

Statement of Extra-Financial Performance 2024



Smart CSR

For integrated environmental, social and societal management



Tinténac site - Brittany, France

SEFP development methodology

The Statement of Extra-Financial Performance (SEFP) covers the Group's Corporate Social Responsibility (CSR) commitment by incorporating it into Delta Dore Group's management and overall strategy.

The CSR initiative consistently identifies priority sustainable development issues and carries out an assessment of the implications and impacts on the business model, stakeholders, and the environment. In addition, the Sustainable Development Goals (SDG) stipulated by the UN allow a more detailed analysis of CSR issues, thus driving the process even further.

Cross-referencing the materiality analysis with the identified CSR risks, as well as the SDGs, leads to the definition of priority issues and their associated strategies, the effectiveness of which is measured by key performance indicators.

This cross-functional initiative is headed by a CSR committee, in conjunction with Delta Dore Group stakeholders, process owners and employees. The SEFP was drafted in accordance with the regulatory requirements of the European directive of 22 October 2014, the order of 19 July 2017 and the implementing decree of 9 August 2017. Its development is based on the international Global Reporting Initiative and ISO 26 000 standards applicable to CSR, and on the FIEEC and GIMELEC sector-specific guides.

The reporting scope of this 2024 SEFP covers the France-Germany-Spain scope of Delta Dore Group's activities (unless otherwise specified in the document).

This report is intended for our current and future stakeholders and employees, to provide them with transparent information regarding the extent of our collective achievements and to outline our ambitions.

In this way, we contribute to a better sharing and understanding of our corporate social responsibility practices.



Jana at the Rhede plant - Germany

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Delta Dore head office in Bonnemain - Brittany - France



Our manifesto:

"Committed to positive energy efficiency"

People are powerful
when they place the collective ahead of the individual.
Faced with the successive crises
that are challenging our lifestyles,
inaction is not an option.
Our energy needs
are forcing us to rethink how we use it.
We are not resigned.
We are committed.

Convinced since our foundation
that technology
can serve the cause of energy sobriety,
we are developing solutions
that give everyone the power
to have a positive impact on our environment on a daily basis.
Solutions that cannot do everything on their own,
but that offer everyone
the opportunity to reconcile
comfortable living with energy efficiency.

Positive energy efficiency.

Foreword by Pascal Portelli, President of the Delta Dore Group

The year 2024 was marked by a continued cyclical slowdown in the construction and renovation market. However, **the energy transition remains a top priority**. It is supported by the growing need for households to reduce their energy bills and the need to reduce the carbon impact of housing.

The importance of taking action in areas such as home heating and cooling is well established. Consumers need to take control of their own energy consumption to move **towards greater energy efficiency without sacrificing comfort**.

To help them and to meet this growing demand for energy management solutions, our group has invested in a brand new production line for our thermostats, which will allow us to meet customers' growing needs, particularly with the arrival of the decree making room-by-room temperature control compulsory in 2027.

On a wider scale, we also welcome the European Commission's "Fit for 55" initiatives, which aim to make Europe climate-neutral by 2050. In particular, the revision of the EPBD Directive on the energy performance of buildings, which sets new, more ambitious energy performance requirements for new and renovated buildings and encourages Member States to renovate their building stock.

At every level, we are well on the way to achieving that all-important carbon neutrality!

Today, more than ever, **our CSR commitment and low-carbon strategy are a major challenge for our Group**.

As an integral part of our global strategy, they are embedded in all our company processes and involve all our stakeholders: our employees, our customers, our suppliers and our region.

This collaborative approach leverages both our economic performance and our commitment to society and the environment. It is a demanding process of continuous improvement, and for us, it is a long-term commitment.

In 2024, we were proud to obtain the RFAR Label and ISO 20400 compliance, recognising our teams' engagement in our Responsible Purchasing programme.

CSR is also a fundamental part of our growth ambitions, supported by the "Smart Ignition" strategic plan launched in 2018. Its aim is to position us as a major player in the energy transition in Europe by 2030 in the residential sector. Once again, this year, the four pillars of this plan (innovation, conquest, talents & performance) are illustrated by strategic projects led by committed employees.

The implementation of this plan, combined with the market's growing awareness of the need for an energy transition, gives us confidence in our ability to meet this challenge and achieve our ambitions for sustainable growth.



Pascal Portelli, Executive Board Chairman, Bonnemain, Brittany, France



OUR COMMITMENTS

We are fully committed to the UN Global Compact. This encourages us to adopt and promote an ethical, socially responsible and environmentally friendly attitude.

At the end of 2023, we began the process of obtaining recognition of our decarbonisation ambitions from the SBTi (Science Based Targets initiative) to obtain recognition of our greenhouse gas emission reduction targets.

In addition, the latest evaluation of our CSR practices by ECOVADIS gave us a score of 78/100, putting us in the top 2% of companies in terms of CSR.

Creating sustainable value

Interview with Samuel Tanné, System, Security and Environmental Quality and CSR Manager at Delta Dore, and member of the CSR and Compliance reporting committee.

As a CSR pilot at Delta Dore, you lead an in-depth reflection on sustainable development in the company.

In your opinion, what makes your CSR approach unique?

As a player in energy transition, we want to give priority, meaning and coherence to social, societal and environmental issues. We seek to address economic and CSR aspects in a well-balanced way. Because priority CSR themes go hand-in-hand with the challenges faced within our industry, relating, for instance to product offering, competitiveness, innovation and customer satisfaction, our approach is intricately related to our vision, strategy and business development plan.

How does the CSR approach fit in with the company's strategy?

Our CSR strategy is an integral part of our overall strategy: we are aligning the company's management policy with our CSR priorities. That is why our approach is applied across all levels and processes within the company. Our activities are enhanced, on a profound level, by new requirements resulting from CSR and associated tools aiming to develop our practices, with all those concerned, namely customers, employees, suppliers, local authorities, etc. The measures implemented are used as levers to improve

"Taking CSR issues into account in the Group's management is a source of long-term growth and also contributes to improving employee well-being and commitment to the company".

both economic performance and CSR. This task involves continuous improvement... and requires patience.

Is it also a guarantee of sustainable growth?

We firmly believe that incorporating social, environmental and societal issues into the company's management policy is a driving force for long-term growth and development. Because, beyond the regulatory base and the reduction of the environmental impact, CSR also provides keys to improve employees' well-being, develop their skills, strengthen the energy efficiency offering, develop eco-design, promote circular economy, boost best practices, decarbonise our activities and those of our customers etc. As a lever for progress for the company, our CSR approach transforms Delta Dore's culture and actions, with a view to improving our overall performance.



Chapter I: our Group at the heart of energy transition

Our ambition

To become a major player in energy transition

Building on our 50-year commitment to positive energy efficiency, our Group is continuing its efforts to meet the challenge of the energy transition.

Today, **needs are changing with the emergence of new uses** (electric cars, photovoltaic panels, etc.), rising energy tariffs, and a favourable regulatory environment encouraging households to adopt heating control solutions.

The Group intends to **seize these major opportunities** and continue its support to help private customers make energy savings while preserving their comfort.

To become the European leader on the smart home market in 2023

Our group is already very well positioned in France, and we are particularly keen to strengthen our position in Europe. The challenges posed by the energy transition offer very promising prospects.

As part of our **conquest strategy**, we launched **the HomePilot consumer brand**, targeting DIY enthusiasts. It is available via online retailers in Europe. With this launch, we are strengthening our presence on the European market alongside our professional brands, Delta Dore and Rademacher.

Our ambitions for conquest are accompanied by major innovation projects, such as the "Home Energy Manager", which orchestrates all the new energy uses in the home, and the integration of the Matter protocol, which permits interoperability between all the brands on the market.





The Group has set itself

2 ambitious objectives:

- to be a major energy transition stakeholder
- to become the European leader in smart energy for homes.

The issues surrounding the energy transition

To limit the impacts of climate change, humanity must significantly and quickly reduce its greenhouse gas (GHG) emissions so as not to exceed the absorptive capacity of the Earth's oceans and biosphere. This is what is known as "carbon neutrality". It is therefore necessary to make a transition towards their more careful use and the development of renewable energies, in order to reduce GHG emissions and anticipate future shortages.

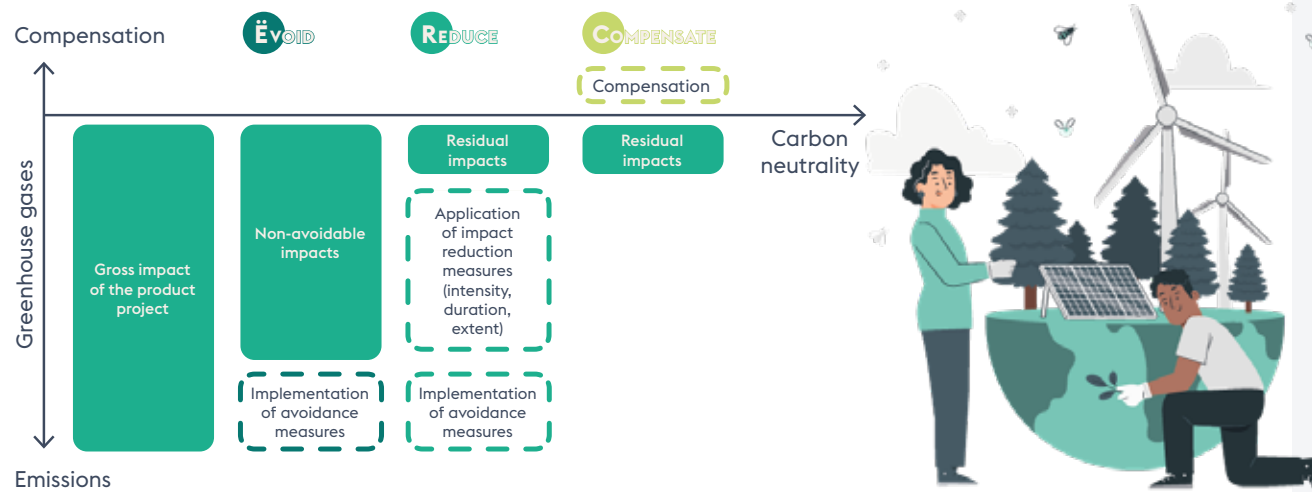
The energy transition is one response to the challenges presented by climate change and the depletion of fossil energy resources.

In France, the carbon footprint per person is estimated at 9.4 metric tons of CO₂*.

In order to achieve carbon neutrality by 2050, we must limit our footprint to 2 metric tons of CO₂e per person per year*.

How to implement this transition?

By applying the ERC doctrine, which consists of AVOIDING impacts upstream of our projects (purchasing, construction, travel, etc.), then REDUCING the remaining impacts by using the most responsible solutions possible and finally, COMPENSATING for unavoidable impacts.



* Source: Insee 2023

OUR CONVICTION

- We put technology to work for people, enabling them to reduce their energy consumption and impact.
- We are investing in solutions that go beyond merely optimising energy consumption, playing a role similar to that of an orchestra conductor in the home, and increasingly encompassing intermittent energies and storage.
- We combine digital technology with artificial intelligence to integrate and control renewable energies, manage loads (such as electric vehicles) and optimise water consumption.
- As an industrial company, we must set an example and continue our efforts to minimise the environmental impact of our solutions.



Delta Dore is a family business whose founders are convinced that...

“ *We cannot waste the planet's resources with impunity.* ”
Quotation from 1970 by Joël & Monique Renault, founders of Delta Dore

First oil crisis:
offer for thermal management

Building control: heat pump, windows, blinds, hot
water tank, etc.

Controlling new uses: photovoltaic production, auto-consumption,
electric vehicle charging, storage, etc.

In 2022, buildings were responsible for 34% of global energy demand and 37% of CO₂ emissions linked to energy and processes.

As a key market player, we have a role to play. We are clear on the challenges facing society and have chosen to move proactively towards new models. That's why we want to engage everyone in **positive energy efficiency** by building a new narrative: a more sustainable way of life where saving energy goes hand-in-hand with living better.



What solutions are possible within the home?

- Insulate using the best possible techniques.
- Refurbish with equipment that uses renewable energy.
- Maintain equipment to ensure it continues to perform at the highest level.
- Offset unavoidable carbon emissions.

Solutions currently offered by Delta Dore

- Understand your consumption in order to improve habits.
- Regulate energy-consuming equipment.
- Enabling the eradication of electricity consumption.
- Integrate the management of new uses such as electric vehicles, energy production, auto-consumption and storage.
- Exploit thermal inertia in buildings.
- Upgrade installations with wireless solutions that require no additional work.

* Source: Global Status Report for Buildings and Construction, 7 March 2024

Our carbon assessment

An essential first step in the decarbonisation process

In 2024, we repeated the greenhouse gas (GHG) assessment exercise for scopes 1, 2 and 3. This assessment highlights both the upstream impact of sourcing components and designing Delta Dore products, and the downstream impact of their use.



"Delta Dore aspires to be a model in its low-carbon approach. Every day, our uncompromising choices demonstrate our unwavering commitment to the energy transition."

Frédéric Kurkjian,
Managing Director



OBJECTIVES*

- 2030 : - 42 %
- 2050 : - 90 %

Indicator:

- Total GHG emissions in kTCO₂eq



Years	Emissions **	Target
2022	222	n.a
2023	148	187
2024	90	181
2025	-	215
2026	-	248
2027	-	277



* Based on the reference year 2022, on the intensity of our emissions in relation to sales.

** : The overall uncertainty of the carbon footprint is estimated at 10%.

Roadmap to decarbonisation

A low-carbon strategy using the ACT method

As part of our commitment to reducing our greenhouse gas emissions, we implemented our low-carbon strategy in 2023 using the ACT (Assessing low-Carbon Transition) method.

This rigorous approach has enabled us to define a detailed action plan to decarbonise our activities, with a particular focus on reducing indirect emissions (scope 3), including both upstream and downstream emissions. Our long-term goal is to help limit global warming to 1.5 degrees, in line with the objectives of the Paris Agreement. With this in mind, at the end of 2023, we made a commitment to the SBTi (Science Based Targets initiative) to validate our decarbonisation trajectory, demonstrating our determination to act responsibly and proactively in the face of the climate emergency.

Our levers are as follows:



INVOLVING OUR SUPPLIERS

- Developing our support
- Identifying the carbon intensity of each company (ratio of CO₂ emissions to production)
- Incorporating specific decarbonisation criteria into our supplier performance monitoring, with a view to making this a selection criterion in the long term.

INVOLVING OUR CUSTOMERS

- Developing and promoting our solutions that contribute directly to the energy transition
- Transferring and sharing our skills
- Promoting our eco-design practices and expertise
- Developing partnerships in the field of energy transition



ECO-DESIGNING OUR SOLUTIONS

Upstream

- Systematic eco-design
- Favouring recycled materials
- Reducing the size and weight of product components

Downstream

- Taking a sensible approach to our uses
- Optimising the sustainability of our solutions
- Reducing intrinsic consumption

CONTINUING TO REDUCE OUR OWN CONSUMPTION

- Maintaining our heating/cooling settings (19°C/26°C)
- Adapting heating/air conditioning programming according to office occupancy
- Improving our existing buildings
- Replacing equipment that uses fossil fuels with low-carbon alternatives



SBTi-aligned 2030 target:
10% of the supplier panel



Objective: to reduce the
carbon footprint of new
products by at least 30%.

Chapter 2

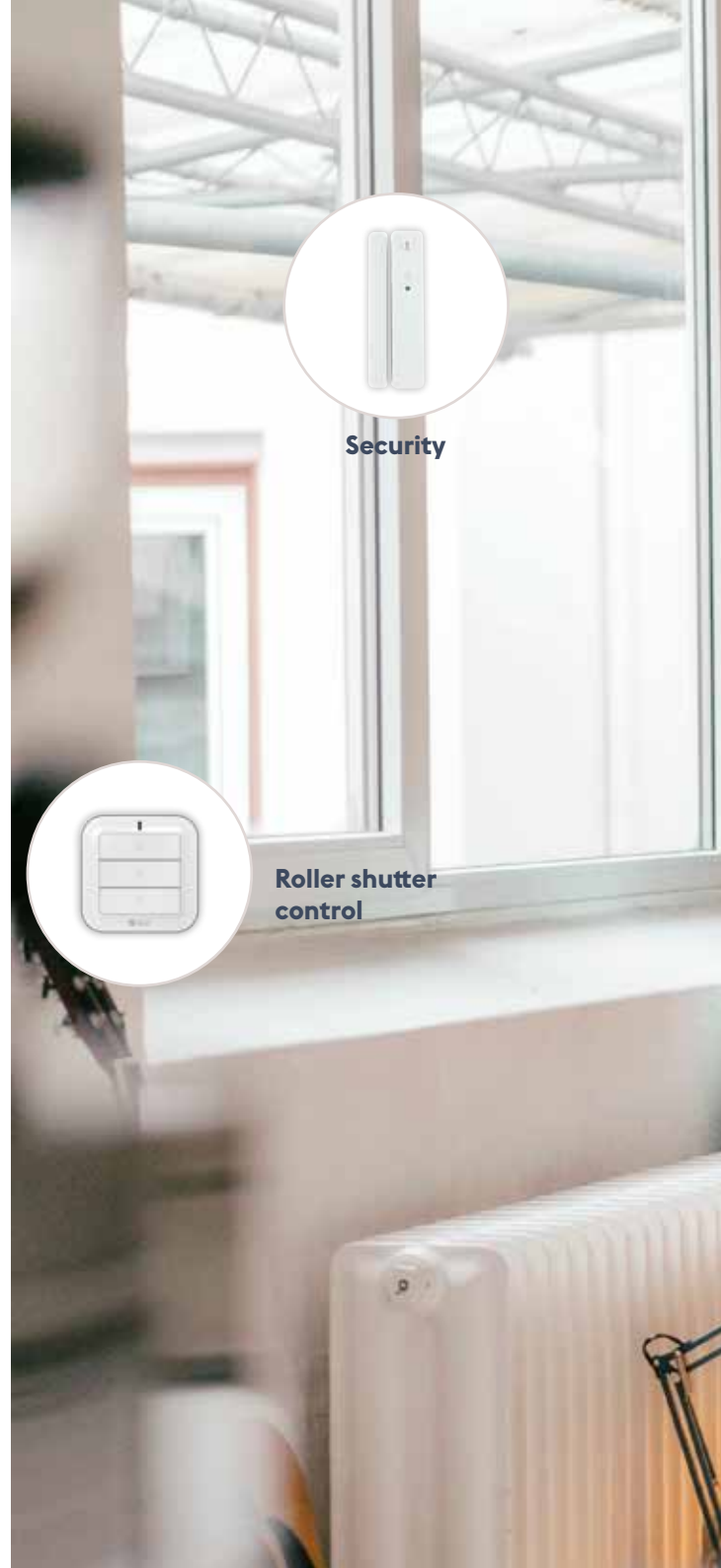
Our value system, our business model & our solutions for eco-responsible housing



Security



Roller shutter control



Energy
management



Lighting control



Managing the smart
home



Our SOFT values

Four values for a strong corporate culture



Delta Dore has developed a solid corporate culture to accelerate its strategic transformation project. This culture takes form via a shared foundation, built on four values and known as **SOFT**: **S**imple, **O**pen, **F**ocused, **T**rusted.

These values express their identity and unite around a common vision and spirit. They enable everyone to understand how the we are pursuing our ambitions and building our future. Each of our values is reflected in every Delta Dore project and guides all of our actions, both internally and with external partners.

Simple:

Our future is designed with simplicity in mind.

We inspire our customers with easy-to-use solutions that simplify their daily lives.

Internally, we favour simplicity in our working methods. We value simplicity and transparency in human relations.

Open:

Our future is enhanced by openness.

We design open solutions for scalable connected housing.

Internally, we are open to international cultures and to new working methods. We look outside the box and adopt an enthusiastic approach to transform challenges into opportunities.

Focussed:

our future is built on clear choices.

We are improving the experience of our customers, by thinking and acting from their perspective.

Internally, we prioritise our efforts based on clear choices. We are proactive and solution-orientated.

Trusted:

Our future is rooted in trust.

We build solutions and trusting relationships with our customers and partners.

Internally, we encourage initiative and decision-making. Our feeling of belonging is rooted in respect and commitment.

SIMPLE



Our future is designed with simplicity



OPEN



Our future is amplified by openness



FOCUSED



Our future is energized by clear choices



TRUSTED



Our future is rooted in trust



Our business model

Our solutions for eco-responsible housing

Our business model is based on a strong use value: contributing to the energy transition while improving everyday comfort, with smart, accessible and easy-to-use solutions that meet the needs of daily life.

Our raw materials:

The products manufactured by Delta Dore use the following resources:

- electronic components,
- printed circuit boards,
- plastics, especially for mechanical enclosures.

Depending on their type, our products operate on batteries, alkaline or lithium.

The nature of our products also requires cardboard packaging and paper inserts.

Our energy dependency is mainly related to the electricity we use for our manufacturing processes and heating, ventilation and air conditioning systems.

In addition, we use gas to heat certain rooms.

Our prevention of environmental risks and pollution

The induction process for new employees makes it possible to increase everyone's environmental awareness and to transmit the best practices to be implemented.

Expectations in terms of contribution to quality, safety and environment are an integral part of each employee's job description.

Our site in **Bonnemain** (France), an electronic assembly unit, is subject to ICPE classification (Installations Classified for the Protection of the Environment), and we are subject to declaration under section I85. The site has also been awarded the "Vitrine Industrie du futur" (Future Industrial Showcase) label.

Our logistics site in **Tinténia** (France) is subject to declaration under section I51O.

Our **Revin** site (France) is subject to declaration under section 291O.

Our **Rhede** (Germany) electronics assembly unit is not subject to any specific requirements.

In our new designs, we carry out life cycle assessments (LCA), using life cycle impact modelling tools such as EIME software that allow us to take a multi-criteria approach.

Delta Dore is committed to respecting the requirements applicable to its activities, products and markets.

Our products are Electrical and Electronic Equipment (EEE) for residential and commercial applications. As such, they are subject to all European directives and regulations and applicable standards as follows:

- Electromagnetic compatibility (EMC),
- Low Voltage (LV),
- Wireless (RED),
- Waste Electrical and Electronic Equipment (WEEE),
- Hazardous Substances (ROHS),
- Power consumption (EuP),
- Chemical substances contained in products (REACH) and SCIP (Substances of Concern In articles as such or in complex objects (Products))
- General Data Protection Regulation (GDPR).
- The Sustainable Development Goals (SDG) defined by the UN.
- The Carbon Border Adjustment Mechanism

Our markets and customers also require that our equipment complies with requirements such as thermal regulations (RT2012 and RE2020) and the DPEB (Energy Efficiency Directive for Buildings).



A family-owned business (70%),
a pioneer on the French
smart home market.

Our ambition

To be a major player in energy transition
To become the European smart home leader



804
employees
(56% men/ 44% women)

23 million homes
equipped with energy
management solutions
in Europe over the last
20 years.



Raison d'être

We're innovating for a more
sustainable way of life, where
reducing the energy footprint of
homes goes hand in hand with
living better. We are committed
to energy conservation.

Innovation

innovate to design
the Smart Home
of tomorrow

Conquest

develop across
Europe

Talent

reveal and attract
the skills of
tomorrow

Performance

guarantee customer
satisfaction and
increase our
competitiveness

Research & Innovation

Innovation at the heart of the group's DNA

- 10% of the turnover dedicated to R&D
- More than 150 people
- 103 patent families published

Offer creation & management

Solutions for energy transition and comfort

Products and services for the management
and analysis of equipment.

Development

Global control of the development of products and services

From hardware design to the development of
IoT* applications and platforms.

* IOT: Internet of things

Purchasing

Responsible and sustainable purchasing

Sourcing (FR, EU, Row*).



Production

A cutting-edge Franco-German industrial base:

- 5 million manufactured products on average per year,
- 2 plants in France (Bonnemain and Revin) and 1 plant in Germany (Rhede) ISO 9001 certified,
- Bonnheim, Tinténac and Revin are ISO 14001 certified,
- Bonnheim plant awarded "Industry of the Future Showcase" label.

Sales

A European presence

Established in 6 countries: France - Germany -
Spain - Italy - Poland - United Kingdom.

Customer support

Proximity to our customers

- +100 sales representatives
- 3 call centres
- Training Centre

equipment control



consumption



heating



security



lighting



openings



Prescribers • Key accounts • Distributors • Partners
Individuals • Installers

*ROW : rest of the world

The data from our business model is recorded in our procedures manual and verified by an ITO.

Simple, robust and open solutions for energy efficiency

Delta Dore has mastered cutting-edge technologies and formed a number of partnerships with a view to offering a wide range of solutions for managing energy and comfort. Accessible, interoperable and easy-to-use products that address everyday concerns.

A pioneer in home automation in the 1980s, Delta Dore has recognised expertise in the control of energy and comfort management equipment. As a pioneer in digital technology, the Group has established itself as a key player in smart home solutions.

Delta Dore has built its reputation on the robustness and reliability of its technologies, which have made the brand's success and allowed it to place its offerings at the opposite end of the scale of programmed obsolescence. Its ranges meet all the needs of European users, without technical barriers. In a digital world full of hopes and questions, our solutions give occupants the capacity to control their home safely.

The Group has earned the trust and loyalty of its users and installers alike thanks to the scope, relevance and quality of its offer.

As the reference brand for French electricians and plumbers, Delta Dore establishes privileged relationships with many players in the smart housing sector and develops networked solutions with major manufacturers and service providers.

The Rademacher brand is also used in Germany by professional customers.

Recently, the group launched a consumer brand (HOMEPILOT) for DIY* enthusiasts in Europe to address the whole market.

The next big step will be our compatibility with the new "Matter" communication protocol, which enables connected smart home accessories to interact with each other regardless of their brand.

* DIY: Do It Yourself

Our areas of expertise



Professional Smart Home: 50% of turnover

A complete range of smart solutions installed by professionals in the homes of private customers, increasing their comfort while saving energy and securing their homes: energy management, shutters and doors, lighting, alarm systems, single application to manage these use cases within the home.



Consumer Smart Home: 7% of turnover

A more concentrated, easy-to-install product range, marketed via e-commerce and aimed at private customers who want to install their own equipment and take their first step into the world of the smart home.



Smart IoT Solutions: 43% of turnover

A product range aimed at all professionals within the home sector (builders, developers), enhanced with support for the digital transformation of their ranges of products & services.

Tailored range consisting of IoT products, an application and a platform aimed at industrial partners (boiler, radiator, roller shutter, window manufacturers, etc.) and service providers (energy operators, banks, insurance companies, etc.), to enhance their range of device and connectivity management solutions.

DELTA DORE IS:

- **23 million** homes equipped with energy management solutions in Europe over the last 20 years.
- **5 million** products on average per year manufactured in the three production sites in France and Germany.
- Established in 6 European countries: France – Germany – Spain – Italy – Poland – United Kingdom, and sold in more than **30 countries**.

A demanding and tailored mode of governance

Delta Dore's governance is based on several decision-making and operational entities that work together to define strategic orientations, and to ensure their implementation and their management. Their rules and operating procedures comply with the principles of accountability, integrity and transparency.



DELTA DORE'S GOVERNANCE BODIES

Supervisory board

9 members - quarterly intervals - 89% men/11% women

Its role: to exercise permanent control over the management of the company by the Management Board

Strategy and Technology Committee

4 members - bi-annual intervals

Its role: review the strategic objectives, assess the merits and consequences of the strategic decisions proposed by the Management Board and ensure the implementation of the strategy

Compensation and nominations committee

2 members - thrice yearly intervals

Its role: review and make proposals on the compensation of members of the Supervisory Board, the Management Board and directives relating to the Group's compensation policy, and the appointment and reappointment of members of the Supervisory Board and the Management Board

Audit Committee

2 members - bi-annual intervals

Its role: monitor the process of preparing financial information, the effectiveness of internal control and risk management systems, the statutory audit of the annual and consolidated financial statements by the Statutory Auditors, the independence of the Statutory Auditors, acquisitions, studies and consultations

Management Board

3 members - 66% men/33% women

Its role: to administer and manage the company under the control of a supervisory board

Executive Committee

8 members + management board - monthly intervals - 67% men / 33% women

Its role: to steer the strategy and its implementation

Quality Committee

5 members
monthly intervals
60% men/40% women

Its role: assist Top Management in monitoring issues related to the quality of products and services delivered to customers

Cyber Committee

10 members
quarterly intervals
50% men/50% women

Its role: assist Top Management in making decisions regarding the Group's cybersecurity, validate cybersecurity governance, the master plan(s) and risk management

GDPR Committee

4 members
bimonthly intervals
60% men/40% women

Its role: assist Management in the implementation of regulations relating to the protection of personal data

CSR and Compliance Committee

5 members
monthly intervals
40% men/60% women

Its role: assist Top Management in monitoring CSR and compliance issues

CSR MANAGEMENT AT DELTA DORE

Stakeholders

Employees - Distributors - Key accounts - Installers - Institutions - Partners - Individuals - Specifiers, etc.

Stakeholders contribute to the prioritisation of issues by expressing their priorities through the materiality analysis and participating in the deployment via their interactions with Delta Dore.

Departments & Services

Purchasing – Consumer Marketing & Sales | Key Accounts | Professional – Communication & Brand Identity – Cybersecurity – Finance – Industry & Logistics – IT – Quality Systems/Environment/CSR – Research & Development – HR – Customer Services – Strategy & Technology.

The Departments & Services ensure the implementation of the CSR policy, and provide the necessary promotion and impetus for the approach within their area of responsibility via the steering of the processes for which they are responsible.

CSR Committee

Management Board - Legal Service - HRD - CSR Officers

The CSR Committee provides governance for the CSR approach within the company. It leads the deployment of the approach in the company and consolidates the progress indicators.

It facilitates the process and the implementation of CSR initiatives.

R&I

Delta Dore's management team draws up and validates the Group's CSR strategy.



Chapter 3

Our strategic priorities and risks





Igor, development engineer in the anechoic chamber at the Bonnemain site - Brittany - France

Smart Ignition,

Our strategic plan



Our strategic plan focuses on four key areas aiming to achieve our development ambitions and contribute to the energy transition. They also make it easier to share our corporate strategy internally and to focus our attention on the main risks that could hinder the company's development.

1. Innovation

Innovating for positive energy efficiency.

Every day we strengthen our expertise in energy management, innovating for positive energy efficiency, and thus optimising the use of energy, while preserving living comfort in homes. We are committed to making the smart home accessible to all, strengthening brand interoperability and home upgradability by opening up to standard protocols. We apply our innovation to help people, by designing increasingly smooth user journeys on our mobile applications. Finally, we are strengthening the eco-design of our products by working to reduce their size, and by adopting materials and technologies that reduce their carbon footprint.

2. Conquest

To become the European leader on the smart home market

To increase our scale, we are accelerating our development within Europe, particularly in France, Germany, Spain and Italy, with the ambition of becoming the leader in the smart home market. We are developing our presence within the fast-growing e-commerce channel. Lastly, we are committed to strengthening our proximity to customers, by expanding our sales teams and deploying dedicated new digital tools.

At the same time, we are stepping up our compliance drive.

3. Talents

Giving our employees the resources to meet all challenges.

Our talents are our greatest asset. We strive to unite our teams by sharing our corporate strategy and our social and environmental challenges. We are implementing an empowerment policy to ensure that employees are both key players and drivers of Smart Ignition's success. The objective is to mobilise and unite them in a sustainable manner, around the group's common values. What's more, we support our employees in their professional development through training, a mobility policy and specific projects to promote well-being and health in the workplace.

To attract new talent and skills, we actively communicate externally to promote our commitments and corporate culture. We are also building partnerships with prestigious schools and universities to attract the best talent.

4. Performance

Aiming for excellence to boost investment and reduce our impact.

Staying competitive depends on the efficiency and effectiveness of every part of the company. This approach to performance is not limited to production processes. It also relies on the adoption of a new mindset, an agile approach to change and the ability to adopt new methods. This enables us to support digital transformation and improve customer satisfaction.

Our overall performance is inextricably linked to our environmental performance. We have embarked on an ACT programme to define our own low-carbon strategy and reduce our environmental impact. Our actions include an energy efficiency plan, a waste recovery plan, the development of eco-design and responsible purchasing and the controlled reduction of greenhouse gas emissions across the entire value chain of our activities.

Great progress in the roadmap

In 2018, Delta Dore launched its project Smart Ignition, using a detailed road map that includes implementing cross-functional projects that allow the progressive achievement of the objectives of each of its strategic focuses and decarbonising our activities.

We are continuing with projects from our strategic plan. The major achievements of the SIGN programme are detailed in the issues on the following pages, identified by an icon **SIGN**.



Innovation

Intelligent multi-energy management
...
Integration of renewable energy sources
and electric vehicles
...
Openness to protocols via Matter
...
Systematic eco-design



Conquest

Growth within Europe
...
Development of our new BtoC brand
...
Gaining market share in multi-family and
social housing
...
Excellent customer support



Talent

Employer attractiveness
...
Staff development
...
Encouraging employees
to be environmentally responsible
...
A unique corporate culture



Performance

Industrial excellence in France
and Germany
...
Aligning our financial and environmental
performance

Identifying the CSR risks so as to better control them

Delta Dore's system for managing extra-financial risks is based on:

- Respecting legal and regulatory requirements.
- Risk analysis in line with international CSR standards (notably ISO 26000), with regard to their potential impact on stakeholders, society and the environment.
- The implementation of a materiality matrix, with the participation of Delta Dore's internal and external stakeholders, and the involvement of the entire management committee and employees.
- Management of these risks through appropriate action plans.
- Performance indicators to measure the achievement of objectives.
- Regularly updating our risk analysis to reflect changes in our activities and value chain.

This system is managed by the CSR Committee, under the supervision of the Management Committee.

These CSR risks are associated with our issues. The issues are driven by our internal processes. Our processes ensure the implementation of progress plans by providing the necessary resources.

Consulting with our stakeholders to improve our understanding of their expectations.

To build its materiality matrix, Delta Dore assessed the priority CSR issues following a consultation process with all its internal and external stakeholders: employees, customers, suppliers, communities, financial institutions, schools, etc.

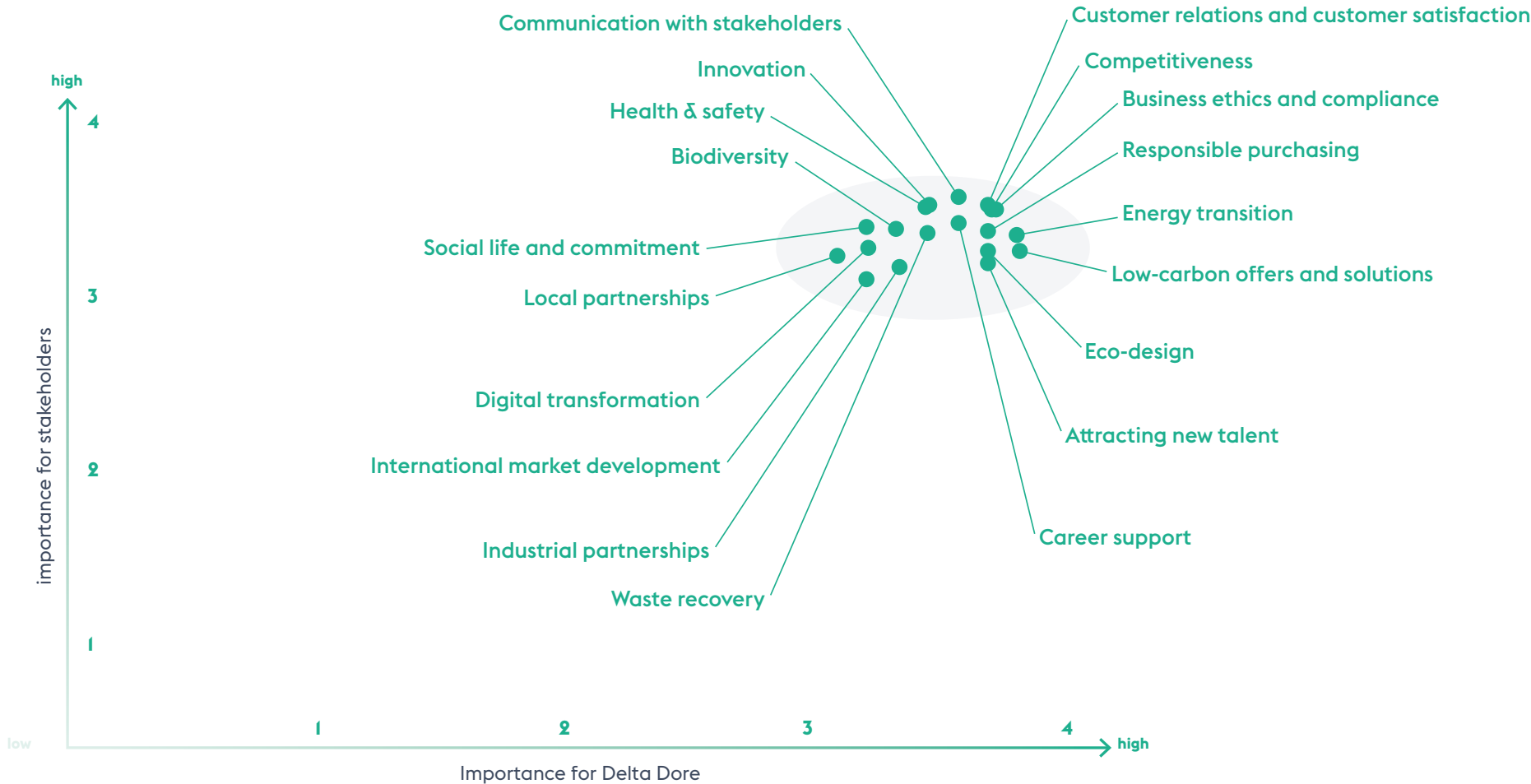
This exercise allows us to collect stakeholders' expectations and helps to identify risks.

Delta Dore has decided to submit business issues to its materiality analysis. This choice is in line with the desire to integrate CSR into the Group's strategy and management. These issues are not covered in the rest of the document.

A wider range of stakeholders surveyed for the new materiality matrix



Delta Dore Group materiality matrix



In 2023, we updated our materiality matrix by asking our various stakeholders, both internal and external, about our CSR challenges. The small difference between the results obtained confirmed the interest, relevance and high expectations for all our issues.

In 2024, we began our double materiality analysis by cross-referencing our material challenges with the ESRS (European Sustainability Reporting Standard) sub-themes of the CSRD (Corporate Sustainability Reporting Directive). This double materiality analysis forms the reference and prioritisation basis for our transition plans, as well as a framework for reporting on our sustainability commitments.

Our main CSR risks

The main CSR risks identified are the result of the synthesis of the materiality matrix and the risk analysis carried out internally, and are validated by the Delta Dore management committee. Our ACT "Step by Step" approach enabled us to confirm the risks we had identified in our previous analysis.

Theme	Description of risk	Potential impacts on stakeholders and the environment	Potential impacts for Delta Dore	Measures taken by Delta Dore to limit risks, developed in the following challenge areas:
ENVIRONMENTAL	Risks relating to the impact of our activities and the life-cycle of our products on climate change.	<ul style="list-style-type: none"> • Worsening effects of climate change (natural disasters, extreme weather, impacts on water resources and crops, etc.). 	<ul style="list-style-type: none"> • Financial impact (impairment of group assets) • Impact on Group image • Impact on our value chain 	<ul style="list-style-type: none"> • Energy transition • Eco-design • Responsible purchasing • Sustainable innovation
	Risks relating to the scarcity of natural resources associated with their use in our products and services	<ul style="list-style-type: none"> • Unavailability of resources, shortage • Price increases 	<ul style="list-style-type: none"> • Increase in material costs • Supply difficulties 	<ul style="list-style-type: none"> • Sustainable innovation • Eco-design • Responsible purchasing • Waste recovery
SOCIAL	Risks related to non-development or loss of skills	<ul style="list-style-type: none"> • Loss of employability • Loss of commitment if there is no prospect of development • The digital divide 	<ul style="list-style-type: none"> • Loss of key competencies • Loss of employee commitment 	<ul style="list-style-type: none"> • Career support • Digital transformation • Talent attraction • Social life and commitment
	Risks of not guaranteeing the health and safety of our employees	<ul style="list-style-type: none"> • Injuries • Occupational illnesses • Burn-out 	<ul style="list-style-type: none"> • Financial impact • Legal impact if employer responsibility • Impact on Group image 	<ul style="list-style-type: none"> • Career support • Health & Safety • Diversity & combatting discrimination • Communication with internal stakeholders
SOCIETAL	Risks relation to not fulfilling requirements (legal, normative, contractual)	<ul style="list-style-type: none"> • Damage to the interests of stakeholders (customers, suppliers, government, employees, etc.) 	<ul style="list-style-type: none"> • Legal impact • Financial impact (loss of customer confidence) • Impact on Group image 	<ul style="list-style-type: none"> • Responsible purchasing • Business ethics and compliance • Industrial partnerships • Customer satisfaction and customer relations

Delta Dore contributes to the Sustainable Development Goals



Delta Dore is reaffirming its commitment to the United Nations Global Compact and is reporting on its progress regarding four fundamental principles:

- respect for human rights
- respect for working standards
- the battle against all forms of corruption
- respect for the environment

(cf. annexe: Correspondence table with the IO principles of the United Nations Global Compact)

We have been a proud active member of the Global Compact since 2022. We publish our annual CoP (Communication on Progress).

OBJECTIFS DE DÉVELOPPEMENT DURABLE

Delta Dore is committed to contributing to these SDGs and to participating in their achievement through their integration into our CSR strategy.

The SDG Action Manager¹ tool enabled us to assess our contribution to the 17 SDGs. We then linked our CSR challenges to the corresponding SDGs.



SDG Action Manager¹: a tool designed to measure an organisation's impact and contribute to the United Nations' Sustainable Development Goals (SDGs) in the 2030 Agenda, based on the principles of the United Nations Global Compact.

(cf. appendix: Correspondence table with the IO principles of the United Nations Global Compact)

Chapter 4: Our responsible commitments

A continuous improvement approach for all

The structured identification of priority CSR risks makes it possible to report on Delta Dore's extra-financial performance while inspiring the company's strategy. On a daily basis, our Group endeavours to address major issues in order to transform and enhance their impact at all levels of the company and beyond, supported by key performance indicators.

Our key performance indicators have been validated by mutual agreement with the Independent Third Party Organisation.

Our risk reduction measures are broken down by issue, within each of our strategic pillars.

Innovation

Sustainable innovation



Eco-design**



Energy transition



Offer/service*



Conquest

Customer relations and satisfaction

(No contribution to the SDGs)

International growth*

(No contribution to SDG)

Industrial partnerships



Business ethics and compliance



Talent

Talent attraction



Career support



Training



Communication with internal stakeholders



Social life and commitment



Health and safety protection



Diversity and discrimination**



Performance

Responsible purchasing**



Digital transformation



Waste recovery**



Competitiveness*
(No contribution to SDG)

Business issue not discussed in this document ** Issue selected outside materiality, in response to the mandatory themes of Article L225-IO2-I
The mandatory themes of Article L225-IO2-I are discussed in "Our results and impacts".



Pierre and Sandra in the QSE-CSR department in Bonnemain, Brittany, France.



The Tywell Control interface, from our eco-designed bioclimatic range

Innovation pillar

How does our innovation approach contribute to controlling our impact?

Delta Dore has an ambitious innovation plan, focused on digital technology and the optimisation of user paths, to advance the conception and design of its products, applications and services. It will lead to a differentiated offering in energy efficiency, innovative services and global, integrated and decarbonised solutions.

Promoting sustainable innovation

The issue at stake

Designing tomorrow's flagship solutions to reduce energy impacts, individual comfort and future uses. As such, the interoperability of our offer with that of other market players is essential to ensure the sustainable growth of the smart home.

Our commitment:

Bring the customer experience at the core of our considerations. Delta Dore strives to maintain consistency between the technologies deployed and the needs of increasingly demanding users.

What we have achieved this year:

- We have filed 11 patents to enhance our solutions with sustainable, innovative features. These include innovations in domestic energy management to help to optimise consumption and the integration of electric vehicles to offer self-consumption solutions.

SIGN

- We continued our collaborative work with the French Alternative Energies and Atomic Energy Commission (CEA) on the development of tools and algorithmic building blocks for optimised electrical energy management in homes. Our simulators can now be used to design solutions for both new builds and renovations, whatever the EPD level of the homes in question.

SIGN

- To make it easier for households to make an "isolated" contribution to balancing the power grid, our work is focusing on tools for estimating and optimising curtailment capacities, making it possible to relieve the strain on the power grid without affecting occupants' comfort.

SIGN

- To encourage the adoption of solar self-generation solutions and accelerate the return on investment, we have developed solutions for solar diverters that maximise self-consumption while reducing electricity bills. These solutions are currently being tested in private homes.

SIGN

- Major work has been carried out on so-called standard IoT communication protocols to give us the ability to offer equipment that is interoperable with third-party ecosystems, while guaranteeing robust operation and functionality on a par with what is achieved with our proprietary protocol. Our expertise in low-energy radio communication was a key asset in achieving this result.

Indicator

- Number of patent families published

KPI

Targets				
2024	2024	2025	2026	2027
103	102	115	129	142



Developing eco-design

The issue at stake

Integrating criteria from the design phase of a product that reduces its environmental impacts at each stage of the life cycle and promotes sustainable development, from the extraction of its raw materials to the end of its life.



Our commitment:

To increase the proportion of eco-designed products and services by focusing on several levers:

To reduce our use of non-renewable materials, we will replace them with more recycled materials, increase the recyclability of products, extend product life, and limit the impact of use.

What we have achieved this year:

SIGN

• During an in-house “Decarbonisation Forum”, we shared the ambitions and objectives of our decarbonisation plan, focusing on our products. The aim of this initiative is to embed the culture of eco-design into our business lines. In the long term, each business line will be encouraged to contribute to a common database, enabling our eco-design department to refine and optimise life cycle assessments (LCAs).

SIGN

• The eco-design team incorporates rules of engagement right from the new product development stage, playing a key role in systematising carbon footprint reduction targets.

SIGN

• We have begun to roll out the General Policy Framework for the Ecodesign of Digital Services (RGESN), to optimise IT and energy resources while limiting equipment obsolescence (users, network, servers).

SIGN

• Since 2023, we have been implementing a five-year prevention and eco-design plan that includes new strategic measures such as introducing recycled plastic, reducing the use of non-renewable materials and improving the recyclability of our products.

Indicator



- Percentage of Delta Dore brand turnover covered by a PEP

Targets				
2024	2024	2025	2026	2027
76%	75%	80%	85%	85%



Developing our contribution to energy transition

The issue at stake

Climate change, depletion of natural resources, etc. - controlling our energy consumption is a core challenge of the 21st century.

Energy transition refers to the set of changes that must be made to adopt a more environmentally friendly model, while reducing our energy consumption. It is a question of moving from a consumption mainly based on the use of fossil fuels (oil, natural gas, coal, etc.) to a consumption where renewable energies (solar, wind, biomass, etc.) play a predominant role in the energy mix. Energy transition has many impacts:

- Economic: reducing energy dependence, creating employment and increasing competitiveness
- Social: controlling energy prices to fight fuel poverty
- Eco-friendly: reduce greenhouse gas emissions and reduce all environmental and health impacts.

Our commitment

In addition to our major commitment to limiting energy consumption in homes, Delta Dore is more broadly committed to contributing to the energy transition. Since 2018, the energy transition has been an integral part of the group's vision and ambition, and a strategic Smart Ignition project has been specifically launched.

What we have achieved this year:

SIGN

• We have introduced a collective profit-sharing scheme that looks to involve employees more closely in the group's environmental performance. Its payment is conditional on economic profitability and a reduction in our carbon footprint.

SIGN

• In February 2024, we reiterated our energy efficiency plan during the in-house “Decarbonisation Forum”, in order to sustainably integrate it into our business lines and engage all our teams in this approach.

SIGN

• We have been awarded a B score by CDP Climate Change (Carbon Disclosure Project), which reflects our commitment to actively reducing greenhouse gas emissions, in line with our energy efficiency plan, with the aim of promoting a positive, sustainable and measurable energy transition.

Indicators


- Percentage of revenue from products contributing to the energy transition




Targets				
2024	2024	2025	2026	2027
78%	76%	79%	80%	80%



Innovation pillar: key indicators



ECO-DESIGN 
KPI **76%** of turnover
 covered by a PEP

ENERGY TRANSITION   
KPI **78%** of turnover
 from our products
 contributing to
 energy management

INNOVATION  
KPI **103** Patents
 published

Contribution of the pillar to SDG:





Florence at the call centre dedicated to our business customers, Tinténia, Brittany, France

Conquest pillar

Which winning strategy should be used for a responsible approach?

Delta Dore is continuing its drive to become the European leader in smart home solutions. The Group is stepping up its international expansion by ensuring that it grows ethically, sustainably, and respectfully throughout its value chain.

Strengthening business ethics and compliance

The issue at stake

We must conduct our activities ethically and responsibly, respecting fundamental rights and applicable regulations in all the countries in which we operate. Our duty is also to guarantee to our customers and users that their digital data is respected and protected.

Our commitment

We undertake to take all necessary steps to comply with our legal and regulatory obligations and to prevent the risks associated with any failure on our part or on the part of any of our stakeholders. Our regulatory monitoring is carried out by a dedicated committee, using specialised tools and external resources. The protection of personal data is a sensitive issue to which we are fully committed, particularly to guaranteeing its security. To this end, we take care to prevent malicious acts such as cyber-attacks by maintaining a high level of cyber-security.

What we have achieved this year:

- From the design phase, we incorporate specific security measures into our solutions: identification, authentication and authorisation technologies, encryption of exchanges.
- We work with our partners to frame the management of users' personal data through standard sub-contracting clauses.
- In 2024, we responded to requests to exercise users' rights within the regulatory timeframes in 96% of cases.
- We have begun drafting procedures relating to security measures for accessing and sharing our users' personal data.

Fostering industrial partnerships

The issue at stake

Focusing our efforts and resources to make solutions that are not currently compatible with Delta Dore's offer and encouraging the development of the smart home by multiplying exchanges and partnerships with all the players in the sector.

Our commitment

To increase the business volume with partners who are developing solutions that are compatible with ours.

What we have achieved this year:

SIGN

- We are continuing our actions to raise awareness among the stakeholders in our sectors about the contribution our solutions can make to the energy transition, while highlighting our eco-design expertise and our production capacity in France and Germany.



Developing customer relations and satisfaction

.....

The issue at stake

Customer relations and satisfaction are a strategic imperative and one of the foundations of our value creation and growth logic. Listening to our customers and fostering dialogue with them is fundamental to offering them solutions tailored to their expectations and fully satisfying them.

Our commitment

To meet this requirement, we deploy the human and technical resources necessary to gather our customers' and users' wishes, feedback, and expectations. These systems enable us to collect and use feedback to improve our products and solutions, benefiting our customers and users.

What we have achieved this year:

SIGN

- We have set up an omnichannel tool to manage customer relations whatever the communication channel used. We can now focus more effectively on the customer's needs and have tools at our disposal to allow us to better understand their concerns, such as video support.

SIGN

- The roll-out of Customer Relations Management (CRM) across all subsidiaries has helped to promote information sharing and strengthen group-wide synergies.

Indicators

- Quality of smart home service

	Targets				
	2024	2024	2025	2026	2027
Consumer	88%	> 85%	> 85%	> 85%	> 85%
Professional	65%	> 85%	> 85%	> 85%	> 85%



	Targets				
	2024	2024	2025	2026	2027
Consumer & Professional	72%	>85%	>85%	>85%	> 85%



Conquest pillar: key indicators

Satisfaction “Quality of Service”

Smart Home Consumer: 

88%

Smart Home Professional: 

65%

Smart Home Consumer & Professional: 

72%

Contribution of the pillar to SDG:





Julia in the sales administration department, Tinténiac, Brittany, France

Talents pillar

How to support talents and develop their social well-being?

Delta Dore is committed to meeting the aspirations of its employees, which are its greatest value. We are conducting a managerial project designed to engage and involve them on a long-term basis around our common project of transformation and value creation, driven by a unique and unifying corporate culture, reconciling performance and well-being at work. For the sixth consecutive year, Delta Dore is proud to be among the 500 best employers for 2024 in France, published by Capital.

Attracting talent

The issue at stake

We want to be able to count on the best skills to support our growth issues and ensure the sustainability of Delta Dore.

Our commitment

To promote our jobs, develop our image and our appeal to schools and potential candidates, and to attract the best profiles.

What we have achieved this year:

- A faster recruitment process to better meet our needs: In 2024, the introduction of an Applicant Tracking System (ATS) has made the relationship between managers and recruits smoother and strengthened the security of applicant data. In terms of communication, this platform provides a Franco-German showcase for our group's strengths and makes job vacancies for all our subsidiaries visible.
- To raise the profile of our jobs and create future vocations, we have carried out 20 initiatives (talks in schools, plant visits, work placements) in collaboration with Delta Dore partner schools (ENSIBS, Centrale SUPELEC, ESIR). New this year: four students from ENSIBS engineering school put their knowledge into

practice by setting up a test bench at the Bonnemain plant. The project was then taken over for four months by a trainee from the same school and will be finalised by a new student in 2025.

- Delta Dore is taking part in the ESOS project to promote sustainable, open and sovereign electronics. In this context, plant visits have been organised for our partner schools.
- Our talent is our best ambassador! Some one hundred talented staff members shared their story via our communication channels throughout the year. On LinkedIn, around thirty posts highlighted the diversity of our professions, our relationships with schools and our partnerships. Two employees with permanent contracts shared their apprenticeship/work placement experience in a video dedicated to attracting students to Delta Dore.
- Work placements enrich both students and the companies that welcome them. In 2024, 10 trainees were taken on for periods ranging from a few weeks to a few months.

SIGN

SIGN



Indicators

- Staff turnover in conjunction with resignations



Targets				
2024	2024	2025	2026	2027
5%	< 5%	< 5%	< 5%	< 5%



Supporting careers

The issue at stake

Helping our employees to maintain and develop their skills so that they can progress in their careers and move within the group through vertical or horizontal mobility. Guaranteeing professional fulfilment, developing talent and strengthening commitment.

Our commitment

We encourage the professional development of our employees by expanding their skills through internal and external training schemes and making it easier for them to apply for jobs offered by the group.

What we have achieved this year:

- Developing your potential at Delta Dore is part of the group's DNA. In 2024, 62 employees benefited from internal promotion, whether by taking on a new managerial role, moving across the group or gaining recognised expertise.
- As in previous years, we trained 12 employees for the CQPM Industrial Equipment Operator qualification. The aim is to allow them to acquire new skills over a three-month period.
- To help our teams to acquire a common knowledge base concerning our climate control activities, we have launched a vast HVAC training programme in France: 120 employees are involved, 80 of whom have already been trained this year. In addition, to share our technological advances, a webinar dedicated to Home Energy Manager solutions was attended by almost 150 European employees.
- Continuous learning is at the heart of our commitment. To meet training needs, 40 employees have been given access to Udemy, a digital platform offering more than 27,000 courses to develop their skills.
- To help them to understand each other better and thus work together more effectively, more than 81 European employees have taken French, English or German lessons to improve their language skills.


SIGN

SIGN


SIGN

Indicators


- Percentage of employees promoted out of average annual workforce

Targets							
2024	2024	2025	2026	2027			
8%	> 5%	> 5%	> 5%	> 5%			

- Percentage of positions filled internally

Targets							
2024	2024	2025	2026	2027			
39%	> 5%	> 5%	> 5%	> 5%			

- Percentage of employees who have received training

Targets							
2024	2024	2025	2026	2027			
68%	> 75%	> 75%	> 75%	> 75%			

KPI

Communicating with internal stakeholders

.....

The issue at stake

Maintaining good communication with internal stakeholders, while respecting mutual listening, to better take into account their expectations and defuse conflicts. As Delta Dore's driving force, internal stakeholders are directly involved in the Group's dynamics and performance. This dialogue may cover any subject of common interest relating to the company's economic and social policy.

Our commitment

To ensure the quality of the dialogue established with employees and their representatives, through regular information on Group news, meetings with employee representative bodies and annual individual reviews between


employees and managers. Delta Dore involves employees in the organisation of work and the layout of their workstations, particularly in terms of ergonomics.

What we have achieved this year:

- Sharing company strategy and news is a way of conveying meaning. Every quarter, Delta Dore invites all employees to an online event to share our key areas of progress. Available in French, English and German, Employee News gives everyone the chance to put a question live to the various members of the Management Committee at the end of the event. Once a year, around a hundred European employees take part in the strategy seminar.
- Delta Dore supports employees at every stage of their lives. To help employees over the age of 58 to prepare for their retirement, an information webinar is offered, hosted by an expert in supplementary health insurance. In 2024, parents and parents-to-be were invited to an information webinar on the "My Family solutions" support services offered by our partner Babilou.

Indicator

- Percentage of employees satisfied with internal communication

Targets							
2024	2024	2025	2026	2027			
91%	> 95%	> 95%	> 95%	> 95%			

Developing social life and commitment

The issue at stake

Promoting the development and involvement of our employees by developing motivating incentive schemes, in terms of profit-sharing, wages, social benefits, managerial culture, etc. Quality of work life and the search for a better balance between professional and personal life are fundamental to retaining our talents.

Our commitment

Develop employee engagement by activating several levers. In particular, we regularly check the consistency of our compensation with market practices. We also aim to improve the balance between professional and personal life by encouraging teleworking in particular.

What we have achieved this year:

- SIMPLE and OPEN, Delta Dore fosters the connection between management and employees. Several times a year, Pascal Portelli speaks via video on the plant's walkway to share the company's strategy and our news highlights with all employees.
- Uniting employees is key. During the Quality of Life at Work weeks, 246 employees from all over the world took part in the seventh edition of our annual challenge. Kilometres cycled were counted for the first time this year. In total, more than 27,000 km were covered alone or as part of a team, with the aim of providing financial support to Gatien Le Rousseau, a paracyclist taking part in the 2024 Paralympic Games. Delta Dore also financed some fifteen employees' participation in three local sporting events. Finally, in order to promote the innovation dynamic within the group, the researchers involved in filing the largest number of patents received

an innovation award at a Franco-German ceremony.

SIGN

- Contributing to the energy transition is part of the group's raison d'être, and a decarbonisation strategy is shared with all employees. To encourage them to reduce their carbon footprint in their day-to-day work, a CSR profit-sharing scheme has been introduced. As part of the sustainable development weeks, the CSR manager and the communications department ran a workshop to raise awareness about eco-friendly behaviour at the Bonnemain site. We also promoted the environmental action of our partner Team for The Planet through a dedicated communication.
- As part of its parenting initiatives designed to improve quality of life at work, Delta Dore is financing around 20 crèche places in the Babilou and Crèches en France networks.
- In a further initiative, we welcomed 18 children of employees looking for a work placement of less than two months for periods lasting from a few days to several weeks.

Indicator

- Percentage of overall employee satisfaction

Targets				
2024	2024	2025	2026	2027
82%	> 80%	> 80%	> 80%	> 80%



Protecting health and safety

The issue at stake

Improve our occupational health and safety performance by combining prevention policy, human resources and financial resources in a continuous improvement approach to enable our employees to operate safely and reliably.

Our commitment

Lead and develop a safety culture to reduce the occupational risks inherent in our business (electrical, road, chemical or fire), by involving and raising awareness among our teams about prevention and well-being at work. We are working hard to continue improving working conditions and workstation ergonomics.

What we have achieved this year:




- Taking care of your health helps to prevent musculoskeletal disorders. In 2024, 51 production and logistics employees received training providing active prevention advice based on stretching, relaxation, posture and diet. During Quality of Life at Work Month, we also raised awareness among all employees of the risks of a sedentary lifestyle and the benefits of physical activity.
- New: every month, we include a section in all our internal communication newsletters dedicated to raising awareness about health and safety at work.
- To help to prevent high-risk situations and provide effective assistance in the event of a workplace accident or illness, 41 employee workplace first-aiders updated their skills.
- As part of the obligation to raise awareness about life-saving techniques and preventing cardiac arrest, our future retirees have benefited from dedicated training on how to react more effectively in the event of an emergency.

SIGN

- In order to guarantee the health and safety of our employees at our Bonnemain production site, we have rolled out a safety visit plan led by our HSE prevention officer. Every month, two internal audits are conducted, each focusing on different themes such as safety, evacuation and compliance with protocols. These actions reinforce our HSE culture and contribute to our employees' well-being.



Indicators

- Frequency of work-related accidents

	Targets							
2024	2024	2025	2026	2027				
4,73	n.a	n.a	n.a	n.a				



- Severity rate of work-related accidents

KPI

Targets					 
2024	2024	2025	2026	2027	
0,25	n.a	n.a	n.a	n.a	

- Absenteeism rate

KPI

Targets					 
2024	2024	2025	2026	2027	
5%	< 5%	< 5%	< 5%	< 5%	

Promoting diversity and combatting discrimination

The issue at stake

As an international group, our diversity is our strength. We are convinced that this is a strength, both when it comes to overcoming challenges facing the company as, and with regard to employees' development. Alongside physical health, we consider mental and social health to be paramount and believe they must be protected, preventing any form of discrimination or harassment.

Commitment

We defend a policy of equality and respect, where no distinction based on various grounds, such as age, gender, religion, ethnic or social origin, sexual orientation, disability, etc., is tolerated. We expect all our employees, managers and partners to apply these principles, thereby promoting mutual respect and fairness. We prohibit the use of discriminatory language and the dissemination of inappropriate content within our group.

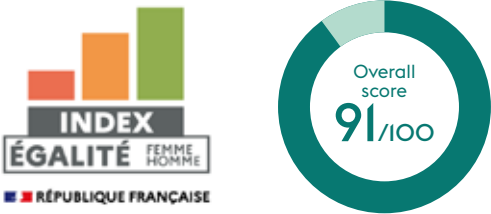
We attach great importance to the application of these principles and ensure that everyone is transparent, objective and respectful at all stages of recruitment, induction, task allocation and conflict management.

We will always apply ZERO tolerance to discrimination and inappropriate behaviour. We expect all our employees and partners to comply with these fundamental principles.

What we have achieved this year

- To raise awareness about disability and inspire people to embrace the values of resilience, Delta Dore continued its sponsorship of parasport athlete Gatien Le Rousseau up to the Paris Paralympic Games. This sponsorship concluded with Gatien winning two medals – a silver and a bronze. Three initiatives were organised for employees: a bike ride with Gatien, participation in a Paralympic Games day for a dozen employees, and a video interview shown at the company seminar. Eight LinkedIn posts were also dedicated to his victories and his career.
- Delta Dore is pursuing its zero tolerance policy towards sexual harassment and sexist behaviour. In 2024, all managers in France followed a dedicated awareness-raising programme.

Gender Equality in the Workplace Index





Talent pillar: key indicators



ATTRACTING TALENT

KPI **5%** of turnover related to resignations



TRAINING

KPI **68%** of employees who have participated in a training course



HEALTH & SAFETY

Severity Rate:
KPI **0,25**

Frequency Rate:
KPI **4,73**

Percentage of employees who have been promoted or changed jobs: 8%.

Percentage of positions filled internally: 39%

Percentage of overall employee satisfaction: 82%

Rate of satisfaction with internal communication: 91%

Absenteeism rate: 5%

Gender Equality Index: 91/100

Contribution of the pillar to SDG:





Charlène and Benjamin at the machines unit - Bonnemain, Brittany, France

Performance pillar

How can we improve performance by making better use of our resources?

Delta Dore aims to sustainably increase its performance and investment capacity. The quest for performance is not limited to productive processes. Above all, it is a question of a Group-wide mindset, accompanied by the implementation of new methods to optimise resources while adopting a responsible approach. They also facilitate the identification of the most promising projects and create both economic and societal value.

Taking action to ensure responsible purchasing

The issue at stake

Reducing the risks associated with undignified working conditions and environmental impact through a sustainable purchasing policy, which favours exemplary suppliers who share our CSR values (respect for rights, control of environmental impact, and business ethics).

Ensuring, through controlled sourcing and traceability, so that the risks pertaining to the environment and human rights violations associated with the extraction and refining of raw materials used in the manufacture of our electrical and electronic equipment (minerals, precious metals and rare soils) are reduced.

Our commitment

We encourage our suppliers to incorporate eco-design into their solutions to minimise their environmental impact throughout the value chain, including at their suppliers' sites. This means optimising transport, encouraging waste reduction and recycling, promoting energy sobriety, and committing to sustainable production practices in line with the Paris Climate Agreements.

We ask all our suppliers to respect human and labour rights, preserve the environment and

guarantee business ethics. We invite them to adhere to our Purchasing Charter, which was drawn up in accordance with the Universal Declaration of Human Rights, the ten principles of the UN Global Compact, and the fundamental conventions of the International Labour Organization.

We require any relevant supplier to be able to meet its information and traceability obligations for substances subject to regulation (ROHS exemptions, SCIP identifiers, tantalum, tungsten, tin and gold supply) in accordance with the European Union "Conflict Minerals" Regulations 2017.

We ban the use of minerals from areas of armed conflict or high-risk areas.

What we have achieved this year:

- We have trained our buyers (FR) in Responsible Purchasing.
- We have drawn up our own Responsible Purchasing Policy, incorporating our decarbonisation and supplier performance monitoring objectives.
- We are a signatory of the "Responsible Purchasing and Supplier Relations" charter and are included on the official list (www.rfar.fr).
- We have been awarded the RFAR (Responsible Purchasing and Supplier Relations) label and ISO 20400 certification.

SIGN

SIGN

SIGN

- Through quarterly performance monitoring, we encourage our suppliers to carry out their own carbon assessment and draw up action plans to reduce their emissions.
- We have characterised the exposure of our major direct suppliers to the impacts of climate change.
- We have launched the reporting required by the CBAM regulation, which stipulates the declaration of carbon emissions associated with the import of certain materials.

Indicators

- Suppliers who have signed the Purchasing Charter

Targets				
2024	2024	2025	2026	2027
85%	> 85%	> 87,5%	> 90%	> 92,5%

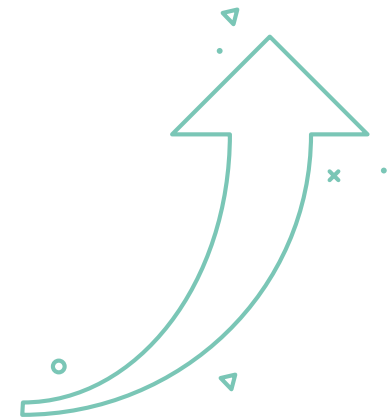


- Sustainable Development suppliers' performance

Targets				
2024	2024	2025	2026	2027
80%	> 80%	> 80%	> 80%	> 80%



KPI



Supporting digital transformation

The issue at stake

Embrace new digital applications and integrate digital technologies, to decompartmentalise communication between our services and with our partners, promote a collaborative approach, increase agility and improve our competitiveness. To succeed, we give priority to supporting the skills development of our employees, in order to guarantee their employability.

Our commitment

To ensure maximum customer satisfaction, develop collaborative working and support users in adopting new tools to improve the efficiency of all our processes.

What we have achieved this year:

- A number of measures have been taken to strengthen the IT infrastructure: increasing the network/bandwidth, changing network and systems hardware, renewing the Bonnemain data centre with improved optimisation and reduced energy consumption, and changing the group's Wi-Fi access points.
- To reinforce mobile phone security, we have introduced a monitoring tool (Intune).
- On the human resources side, we supported the roll-out of an online recruitment platform (ATS) and a time tracking platform for subsidiaries (Factorial).
- In Germany, we deployed a Customer Relationship Management (CRM) tool and digitalised the IT process in Germany, with the roll-out of Freshservice.
- To optimise industrial planning, we rolled out an Advanced planning tool (Sedapta).
- Finally, the entire budget process has now been digitised using an Enterprise Performance Management tool (Workday EPM).

Improving waste recovery

The issue at stake

Combat the risk of depletion of natural resources, prevent climate change and reduce environmental impact. To achieve this, we must reduce and manage the waste generated by our businesses in a global and sustainable way, from its collection to its recovery by recycling, composting and energy transformation, but also participate in the eco-contribution of our packaging, printed materials and Electrical and Electronic Equipment (EEE) under the Extended Producer Responsibility (EPR).

Our commitment

To improve the effectiveness of our waste reduction, sorting, and recovery measures. Delta Dore works closely with its suppliers to avoid unnecessary packaging that creates unnecessary waste. We pay particular attention to the optimal recovery of all our waste, with the installation of appropriate outlets. We ensure that we choose service providers with recognised know-how and compliance with applicable regulations, and rely on the commitment of our employees and their compliance with our sustainable waste management rules.

What we have achieved this year:

- As part of the Extended Producer Responsibility (EPR) scheme, to contribute to the end-of-life recovery of lamps, in addition to the memberships already set up in previous years (WEEE, printed matter, packaging), we joined specific eco-organisations (ESR) in 2024.
- We have improved our waste sorting criteria to enable waste that has not been processed via the "material recovery" channels to be converted into "Solid Recovered Fuel" (SRF).
- In response to requests from some of our customers and to avoid destroying products that are still in working order, we are offering our professional networks the opportunity to resell reconditioned Delta Dore brand products.

Indicator

- Rate of waste material recovery



Targets				
2024	2024	2025	2026	2027
78%	> 80%	> 80%	> 80%	> 80%



Performance pillar: key indicators

RESPONSIBLE PURCHASING

Suppliers' performance in sustainable development

80% 

Percentage of suppliers who have signed the Purchasing charter: 85%

WASTE RECOVERY

Rate of waste material recovery

78% 

Contribution of the pillar to SDG:



Conclusions and perspectives



We have implemented a strategy focused on identifying and managing risks, in line with the principles of the UN Global Compact and the Sustainable Development Goals (SDGs). This consistent approach marked by continuous improvement enables us to better understand and structure our internal policies. It also makes it easier to achieve our goals, which are centred on the sustainable and lasting improvement of our performance, while taking our stakeholders' expectations into account.

This sixth CSR report highlights our achievements in extra-financial performance, which result from our commitments and the contributions of our employees.

The year 2024 marks a key stage in the acceleration of our CSR strategy, particularly with the finalisation of our double materiality analysis in preparation for the CSRD.

We are continuing to roll out our low-carbon strategy, recognised this year by the awarding of a B score in the CDP Climate Change questionnaire. Obtaining the RFAR label reinforces our responsible purchasing policy and introduces our decarbonisation objectives to our suppliers. Finally, we have revised our eco-design criteria upwards to continue to lastingly reduce our products' footprint.

Delta Dore is committed to pursuing this path of progress and the implementation of its CSR actions.

Mindful of the ongoing uncertainties surrounding the implementation of sustainability reporting (CSRD), we are committed to maintaining transparency about our practices. For this reason, we want to voluntarily publish a first version of a CSRD-type report in 2026.

MANY THANKS

We would like to thank all those who contribute to these results and who trust us to continue to create sustainable value in everything we do.

We would like to sincerely thank all stakeholders, internal and external, for their active contribution. Without their involvement, the actions implemented would not have the impact we seek to give them. We would also like to thank the process pilots for the extent of the conversion work they carry out within their respective activities. Finally, we would like to thank all those who participated in the production of the indicators and content of this report.



Employees at our German site - Rhede, Germany

Appendices

Our results and impacts

We make the link between the 3 CSR pillars and our issues.
These are recalled in inverted commas below:

1 - Social

Collective agreements concluded within the company and their impact on the company's economic performance and on employees' working conditions:

- "Communication with internal stakeholders"
- "Developing social life and commitment"
- "Protecting health and safety"
- In 2022, company agreements were signed on gender equality in the workplace, as well as on the management of jobs and career paths.

Actions against discrimination

- "Promoting diversity and combatting discrimination"

Promoting diversity

- "Promoting diversity and combatting discrimination"

Measures taken in favour of people with disabilities

- Integration of objectives promoting the employment of people with disabilities with our temporary employment agency.
- Delta Dore's green spaces are maintained by a work-based disabled integration enterprise (ESAT)

Actions to promote the Nation-Army link and support commitment to the reserves

- In 2023, we have no specific policy on this issue.

Actions to promote the practice of physical and sporting activities:

- "Developing social life and commitment"
- "Protecting health and safety"

2 - Societal

Societal commitments to sustainable development

- "Promoting sustainable innovation"
- "Developing our contribution to energy transition"
- "Strengthening business ethics and compliance"
- "Improving customer satisfaction and customer relations"
- "Taking action to ensure responsible purchasing"

3 - Environmental

Effect on climate change of society's activity and the use of the goods and services it produces:

- "Extending eco-design"
- "Promoting sustainable innovation"
- "Developing our contribution to energy transition"

Circular economy:

- "Extending eco-design"
- "Taking action to ensure responsible purchasing"
- "Improving waste recovery"

Fight against food waste:

- The company restaurant offers employees the option of adapting the portions according to their needs, in order to limit food waste.

Fight against food insecurity

- This issue has not been identified as a priority.

Respect for animal welfare

- This issue has not been identified as a priority.
- Delta Dore's activities do not involve any exploitation or use of animals.

Responsible, fair and sustainable food

- "The company restaurant is partly supplied by local producers and includes products from organic farming."

ITO Report (RSM Paris):

Independent third-party report on the consolidated declaration of extra-financial performance featured in the Group management report - (period ending 31 December 2024)

To the shareholders of DELTA DORE FINANCE SA,

In our capacity as an independent third-party body ("third party") for your group (hereinafter "entity"), and accredited by Cofrac (Cofrac Accreditation Validation/Verification no. 3-1861, scope available at www.cofrac.fr), we undertook work aiming to formulate a reasoned opinion expressing a conclusion offering moderate assurance, based on historical information (noted or extrapolated) from the consolidated Statement of Extra-Financial Performance, prepared in accordance with the entity's procedures (hereinafter the "Reporting Criteria"), for the period ending 31 December 2024 (hereinafter the "Information" and the "Statement" respectively), presented in the group's management report, in accordance with the provisions of articles L. 225-102-I, R. 225-105 and R. 225-105-I of the French Commercial Code.

Conclusion

Based on the procedures that we have implemented, as outlined in the "Nature and scope of the work" section, and the elements that we have collected, nothing has come to our attention that causes us to believe that the consolidated Statement of Extra-Financial Performance is not in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is presented fairly in accordance with the Reporting Criteria.

Comments

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

- Scope and overall coherence
 - Some entities are not included because their contribution is not significant in terms of CSR issues. The entities included represent 98% of turnover and 99% of employees.
 - In June 2021, the Delta Dore group acquired the Rademacher group, which is based in Germany. Due to organisational difficulties, it was not possible to produce all the indicators for this scope.

Preparation of the Statement of Extra-Financial Performance

The lack of a generally accepted and commonly used frame of reference or established practices that can be drawn on as a means by which to evaluate and measure the information enables the use of different, yet acceptable measurement techniques, which can affect the ability to draw comparisons between the entities and over time.

As a result, the information must be read and understood by referring to the Reporting Criteria, of which the relevant elements are presented in the Statement.

Limitations inherent to the preparation of the Information

The Information may be subject to a degree of uncertainty inherent in the state of scientific or economic knowledge, and to the quality of the external data used (e.g. greenhouse gas emission factors, sectoral climate trajectories, etc.) Certain information is sensitive to the methodological choices, assumptions and/or estimates used in its preparation and presented in the Statement. (e.g. reporting scope, extrapolations of energy consumption, scope 3 greenhouse gases reported, etc.).

Responsibility of the entity

It is the responsibility of the Management:

- to select or establish appropriate criteria for the preparation of the Information;
- to prepare a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main extra-financial risks, a presentation of the policies applied in relation to these risks and the results of these policies, including key performance indicators, as well as the information stipulated in article 8 of (EU) regulation 2020/852 (green taxonomy);
- to prepare the Statement, applying the aforementioned entity Reporting Criteria; and

- to implement the internal controls that it deems necessary for the preparation of Information that does not include significant anomalies, such as those stemming from fraud or as the result of errors.

The Statement has been drawn up by the Executive Board, applying the aforementioned entity Reporting Criteria.

Responsibility of the independent third-party body

It is our responsibility, on the basis of our work, to formulate a reasoned opinion expressing a conclusion based on moderate assurance on:

- the compliance of the Statement with the provisions of Article R. 225-IO5 of the French Commercial Code;
- the accuracy of the historical information (noted or extrapolated) provided pursuant to 3° of I and II of Article R. 225-IO5 of the French Commercial Code, namely the results of policies, including key performance indicators, and actions, relating to the main risks.

As we are required to formulate an impartial conclusion regarding the information, as prepared by the management, we are not authorised to be involved in the preparation of the said information, as this could compromise our impartiality.

It is not for us to comment on the following:

- the entity's compliance with other applicable legal and regulatory provisions (in particular with regard to the information stipulated in article 8 of (EU) regulation 2020/852 (green taxonomy), the due diligence plan and the fight against corruption and tax evasion);
- the accuracy of the information specified in article 8 of the (EU) regulation 2020/852 (green taxonomy);
- the compliance of products and services with application regulations.

Regulatory provisions

Our work described below has been carried out in accordance with the provisions of articles A. 225-I et seq. of the French Commercial Code, which determines the terms and conditions under which an independent third-party body conducts its mission, in compliance with the verification programme.

Impartiality and quality control

Our impartiality is defined by the provisions of Article L. 821-28 of the French Commercial Code. In addition, we have implemented a quality control system that includes documented policies and procedures to ensure compliance with applicable laws and regulations.

Methods and resources

Our work involved the skills of three people and took place between March and April 2025 over a total intervention period of two weeks.

We called upon our specialists the fields of sustainable development and societal responsibility to assist us in the execution of our tasks. We conducted four interviews with the people responsible for preparing the Statement, the Head of the CSR Department, the RG Director and the Administrative and Financial Director.

Nature and scope of work

We have planned and implemented our work, taking into account the risk of significant anomalies in terms of information.

We believe that the procedures that we have implemented while exercising our professional judgement allow us to formulate a conclusion expressing moderate assurance:

- we have reviewed the activities of all the entities included in the scope of consolidation and the description of the main risks;

- we have assessed the appropriateness of the Reporting Criteria with regard to its relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices in the sector;
- we have verified that the Statement covers each category of information required under III of Article L. 225-IO2-I of the French Commercial Code concerning social and environmental matters and includes, where applicable, an explanation of the reasons for the absence of the information required by the second paragraph of III of Article L. 225-IO2-I of the French Commercial Code;
- we have verified that the Statement presents the information required under II of Article R. 225-IO5 of the French Commercial Code, where this is relevant to the principal risks;
- we have verified that the Statement presents the business model and a description of the principal risks of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, and the policies, actions and results, including key performance indicators relating to the principal risks;
- we have consulted the documentary sources and conducted interviews in order to:
 - assess the process of selecting and validating the main risks and the consistency of the results, including the key performance indicators selected, with the main risks and policies presented, and
 - corroborate the qualitative information (actions and results) presented in Appendix I that we considered most important. Our work has been performed on the level of the consolidating entity, while for the other risks, the work was performed on the level of the consolidating entity and within a selection of entities;

- we have examined the internal control and risk management procedures implemented by the entity and have assessed the collection process aimed at ensuring the completeness and accuracy of the information;
- for the key performance indicators and other quantitative results that we considered most important presented in Appendix I, we implemented:
 - analytical procedures consisting of verifying the correct consolidation of the data collected and the consistency of its evolution;
 - detailed tests on a sample basis or other selection methods, consisting of verifying the correct application of definitions and procedures and reconciling the data with supporting documents. This work was carried out with a selection of contributing entities, namely Delta Dore SA and Rademacher, and covered between 70% and 100% of the consolidated data selected for these tests;
- We assessed the overall consistency of the Statement in relation to our knowledge of all the entities included in the scope of consolidation.

Procedures implemented within the scope of a task with a moderate assurance audit are less extensive than those required for a reasonable assurance audit; a higher level of assurance would have required more extensive auditing work.

Paris, 12 May 2025

The Independent Third Party Organization

RSM Paris

Director, CSR Department
Associate

Risks and Challenges	Quantitative indicators	Tested qualitative data
Talent	Indicators: <ul style="list-style-type: none"> • Absenteeism rate • Percentage of employees satisfied with internal communication • Gender equality in the workplace index Key Performance Indicators: <ul style="list-style-type: none"> • Turnover related to resignations • Percentage of employees who have received training • Frequency of work-related accidents • Severity rate of work-related accidents 	
Innovation	Key Performance Indicators: <ul style="list-style-type: none"> • Percentage of catalogue turnover covered by a PEP • Percentage of Delta Dore products' turnover that contribute to energy management • Number of active patent families 	<ul style="list-style-type: none"> • "We received a B score from CDP Climate Change (Carbon Disclosure Project)"
Performance	Indicators: <ul style="list-style-type: none"> • Percentage of suppliers who have signed the purchasing charter Key Performance Indicators: <ul style="list-style-type: none"> • Rate of waste material recovery • Sustainable Development suppliers' performance 	<ul style="list-style-type: none"> • "We have been awarded the RFAR (Responsible Purchasing and Supplier Relations) label and ISO 20400 certification" • "We have drawn up our own Responsible Purchasing Policy, incorporating our decarbonisation and supplier performance monitoring objectives"
Conquest		<ul style="list-style-type: none"> • "we have drawn up a confidentiality policy for employees to inform them about the processing of their personal data."
Decarbonisation	Key Performance Indicators: <ul style="list-style-type: none"> • Total GHG emissions 	
Other	N/A	<ul style="list-style-type: none"> • "the latest evaluation of our CSR practices by ECOVADIS gave us a score of 78/100, putting us in the top 2% of companies in terms of CSR" • "At the end of 2023, we began working with SBTi to validate our decarbonisation trajectory" • "9% of turnover devoted to R&D" • "a wider range of stakeholders surveyed for the new materiality matrix (...)" • "Delta Dore is committed to contributing to these SDGs and to participating in their achievement through their integration into our CSR strategy"

Summary table of indicators:

	Issues	Pillar	Indicator	France	Germany	Group	France	Germany	Group	Target				Coverage ¹		Comment(s)	Calculation method(s)
				2023			2024			2024	2025	2026	2027	Rates	Calculated on the basis of		
ENVIRONMENTAL	KPI Decarbonisation strategy		Total GHG emissions in kTeq CO ₂	n.a	n.a	148	n.a	n.a	90	181	215	248	277	100%	Consolidation of emissions according to scopes 1, 2 and 3 of the DELTA DORE Group's activities	We are on track with our carbon trajectory, which aims to reduce our CO ₂ eq emissions by 90% by 2050.	Bilan Carbone® method
	KPI Eco-design	I	% of Delta Dore brand turnover covered by a PEP	70%	0	70%	76%	n.a	76%	75%	80%	85%	85%	100%	Delta Dore brand turnover	We have achieved our 2024 objective, with an 8% increase compared with 2023.	Delta Dore brand turnover covered by a valid PEP during the sales month / Delta Dore brand turnover
	KPI Responsible purchasing	P	Sustainable Development suppliers' performance	75%	n.a ¹	n.a ¹	80%	n.a ¹	n.a ¹	> 80%	> 80%	> 80%	> 80%	70%	Of the total amount of purchases	Our supplier sustainability performance is in line with our 2024 objectives.	Measurement as a percentage from a questionnaire
	KPI Waste recovery	P	Rate of waste material recovery	78%	67%	76%	86%	54%	78%	> 80%	> 80%	> 80%	> 80%	100%	Of the industrial output value of DDSA, DDM and DD-RDM	In France, we have surpassed our objective with an 18.27% reduction in the quantity of waste.	Tonnage recycled, reused, re-employed/ Total tonnage
BUSINESS	Customer satisfaction and customer relations	C	SQ SH consumer	89%	n.a	n.a	88%	n.a	n.a	> 85%	> 85%	> 85%	> 85%	88%	French calls	2024's objective has been achieved. However, there has been a slight downturn compared with 2023, due to a reduction in incoming calls, particularly those relating to simple professional recommendations, which are now directed to Professional technical support.	Number of calls handled / number of calls made in the year
	Customer satisfaction and customer relations	C	SQ SH pro	82%	n.a	n.a	65%	n.a	n.a	> 85%	> 85%	> 85%	> 85%	65%	French calls	The 21% drop compared with 2023 is explained by the direct handling of calls concerning simple professional recommendations. These organisational adjustments have had a one-off impact on service quality.	Number of calls handled / number of calls made in the year
	Customer satisfaction and customer relations	C	QS SH pro & consumers	n.a	70%	n.a	n.a	72%	n.a	> 85%	> 85%	> 85%	> 85%	72%	German calls	Despite organisational adjustments and the introduction of the Salesforce customer service tool, we improved by 2% compared with 2023.	Number of calls handled / number of calls made in the year
	Business ethics and compliance	C	Number of anti-corruption training courses delivered	n.a	n.a	48	n.a	n.a	149	100%	100%	100%	100%	100%	People likely to be exposed to corruption	-	Number of people who have received anti-corruption training
	KPI Sustainable innovation	I	Number of active patent families	71	23	94	76	25	103	102	115	129	142	100%	Active patent families (FR-GER)	2024 objective achieved	Number of active patent families in the INPI and DPMA databases
	KPI Energy transition	I	% of turnover from products contributing to energy management	n.a	n.a	75%	n.a	n.a	78%	78%	82%	85%	80%	100%	Of the group turnover	2024 objective achieved, with a 4% increase compared with 2023.	Turnover from energy management products + HVAC (Heating, Ventilation, and Air Conditioning) products + Smart Building turnover / total turnover
	Responsible purchasing and procurement	P	Percentage of suppliers who have signed the purchasing charter	86%	n.a ¹	n.a ¹	85%	n.a ¹	n.a ¹	> 85%	> 90%	> 92,5%	> 92,5%	n.a ¹	Of suppliers approached	We have achieved our 2024 objective.	Number of signatory suppliers / Number of suppliers approached

	Issues	Pillar	Indicator	France	Germany	Group	France	Germany	Group	Target				Coverage ¹		Comment(s)	Calculation method(s)
				2023			2024			2024	2025	2026	2027	Rates	Calculated on the basis of		
SOCIAL	KPI Talent attraction	T	Staff turnover in conjunction with resignations	3,1%	8,00%	4,1%	3%	10%	5%	< 5%	< 5%	< 5%	<5%	100%	Average staff (France + Germany + Spain) / Group average staff	2024 objective achieved	Number of resignations / average staff
	Business ethics and compliance	P	Response rate to requests to exercise user rights	100%	100%	100%	96%	n.a	96%	100% within one month	100% within one month	100% within one month	100% within one month	100%	Of all requests submitted to the Delta Dore Group	1 response was provided 8 days after the legal deadline due to holidays	Number of responses to requests to exercise user rights within one month
	Diversity and discrimination		Gender equality index	91/100	n.a	n.a	91/100	n.a	n.a	> 90 /100	> 90 /100	> 90 /100	> 90 /100	n.a	The workforce of Delta Dore SA and Delta Dore FI.	In line with the objective	"The 100-point Index is calculated on the basis of four or five indicators, depending on whether the company has fewer or more than 250 employees.
	KPI Career support	T	Percentage of different employees who have received training:	88%	n.a	79%	78%	29%	67%	> 75 %	> 75 %	> 75 %	>75%	n.a	Average staff (France + Germany + Spain) / Group average staff	We achieved our objectives for France. We are continuing our efforts to roll out training across Germany.	Number of different employees trained / average number of employees
	KPI Health & Safety	T	Frequency Rate	7,53	9,93	8,12	5,27	0,00	4,73	n.a	n.a	n.a	n.a	100%	Average staff (France + Germany + Spain) / Group average staff	We are continuing our efforts to roll out our prevention plan. In 2024, we reduced our FR by 42% compared with 2023.	Number of lost-time accidents/number of hours worked (in millions)
	KPI Health & Safety	T	Severity rate of work-related accidents	0,00	0,03	0,50	0,34	0,00	0,25	n.a	n.a	n.a	n.a	100%	Average staff (France + Germany + Spain) / Group average staff	We are continuing our efforts to roll out our prevention plan. In 2024, we reduced our SR by 49% compared with 2023.	Number of days lost through temporary disability / number of hours worked (in thousands)
	Health & Safety	T	Absenteeism rate	3,77%	6,58%	4,47%	5%	6%	5%	< 5%	< 5%	< 5%	<5%	100%	Average staff (France + Germany + Spain) / Group average staff	2024 objective achieved.	Number of days absent / number of days theoretically worked x 100
	Communication with internal stakeholders	T	Percentage of employees satisfied with internal communication	n.a ²	n.a ²	93%	n.a ²	n.a ²	91%	95%	95%	95%	95%	100%	of group employees surveyed	In 2024, there was a slight decrease of 2% compared with 2023.	Number of employees who answered "very satisfied" or "fairly well-informed" / number of respondents
	Social life and commitment	T	% overall employee satisfaction at Delta Dore.	n.a ²	n.a ²	82,00%	n.a ²	n.a ²	82%	> 80 %	> 80 %	> 80 %	>80%	100%	Average staff (France + Germany + Spain) / Group average staff	2024 objective achieved.	Number of respondents to the questionnaire / Group average staff
	Professional development/ Career support	T	% of employees promoted out of average annual workforce	4,40%	3,40%	4,07%	9%	3%	8%	> 5%	> 5%	> 5%	>5%	100%	Average staff (France + Germany + Spain) / Group average staff	2024 objective achieved.	Number of promotions and position changes / average staff numbers
	Professional development/ Career support	T	Percentage of positions filled internally	24%	21%	23%	44%	30%	39%	> 5%	> 5%	> 5%	>5%	100%	Average staff (France + Germany + Spain) / Group average staff	In 2024, we increased the number of positions filled internally by 69% compared with 2023.	Number of internally filled positions / number of open positions

¹ Not Applicable. Data not usable or not available for calculating this indicator or for the 2024 financial year.

² In the absence of an indicator for the Delta Dore Group, the value of the target to be achieved is that of the indicator given for 2024.

³ The coverage ratio is a ratio that expresses all or part of the reference scope in which the indicator has been calculated.

⁴ Of which 2 co-owned patents

Correspondence table with the IO principles of the United Nations Global Compact

Themes of the Global Compact	Principles of the Global Compact	Challenges expanded upon within this report
Human rights	1. Promoting and respecting the protection of international law relating to Human Rights	Business ethics and compliance, page 43 Health & Safety, page 49 Responsible purchasing, page 53
	2. Be sure not to render yourself complicit in violations of Human Rights	Business ethics and compliance, page 43 Health & Safety, page 49 Responsible purchasing, page 53
International labour standards	3. Respect freedom of association and recognise the right to collective negotiation	Communication with internal stakeholders, page 48
	4. Contribute to the elimination of all forms of forced or mandatory labour	Responsible purchasing, page 53
	5. Contribute to the effective abolition of child labour	Responsible purchasing, page 53
	6. Contribute to the elimination of all employment-related discrimination	Promoting diversity and combatting discrimination, page 50
Environment	7. Apply a precautionary approach when faced with problems relating to the environment	Eco-design, page 39 Waste recycling, page 54
	8. Take initiatives that promote increased responsibility with regard to the environment	Eco-design, page 39 Energy transition, page 40
	9. Promote the development and dissemination of technologies that are respectful of the environment	Sustainable innovation, page 39 Eco-design, page 39
Battle against corruption	10. Take action against corruption in all its forms, including extortion and bribery	Business ethics and compliance, page 43 Responsible purchasing, page 53

Glossary



LCA: Life-Cycle Assessment

ACT : Assessing Low-Carbon Transition

PTA: Personal Training Account

CRM: Customer Relationship Management

WEEE: Waste Electrical and Electronic Equipment

SEFP: Statement of Extra-Financial Performance

RE: Renewable energies

ESAT: Etablissement et service d'aide par le travail (Work-based disabled integration enterprise)

GHG: Greenhouse gas

HVAC : Heating, ventilation and air-conditioning

ICPE: Installations Classified for the Protection of the Environment

IoT: Internet of Things

KPI: Key Performance Indicator

CBAM: Carbon Border Adjustment Mechanism

N.A: Not Applicable

SDG: Sustainable Development Goals

UN: United Nations

ITO: Independent Third Party Organisation

PEP: Product Environmental Profile

QS: Qualité de Service (Service Quality)

RFAR: Responsible Purchasing and

Supplier Relations

GDPR: General Data Protection Regulation

PSR: Psychosocial risks

CSR: Corporate social responsibility

SCIP : Substances of Concern In articles as such or in complex objects (Products)

S&OP: Sales and operation planning.

SIGN: Smart Ignition Strategic Plan

TCO_{2e}: Metric ton of carbon dioxide equivalent



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