paper waste to engage all our employees and encourage full adoption of this environmentally responsible approach.

INDICATEURS	2021	2022	2023	2024
% Recovered waste	77%	80%	82%	85%
% Non-hazardous waste	744,29	701,48	211,26	200
% Hazardous waste	5,829	7,208	7	7,65

OBJECTIVES & AMBITIONS

We will deploy fleets of electric vehicles for our internal operations and logistics, aiming to have 50% of our internal vehicle fleet electric by 2026. We are committed to encouraging the use of public transportation, electric vehicles, and carpooling solutions among our employees.

OBJECTIVES & AMBITIONS

Our ambition for waste management systems is to integrate our circular economy strategy detailed on the following page. Additionally, we commit to regularly reviewing our processes to identify new opportunities for waste reduction and energy efficiency improvements. Frequent internal audits ensure that we remain at the forefront of best environmental practices. Finally, we pledge to maintain full transparency regarding our sustainability goals and progress. Regular reports will be published to keep our stakeholders informed of achievements and challenges, thereby ensuring increased accountability.

CIRCULARITY

Let's optimize resources, reduce waste, and cut costs.

Circularity is essential for an industrial facility as it helps minimize waste, optimize resource use, and reduce long-term costs. By adopting practices such as reuse, repair, and recycling, companies can lessen their environmental impact while improving operational efficiency. This not only leads to financial savings but also enhances compliance with environmental regulations and strengthens the brand's image in terms of social and ecological responsibility.

At Comeca, we are committed to extending the lifespan of our equipment, thereby minimizing waste and maximizing efficiency. By integrating circularity into our processes, we contribute to a more sustainable and responsible future for the industry.

Our commitment to a circular economy is based on robust strategies and concrete actions aimed at transforming our production and construction processes to be more sustainable and environmentally friendly.

By pursuing these goals and ambitions, we pledge to play a leading role in the transition to a circular economy, contributing to a more sustainable and resilient future for our planet.

CIRCULAR ECONOMY STRATEGIES

In our strategy, we implement effective measures to minimize waste at every stage of our activities. This includes optimizing manufacturing processes to reduce scrap, as well as promoting responsible consumption practices among our clients and partners. At the same time, we strive to maximize resource reuse by encouraging recycling and upcycling of materials. This involves smart product design that facilitates disassembly and reassembly for a second life.

RECYCLING AND REUSE

In our strategy, we implement effective measures to minimize waste at every stage of our activities. This includes optimizing manufacturing processes to reduce scrap, as well as promoting responsible consumption practices among our clients and partners. At the same time, we strive to maximize resource reuse by encouraging recycling and upcycling of materials. This involves smart product design that facilitates disassembly and reassembly for a second life.

COLLABORATION

We establish partnerships with recycling organizations and innovative startups committed to the circular economy. These collaborations enable us to share knowledge, technologies, and best practices to accelerate the transition toward a circular economy. Additionally, we organize awareness campaigns and training programs for our employees. The goal is to promote a culture of sustainability and environmental responsibility, encouraging them to adopt more eco-friendly behaviors.

INNOVATION AND TECHNOLOGY

We invest in research and development of innovative technologies that facilitate the recycling and reuse of materials. For example, we explore automated sorting technologies and advanced waste treatment methods. At the same time, we integrate eco-innovative practices throughout our value chain, from product design to end-of-life management. This includes designing for disassembly and incorporating sustainability criteria into product design.

ECO-DESIGN

Let's optimize resources, reduce waste, and cut costs.

Eco-design is an innovative approach that aims to integrate sustainable development principles from the very early stages of product design. In other words, it involves designing products and services to minimize their environmental impact throughout their entire lifecycle—from production to end-of-life. This approach relies on a thorough analysis of the materials used, manufacturing processes, and consumption patterns, with the goal of preserving natural resources and reducing waste.

At Comeca Group, eco-design is embedded in our manufacturing process to minimize the environmental impact of our products and solutions, aiming to optimize durability and efficiency of systems right from the design phase.

Eco-design at Comeca includes several key initiatives.

Implementation of manufacturing processes that minimize waste and promote material recycling.

Development of advanced technologies to improve energy efficiency and reduce greenhouse gas emissions.

Use of sustainable and recyclable materials to reduce the carbon footprint of products.

Designing solutions that consume less energy both during manufacturing and throughout their use.

Creating products that are easy to maintain and upgrade, thereby extending their lifespan and reducing the need for frequent replacement.



OBJECTIVES & AMBITIONS

Our goal is to calculate the carbon footprint of our products and services over the coming years, in order to actively commit to reducing our environmental impact. This initiative is part of our eco-design strategy, aiming to minimize our ecological footprint throughout the entire lifecycle of our products. By accurately measuring our CO2 emissions, we will be able to identify areas for improvement and implement concrete actions to promote more sustainable production and consumption.

ENERGY EFFICIENCY

A crucial phase for our future

Energy efficiency has become an urgent necessity in our modern world. Faced with climate challenges and the depletion of natural resources, it is essential to adopt strategies that reduce our energy consumption. This involves better resource management, process optimization, and adopting more responsible behaviors. The energy transition is not only an ecological imperative but also an opportunity to strengthen our competitiveness and ensure long-term sustainability.

Reducing our energy consumption through targeted audits

To concretely fulfill our commitment to energy efficiency, we conduct energy audits at selected sites, particularly those with high electricity consumption.



Identify sources of waste

By analyzing consumption data, we can pinpoint the most energy-intensive equipment or processes and optimize them.

Propose improvement solutions

Audits enable us to implement corrective actions, such as installing energy management systems, modernizing equipment, or adopting more efficient technologies.

Raise awareness and train our teams

Employee awareness of energy efficiency is crucial. By training them in best practices, we can foster a culture of energy efficiency within the company.

Monitor and measure progress

Regular audits allow us to track consumption trends and measure the impact of implemented actions, ensuring continuous improvement.

CARBON FOOTPRINT

Let's act today to reduce our carbon footprint and protect tomorrow



Energy transition

We aim to increase the use of renewable energies, with a goal to reach 50% of our energy consumption from renewable sources by 2030.



Logistics optimization

Following the calculation of our carbon footprint, we will be able to identify indirect emission sources throughout our value chain. Subsequently, we collaborate with our partners to optimize logistics processes and reduce associated emissions by promoting low-carbon transport and minimizing transport distances.



Innovation and research

In the coming years, we will accelerate our efforts to discover new solutions and technologies aimed at minimizing the carbon footprint of our products and services.



Building performance

We are actively working to define necessary actions to contribute to improving building efficiency.

With this decarbonization plan, we aim not only to reduce our carbon footprint but also to serve as a model for the industry, demonstrating that a low-carbon future is not only possible but imperative.

ECOVADIS ACHIEVEMENT BRONZE MEDAL

A recognition of our CSR commitment

In 2025, Comeca France received its first Bronze Medal awarded by EcoVadis, a leading platform for assessing CSR performance. This distinction ranks our company among the top 35% worldwide, across all sizes and sectors.

This recognition highlights our concrete actions and ongoing commitment to sustainable development, business ethics, and social responsibility.

A structured and independent evaluation

The EcoVadis methodology is based on 21 CSR criteria grouped into four key pillars:

- Environment
- Social & Human Rights
- Ethics
- Responsible Procurement

The assessment analyzes implemented policies, concrete actions taken, and results achieved. It serves as a valuable management tool to continuously improve our practices and meet the growing expectations of our clients, partners, and employees.

A continuous improvement approach

Receiving this medal is not an end in itself but a milestone on our CSR roadmap. It strengthens our determination to integrate social, societal, and environmental issues across all our activities.

We continue our efforts along three strategic pillars:

- **Accelerate ecological transition:** by reducing our environmental footprint, optimizing energy consumption, responsibly managing resources, and developing sustainable solutions.
- **Promote an inclusive and caring culture:** by fostering diversity, equal opportunities, workplace well-being, and skill development of our teams.
- **Strengthen a responsible business ecosystem:** by collaborating with committed partners, encouraging transparency and ethics, and integrating responsibility principles into our supply chain.

A collective momentum

This distinction is the result of a collective commitment.

It reflects the engagement of all Comeca employees, as well as the trust and support of our clients, suppliers, and partners. We thank all stakeholders who support us on this journey and remain fully committed to building a more sustainable and responsible future.

To learn more about the EcoVadis assessment:

<https://ecovadis.com/>



CARBON FOOTPRINT ASSESSMENT

A crucial phase for our future

The carbon footprint assessment is an essential tool for evaluating an organization's environmental impact by measuring its greenhouse gas (GHG) emissions, both direct and indirect. As part of this effort, Comeca completed its first carbon footprint assessment in 2024.

This analysis helped identify the main sources of emissions upstream and downstream of our activities and to define appropriate reduction actions. This exercise is part of a continuous improvement approach. Its integration into Comeca's CSR strategy aims to limit its climate impact and strengthen its commitment to a more sustainable model.

The results of this first Scope 3 carbon footprint provide a clear view of Comeca's emissions in 2023 and serve as a baseline to guide our reduction and continuous improvement efforts.

The completion of this carbon footprint assessment made it possible to identify the Group's main sources of greenhouse gas (GHG) emissions and to implement concrete actions to reduce its carbon footprint. Aware of the climate challenges and its responsibility as an industrial player, COMECA is committed to adopting sustainable solutions and integrating ecological transition at the core of its strategy.

These initiatives reflect COMECA's determination to incorporate more environmentally friendly practices and to play an active role in reducing GHG emissions. By adopting an approach based on transparency and continuous improvement, the Group also encourages its partners and suppliers to engage in a similar commitment

COMECA thus pursues its ambition to combine industrial performance with environmental responsibility to build a more sustainable future.



2027 GOALS

ACTION #1

Reduce the share of gas in the Group's energy consumption

COMECA aims to reduce Scope 1 emissions by 20% by 2027, notably by gradually decreasing its dependence on gas in its industrial and energy processes.

ACTION #2

Convert the vehicle fleet to electric vehicles

Transitioning to an electric fleet will significantly reduce emissions related to travel, including commuting and business trips. Target for 2027: more than 20% electric vehicles.

ACTION #3

Develop a carbon calculator to estimate the footprint of our products

Implementing a tool to assess the carbon footprint of products will facilitate better understanding of environmental impacts and guide design choices toward more sustainable alternatives.

ACTION #4

Establish GHG monitoring of suppliers

COMECA intends to integrate emissions monitoring of its suppliers to optimize supply chain management and reduce the overall carbon footprint of its operations.

ACTION #5

Increase the share of recycled materials in our products

One of COMECA's key strategic priorities is to increase the integration of recycled materials in its manufacturing processes to limit the exploitation of natural resources and promote a circular economy.

MAIN SOURCES OF EMISSIONS

Purchases of materials and goods: 80%

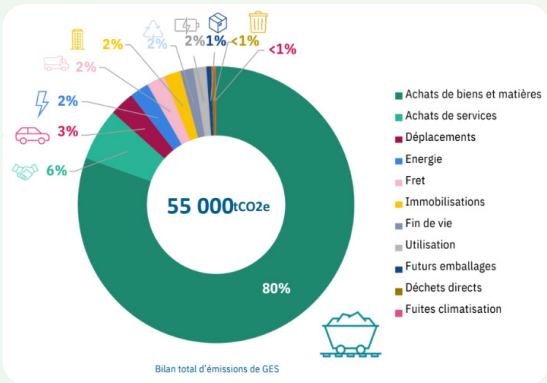
Purchases of raw materials and goods represent the main emission source. Purchases in the catalog equipment category and metallic products account for 75% of the emissions in this category.

Purchases of services: 6%

Purchases of services constitute the second largest emission source. Subcontracting and service provisions (mainly intellectual services) are responsible for the majority of emissions in this category.

Travels : 3%

Travel represents the third largest emission source. Within this category, commuting accounts for the majority of emissions (83%), followed by business travel (17%).



OUR INVOLVEMENT IN SUSTAINABLE DEVELOPMENT INITIATIVES

Giving Meaning and Sharing Our Values

To give concrete meaning to our missions, Comeca has actively committed to projects aimed at facilitating access to electricity for vulnerable populations.

These initiatives are designed with sustainability in mind, seeking to support economic activity, improve the well-being of local inhabitants, and preserve natural resources. In Madagascar, Comeca participates in efforts to make electricity accessible, considered an essential driver of social improvement particularly for lighting, phone charging, healthcare, and education.

Nearly 3,000 residents benefit from the Village Energy Network (REV). The association Experts-Solidaire, a network of experts based in Montpellier, was approached by the rural municipality of Antranokarany in northern Madagascar to assist in gaining access to electricity and implementing a REV in their area. As part of this project, Comeca engages its employees and shares its expertise to contribute to this social and environmental initiative.

Project images from Antranokarany, Madagascar.



COMECA reinforces its environmental commitment with ISO 14001 certification

COMECA takes a new step forward in its environmental responsibility journey by obtaining ISO 14001 certification for several of its sites.

This recognition reflects our commitment to reducing our ecological impact through optimized resource management, waste reduction, and active awareness among our teams.

We have implemented concrete actions: controlling our energy consumption, improving waste treatment, and closely monitoring our environmental performance.

This certification demonstrates our dedication to continuous improvement and sustainable development.

By achieving this standard, COMECA reaffirms its role as a responsible and committed industrial player. We will continue our efforts to extend this momentum across all our sites and contribute to a more environmentally friendly future.



Learn more : <https://www.comeca-group.com/en/comeca-group/sustainability-initiatives/>



PROMOTING A CARING AND INCLUSIVE CORPORATE CULTURE

A CARING AND INCLUSIVE COMPANY

THE KEYS TO A HARMONIOUS WORK ENVIRONMENT

Today, successful companies don't just offer good products or services. They also cultivate a caring and inclusive work environment. A caring culture means that every employee feels respected, supported, and valued. Inclusion allows companies to leverage diverse perspectives to foster innovation and creativity. It strengthens employee engagement and satisfaction, which helps retain talent and stay competitive.

3

GOOD HEALTH AND WELL-BEING

4

QUALITY EDUCATION

5

GENDER EQUALITY

10

REDUCED INEQUALITIES

COMBATING ALL FORMS OF DISCRIMINATION

Let's build a just and equitable society

At the heart of the Comeca Group lies a strong commitment to combating all forms of discrimination — a fundamental value we proudly uphold. Our dedication to equality goes beyond gender and origin distinctions, embracing all differences. We have fostered an environment where diversity is not only accepted but celebrated, and where every employee is treated with respect and fairness.

In our pursuit of a fair and inclusive workplace, we reject stereotypes and any discriminatory criteria. Each of our employees is evaluated based on their skills, contributions, and commitment, regardless of their personal background.

Our anti-discrimination policy goes beyond mere words; it is embedded in our daily practices. Recruitment, promotion, and recognition processes are designed to be equitable, ensuring that every individual has equal opportunities for growth and professional fulfillment.



WORK-LIFE BALANCE

We promote work-life balance to foster lasting well-being and enhanced productivity

At COMECA Group, our commitment to employee well-being and work-life balance goes beyond a simple HR policy — it is a genuine investment in the long-term success of our company. By prioritizing the happiness and fulfillment of our teams, we are shaping a dynamic, healthy work environment that fosters professional excellence.

One of the main benefits of this approach is improved employee satisfaction. By supporting a healthy balance between personal and professional life, we observe increased motivation, engagement, and productivity across the organization. Employees feel valued, which contributes to stronger overall team performance.

Moreover, this mindset helps reduce stress and burnout. By promoting flexible working hours and reasonable leave policies, we provide our employees with the tools they need to effectively manage both their professional and personal responsibilities.

DIVERSITY AND INCLUSION

Embracing the richness of our differences

From the very beginning, the Comeca Group has made diversity and inclusion fundamental pillars of its corporate culture. We spare no effort in shaping our identity around these values, creating an environment where every employee truly feels comfortable and valued. Our commitment to diversity goes far beyond statements; it is backed by tangible benefits that support both individual and collective growth.

By embracing diversity, we cultivate a fertile ground for innovation. The variety of perspectives, experiences, and skills within our teams generates a wealth of fresh ideas and fuels creativity.

Our inclusive approach also has a strong impact on talent retention. By promoting a workplace where each person's value is recognized regardless of gender, age, or any other characteristic, we foster a corporate culture where employees not only feel welcome, but also inspired to stay and grow professionally.

Social indicators

INDICATEURS	2022	2023	2024
% Women in leadership	20%	20%	20%
Gender Equality Index	85	85	87
Employees with disabilities	6%	6%	6%

HEALTH, SAFETY & WELL-BEING AT WORK

Ensuring health, safety, and well-being at work is essential for a harmonious and productive workplace.

At Comeca Group, we pay close attention to the health and well-being of our employees by fostering an organizational culture focused on prevention and promoting a healthy lifestyle.

Aware that the physical and mental health of our employees is a fundamental pillar of their fulfillment, we have implemented various initiatives. We offer access to comprehensive health programs, including regular medical check-ups and physical exercise sessions during break times.

Our QSSE Management System

Regarding our Management System, our Quality, Health, Safety, Security, and Environment (QSSE) teams ensure compliance with relevant regulations in our daily operations.

In their local work, they ensure the application of strict occupational safety standards, promotion of employee health, responsible management of natural resources, and reduction of our environmental footprint.

They also oversee the implementation of quality procedures and protocols to guarantee the conformity of our products and services with international standards and customer expectations. Furthermore, they conduct awareness-raising and training sessions for employees on these issues to foster a corporate culture centered on sustainability and social responsibility.

To reinforce its commitment to exemplary HSE management, Comeca has obtained two ISO 45001 certifications. This international standard reflects our ongoing commitment to continuously improve occupational health and safety.



ACCESSIBILITY AND CAREER OPPORTUNITIES

Promoting accessibility and career opportunities to ensure equality and professional development for all

Career management is at the heart of our priorities. It involves a strong commitment from all managers to the professional development of their teams. Integration, training, evaluation, and performance monitoring are all tools that support this process.

Within the Comeca Group, we are also committed to supporting our employees in their aspirations by offering career advancement opportunities. One of the main ways to achieve this goal is to promote mobility—whether in terms of role, region, or country, which provides valuable experience and professional fulfillment.

Providing all our employees with direct access to all internal opportunities can help them envision and prepare for their future roles within the many positions and professions offered by the Comeca Group.

A CULTURE OF LEARNING

Let's make learning our culture for an ever more promising future

Comeca Group is firmly committed to maximizing knowledge transfer to younger generations, recognizing them as the future of both our organization and society. This strategic vision goes beyond simply passing on skills, encompassing significant benefits.

By fostering a culture of continuous learning, we strengthen the sustainability of our company while becoming an attractive employer for young talent. The intergenerational sharing of knowledge is not only a strategy to boost innovation and adapt to market changes, but also a socially responsible approach that contributes to the development of local skills.

By encouraging exchanges between generations, we create an environment conducive to productivity, successful integration of new generations, and a competitive edge in the face of technological advances. Overall, this long-term vision positions our company as a key player in building a prosperous and dynamic future, laying a solid foundation for sustainable and inclusive growth.

DEVELOPING A RESPONSIBLE BUSINESS ECOSYSTEM

BUILDING A RESPONSIBLE BUSINESS ECOSYSTEM

THE FOUNDATIONS OF A SUSTAINABLE AND ETHICAL STRATEGY

In a world where social and environmental responsibility is critical, developing a responsible business ecosystem is essential for companies. This involves adopting ethical and sustainable practices at every level.

A responsible ecosystem is built on transparent and ethical relationships with suppliers, customers, and local communities. Companies must commit to fair business practices and actively support local initiatives.

8 DECENT WORK AND
ECONOMIC GROWTH



BUSINESS ETHICS: INTEGRITY AND TRANSPARENCY

Let's build our success on integrity and transparency

COMECA's mission is to support its clients in managing their energy needs by designing, implementing, and maintaining solutions tailored to the specific requirements of the industrial, infrastructure & transport, tertiary, and energy production markets.

The group believes these values serve as a safeguard against reputational, human, commercial, legal, criminal, and financial risks. They also represent an ethical lever and growth driver for COMECA and all its stakeholders.

Alongside this commitment, COMECA ensures ethical conduct in delivering its services. To this end, the group has integrated a Corporate Social Responsibility (CSR) approach to better control the environmental and social risks and impacts of its activities, while developing more responsible opportunities and offerings.

To meet these goals, COMECA deploys internal resources and tools to ensure an environment of trust and shared responsibility, as well as the delivery of high-quality and ethical services to its clients.

A key pillar of this ethical approach is the fight against breaches of integrity. Beyond legal obligations, COMECA is committed to fostering a corporate culture based on transparency, integrity, and anti-corruption.

Finally, COMECA actively encourages the engagement of all employees to build a responsible business ecosystem.

JOB CREATION AND LOCAL ECONOMIC GROWTH

Driving Local Economic Growth

The Comeca Group, with its **1,200 employees worldwide**, positions itself as a dynamic and responsible economic player in its operating regions. This global presence generates positive impacts on multiple levels.

- 1** | COMECA plays a key role in creating local jobs, thereby making a significant contribution to the economies of the regions where it operates. This goes hand in hand with stimulating the local economy, supporting the development of small businesses and community infrastructure.
- 2** | Its commitment to social responsibility positions COMECA as a responsible economic actor. Initiatives such as social programs, environmental actions, and community projects demonstrate the group's desire to make a positive contribution to society.
- 3** | Its global network of employees fosters innovation by enabling the exchange of ideas and perspectives on an international scale. This creative dynamic benefits both the company and local communities.

source : <https://blog.comeca-group.com/en/comeca-tech-lab-project>

RESPONSIBLE PURCHASING

For a positive impact in every decision

As part of its commitment to Corporate Social Responsibility (CSR), the COMECA Group places the principles of Sustainable Development and Ethics at the core of its strategy, across all its activities, and promotes them in its relationships with others.

Compliance with these conventions and principles is a key condition to ensuring the sustainability of COMECA Group's relationships, which it cultivates in its contractual relations with partners and suppliers, aiming to base them on integrity and mutual respect while remaining vigilant against the risk of reciprocal dependency.

The COMECA Group's Responsible Purchasing Charter is based on the ten principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the fundamental conventions of the International Labour Organization, and the OECD Guidelines. It outlines commitments regarding respect for labor standards, health protection, safety of individuals, environmental protection, as well as ethics and corruption prevention, which we require all our suppliers and partners to adhere to.

CSR commitment from our suppliers is mandatory: it is essential to be included in COMECA's approved supplier panel. This commitment is also assessed annually during our supplier evaluation process. Lack of CSR engagement and management leads to delisting. The ability of our partners and suppliers to commit and translate these commitments into appropriate practices is one of the evaluation criteria that COMECA monitors throughout the commercial relationship.

INDICATEURS	2021	2022	2023	2024
% of suppliers who have signed our responsible purchasing charter	76%	76%	91%	93,15%

ACTING FOR TOMORROW

Corporate Social Responsibility (CSR) within the Comeca Group is deeply embedded in its corporate culture and serves as a key strategic lever to ensure sustainable and responsible growth.

Comeca is actively committed to developing and promoting clean technologies and low-carbon energy systems to support the energy transition. Its efforts are reflected in the development of intelligent electrification solutions, improvements in the energy efficiency of equipment, and the integration of renewable energy sources into its projects.

Comeca's CSR policy also ensures the sharing of the same ethical, environmental, and social commitments as all its stakeholders. This responsible approach relies on sustainable procurement practices, increased transparency in business relations, and exemplary governance, thereby guaranteeing a positive impact throughout its value chain.

The company's social responsibility also extends to its employees by implementing initiatives that promote inclusion, diversity, and well-being at work. Comeca fosters equal opportunities and ensures optimal working conditions. This strengthens employee engagement and motivation while contributing to a fairer and more supportive society.

Furthermore, Comeca aligns its actions with the United Nations Sustainable Development Goals to fully integrate social and environmental challenges into its overall strategy.

This approach creates synergy between economic growth, social responsibility, and environmental protection. By adopting a long-term vision, Comeca aims to meet the growing expectations of consumers, investors, and institutions regarding sustainable development.

In pursuing and deepening its commitments, Comeca reaffirms its role as a major player in the transition toward a more sustainable and responsible future.



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