



DELTAPLUS



Declaration of Extra-Financial Performance **2025**



CONTENTS

- I. INTRODUCTION 6**
- II. COMPANY BUSINESS MODEL**
- III. CSR POLICY AND ITS MANAGEMENT 10**
- IV. THE DIFFERENT THEMES 10**
 - Selection logic and excluded themes 10
 - “PEOPLE”: Our commitments to our employees
 - “PLANET”: Our environmental commitments 11
 - “SUSTAINABLE ECONOMY” : Our sustainable economy commitments 11
- V. PRESENTATION OF PROJECTS BY THEME 11**
 - “PEOPLE” - THE COMMITMENTS OF DELTA PLUS GROUP TOWARDS ITS EMPLOYEES 11
 - HEALTH AND SAFETY AT WORK 11
 - TRAINING AND SKILLS DEVELOPMENT 16
 - HEALTH AND SOCIAL PROTECTION OF EMPLOYEES 18
 - MANAGEMENT OF TIME OF PRESENCE AND OUR RESOURCES 20
 - CONCLUSION OF THE PEOPLE PILLAR: HUMANS AT THE HEART OF GROWTH 22
 - “PLANET” - THE COMMITMENTS OF DELTA PLUS GROUP IN FAVOR OF THE ENVIRONMENT 23
 - RESOURCE MANAGEMENT PROJECT 23
 - WASTE MANAGEMENT 27
 - IMPACT ON CLIMATE CHANGE CLIMATIQUE 31
 - ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE 36
 - CONCLUSION OF THE PLANET PILLAR: THE YEAR OF THE CHANGE OF SCALE 39
 - “SUSTAINABLE ECONOMY”- THE COMMITMENTS OF DELTA PLUS GROUP FOR A SUSTAINABLE ECONOMY 39
 - FAIRNESS OF PRACTICES 39
 - INVOLVEMENT OF SUPPLIERS IN OUR APPROACH 41
 - CONCLUSION OF THE SUSTAINABLE ECONOMY PILLAR: BUILDING AN ETHICAL VALUE CHAIN 43
- VI. GENERAL CONCLUSION 43**
- ATTACHMENT I to TO THE DECLARATION OF EXTRA-FINANCIAL PERFORMANCE 2025 44**

Impact **positive**

Our mission is to protect men and women at work by designing and manufacturing comprehensive personal and collective protection solutions for professionals worldwide.

And this mission of protection is divided into 10 CSR commitments, based on 3 pillars.



People

So that our employees have the means to flourish in their work, healthy and safe.

Occupational safety

- ▶ **0%** work-related accidents

Training & Skills Development

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

Health & employee protection

- ▶ Cover **100%** of our employees across three themes, including health & disability, throughout the Group

Management of time of presence and our resources

- ▶ Stay below the threshold of **3%** for absenteeism for 6 consecutive months



Planet

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



Waste management

- ▶ Attain a recycling rate of greater than 50%



Impact on climate change

- ▶ Carry out comprehensive carbon assessments of factories and logistics platforms and implement actions to reduce their emissions



Savings of resources

- ▶ Reduce our consumption ratios for resources at all sites of the Group



Product Lifecycle Impact

- ▶ Cross the threshold of **15%** of recycled materials in 2030



Sustainable

Economy

To develop our business in a safe, ethical and responsible environment.



Fairness of practices

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



Involvement of suppliers in our approach

- ▶ **100%** compliance of selected suppliers & 2 CSR themes covered



| DECLARATION OF EXTRA-FINANCIAL PERFORMANCE 2025

I. INTRODUCTION

Since its creation, the DELTA PLUS GROUP, whose identity is based on a family business culture, has made it its fundamental mission to protect men and women at work around the world. This mission manifests itself through the design and manufacture of a global offer of individual and collective protection solutions, covering the five main product families: head, hand, body, foot and fall protection.

The Group's activities are guided by four key values:

- **Curiosity**
- **Respect**
- **Listening**
- **Reliability**

Aware of its responsibility as a global manufacturer, for more than ten years the DELTA PLUS GROUP has been committed to a global approach to Corporate Social Responsibility. Initiated by a strategic reflection of the General Management in 2017, this approach resulted in an ambitious action plan covering the period 2018-2023, and continued in 2024 and 2025.

This CSR policy is structured around three main areas, broken down into 10 concrete commitments and managed in the form of projects:

- **PEOPLE (Social):** So that every employee can thrive in a healthy and safe environment. This axis includes occupational health and safety, skills development, social protection and management of attendance.
- **PLANET (Environmental):** To limit the impact of our activities on future generations. Efforts focus on resource management, waste management, climate change impact and eco-design of products (life cycle).
- **SUSTAINABLE ECONOMY (Societal/Sustainable Economy):** To ensure ethical and responsible growth. This requires the fairness of practices (fight against corruption) and the rigorous involvement of our suppliers in our approach.

While pursuing its commitments and the projects initiated in its historic action plan, the DELTA PLUS GROUP has launched major structuring projects. In fact, the year 2025 falls within a major transition stage for the DELTA PLUS GROUP as part of its approach to anticipating the future applicable regulatory framework, this stage allows a gradual apprehension of the future obligations relating to the **CSRD** directive and reinforces the reliability of its non-financial management.

Preparing for CSRD

The DELTA PLUS GROUP has begun substantive work on its matrix of dual materiality. This in-depth analysis makes it possible to identify and prioritize the ESG (Environmental, Social and Governance) issues that are most significant for our Group, taking into account both the impact of our activities on our ecosystem and the risks that environmental and social developments present for our business model.

A new technological leap for our ESG data

To support this ambition, the DELTA PLUS GROUP has taken the strategic decision to invest in a **new dedicated software tool**. This system will:

- **Measure, analyse and report** our data comprehensively.
- **Automate the collection** of information from all of our subsidiaries to ensure greater transparency and traceability.
- Ensure agile compliance with future European standards.
- **Carry out our Life Cycle Assessments (LCAs)** thanks to an interface more adapted to our business needs, allowing an accurate assessment of the environmental footprint of our products.

The Group-wide carbon footprint

This new tool makes it possible to take a decisive step in our climate strategy. While our previous carbon assessments focused on representative pilot sites (such as the sites located in France in Apt, in Italy in Casalsérugo (Padua) or our logistics platforms located in Poland), we now **calculate the carbon footprint at the scale of the entire Group**. This shift to a global perimeter is essential to effectively drive our greenhouse gas reduction trajectories across our value chain.



BUSINESS MODEL

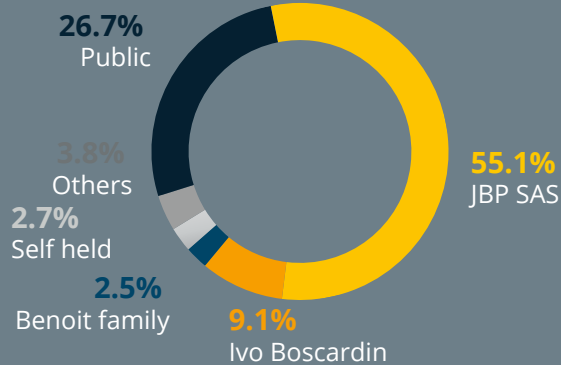
OUR RESOURCES

▲ Global market presence



18 production sites, 20 warehouses
2 Asian logistics platforms
2 European logistics platforms
49 subsidiaries in 32 countries

▲ Shareholder equity



▲ Workforce organization



1 Independent Family Group 3,748 Employees 49 Subsidiaries 86% International Collaborators

Executive Board

78% Men 22% Women

Governance

1 Major Shareholder

▲ Organic & External Growth



11 corporate acquisitions finalized within the last 5 years (from 2021 to 2025), which is about 30% of 2025's sales.

▲ Social & Environmental Initiatives



Integration of eco-friendly product designs

A growth based on social & sustainable development practices

A refined long term vision & strategy

OUR



CONCEPTION



MANUFACTURING



RECOMMENDATION

1 customer proximity worldwide through our daily support of our distributors and end-users

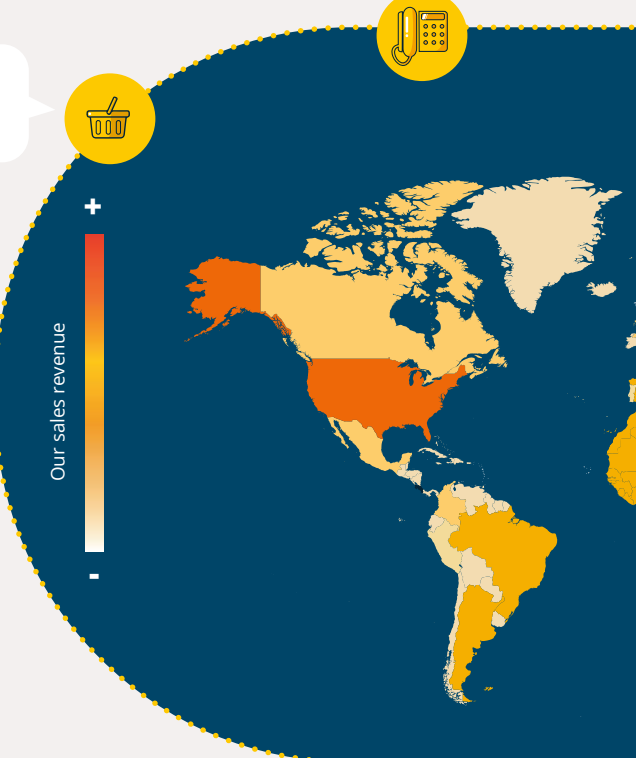
+ 1,100 styles
+ 7,200 SKU's



+

Our sales revenue

-



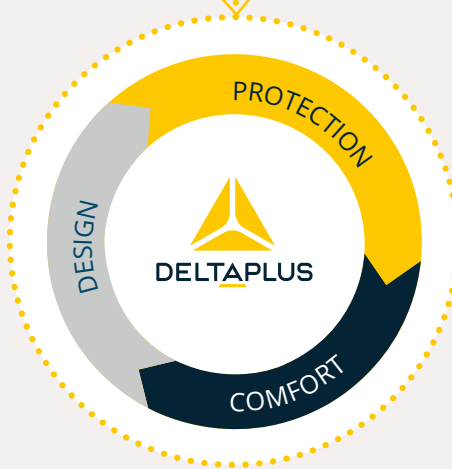
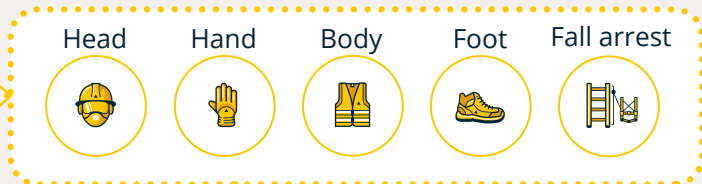
OUR MISSION

Protecting people
at work

OUR VALUES

Curiosity, respect,
listening, reliability

ACTIVITY

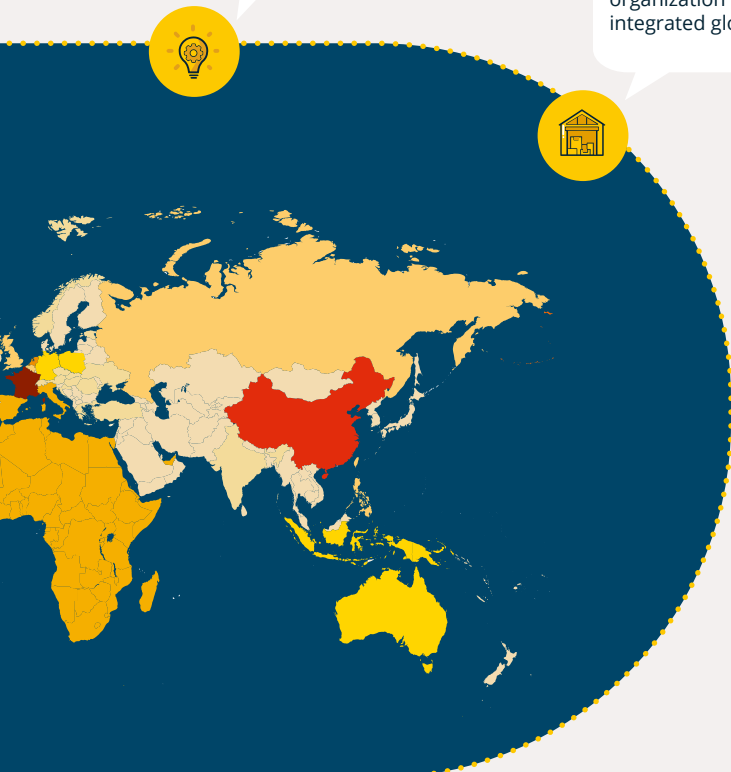


OUR CLIENTS

- Key account clients
- Specialized distribution
- General distribution

1 global offer covering the 5 main personal & collective protective equipment families

1 reference service in the field, utilizing unique supply chain organization and integrated globally



OUR VALUE CREATION



Delta Plus Rating

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



▲ Clients

- Global offering
- Location & service
- Revenue 389,6M\$



▲ Suppliers / Partners

- Revenue development
- Financial solidity
- 241M\$ purchases



▲ Employees

- Employee development
- Strong recruitment activity
- Total payroll 88,4M\$



▲ Shareholders

- Profitable growth
- Recurrence of driven results
- Dividend of 5,5M\$
- Results 27,8M\$



▲ Company

- Safeguarding our values
- Maintaining a positive impact on all organizational locations
- Taxes 8,9M\$

III. CSR POLICY AND ITS MANAGEMENT

A strategy driven by General Management

Each year, the General Management defines the Group's Quality and Environment policy. In this context, the Chief Executive Officer of DELTA PLUS GROUP sets the priority areas of work for all processes, including the CSR approach.

The implementation of CSR is based on the methodology of **ISO 9001** (covering 65% of the Group's workforce) and **ISO 14001** (28% of the workforce) certifications, guaranteeing a rigorous approach and a dynamic of continuous improvement.

Structured and collaborative governance

CSR management within the Group is organised around two key bodies:

- **The CSR Steering Committee:** Made up of the Administrative & Financial Director, the Human Resources Director, the Purchasing Director, the Supply Chain Director, the Quality, Environment and CSR Director, the Marketing & Communication Manager and the Environment Quality Manager. It meets about 4 times a year to steer actions, verify regulatory compliance and define relevant indicators.
- **Project Teams:** Composed of a project manager and people qualified according to the project, they receive their guidance from a member of the steering committee. Each committee member facilitates and supervises several teams.

IV. THE DIFFERENT THEMES

This section presents, in detail, the implementation of our **10 CSR commitments**, structured around our three fundamental pillars: **People, Planet** and **Sustainable Economy**.

This feedback is based on analysis of the main risks and opportunities to which our Group is exposed due to its activities. Each commitment is managed as a strategic project with precise objectives, performance indicators (KPIs) and rigorous monitoring at the Group level.

Selection logic and excluded themes

For the sake of relevance and concentration of our efforts on our major issues, certain social or societal themes are not the subject of global monitoring within our declaration:

- **User safety:** Since our core business is the protection of people, our products are already the subject of extremely strict international regulations (such as Regulation EU 2016/425) which guarantee optimal safety without requiring additional CSR measures.

- **Food and animal welfare issues:** These risks (food waste, sustainable food and animal welfare) are considered far removed from the direct impact of our economic activity.
- **Local social dialogue:** Although the organisation of social dialogue and the review of collective agreements are not uniform on a global scale due to the diversity of local regulations and workforce, the Group attaches major importance to this. The DELTA PLUS GROUP is pleased that it has never experienced social conflicts within its entities. This stability testifies to the quality of human relations within the Group. We take care, through the negotiation of local collective agreements, to continuously improve the working conditions of our employees.
- **Equal treatment, diversity and anti-discrimination:** The Group reaffirms its commitment to equal opportunities and diversity. All of our subsidiaries recognize, without distinction, the possibility for both men and women to apply to all our job offers. In 2025, the share of female employees represented 50.41% of the Group's overall population. Regarding the integration of people with disabilities, monitoring is carried out subsidiary by subsidiary to adapt to very disparate local legislation. Across the Group, these employees represent 0.95% of our total workforce. While DELTA PLUS has not set up a centralised global monitoring system for this data (due to differences in implementation across countries), respect for equal treatment and the fight against any form of discrimination remain fundamental pillars of our social ethics.

"PEOPLE": Our commitments towards our employees

The People pillar aims to provide our employees with a working environment where they can thrive safely and with adequate social protection.

- **Occupational health and safety:** Make the control of work-related accidents an essential component of wellness. Our policy aims for "zero accidents" with ambitious Frequency Rate (TF < 6) and Severity Rate (GT < 0.5) targets.
- **Training and skills development:** Guarantee the continuous adaptation of our teams by increasing key skills. The objective is to provide at least one training course every 6 years for the employees evaluated, based on our new **Group LMS**.
- **Health and Social Protection of employees:** Define and apply common principles of social welfare cover within the DELTA PLUS GROUP. The Group's commitment is to ensure that **100% of its workforce** benefits from a social



protection plan on the essential themes of **Health**, Disability and **Maternity**, in all our subsidiaries around the world.

- **Management of time of presence and our resources:** Use absenteeism and turnover as barometers of employee engagement to monitor and act if necessary. The Group maintains an absenteeism rate target of less than 3%.

"PLANET": Our environmental commitments

The "Planet" pillar reflects our desire to drive our economic development by limiting its impact on future generations.

- **Impact on Climate Change:** In 2025, this project reaches a historic milestone thanks to our **new digital tool** that makes it possible to calculate the carbon footprint (Scopes 1, 2 and 3) at the **Group** level. This progress will allow us to move from a reporting phase to real global management of our emissions.
- **Environmental impact of the Product Life Cycle:** Systematically include eco-design during product development to reduce environmental impacts. Our ambition is to achieve **15% recycled content** in our products by 2030.
- **Waste management:** Control the quantities, types and recycling channels at the Group's relevant sites. We maintain an overall recycling rate target above 50%.
- **Resource management:** Monitor, control and reduce our consumption of resources (energy, water, paper) in our factories, platforms and administrative sites around the world.

"SUSTAINABLE ECONOMY": Our sustainable economy commitments

This pillar brings together DELTA PLUS GROUP's commitments to conduct its business with integrity, transparency and accountability, both internally and across its supply chain.

- **Fairness of practices:** Conduct our business in strict compliance with ethical and anti-corruption rules. We aim to inform 100% of our employees about these rules and to successfully train 100% of highly exposed populations.
- **Involvement of Suppliers in our approach:** Work with our finished goods suppliers to ensure they share our values of loyalty and professional secrecy. We now cover 100% of the value of our finished product purchases with this compliance tracking.

V. PRESENTATION OF PROJECTS BY THEME

"PEOPLE" – THE COMMITMENTS OF DELTA PLUS GROUP TOWARDS ITS EMPLOYEES

HEALTH AND SAFETY AT WORK

The prevention of accidents at work is a major component of the DELTA PLUS GROUP's CSR policy. True to its mission of protecting men and women at work, the Group considers the management of human risks as an essential lever for well-being, operational performance and global regulatory compliance.

Risks and Opportunities

The analysis of safety issues made it possible to identify specific risk factors and levers for improvement:

- **Human and Operational Risk:** Impact on the physical integrity of employees and risk of disorganisation related to the absence of trained staff during work stoppages.
- **Legal and Financial Risk:** Exposure to local legislation and criminal risk (especially in France via risk assessment).
- **Standardisation Opportunity:** THE DELTA PLUS GROUP has chosen to use the French Labour Code, one of the most demanding frameworks in the world, as a demanding benchmark for all its subsidiaries worldwide.

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

To translate this commitment into concrete and sustainable actions, the Group has structured a rigorous governance and monitoring framework, applicable to all its geographies. This policy is based on:

- **Centralised management** by the Group HR Department and monthly monitoring by **the Management Committee**.
- Strict monitoring of two key indicators: **Frequency Rate (FR)** and **Severity Rate (SR)**.
- A dynamic of **continuous improvement** certified by ISO 45001 in key subsidiaries (France, Italy, China).

SUMMARY OF DELTA PLUS CSR POLICY INDICATORS 2025

		THEME	POLICY
PEOPLE	1	OCCUPATIONAL SAFETY	Make the control of work-related accidents an essential component of wellness at work
	2	TRAINING AND SKILLS DEVELOPMENT	Develop the continuous adaptation of our teams by increasing key skills
	3	HEALTH AND PROTECTION OF EMPLOYEES	Define and apply common principles of social coverage
	4	MANAGEMENT OF TIME OF PRESENCE AND OUR RESOURCES	Use absenteeism and Turnover as barometers of employee engagement at work to monitor and act if necessary.
PLANET	5	WASTE MANAGEMENT	Manage the quantities, types and channels of waste recycling for relevant factories and logistics platforms
	6	IMPACT ON CLIMATE CHANGE	Carry out the full carbon footprint assessment of the priority environmental perimeter (relevant factories and logistics platforms)
	7	RESOURCE CONTROL	Implement the necessary means to monitor, control and reduce our resource consumption in our factories, on our logistics platforms, as well as at our administrative sites around the world
	8	ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE	<ul style="list-style-type: none"> • Objectify eco-design choices by calculating an eco-score for each new product sold in Western Europe • Transform 15% of the portfolio into products with recycled or recyclable components
SUSTAINABLE ECONOMY	9	FAIRNESS OF PRACTICES	Conduct our activities in compliance with ethical rules
	10	INVOLVEMENT OF SUPPLIERS IN OUR APPROACH	Work with our suppliers of finished products on 2 of the Group's CSR themes so that they become evaluation criteria in 2023



KPI DESCRIPTION	2025 SCOPE	OBJECTIVES 2025	REALISED 2025
Rate of frequency:	GROUP	< 8	4.3
Rate of severity	GROUP	< 0.5	0.1
Training rate of the reference population (population subject to Group evaluation, France: Full workforce/ Subsidiaries: up to level N-2 or N-3 and without production and logistics populations)	GROUP (except Derrigal, Maspica and Safetylink)	100% of employees in France trained at least once every 6 years. Internationally, 30% of employees who have benefited from an EAE and present over the last 6 years will have had at least 1 training by 2025.	France 63.86% trained in 2025 International 46.86% trained in 2025 100% of people trained between 2020 and 2025
Rate of compliance with local legislation	GROUP	100%	100%
Health & Disability Coverage Rate	GROUP	100%	100%
% coverage of the 6 themes (in number of subsidiaries and number of employees)	GROUP	Maintaining a 100% coverage rate on 3 themes	100% on 3 themes
Rate of absenteeism	GROUP	< 3%	2.39%
Turnover	GROUP	< 15%	33%
The recycling rate of our waste	75% OF THE GROUP'S WORKFORCE	> 50%	48.3%
Scope	75% OF THE GROUP'S WORKFORCE	70% of the Group's workforce	75%
Results of the Carbon Footprint Assessment	> 85% OF GROUP TURNOVER > 90% OF THE GROUP'S WORKFORCE	Carry out the Carbon Accounting at the Group scale	Group carbon footprint assessment completed
Implementation of an action plan to reduce our emissions	> 85% OF GROUP TURNOVER > 90% OF THE GROUP'S WORKFORCE	Initiate the development of an action plan according to the type of site (factories, logistics platforms, offices)	Baseline 2025 is established, we can start setting goals in 2026
Reduce our ratios of electricity, water, gas and paper consumption on the environmental perimeter	GROUP	Electricity: Offices < 4.6 kWh/m ² /month Logistics sites < 1.5 kWh/m ² /month Factories < 47 K€ CA Water: 13 m ³ / pers. Paper: 4.7 kg/pers.	Electricity: Offices < 4.5 kWh/m ² /month Logistics sites < 1.5 kWh/m ² /month Factories < 48 K€ CA Water: 12.8 m ³ / pers. Paper: 4.8 kg/pers.
% recycled or reusable material over turnover	95% of the Group scope	15%	6.2%
% of employees aware of the anti-corruption plan	GROUP	100%	100%
% of exposed people who took and passed the E-Learning test	GROUP	100%	100%
% reported (alerts notified), followed and processed	GROUP	100%	100%
Thematic Coverage Rate with Selected Suppliers	2023: 40% of the purchase value on 7 criteria Transition in 2023 to expand 2025: 100% of the value of purchases on 2 criteria	Coverage of the 2 criteria (Product Lifecycle and Anti-Corruption) for 100% of finished product suppliers	100%
Supplier compliance rate	100% of finished products suppliers	90%	99% charter signature 94% covered ISO9001 95% have an anti-corruption code

History and Evolution

For several years, DELTA PLUS GROUP has embarked on a profound transformation of its safety culture, moving from local monitoring to global standardisation of its requirements. This trajectory was structured around key milestones:

- **2018-2021:** Implementation of the first reports and raising of awareness at production sites.
- **2022:** Reinforcement of the ambition with a reduced Severity Rate target of 1 to 0.5 for the entire Group.
- **2024:** Deployment of the international OHS procedure and preparation of automated escalation tools.

Concrete actions 2025

The year 2025 marked a major acceleration in the harmonisation of the Group's safety standards, moving from compliance monitoring to an active prevention culture.

Digitalisation and Performance Management

- **Deployment of the International OHS Dashboard:** Implemented in the second half of 2025, this tool now makes it possible to capture, bi-annually, the KPIs of all subsidiaries worldwide.
- **Reliability of the data:** Systematic integration of accidents of the global interim population and "near misses" in reporting to anticipate serious risks.

Status Indicators

The 2025 financial year shows a significant decline in accidents, driven by production populations which account for 83% (FTE, permanent or temporary) of the workforce and 97% of accidents.

STAFF SIZE AND ACCIDENTS AT WORK	2020	2021	2022	2023	2024	2025
AVERAGE GROUP WORKFORCE						
PERMANENT	2,053	2,596	2,515	3,128	3,103	3,174
TEMPORARY (FTE)	506	527	545	508	547	470
TOTAL	2,559	3,123	3,060	3,636	3,650	3,644
NUMBER OF HOURS WORKED	5,418,152	6,201,023	6,305,848	7,352,873	7,426,164	6,979,011
ACCIDENTS AT WORK (*)						
NUMBER (*)	43	40	52	55	45	30
DAYS OF ABSENCE	417	807	562	1,057	507	600

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

Office employees at production sites are counted in the production population.

Process Standardisation and Governance

- **Dissemination of the Group Reference Framework:** The "S.S.T." (Occupational Health and Safety) procedure, based on the demanding standards of the French Labour Code, is now deployed in all subsidiaries. It precisely defines the roles, responsibilities and methodology of cause analysis (IBRD Pyramid).
- **Support for new subsidiaries:** A special effort was made to integrate recently acquired subsidiaries into the overall safety culture.

Operational Prevention and Field Training

- **Post-Accident Analysis:** Establishment of an obligation for each subsidiary to define and document an immediate corrective action after each accident to avoid any recurrence.
- **Focus on Production Sites:**
 - **Argentina and Brazil:** Implementation of weekly safety protocols and strict monitoring of the wearing of specific PPE (shoes with special soles, helmets, gloves).
 - **Hands and head results:** Targeted actions have led to a clear improvement in head protection (3% of injuries in 2025 compared to 18% in 2024).



REPRESENTATIVENESS OF ACCIDENTS AT WORK BY POPULATION	2020	2021	2022	2023	2024	2025
AVERAGE GROUP WORKFORCE						
PRODUCTION POPULATION	1,908	2,537	2,495	3,046	3,051	3,029
OTHER POPULATION	651	586	565	590	599	615
TOTAL	2,559	3,123	3,060	3,636	3,650	3,644
% PRODUCTION POPULATION	75%	81%	82%	84%	84%	83%
NUMBER OF ACCIDENTS AT WORK (*)						
PRODUCTION POPULATION	38	39	48	52	43	29
OTHER POPULATION	5	1	4	3	2	1
TOTAL	43	40	52	55	45	30
% PRODUCTION POPULATION	88%	98%	92%	95%	96%	97%

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

Therefore, the focus is naturally on production subsidiaries for accident monitoring through individual KPIs; the other subsidiaries also benefit from monitoring, although their number of accidents is lower (1 AT out of 2025).

The number of accidents decreased significantly between 2024 and 2025, because our safety processes and culture have been taken into account. Moreover, we take into account, like last year, all TAs, including those of temporary workers worldwide.

Individual KPIs: Rates of Frequency and Severity

TF (RF) & TG (RS) SUBSIDIARIES: KPI'S	2025		2022		2023		2024		2025	
SUBSIDIARIES	#AT	% FTEs global	RF < 8	RS < 0.5	RF < 8	RS < 0.5	RF < 8	RS < 0.5	RF < 8	RS < 0.5
ARGENTINA	2	4%	16.7	0.2	28.9	0.06	23.3	0.40	6.8	0.10
DP SYSTEMS	4	3%	32.4	0.2	36.7	1.30	9.8	0.00	19.3	0.10
SAFETYLINK	3	1%			35.3	0.00	29.5	0.00	41.7	0.50
BOOTS	2	2%	6.7	0.20	16.6	0.20	13.7	0.10	15.6	0.30
BRAZIL	1	7%	6.4	0.20	8.8	0.20	12.2	0.10	2.1	0.00
WHITE LAKE	1	11%	0	0.00	3.2	0.20	8.5	0.10	1.5	0.10
DERRIGAL	0	13%	0	0.00	2.9	0.10	0.0	0.00	0.0	0.00
MASPICA	1	3%	0	0.00	10.2	0.00	20.3	0.20	5.1	0.00
MIDDLE EAST	1	3%	5.5	0.30	0.0	0.00	0.0	0.00	4.8	0.10
HEAD OFFICE	0	5%	6	0.1	8.9	0.10	5.9	0.10	0.0	0.00
CHINA	5	19%	7.3	0.2	4.5	0.10	3.1	0.10	4.0	0.10
USA	0	4%	22.5	0.00	17.6	0.00	6.8	0.00	0.0	0.00
OTHER SUBSIDIARIES	1	17%	4.9	0.00	3.6	0.00	2.4	0.00	1.2	0.00
OTHER PRODUCTION	9	8%	0	0.00	7.6	0.08	4.1	0.04	5.7	0.16
TOTAL GROUP	30	100%	8.24	0.089	7.50	0.10	6.10	0.10	4.30	0.10

The year 2025 marks a key milestone with a significant improvement in safety at our sites, confirming the effectiveness of targeted prevention measures.

- **Rate of Frequency (TF): 4.30 (Target 2025: < 8.00):**

Analysis: The TF recorded a decrease of nearly 30% compared to 2024 (6,10). This performance is explained by the stabilisation of the workforce and better control of the risks at the historical production sites. We are well ahead of our long-term trajectory.

- **Severity Rate (TG): 0.10 (Target 2025: < 0.50):**

Analysis: TG remains low and stable. Although the number of days of absence slightly increased (+18%), this is due to a few accidents with longer consequences, but without significant gravity. The indicator remains below the critical threshold of 0.50 set by the Group.

- **“Near miss” Vigilance Indicator:**

In 2025, the Group began systematically reporting dangerous situations without injury. This proactive approach helps identify weak signals. 100% of reported near misses have been the subject of a corrective action plan within 30 days.

CONCLUSION: Objectives and action plan

The review for the 2025 financial year testifies to DELTA PLUS GROUP's growing maturity in the management of its human capital. By successfully lowering its Frequency Rate to 4.30, the Group proves that its international growth is not at the expense of the safety of its employees.

The strength of our model is based on exporting the most demanding safety standards to our subsidiaries in emerging countries. The challenge for 2026 will be to maintain this operational discipline while integrating the new acquisition scopes. The goal of “Zero Accidents” remains the immutable goal of our PEOPLE strategy, because no economic performance can justify an attack on the physical integrity of our teams.

TRAINING AND SKILLS DEVELOPMENT

Employees are the DELTA PLUS GROUP's primary asset. Their knowledge and know-how are the drivers of our growth and allow us to achieve ever more ambitious development objectives. In a constantly changing market, the continuous adaptation of these skills is an issue of performance and sustainability for the Group.

Risks and Opportunities

Management of skills addresses major strategic challenges:

- **Risk of Loss of Know-How:** A significant number of voluntary departures would result in a leakage of critical knowledge for the Company.
- **Risk of skills obsolescence:** Failure to adapt to the changing professional environment would limit our ability to innovate.
- **Opportunity of Retention and Engagement:** By investing in the professional enrichment of the Group's women and men, the latter reinforces the attractiveness of its employer brand and the loyalty of its talent.

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

To translate this commitment into growth, the Group has structured an international policy that places professional enrichment at the centre of its concerns. This policy is based on:

- **A legal framework inspired by French law:** The Group uses the highly structured French legislative and regulatory environment as a basis for establishing a standard for skills development throughout the world.
- **A goal of universal access:** Guarantee each employee evaluated access to at least one training course every 6 years.
- **Centralised governance:** The Group HRD defines the strategic guidelines and procedures, while each subsidiary autonomously manages the organisation of its training within this defined framework.

History and Evolution

For several years, the DELTA PLUS GROUP has changed its approach to training, moving from purely local management to a global development strategy.

- **Before 2024:** Consolidation of the annual interview processes and implementation of the first business reference frameworks.
- **2025:**
 - Launch of the international Talent Review project and preparation of the new LMS tool.
 - Global harmonisation of job descriptions and finalisation of the skills framework (know-how, technical knowledge, soft skills).



Concrete actions 2025

The year 2025 was marked by strong technological and methodological structuring to align skills with business objectives.

Digitisation and Harmonisation of Reference Frameworks

- **Global Skills Framework:** Finalisation of the deployment at subsidiaries (Maspica, Derrigal) and alignment of job descriptions to ensure that skills are common regardless of the country.
- **Preparation of the Group LMS:** Preparatory work for the launch in 2026 of a learning management platform (LMS) facilitating the mass dissemination of training.

Performance and Talent Management

- **Evaluation Campaign (EAE):** Achievement of record realisation rates with 97% in France and 99% internationally for eligible populations.
- **Talent Review:** Establishment of a talent identification process based on potential and performance to promote retention and succession plans.

- **Professionalisation of managers:** Managers and HR training in S.M.A.R.T. goal setting and evidence-based assessment.

Management and Collection of Needs

- **Strategic Alignment:** Collection of the training needs of all subsidiaries in direct correlation with the Group's development areas.
- **Quarterly monitoring:** Establishment of regular monitoring by HR Managers to analyse the share of trained employees and compliance with budget guidelines.

Through a specific HR tracking file, the indicators are studied by the dedicated HR team (HRD and HR Manager) for each country and give rise, if necessary, to a review of the procedure or specific monitoring in the country concerned.

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

Status Indicators

The rise of the training culture is reflected in a continuous increase in time investment.

TRAINING & DEVELOPMENT	2020	2021	2022	2023	2024	2025
Hours of training carried out in the Group	11,126	14,226	15,431	15,319	14,377	26,062
Number of people eligible at EAE France	296	275	304	292	327	309
% of annual interviews conducted in France	97%	99%	99%	100%	100%	97%
Number of people eligible at International EAE	451	507	587	601	648	683
Percentage of evaluation interviews conducted for subsidiaries (excluding production and logistics)	86%	81%	84%	90%	95%	99%

FY 2025 marks a historic turning point for DELTA PLUS GROUP with an **81% increase in hourly training volume** compared to 2024. This increase can be explained by two joint factors: on one hand, the complete integration of the new subsidiaries within the Group's reporting and, on the other hand, the deployment of intensive training programs on the new skills frameworks.

At the same time, the completion rate of the Annual Evaluation Interviews (AEI) reached an advanced level of maturity of **99% internationally**. This result bears witness to the appropriation of management tools by the subsidiaries, making the annual interview the essential foundation for the collection of training needs and the detection of potential.

KPIs

The Group manages its performance through short- and long-term indicators, guaranteeing both sustained annual momentum and universal access to training over the long term.

Objective France: Ensure universal access to development.

- **Targets:** 30% of the evaluated workforce must receive at least one training in the year. 100% of employees trained at least once over the 6-year cycle.
- **Result 2025:** On an **annual basis**, the target is far exceeded with 63.86% of the workforce trained in 2025. Over the **6-year cycle**, the

Group is in line with its trajectory, securing the employability of 100% of its employees present over the period.

International objective: Energize the global training culture.

- **Target:** 30% of employees present over the last 6 years (and having benefited from an AEI) trained in 2025.
- **Result 2025: Achieved.** Thanks to the acceleration of the 2024-2025 training plan, the Group recorded a rate of **46.86%** of employees trained on the international perimeter for this cycle.

2025 Annual Training

% OF TRAINING COMPLETED (EAE WORKFORCE): KPI'S	2020	2021	2022	2023	2024	2025
% of employees evaluated who received at least one training in the year	15%	40%	47%	50%	55%	59%

- **Trained employees (Global): 59%** (vs. 55% in 2024).
- **Trained employees (France): 63.86%** (Annual Target: > 30%).

Analysis: France almost doubles its minimum annual target, while global momentum is intensifying, driven by emerging countries (Argentina, Brazil, China).

CONCLUSION: Objectives and action plan

The financial year 2025 marks a decisive stage of maturity for DELTA PLUS GROUP. By achieving our cycle objectives (6 years) both in France and internationally, we demonstrate our ability to transform substantive commitments into operational realities for all of our 3,174 employees.

The increase in the number of hours of training taken (26,062 hours in 2025 vs. 14,377 hours in 2024) and almost all of the annual interviews carried out (99% internationally) prove that development culture is now a performance lever shared by all our subsidiaries.

In 2026, the challenge will be to capitalise on this solid foundation with the launch of the **Group LMS** (Learning Management System). This digital platform will make it possible to democratize access to knowledge, to disseminate our strategic training in real time and to manage our commitments for the coming cycles with greater precision.

HEALTH AND SOCIAL PROTECTION OF EMPLOYEES

DELTA PLUS GROUP places the preservation of the health and financial security of its employees in the face of the vagaries of life at the heart of its social responsibility. Beyond legal obligations, offering quality social protection is a fundamental commitment to guarantee the serenity of the teams and the attractiveness of the Group on a global scale.

Risks and Opportunities

This part of our HR policy addresses stability and performance issues:

- **Risk of Precariousness:** Insufficient health or insurance coverage can weaken employees and their families in the event of an accident or illness.
- **Risk of Absenteeism:** Poor health monitoring can lead to deterioration of the social climate and a decline in productivity.
- **Employer Brand Opportunity:** In many geographies, the quality of social protection is a major differentiator to attract and retain talent.

THE POLICY: Integrate new subsidiaries into the scope, maintain 100% compliance rates with local legislation on the 6 themes and employee coverage rates on the Health, Disability and Maternity plans.



To translate this commitment into concrete and sustainable actions, the Group has structured a governance framework ensuring that every employee benefits from social protection to cover the vagaries of life. This policy is based on two major pillars:

- **Regulatory Compliance:** As a first step, DELTA PLUS Group's policy is to ensure that all our subsidiaries comply with regulations and legislation in effect in each country where it is present.
- **An Expanded Protection Base:** Beyond local obligations, the Group ensures the implementation of guarantees covering the following six key themes: **Health, Welfare, Disability, Maternity, Retirement, Unemployment.**

This structured approach reduces geographical disparities and provides enhanced security for our 3,174 global employees.

History and Evolution

For several years, DELTA PLUS GROUP has been undergoing a profound transformation of its social protection culture, moving from local management to a global harmonisation strategy. This evolution was structured around a proprietary tool:

- **2021-2023:** Adoption of the Cleiss reference system: choice of Cleiss forms (Centre for European and International Social Security Liaisons) as a reference document. Their use made it possible to carry out an exhaustive inventory of the Health and Welfare coverage in each subsidiary, thus identifying the areas of vulnerability in relation to international standards.

- **2024:** Operational Deployment and Reporting: Accelerating the deployment of protection contracts based on the deviations identified via the reference framework and setting up a dedicated reporting system to manage social performance.

Concrete actions 2025

The year 2025 was marked by increased structuring of the social protection offer, based on the reliability of our monitoring tools.

Management by the Cleiss reference system

- **Systematic monitoring and compliance:** Complete review of all subsidiaries on the basis of the latest Cleiss publications making it possible to assess, in real time, the Group's alignment with the 6 pillars of protection in relation to the standards of each country.
- **Audit of new subsidiaries:** Use of Cleiss Sheets as an integration tool for recently acquired structures, ensuring rapid alignment with the Group's social protection standards.

Harmonisation and Deployment

- **Integration standard for new subsidiaries:** From 2025, the integration process guarantees a compliance rate of 100% upon entry into the scope on the three priority themes: Health, Disability and Maternity.
- **Optimisation in France:** Review of guarantees to maintain a high level of reimbursement and protection in the face of changing health costs.

Status Indicators

The indicators for the 2025 financial year demonstrate solid and stable coverage over the entire scope.

NUMBER OF COUNTRIES, NUMBER OF CLEISS REPORTS, NUMBER OF STAFF AND NUMBER OF THEMES	2024	2025
Number of countries analysed	32	32
Number of CLEISS reports	26	26
Total staff as at 31 December	3,103	3,174
Number of themes analysed	6	6

KPIs

RATE OF COMPLIANCE WITH LOCAL LEGISLATION ON THE 6 THEMES	2024	2025
% of headcount	100%	100%
% of number of subsidiaries	100%	100%

COVERAGE RATE FOR A HEALTH PLAN, A DISABILITY PLAN AND A MATERNITY PLAN	2024	2025
% of headcount	100%	100%
% of number of subsidiaries	100%	100%

COVERAGE RATE ON THE 6 THEMES OF THE HEALTH & SOCIAL PROTECTION 2025 SCOPE	HEALTH	DISABILITY	MATERNITY	DEATH	RETIREMENT	UNEMPLOYMENT
% of workforce	100%	100%	100%	80%	97%	93%
% of number of subsidiaries	100%	100%	100%	92%	97%	92%

In 2025, DELTA PLUS GROUP maintains the maximum required level with 100% compliance with local laws across all its locations. This performance is secured by the systematic updating of the CLEISS Sheets by all our subsidiaries. This internal audit tool allows us to ensure that every employee, regardless of their geographical area, benefits at least from the fundamental rights in effect, while preparing for alignment with the Group's higher standards.

CONCLUSION: Objectives and action plan

Financial year 2025 reaffirms the strength of DELTA PLUS GROUP's social model, which places the protection of its employees at the top of its priorities. Thanks to rigorous governance and management by Cleiss Sheets, the Group has been able to guarantee a homogeneous safety net on a global scale.

For 2026, our ambition is to maintain this operational excellence through two major commitments:

Absolute Compliance: Guarantee a 100% compliance rate with local legislation for all our subsidiaries and their staff.

Universal Protection: Ensure the maintenance of a coverage rate of 100% on the fundamental themes of Health, Disability and Maternity.

By thus securing the present and future of our employees in the face of the vagaries of life, DELTA PLUS GROUP confirms that its economic performance is inseparable from an unflinching social commitment.

MANAGEMENT OF TIME OF PRESENCE AND OUR RESOURCES

The management of work time and the optimisation of human resources are strategic issues for DELTA PLUS GROUP. In a context of international growth, the Group strives to reconcile operational and industrial performance with respect for the work/life balance of employees, while ensuring compliance with the social standards of each country.

Risks and Opportunities

This component makes it possible to secure the human capital and the effectiveness of the organisation:

- **Risk of burnout:** Poor attendance time management or prolonged work overload can impact employees' mental and physical health.
- **Risk of disruption:** A high rate of absenteeism, especially at production sites, can hinder the Group's ability to serve its customers.
- **Opportunity for flexibility:** Modern work time management is a lever for retaining and attracting current and future talent.

THE POLICY: Ensure a work organisation that respects the health of employees and complies with Group standards.

To translate this commitment into concrete and sustainable actions, the Group has structured a rigorous governance and monitoring framework, applicable to all its geographies. This policy is based on:

- **Strict compliance with local laws:** Ensure that each subsidiary complies with legal working hours, rest periods and holidays.
- **The fight against absenteeism:** Analyse the causes of absences to implement targeted corrective actions.



- **Standardisation of management:** Harmonise attendance and absence time counting methods globally for better visibility.

History and Evolution

For several years, DELTA PLUS GROUP has undertaken a profound transformation of its resource monitoring, moving from declarative reporting to management by performance indicators.

- **2022-2023:** Implementation of consolidated monthly reporting at Group level on absenteeism and workforce.
- **2024:** Deployment of new time management tools in the main European subsidiaries.

Concrete actions 2025

The year 2025 was marked by increased structuring of time measurement and fine analysis of employee engagement.

Management of Absenteeism

- **Analysis of absenteeism:** Establishment of differentiated monitoring between short-term absenteeism (often related to motivation or working conditions) and long-term absenteeism (related to serious illnesses or accidents).
- **Feedback interviews:** Systematic interviews after a prolonged absence to facilitate reintegration and prevent relapses.

Resource Optimisation and Flexibility

- **Telework Agreement:** Continuation and adjustment of teleworking agreements in support functions to promote Quality of Work Life (QWL) without compromising team cohesion.
- **Management of activity peaks:** Improved planning at logistics and production sites to limit the use of excessive overtime.

Status Indicators

The 2025 financial year shows an overall stabilisation of indicators despite an expanding scope.

MOVEMENT OF PERSONNEL	2020	2021	2022	2023	2024	2025
Group workforce (excluding purchase and disposal)	2,053	2,596	2,515	3,128	3,103	3,174
Employee arrivals over the year (excluding acquisitions and disposals)	720	869	821	1,135	1,074	1,043
Employee departures over the year (excluding acquisitions and disposals)	551	823	896	1,128	1,098	989

As of 31 December 2025, DELTA PLUS GROUP had 3,174 employees, marking an increase linked to the Group's international expansion strategy.

KPIs

ABSENTEEISM AND TURNOVER: KPI'S	2020		2021		2022		2023		2024		2025	
	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%	Abs < 3%	Turnover < 15%
Absenteeism "Office"	1.17%		1.02%		2.9%		2.1%		2.24%		1.58%	
Absenteeism Production and Warehousing	1.97%		1.25%		3%		3.3%		3.55%		2.76%	
Total Absenteeism	1.68%		1.18%		3%		2.9%		3.15%		2.39%	
Group Turnover (excluding purchase and disposal)	33.36%			33.18%		33.10%		36%		35%		33%

Rate of absenteeism: 2.39% (Target < 3%)

- **Analysis:** The Group reaches its annual target. This maintenance below the 3% threshold demonstrates the resilience of our organisations and the adaptation of Quality of Life at Work (QWL) actions.

Turnover rate: 33% (Group objective: < 15%)

- **Analysis and perspective:** The 2025 turnover rate stands at 33%, which is above the Group target set at 15%. However, this gap must be analysed in light of the economic situation in 2025 and DELTA PLUS GROUP's industrial agility model.

In the first place, this level of turnover does not only reflect unwanted departures, but also reflects dynamic and managed workforce management, linked to:

- sustained structural growth in certain areas, requiring rapid adjustments in skills and profiles;
- a targeted adaptation of the industrial tool, in a context of variable production cycles, having led to voluntary capacity adjustments at certain locations.

Moreover, the geographical analysis highlights significant disparities. In some countries, particularly in South America, labour markets have historically been characterised by higher job mobility and greater economic volatility. In these environments, a turnover target of less than 15% is not structurally realistic in the short term.

Excluding adjustments related to industrial cycles and specific local contexts, the so-called “suffered” turnover remains under control. Loyalty indicators on strategic functions and key positions remain stable, reflecting the effectiveness of the policies implemented (skills development, training schemes, social protection and managerial support).

The management of turnover is regularly monitored by geographical area and by reason for departure, making it possible to adapt retention action plans while preserving the flexibility necessary for our industrial model.

CONCLUSION: Objectives and action plan

The 2025 financial year confirms DELTA PLUS GROUP's ability to manage its growth with balance and pragmatism. By maintaining a controlled absenteeism rate of **2.39%**, the Group demonstrates the strength of its social climate and the effectiveness of its prevention policies.

While the turnover rate of **33%** remains above the target of 15%, it reflects, above all, the Group's operational agility in the face of a variable environment. The industrial workforce adjustments made in **Brazil** and **Mexico** bear witness to our ability to adapt our resources to real production needs without compromising the sustainability of the organisation.

For 2026, the objective is to continue the downward trend in turnover that began this year (-2 points). By enhancing the attractiveness of our employer brand and capitalising on the pillars of training and social protection, DELTA PLUS GROUP ensures that its **3,174 employees** have a stable, efficient and balanced work environment.

CONCLUSION OF THE PEOPLE PILLAR: HUMANS AT THE HEART OF GROWTH

The financial year 2025 marks a stage of consolidation and maturity for DELTA PLUS GROUP's social policy. By harmonising its global standards, the Group proves that its economic performance is based on protected, trained and committed human capital.

This year has been characterised by major advances in each of our commitments:

- **Strengthened safety culture:** The significant drop in the Frequency Rate to **4.30** (from 6.10 in 2024) validates our “zero accidents” ambition and the effectiveness of exporting the most demanding safety standards to our international subsidiaries.
- **Record investment in skills:** With an **81% increase in the hourly volume of training** and the achievement of our cycle objectives (6 years) in France and internationally, we are securing the employability of our 3,174 employees in the face of market changes.
- **Universal social protection:** The systematic use of **Cleiss Forms** now guarantees full compliance and robust health/provident coverage, protecting our teams against the vagaries of life on all continents.
- **Controlled operational agility:** Despite the necessary adjustments to our industrial facilities in Brazil and India, the Group maintains a low absenteeism rate of 2.39% and is committed to a structural decrease in its turnover rate.



In 2026, acceleration of the digitisation of our HR tools (deployment of the **Group LMS** and the **SST Dashboard**) will make it possible to take a new step. DELTA PLUS GROUP will continue to place the development and safety of its employees at the centre of its model, convinced that there is no sustainable development without exemplary social responsibility.

PLANET – THE COMMITMENTS OF DELTA PLUS GROUP IN FAVOR OF THE ENVIRONMENT

The “Planet” pillar embodies DELTA PLUS GROUP’s strategic will to drive its economic development while limiting its footprint on future generations. This environmental ambition is based on a culture of measurement and continuous improvement, initiated in 2017 with the ISO 14001 certification of our most significant sites in France and China. Today, this dynamic extends to all of our production and logistics subsidiaries, demonstrating our commitment to reducing the impact of our activities around the world.

Our environmental action is structured around four key projects, identified following a rigorous analysis of our significant impacts:

- **Resource Management:** A commitment to monitor, control and reduce our energy, water and paper consumption ratios at all our sites, whether production, logistics or administrative.
- **Waste management:** An approach aimed at inventorying, reducing and recycling our waste through approved channels, with the objective of exceeding an overall recycling rate of 50%.
- **Impact on Climate Change:** A desire to understand and limit our greenhouse gas (GHG) emissions across our entire value chain.
- **Environmental impact of the Product Life Cycle:** A systematic approach to eco-design to reduce the ecological impact of our products, from the extraction of raw materials to their end of life.

The year 2025 marks a major acceleration in the management of these issues. Thanks to the implementation of **our new dedicated digital tool**, we are taking a historic step by calculating our carbon footprint **within the Group**. This technological leap will allow us to move from a reporting phase to proactive management of our performance, while preparing for the integration of our Life Cycle Assessments (LCAs) into this tool from 2026.

RESOURCE MANAGEMENT PROJECT

As for all our environmental projects, the Resource Control project is based on the rigour of the ISO 9001 certification methodology and is an integral part of the organisation of our ISO 14001 certification. This project demonstrates our concrete commitment to reducing the energy footprint of our activities around the world by directly involving our operations departments and our local CSR contacts.

Historically initiated on our most significant sites, this project reached a major milestone with its deployment across the Group in 2023. The challenge is to identify, annually, the resources impacted by our businesses in order to qualify them and put them under control by precise measures. This approach aims to optimise our consumption ratios at all our sites – whether production, logistics or administrative – while making all our employees aware of the challenges of the energy transition.

Risks and Opportunities

The environmental analysis of our sites has identified major risk factors related to our activities:

- **Pollution:** The risks of water, soil and air pollution generated throughout the life cycle of the energies used.
- **Resource depletion:** Overexploitation of non-renewable energy resources.
- **Health and Biodiversity:** The consequences of these pollutants on human health and the erosion of biodiversity.

Faced with these risks, DELTA PLUS seizes the opportunity to turn to renewable energy sources and increase its overall environmental control.

THE POLICY: The DELTA PLUS GROUP is committed to implementing the necessary means to monitor, control and reduce its resource consumption in its factories, its logistics platforms, as well as at its administrative sites around the world.

Genesis and evolution of the perimeter

The Resource Management project followed a rigorous and progressive deployment trajectory:

- **Test Phase (Apt, France):** The first reduction opportunities have been seized at our Apt site, which includes our headquarters, our fall arrest production plant and our major European logistics platform. ISO 14001 certified, this site served as a test area to increase our environmental control before wider deployment.

- **Priority deployment (2020):** From 2020, the approach was extended to sites with the most significant environmental impact within the Group: DELTA PLUS China, DELTA PLUS India (P.Ltd.), DELTA PLUS Systems and DELTA PLUS Polska. These sites were selected for their strategic importance and their prior commitment to continuous improvement through ISO 14001 certification.
- **Activity-based methodology:** The scope follows its indicators and objectives according to the type of activity (production, logistics or administrative). From the outset, the action plans focused on three flows identified as priority impacts: electricity, water and paper.

History of significant actions (2018-2024)

Since the launch of our five-year plan in 2018, the Resource Management project has made it possible to anchor deep structural changes within the Group. These first steps served as the foundation for our current policy:

- **Renewable energy:** Installation of a photovoltaic farm from 2018 at our Apt site, supplemented by parking shades, as well as the deployment of solar panels in Poland (2022), China (2023) and the Netherlands (Armor in 2019)
- **Energy Efficiency:** Widespread switch to LED lighting at our French and Chinese sites, both indoors and outdoors.
- **Reduced paper consumption:** Streamlining of the copier fleet with individual management of printing and major transition to the digital catalogue, decreasing paper consumption from 166 tonnes in 2015 to a marginal volume today.
- **Team Engagement:** Establishment of annual events such as the Digital Clean-Up Day to reduce digital pollution and the Clean Walk for preservation of the local environment.

Concrete Actions 2025

Our commitment to reducing our energy consumption in the Group is reflected in strong operational actions, reinforced in 2025 by increased automation of management and technical investments at our major sites.

Deployment and Performance Management

- **Support for local CSR relays:** We are continuing to roll out the project at the global level by supporting our local contacts with awareness sessions, a thorough explanation of our organisation and the provision of dedicated support to achieve the objectives set.
- **Data automation:** To make our reporting more reliable, we have created an automatic recovery file for electricity, gas, water and paper consumption, centralising the information from each subsidiary's source file.
- **Analysis and reactivity:** A rigorous control process is implemented during the months of October and November to analyse increases or decreases in consumption with the subsidiaries and to update the local action plans annually.

Investments and Optimisations by Site

In China:

- **Industrial efficiency:** Replacement of the traditional injection press with an electric model, offering better energy efficiency.
- **Solar energy:** Continued installation of photovoltaic panels on site to increase the share of consumption of our own green energy production.

Maspica (Italy):

- **Energy transition:** Launch of photovoltaic panel installation work at the safety footwear production site.

In Spain:

- **Energy Efficiency:** Replacement of fluorescent lights with LED lights.

In Australia:

- **Reduced consumption for operations:** Nightly rounds of managers to turn off lights and equipment, repair defective doors and adjust the air conditioning to 23°C, in order to reduce energy consumption.

In the Netherlands (ARMOR):

- **Energy Efficiency:** Automation of office lighting for automatic shut-off at a fixed time.
- **Sustainable mobility:** Use of a logistics partner using a large fleet of electric vehicles to reduce the transport-related carbon footprint.



In Brazil:

- Clean energy: DELTA PLUS Brazil has integrated the use of clean energy into its production processes. This concrete initiative contributes to the reduction of greenhouse gas emissions, guarantees the origin of the energy used and reaffirms the subsidiary's commitment to sustainable industrial practices.

In France (Head Office):

- Audit and Strategy: Performance of a complete energy audit at the Apt site in order to identify new reduction levers that comply with the requirements of the tertiary decree.
- Technical management: Implementation of a centralised control system for heating and air

conditioning equipment in order to optimise consumption according to the occupancy of the premises.

- Sustainable mobility: Addition of an additional electric charging station to support the gradual electrification of our fleet of vehicles.

Continuity in Eco-citizen commitments:

- Digital Clean-Up Day: Organisation of the *Delta Clean-Up Week* to raise awareness among employees on the reduction of digital waste.
- Clean Walk: Reiteration of the citizen action of waste collection at our French sites, having made it possible to collect 118 kg of waste during the previous edition.

Status Indicators

Resource consumption at all the group's sites is tracked in the following table:

		ELECTRICITY								WATER		PAPER	GAS	
		Surface area	Offices	KPI kWh/ m ²	Logistics	KPI kWh/ m ²	Production	CA	KPI kWh/ K€ Turnover	Staff	m ³	KPI m ³ / pers	kg	kWh
FRANCE	Registered office	3,947	321,714	6.8	-	-	-	-	-	152				-
	Froment	-	-	-	-	-	34,488	1,759	20	8	3,951	21	1,800	34,225
	Logistics Platform	16,600	-	-	315,845	1.6	-	-	-	32				-
	DP Systems	-	-	-	-	-	281,781	23,127	12	106	284*	3	893	108651
	Alsolu	-	-	-	-	-	135,539	16,624	8	38	228	6	385	54,291
POLAND	DP Polska	9,628	-	-	156,066	1.4	-	-	-	43	662	15	588	364,656
CHINA	Factory	-	-	-	-	-	4,457,741	106,331	42		2,365	-	-	0
	Logistics Platform	17,306	-	-	111,368	0.5	-	-	-	628	1,128	-	-	-
	Office	3,892	203,940	4.4	-	-	-	-	-		9,894	16	2,708	-
INDIA	Factory	-	-	-	-	-	1,078,055	15,418	70					
	Logistics Platform	10,000	-	-	408,944	3.4	-	-	-	589	10,436	18	197	113,220
GERMANY	DP Deutschland	-	-	-	-	-	14,590	3,602	4.1	7	49	7	352	8,288
BENELUX		160	5,326	2.8	-	-	-	-	-	11	24	2	99	29,118
BRAZIL	DP Brasil (2 sites)	-	-	-	-	-	1,192,645	15,776	75.6	222	2,355	11	772	0
	WhiteLake	-	-	-	-	-	763,727	8,617	89	349	3,208	9	864	21,665
COLOMBIA	DP Colombia	1,429	19,172	1.1	-	-	-	-	-	39	330	8	358	0
CROATIA	DP Croatia	180	-	-	7,860	3.6	-	-	-	9	0	0	399	16,524
MIDDLE EAST	DPME	1,200	-	-	156,660	10.9	-	-	-	17	140	8	24	0
	AllSafe Production	-	-	-	-	-	150,840	8,238	18					
	AllSafe Logistics	1,400	-	-	135,360	8.1	-	-	-	75	1,199	16	103	0
SPAIN		900	23,262	2.2	-	-	-	-	-	24	119	5	115	0
GREECE		1,000	-	-	19,305	1.6	-	-	-	9	0	-	377	0
HUNGARY		142	3,265	1.9	-	-	-	-	-	7	0	0	0	1,680

		ELECTRICITY								WATER		PAPER	GAS	
		Surface area	Offices	KPI kWh/m ²	Logistics	KPI kWh/m ²	Production	CA	KPI kWh/ K€ Turnover	Staff	m ³	KPI m ³ / pers	kg	kWh
ITALY	Maspica Production	-	-	-	-	-	1,205,329	43,525	28	99	678*	7	1,493	689,106
	Maspica Logistics	6,005	-	-	111,203	1.5	-	-	-					
	Derrigal	-	-	-	-	-	872,950	7,481	117	416	459	0	863	0
	DP Italy	900	36488*	3.4	-	-	-	-	-					
	Boots Company	-	-	-	-	-	2,159,233	8,735	247	19	355	19	323	23,184
USA	DP USA	-	-	-	-	-	1,860,060	23,955	78	141	1,815	13	543	579,750
CANADA	DP Canada Production	-	-	-	-	-	19,200	5,012	3.8	15	13	1	0	380,532
	DP Canada Logistics	27,810	-	-	105,660	0.3	-	-	-					
AUSTRALIA	SafetyLink Production	-	-	-	-	-	43,963	9,037	4.9	38	205	5	243	15,786
	SafetyLink Logistics	1,223	-	-	30,759	2.1	-	-	-					
SLOVAKIA		112	6,522	4.9	-	-	-	-	-	7	9	1	-	0
TURKEY		1,150	-	-	17,125	1.2	-	-	-	14	48	3	90	0
UK		2,469	-	-	61,134	2.1	-	-	-	13	1,468	113	185	106,044
PERU		1,000	-	-	14,403	1.2	-	-	-	25	475	19	209	0
PHILIPPINES		1,885	-	-	47,299	2.1	-	-	-	27	1,146	42	462	0
MEXICO		6,124	-	-	114,667	1.6	649,790	6,210	105	51	373	7	251	0
NETHERLANDS	DP Systems	-	-	-	-	-	17,554	6,505	3	26	142	5	740	3,556
	ARMOR	1,740	-	-	29470*	-	-	-	-	21	69	3	400	
COSTA RICA		700	-	-	2,646	0.3	-	-	-	14	23	2	1	0
ROMANIA		94	10,391	9.2	-	-	-	-	-	7	41	6	36	15,811
ARGENTINA	Production	-	-	-	-	-	381,244	9,331	41	132	0	0	648	105,061
	Logistics	1,435	-	-	127,082	7.4	-	-	-					
TOTAL	Group	120,431	630,080		1,972,855		15,318,729	319,283		3,496	44,861		16,752	2,693,090

* Estimate

KPIs

The KPIs put in place concern electricity, monitored according to the type of site, water and paper, monitored according to the workforce:

GROUP CONSUMPTION		2024			2025		
		CONSUMPTION	KPIS	2025 GOAL	CONSUMPTION	KPIS	2025 vs 2024
ELECTRICITY (kWh)	Offices	748,505	4.9 kWh/m ² / month	-5%	630,080	4.5 kWh/m ² / month	-7%
	Logistics	1,821,251	1.6 kWh/m ² / month		1,972,855	1.5 kWh/m ² / month	-3%
	Factories	17,181,816	49.5 kWh/ k€ Turnover		15,318,729	48.0 kWh/ k€ Turnover	-3%
GAS (kWh)		2,781,403		-5%	2,693,090		-3%
WATER (m ³)		49,460	14.1 m ³ per pers.	-5%	44,861	12.8 m ³ per pers.	-9%
PAPER (kg)		17,553	5.0 kg per pers.	-5%	16,752	4.8 kg per pers.	-4%
TOTAL – ENERGY (kWh)		22,532,975			20,614,754		-9%



FY 2025 confirms the effectiveness of our resource management strategy, with very encouraging overall results that exceed the objectives set for the year.

Overall Energy Performance

Across the Group, our total energy consumption (electricity + gas) continued its downward trend. It fell from **22.5 GWh in 2024 to 20.6 GWh in 2025**, recording a significant reduction of 8.4%. This overall performance demonstrates the success of our structural energy efficiency actions (equipment renewal, centralised control, LED lighting).

Detailed Analysis by Fluid and Activity

- **Electricity (Gross consumption - Evolution of KPIs):**
 - **Factories:** The energy intensity of our industrial sites, measured by kWh consumed per k€ of turnover, continued to improve. The KPI increased from 49.5 in 2024 to 48 in 2025. This represents a 3% reduction from 2024 performance, bringing us closer to the 2024 DPEF target (< 47).
 - **Offices:** Administrative areas also recorded a 7% decrease in their consumption per m² (from 4.9 to 4.5 kWh/m²/month), validating efforts to control heating/air conditioning and raise awareness of eco-friendly practices.
 - **Logistics:** Our logistics platforms continue their optimisation with a 3% reduction in their ratio (from 1.6 to 1.5 kWh/m²/month), despite sustained activity.
- **Gas (-3% overall):** Gas consumption was also reduced by **3%** to **2.69 GWh in 2025** (from 2.78 GWh in 2024). This decline, although more moderate than the previous year, is below our annual target of -5%.
- **Water (-9% per person):** Water consumption per employee improved significantly, decreasing by **9%** to **12.8 m³ per person per year** (compared to 14.1 m³ in 2024). This result far exceeds the target of -5%.
- **Paper (-4% per person):** The digital transition continued successfully, resulting in a 4% decrease in paper consumption per employee (from 5 kg to **4.8 kg per person**). This performance is the result of ongoing efforts to decrease paper consumption and the deployment of digital workflows throughout our entities, thus contributing to the control of our resources.

Project Conclusion

The year 2025 marks a stage of maturity for the “Resource Management” project. The results obtained demonstrate the Group’s ability to decouple its economic growth from its consumption of resources.

With an overall reduction of **8.4% in its total energy consumption** and significantly improved efficiency indicators on all flows (electricity, gas, water, paper), DELTA PLUS GROUP has exceeded its annual targets.

These performances validate the strategy of combining rigorous methodological deployment (ISO 14001, automation of reporting), targeted technical investments at industrial sites and continuous mobilisation of local teams. Based on these results, the Group is on track to achieve its medium-term environmental objectives.

WASTE MANAGEMENT

As part of its industrial and logistics activities, DELTA PLUS GROUP inevitably generates waste related to the production, packaging and distribution of its personal protective equipment.

The challenge for the Group is twofold

- Limit the environmental impact associated with the end of life of these materials (pollution, landfill saturation).
- Adopt a circular economy approach where waste is considered a potential resource, while controlling structurally rising treatment costs.

Key Risk Factors

Poor waste management exposes the Group to several types of identified risks:

- **Risk of regulatory non-compliance:** Faced with the rapid tightening of local and international legislation concerning sorting, recycling and traceability (especially for hazardous waste).
- **Environmental risk:** Potential soil or water pollution in the event of inadequate storage on site or use of uncontrolled downstream treatment systems.
- **Economic risk:** Continuous increase in landfill taxes and treatment costs, coupled with a loss of economic value on deposits of non-recovered materials (cardboard, plastics, metals).
- **Risk to reputation:** Increasing expectations from customers and investors regarding the responsible management of operational waste.

2025 Transition Policy and Objectives

DELTA PLUS GROUP's policy is based on the standard hierarchy of "3Rs":

1. **Reduce** waste generation at the source.
2. **Reuse** internally what can be reused (e.g. reuse of packaging, pallets).
3. **Recycle** and recover residual waste by focusing on material recovery (recycling) or, failing that, energy recovery.

Target 2025: Structuring for management.

Like the "Climate" and "Resources" projects, 2025 was a major transition year. The priority objective is not yet to set quantified reduction targets, but to structure the approach across the Group. This includes:

- Harmonisation of sorting practices across all industrial and logistics subsidiaries.
- Reliability of data reporting (precise tonnages by type of waste and by final treatment channel) via our new centralised reporting tool, in order to establish a solid reference year (baseline).

Concrete Actions

The year 2025 marks a turning point in waste management at DELTA PLUS GROUP, characterised by an **expansion** of the **scope** monitored and rigorous **structuring of data collection**, a prerequisite for global management.

History and Extension of the Perimeter

Historically managed locally by each site according to national regulatory constraints, waste management is now the subject of a harmonised Group approach.

The 2025 financial year saw the scope of reporting expand considerably to include new key production and distribution sites: Germany, France (Alsolu), Italy (Boots CIE), Canada, Romania, UK, Slovakia, Philippines and Brazil (White Lake). This extension confirms our desire to cover all of the Group's significant operations.

Structuring and Reliability of Data

Under a new project impetus since May 2025, substantive work has been done to make reporting more reliable:

- Harmonisation of standards: A complete re-categorisation of waste types has been carried out. The objective is twofold: to harmonise sorting practices between subsidiaries and to ensure optimal integration of this data in the Group's Carbon Footprint (for fiscal years 2024 and 2025).

- Automation of collection: An automatic recovery file of the data entered by the subsidiaries was set up following a contact campaign with all the sites in September, guaranteeing more reliable and homogeneous feedback.

Operational Reduction and Recovery Actions

In the field, subsidiaries continue their efforts to apply the "3Rs" (Reduce, Reuse, Recycle) rule through concrete actions adapted to their activities.

Logistics and Reuse Optimisation:

- France (Apt Warehouse): Purchase of a second 300% pre-stretch filming machine, significantly reducing the amount of plastic film used per pallet shipped.
- France (DP SYSTEMS): Reduced costs and reduced carbon impact thanks to a new service provider located 10 km away (instead of 30 km).
- Poland: Implementation of an internal circular economy loop: recovery of cardboard tubes and film not used in storage to reuse them in their entirety as cushioning materials in customer packages.
- Colombia: Delivery of recoverable waste (cardboard, plastic, electronics) to a foundation for certified waste management and reinvestment of the profits from resale in social programs for informal workers.
- Group: Continuation of the general policy of repairing broken pallets and reusing cardboard and plastic packaging in internal logistics flows.

Industrial Efficiency and Recycling:

- China: Streamlining of plant processes and improvement of technical knowledge (operators and machines) leading to a measurable reduction in leather waste. Internal recycling of plastic continues.
- India: Continuation of internal recycling of polyurethane waste.
- Brazil: Implementation of the recycling of protective tips (Toe Box and Counter).

Office Life (Head Office):

- Installation of a composter at the Apt site to recover bio-waste and implementation of selective sorting of glass in the canteen.



Raising of awareness among teams

Because sorting at the source is the key to reuse, the “Trions ensemble” (Let’s recycle) awareness campaign was renewed, accompanied by the deployment of new on-site displays to remind employees of the sorting instructions.

Status Indicators

The financial year 2025 is the reference year (baseline) for our new expanded reporting scope. The consolidated data below provides an exhaustive picture of the waste generated by the Group’s industrial and logistical activities.

Tonnage of waste discharged for the perimeter

WASTE TYPE																				
RECYCLED WASTE (TONNES)	APT	DP SYSTEMS	CHINA	INDIA	MASPICA	DP BRAZIL	POLAND	USA	SAFETYLINK	COLOMBIA	DPME & ALL SAFE	GERMANY	ALSOLU	BOOTS	CANADA	ROMANIA	UK	SLOVAKIA	PHILIPPINES	WHITE LAKE
Aluminium	0.0	14.2	0.0	0.0	1.8	0.1	0.0	0.0	5.8	0.0	0.00	0.0	7.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wood	7.2	16.7	6.6	9.9	0.0	0.0	0.0	0.0	0.0	0.0	2.46	0.0	19.4	0.0	0.0	2.7	7.0	0.0	0.0	20.8
Metals	5.2	0.0	0.1	2.4	0.0	0.0	0.9	0.0	0.0	0.0	0.00	0.0	0.5	3.3	0.0	0.0	1.5	0.0	0.1	0.0
Ferrous metals	0.0	17.0	5.5	0.0	11.0	0.8	0.0	0.0	1.3	0.0	0.00	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	20.9
Batteries	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0
Oil	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0
Other hazardous waste	0.3	0.7	36.3	0.0	6.3	3.7	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wastewater and sludge	7.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0
DEEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0
Cardboard and Paper	15.2	11.3	56.9	12.3	37.3	6.0	2.9	39.8	11.8	1.2	3.65	1.1	11.1	4.7	4.0	4.7	2.0	6.1	0.4	13.2
Plastic - Other Packaging	1.7	0.6	65.1	12.2	0.0	1.1	0.0	0.0	0.0	0.1	0.37	0.0	0.0	4.1	0.0	0.1	0.8	0.0	0.0	1.1
Aluminium packaging	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Textiles and linens	0.0	0.0	0.0	49.0	0.0	64.7	0.3	0.0	0.0	0.0	0.00	0.0	0.0	35.0	0.0	0.0	0.0	0.0	0.0	1.8
Non-hazardous Industrial Waste (NIW)		6.5	0.0	72.6	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	22.1	0.0	0.0	0.0	5.0	0.0	0.0	0.0
Total recycled (tonnes)	37.58	66.95	170.50	158.49	56.42	76.59	4.07	39.84	18.88	1.28	6.48	1.12	60.88	48.13	4.00	7.54	16.57	6.06	0.42	57.79
NON-RECYCLED WASTE (TONNES)																				
Residual waste	5.9	0.0	4.2	0.0	0.0	0.0	1.4	74.6	30.0	0.0	0.00	0.0	0.0	0.0	6.0	0.0	1.0	0.0	0.0	0.0
Hazardous Waste (HW)	0.0	0.0	0.0	0.0	33.9	0.0	0.0	0.6	0.0	0.0	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.3
Plastic - Other Packaging	0.0	0.0	8.1	72.9	182.5	0.0	0.0	0.0	0.0	0.0	0.11	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
Textiles and linens	0.0	0.0	275.1	0.0	0.0	12.7	0.0	0.0	0.6	0.0	0.01	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	179.2
Cardboard and Paper																1.6				
Wood																1.6				
Total non-recycled (in tonnes)	5.96	0.00	287.37	72.91	216.32	12.74	1.42	75.16	30.60	0.00	0.12	0.00	0.00	0.02	6.00	3.30	2.50	0.00	0.00	183.54
Total tonnage of recycled waste	43.54	66.95	457.87	231.40	272.74	89.32	5.49	115.00	49.48	1.28	6.60	1.12	60.88	48.15	10.00	10.84	19.07	6.06	0.42	241.33
% of waste recycled	86%	100%	37%	68%	21%	86%	74%	35%	38%	100%	98%	100%	100%	100%	40%	70%	87%	100%	100%	24%

Total waste production (former Perimeter): 1,340

Total waste production: 1,737.54

Former recycling rate Perimeter: 47.6%

New recycling rate Perimeter: 48.3%

Target 2025 > 50%

KPIs

1) The recycling rate of our waste: KPI No. 1

WASTE TYPE																				
RECYCLED WASTE (TONNES)	APT	DP SYSTEMS	CHINA	INDIA	MASPICA	DP BRAZIL	POLAND	USA	SAFETYLINK	COLOMBIA	DPME & ALL SAFE	GERMANY	ALSOLU	BOOTS	CANADA	ROMANIA	UK	SLOVAKIA	PHILIPPINES	WHITE LAKE
Total recycled (tonnes)	37.58	66.95	170.50	158.49	56.42	76.59	4.07	39.84	18.88	1.28	6.48	1.12	60.88	48.13	4.00	7.54	16.57	6.06	0.42	57.79
Total tonnage of recycled waste	43.54	66.95	457.87	231.40	272.74	89.32	5.49	115.00	49.48	1.28	6.60	1.12	60.88	48.15	10.00	10.84	19.07	6.06	0.42	241.33
% of waste recycled	86%	100%	37%	68%	21%	86%	74%	35%	38%	100%	98%	100%	100%	100%	40%	70%	87%	100%	100%	24%

New recycling rate Perimeter: 48.3%

Target 2025 > 50%

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

The analysis of the results for the 2025 financial year must be conducted at two levels to assess the Group's performance: an overview integrating the new expanded scope (our new reference), supplemented by a constant scope analysis to measure the real evolution of our historic sites compared to 2024. In 2025, the integration of new sites (Germany, White Lake, Philippines, etc.) brought the total amount of waste managed by the Group to an unprecedented level.

On this new expanded scope, the results are as follows:

- **Total Waste: 1,737 tons** of waste generated.
- **Overall Rate of Reuse: 48.3%** (i.e. 839 tonnes recycled or recovered).

These data constitute **our new comprehensive reference year (baseline)** for future management of the Group's waste strategy.

To assess the effectiveness of the actions carried out, it is essential to compare the performance of the sites present over the two financial years. **On this constant historical perimeter**, the analysis reveals a double dynamic of very positive progress:

KEY INDICATOR (CONSTANT PERIMETER)	FY2024	FINANCIAL YEAR 2025	EVOLUTION / TREND
Total Waste Generated (Tonnes)	1,509	1,340	Significant reduction (-11%) (Application of the "Reduce" principle)
Average Recycling Rate (%)	43%	47.6%	Significant improvement (+4.6 pts) (Application of the "Recycle" principle)

This analysis shows that, on a like-for-like basis, the Group has simultaneously managed to **reduce its overall waste production** and **better recover the waste it generates**.

The improvement in overall performance at constant scope can be explained by concrete results in the field:

- **Reduction at the source:** The significant decline in overall tonnage is driven in particular by sites such as **Apt (France)**. Thanks to optimisation actions (e.g. new film-wrap machine), the site saw its total volume of waste decrease by nearly 18%, from 52.9 tonnes in 2024 to **43.5 tonnes** in 2025.

- **Increase in the recovery rate:** The increase in the average rate is driven by the encouraging progression at major industrial sites that started from lower levels, such as **China** (whose rate went from 32% to **37%**) and **Maspica** (from 16% to **21%**). These results validate the first efforts to structure the sectors for complex industrial waste.



II) The progress of the scope: KPI No. 2

KPI NO. 2	2020	2021	2022	2023	2024	2025
Sites in the perimeter	Apt (HQ, platform + factory)	Apt (HQ, platform + factory)	Apt, DP China, DP Poland, DP Systems	Apt, DP China, DP Poland, DP Systems, DP India, DP Brazil, Maspica Italy	Apt, DP China, DP Poland, DP Systems, DP India, DP Brazil, Maspica Italy, DP USA, SafetyLink Australia, DP Colombia, DP Middle East	Apt, DP China, DP Poland, DP Systems, DP India, DP Brazil, Maspica Italy, DP USA, SafetyLink Australia, DP Colombia, DP Middle East, DP Germany, Alsolu, Boots Company, DP Canada, Romania, UK, Slovakia, Philippines, White Lake
Workforce concerned	7%	7%	28%	55%	63%	75%

This key indicator measures the deployment of the structured waste management approach within the Group. It reflects the share of the workforce working at sites whose waste data is reported and consolidated.

The graph shows a very clear acceleration of the approach since 2022. In three years, the coverage rate has more than doubled from 28% to a forecast of **75% for FY2025**. This rapid progress reflects the Group’s desire to gradually integrate all of its major industrial and logistics sites under a strategy of unified management.

CONCLUSION

Financial year 2025 marks a decisive stage of structuring and scaling up for waste management at DELTA PLUS GROUP.

Historically managed locally, the approach has moved to a proactive Group management phase. This has resulted in a massive expansion of the reporting scope, which now covers 75% of the workforce, compared to only 7% five years earlier.

This structuring is already bearing fruit. The 2025 results demonstrate the Group’s ability to simultaneously activate the two levers of the circular economy: reducing volumes at the source at its mature sites and improving recovery channels at its developing industrial sites.

With a now solid baseline of 1,737 tonnes and a starting rate of 48.3%, DELTA PLUS GROUP has the necessary foundations to define, in the coming years, quantified objectives for improving its overall recovery rate.

IMPACT ON CLIMATE CHANGE

As part of its environmental approach, DELTA PLUS GROUP is committed to understanding, measuring and limiting all greenhouse gas (GHG) emissions generated directly and indirectly by its activity. The accumulation of these gases in the atmosphere leads to a major climate disruption, marked by rising global temperatures and sea levels.

Faced with these challenges, our objective is to identify our levers of action to reduce the climate impact of the entire Group, whether from our production, logistics or administrative sites.

Key Risk Factors

Climate change generates major risks that the Group has identified and wishes to mitigate:

- **Accumulation of GHGs:** The accumulation of these greenhouse gases in the atmosphere leads to an increase in global temperatures and a rise in ocean levels.
- **Extreme events:** The multiplication of extreme climatic and natural events (floods, fires, storms) requires rapid and increasingly costly adaptation for our infrastructure.
- **Erosion of biodiversity:** Climate change is causing the extinction of certain animal and plant species, resulting in a standardisation of biodiversity unable to adapt to these abrupt changes.
- **Saturation of natural regulation:** Nature is no longer able to absorb the increasing volumes of greenhouse gases emitted globally, thus losing its role as a regulator of air quality.

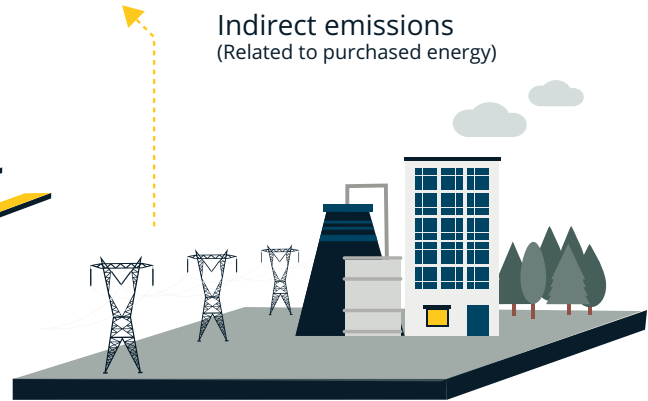
SCOPE 1

Direct emissions
(Owned or controlled sources)



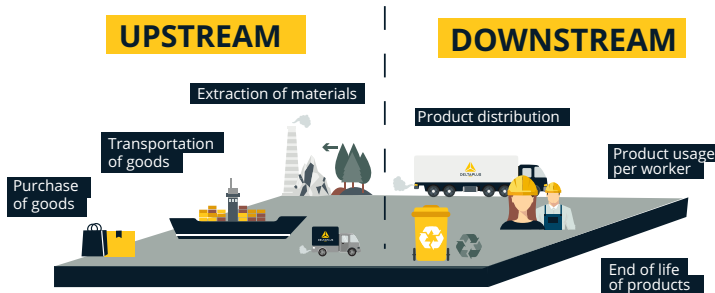
SCOPE 2

Indirect emissions
(Related to purchased energy)



SCOPE 3

Other indirect emissions
(Value chain)



THE POLICY and the Transition to Global Management

The Group's policy is to establish a complete carbon footprint covering the three emission scopes. The ambition is to move from a stage of simple "reporting" to a real stage of "steering" our GHG emissions.

- A pivotal year in 2025: While our previous assessments focused on a priority area (Apt Headquarters, DELTA PLUS Systems, Maspica and Polish platform), the year 2025 marks the transition to the calculation of the Group-wide carbon footprint, now covering **95% of the workforce and 86% of the Group's turnover**.
- Digital Transformation: This change in scale is made possible by the implementation of our new dedicated software tool, which automates the collection of data from all our subsidiaries and guarantees increased accuracy of the results.

History and Evolution

The project started at the Apt headquarters following the environmental analysis related to ISO 14001 certification. Until 2021, the scope was limited to emissions related to the transport of goods (significant item of Scope 3), identified from the outset as a major impact of our activity.

In 2024, we managed to compare trajectories at our pilot sites, notably observing a 4% reduction in emissions at the Apt site between 2022 and 2023. With this experience, the Group is now deploying this expertise to all its subsidiaries to define reduction action plans adapted to each type of site.



Methodology and Perimeter of Analysis (Scopes 1, 2 and 3)

Our methodology is based on international standards (Carbon Footprint and GHG Protocol) to analyse three categories of emissions:

- **Scope 1 (Direct Emissions):** Emissions related to stationary and mobile combustion sources (boilers, vehicle fleet) and fugitive emissions.
- **Scope 2 (Indirect energy-related emissions):** Emissions related to electricity consumption and heating networks.
- **Scope 3 (Other indirect emissions):** This category is the most significant, typically accounting for more than 80% of our assessment. It covers our entire upstream and downstream value chain: purchases of raw materials and services, transport of goods, travel of employees, as well as the end of life of the products sold.

Concrete Actions

The year 2025 marks a turning point in DELTA PLUS GROUP's climate strategy, characterised by the shift from pilot site reporting to centralised and global project management.

Digitalisation and Group-wide management

- Selection of a **new expert tool:** The Group has chosen the Greenly solution to manage its environmental data. This tool has been selected for its ability to meet the requirements of the future CSRD, providing a robust interface for ESG data collection and analysis.
- **Scoping of the Bilan Carbone Groupe project:** Major structuring work was carried out to define the processes for collecting information from all of our global subsidiaries, guaranteeing a homogeneous and rigorous methodology.

- **Methodological reliability** on the "Purchasing" item: Clear improvement has been brought to the quality of data for our principal emissions item (Scope 3). We have abandoned the approach based on financial data (monetary ratios) used in previous years in favour of **real physical data** (tonnages, materials) for this 2024 assessment, considerably refining the accuracy of our measurement.
- Performance of the **2024 Carbon Footprint at the Group level:** Project-based management of the carbon footprint (Scopes 1, 2 and 3) for the 2024 financial year, achieving almost total representativeness of the Group (95% of employees and 86% of turnover), making it possible to establish a complete baseline for our future reduction trajectories.

Optimisation of Flows and Operational Consumption Reduction

Alongside these structuring projects, DELTA PLUS is pursuing concrete actions initiated to reduce its direct and indirect emissions:

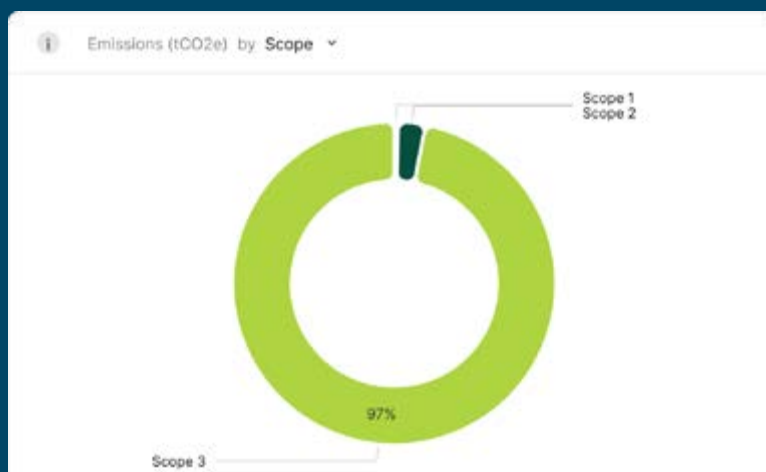
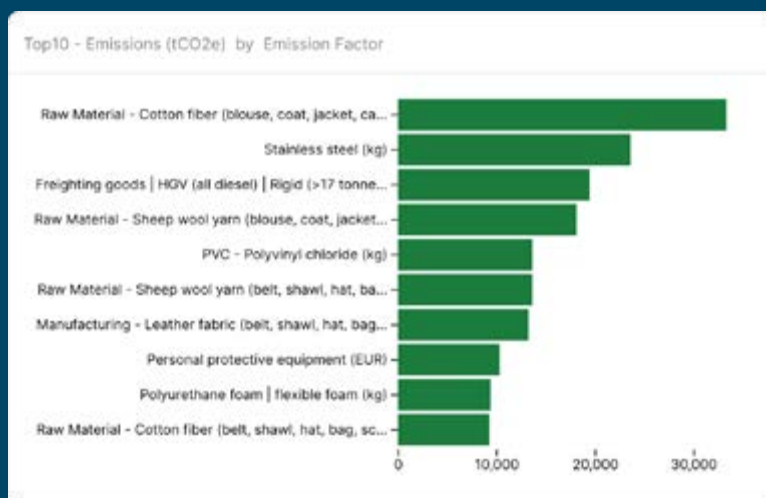
- **Freight transport:** Optimisation of the filling of large capacity containers to limit the number of trips.
- **Modal shift:** Systematic prioritisation of maritime transport and strict limitation of the use of air cargo.
- **Selection of partners:** Priority given to carriers with environmental certification or having implemented a "last-mile zero emission" approach.
- **Employee mobility:** Maintaining teleworking to reduce commuting and actively encouraging car-pooling and green mobility.
- **Eco-design:** Integration of the Life Cycle Assessment (LCA) approach to identify emission reduction levers, starting from the product design phase.

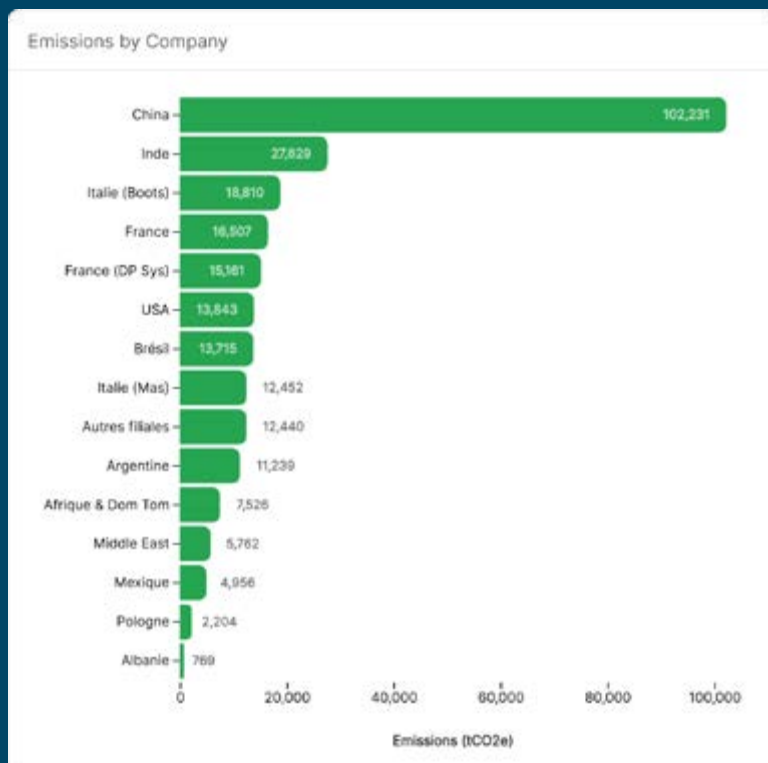
Status Indicators

The data below constitutes our reference photograph at time T. They will serve as a basis for defining our future reduction trajectories.

<p>Emissions</p> <p>265k</p> <p>tCO2e</p>	<p>Emissions per employee</p> <p>76.6</p> <p>tCO2e/employee</p>	<p>Emissions per revenue</p> <p>766</p> <p>tCO2e/revenue (M)</p>	<p>Share of activity-based</p> <p>88%</p> <p>of total emissions</p>
--	--	---	--

Category	Description	Scope	Emissions (tCO2e)
1.1	Generation of electricity, heat or steam	Scope 1	411.4
1.2	Transportation of materials, products, waste, and employees	Scope 1	534.8
1.3	Physical or chemical processing	Scope 1	0
1.4	Fugitive emissions	Scope 1	34.9
2.1	Electricity related indirect emissions	Scope 2	7267.6
2.2	Steam, heat and cooling related indirect emissions	Scope 2	0.1
3.1	Purchased goods and services	Scope 3	Upstream 214771.2
3.2	Capital goods	Scope 3	Upstream 3991.8
3.3	Fuel- and energy- related activities not included in Scope 1 or Scope 2	Scope 3	Upstream 2143.6
3.4	Upstream transportation and distribution	Scope 3	Upstream 24637.2
3.5	Waste generated in operations	Scope 3	Upstream 1454.1
3.6	Business travel	Scope 3	Upstream 3132.2
3.7	Employee commuting	Scope 3	Upstream 4393.9
3.8	Upstream leased assets	Scope 3	Upstream 1352.4
3.9	Downstream transportation and distribution	Scope 3	Downstream 436.4
3.10	Processing of sold products	Scope 3	Downstream 3.7
3.11	Use of sold products	Scope 3	Downstream 0
3.12	End-of-life treatment of sold products	Scope 3	Downstream 6771
3.13	Downstream leased assets	Scope 3	Downstream 0
3.14	Franchises	Scope 3	Downstream 0
3.15	Investments	Scope 3	Downstream 1.0





The analysis of this first global measurement reveals a total carbon footprint of **266,000 tCO₂e** for the year analysed. The distribution by scope reveals a massive preponderance of Scope 3, which alone represents **97%** of the Group's emissions. This structure is characteristic of our business sector, where the main impacts do not lie in the energy consumption of our sites (Scopes 1 and 2), but in our upstream value chain. The item "Purchases of goods and services" is by far the majority contributor (more than 214,700 tCO₂e), followed by the upstream transport of goods. The fine analysis of emission factors confirms that the carbon impact is concentrated in the raw materials of our products, including cotton, stainless steel, wool, PVC and leather. Geographically, this industrial reality is reflected in a major contribution

from our production entity in China (102,231 tCO₂e), followed by India and Italy.

This comprehensive measurement exercise, made possible by the digitisation of our data collection, allows us to establish a **robust and transparent baseline year**. This precise mapping is now the essential foundation on which the Group will rely to define **targeted reduction trajectories (KPIs)** in the coming years, prioritising eco-design actions, the choice of less emissive materials and the optimisation of upstream logistics.

Note: Quantified emission reduction targets (low-carbon trajectories) will be defined later, once this reference year of 2024 has been perfectly stabilised and analysed.

KPIs

Beyond the raw results of the assessment, the success of this transition year is measured by our ability to have structured and deployed a reliable collection methodology on a global scale.

STRATEGIC OBJECTIVE 2025	TARGET / SCOPE	RESULT 2024	STATUS
Establish a complete and auditable carbon reference year ("Baseline")	> 90% of the workforce > 85% of turnover	95% of the workforce 86% of the CA (Soc. Sec. ceiling)	Goal Achieved

Conclusion

The "Impact on Climate Change" project went through a pivotal stage in 2025. By moving from an approach based on pilot sites to a quasi-exhaustive measurement of the Group's scope thanks to digitalisation (Greenly), DELTA PLUS is equipping itself with the necessary means to manage its climate strategy.

This year is dedicated to making our measurements more reliable, which is an essential foundation for defining, in a second phase, ambitious and scientifically based reduction trajectories across our entire value chain.

ENVIRONMENTAL IMPACT OF THE PRODUCT LIFE CYCLE

As a designer and manufacturer, DELTA PLUS GROUP's major environmental impact does not lie in its factories, but in the products it brings to the market. The results of the 2024 Carbon Footprint assessment confirmed this: raw materials (cotton, metals, plastics, leather) are the Group's first line item for emissions.

The challenge is to move from a linear model ("extract, manufacture, discard") to a circular approach. It is about integrating the environment throughout the life of the product and especially from the design phase, when 80% of the future impact of a product is determined.

Key Risk Factors

- **Environmental Risk and Resource Depletion (Ecological Risk):** The intensive use of non-renewable virgin raw materials (especially plastics derived from fossil fuels) contributes to the depletion of natural resources. In addition, the end of life of products, if they are buried or incinerated without reuse, causes lasting pollution of ecosystems (soils, oceans) and contributes to climate change.
- **Economic and competitiveness risk (Economic risk):** This risk manifests itself as an increase in direct and indirect costs: increasing volatility in the prices of virgin raw materials and energy, increased environmental taxes (carbon tax at borders, taxes on non-recycled plastics) and increased financial contributions to eco-organisations (end-of-life management costs - EPR). Inaction would also threaten competitiveness in the face of competitors who would more quickly come up with sustainable alternative offers.
- **Regulatory and normative risk (Strong):** The rapid tightening of European and international legislation requires a transformation of practices: the AGECE law in France, the future European Ecodesign Regulation (ESPR), increased requirements on environmental labelling, the progressive prohibition of certain substances and the arrival of the "Digital Product Passport".
- **Market and reputational risk ("Greenwashing"):** Faced with the growing expectations of customers and users for more responsible products, the Group must be able to offer credible alternatives. The major risk is that of "greenwashing": communicating on ecological arguments not supported by

scientific data (such as Life Cycle Analyses based on unofficial databases), which would expose the Group to serious sanctions and a lasting loss of confidence.

2025 Policy and Objectives

THE POLICY: Measure to Act

The Group's policy is to systematically integrate eco-design into the development of new products and the renewal of existing ranges. This approach is not based on intuition but on the scientific measurement of our impacts to guide our design choices, without ever compromising safety and performance, the main purpose of PPE.

The priority objectives for the year 2025

The year 2025 is dedicated to the operational acceleration of this strategy around two major areas:

1. Increase the percentage of recycled materials in our products: Set the Group on an ambitious trajectory to reach a target of 15% recycled materials by 2030.
2. Identify levers for reducing impact through science: Implement the widespread use of Life Cycle Analyses (LCAs) via the calculation of "Eco-notes" (eco-scores) (kg CO₂eq) to precisely identify where the impacts are located and the most effective reduction levers for our product ranges.

In addition to these two product objectives, the Group is pursuing its specific objectives on reducing the impact of packaging (recyclability and sorting information).

Concrete Actions

To meet these objectives, 2025 was marked by a strong acceleration of actions in three complementary areas: measurement, materials and packaging.

Area 1: Identification of levers via scientific measurement (LCA objective) To identify the topics of impact reduction in a robust and sustainable manner, in 2025 the Group carried out major structuring work on its measurement tools.

- **Selection of a new expert tool:** An audit of market solutions was carried out to identify a tool more suited to the specificities of our PPE products than the current solution ("La Belle Empreinte"). The choice was made to use the **Greenly** tool, which will gradually replace the existing solution to offer finer and integrated life cycle analyses.



- **Massification of calculations (Current tool):** While waiting for the deployment of this new tool, the teams accelerated the use of the existing solution. Action 2025 focused on the systematic calculation of an eco-score for launched products, with the objective of achieving a coverage of “20/80” (calculate eco-scores for 20% of products representing 80% of sales in Western Europe, or about 350 references between 2025 and 2026)
(Note: Some entities such as Maspica are waiting to switch to specific tools such as SIMAPRO in 2026).

Area 2: Integration of Recycled Materials (Target 15% in 2030) To start the trajectory towards the target of 15% in 2030, several structural levers were activated in 2025:

- **Governance and R&D Process:** Driver Sustainability has become a mandatory criterion in the development of every product family. Development teams now offer recycled materials from the start of projects, relying on specialised “materials books” (plastic, metal).

- **Upgrade:** Capitalising on premium positioning to incorporate more expensive recycled materials, as exemplified by Sixton’s Helevo range which incorporates over 50% recycled materials.
- **Industrial circular economy loops:** Combining the Group’s industrial know-how with initiatives to collect production waste to create closed loops (example of DPOL at DP India, duplicable model).

Area 3: Responsible Packaging An innovative approach is being pursued to reduce the impact of packaging. 2025 efforts focused on maximising the recyclability of components (primary and secondary) and compliance of consumer information (sorting info labels).

Performance Indicators (KPIs) and Results 2025

The “Products” pillar presents tangible results over the year, demonstrating concrete progress towards the objectives set.

KPIs

The initial target of 2025 (calculate the Eco-score on more than 100 products) was largely exceeded, demonstrating the desire to identify levers for large-scale reduction.

INDICATOR	INITIAL 2025 TARGET	RESULT 2025	STATUS
Number of Life Cycle Assessments (LCAs) / Eco-scores performed	> 100 calculations	203 calculations done	Goal exceeded (x 2)

Detail of 203 calculations to identify the impacts by family: 57 Shoes, 49 Gloves, 40 Head, 38 Fall, 19 Bodywear.

Increased portion of recycled materials

A target of 15% recycled material has been set for 2030. The 2025 result is up due to specific factors (contribution of the Collective Protection activity, decrease in sales in certain categories), and despite the scope of coverage, which is down due to recent acquisitions.

The slow evolution of customers’ acceptance of the potential constraints related to the use of recycled materials is one of the main causes of this delay in the implementation plan for recycled materials.

RATE OF RECYCLING OR RE-USE OF PRODUCTS ON THE LINE		Turnover 2022 at 26/01/2023 (in k€)	% Recycled value (as% of Turnover)	Turnover 2023 at 26/01/2024 (in k€)	% recycled value (as% of turnover)	Turnover 2024 at 10/01/2025 (in k€)	% recycled value (as% of turnover)	Turnover 2025 at 31/12/2025 (in k€)	% recycled value (as% of turnover)
Scope of covered turnover									
Fall Arrest	- Kits	6,684	6.0%	5,059	0.65%	4,435	0.80%	4,426	0.80%
Fall Arrest	- Mechanics	8,907	1.2%	9,936	3.06%	9,762	3.20%	9,527	3.20%
Fall Arrest	- Textiles	9,735	5.1%	11,180	0.77%	10,375	0.80%	9,271	0.80%
Fall Arrest	- Slings			7,060	0.00%	5,512	0.00%	4,765	0.00%
Fall Arrest	- Collective protection	23,589	7%	53,513	18.00%	47,580	20.95%	48,836	29.99%
Head	- Helmets	24,903	1.7%	23,952	2.00%	26,298	2.20%	25,765	2.20%
Head	- Noise cancelling	7,096	1.8%	7,311	1.84%	7,152	1.88%	7,117	1.88%
Head	- Glasses	19,826	7.5%	20,862	6.50%	20,406	6.50%	19,814	2.30%
Head	- Respiratory	14,849	0.5%	13,630	0.57%	13,446	0.50%	14,758	0.50%
Shoes	- Shoes with recycled	29,181	6.0%	89,212	9.80%	88,115	6.80%	80,812	6.70%
Shoes	- Shoes without recycled			43,693	0.00%	35,140	0.00%	31,861	0.00%
Clothing	- Products containing recycled	1,407	37.0%	52,120	2.41%	50,995	4.65%	48,954	4.89%
Clothing	- Products without recycled	64,946	0.0%	15,687	0.00%	9,895	0.00%	8,986	0.00%
Gloves	- Gloves	50,147	0.0%	52,413	0.04%	46,166	0.04%	42,808	0.04%
Scope of covered turnover		261,270	2.7%	405,627	5.5%	375,277	5.6%	357,700	6.7%
Scope of uncovered turnover									
Fall Arrest	- P.P.E. Fall Arrest								
Fall Arrest	- Collective protection	27,676	0%				0%		
Fall Arrest	- Slings	6,703	0%						
Head	- Glasses								
Head	- Respiratory								
Shoes	- Shoes	48,836	0%						
Uncategorised		74,736	0%	15,051	0%	19,782	0%	31,819	0%
Scope of uncovered turnover		157,951	0%	15,051	0%	19,782	0%	31,819	0%
Scope of Total Turnover		419,221	1.7%	420,678	5.3%	395,059	5.3%	389,519	6.2%
SHARE OF PERIMETER COVERED AS % TURNOVER			62%		96%		95%		92%

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

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

Packaging: Recyclability and Information

The priority targets set for 2025 on packaging have reached very high levels of achievement.

2025 PACKAGING GOAL	RESULT / FORECAST 2025
Recyclable materials (Main Components)	99.9% (Near 100% target)
Recyclables (Secondary Components)	90% (100% target)
Sorting info labels on packaging	99.8% (Near 100% target)

Mineral Oils Compliance Note: In addition to these quantified results, in 2025 the Group initiated the census of mineral oils in its packaging inks. Although the request is now systematically integrated into supplier specifications, the operational implementation of substitution was not yet complete at the end of 2025.

Conclusion

The year 2025 marks an operational turning point in DELTA PLUS GROUP's product strategy.

The Group has structured its future by selecting Greenly as a future LCA measurement tool, more

suited to its products, while managing to massify the identification of its impacts (203 products analysed with the current tool). At the same time, the structuring of R&D processes has been finalised to increase the portion of recycled materials.



While the current rate of 6.2% (data 2025) shows the remaining road to be covered to reach the target of 15% in 2030, the solid foundations laid in 2025 (new tools, mandatory processes) are the essential lever to accelerate this material transition in the coming years.

CONCLUSION OF THE PLANET PILLAR: THE YEAR OF THE CHANGE OF SCALE

FY 2025 will remain a pivotal year in DELTA PLUS GROUP's environmental strategy. It materialises the transition from a CSR approach historically based on local initiatives and pilot sites, to a **global strategy, structured and driven by data**.

Faced with the urgency of ecological challenges and the tightening of the regulatory context (CSRD), the Group has invested heavily in making its measurements more reliable in order to have a comprehensive view of its impacts. This change in scale is perfectly illustrated by the new maturity of our four major projects:

1. **On Climate:** The transition to global management is acknowledged. Thanks to the digitisation (Greenly) and the reliability of "Purchasing" data, the Group has established its first complete carbon "baseline" (266,000 tCO₂e), covering 97% of its actual emissions.
2. **On Resources:** The effectiveness of historical approaches is confirmed. The Group has exceeded its annual targets with an overall reduction of **8.4% in its energy consumption**, proving its ability to decouple growth and consumption.
3. **On Waste:** Structuring is underway. The massive expansion of the reporting scope (now covering **75% of the workforce**) has made it possible to establish a solid baseline (**1,737 tonnes**) and to set in motion positive dynamics of reduction at the source and recovery.
4. **On Products:** Acceleration is tangible to tackle the core of our impact (Scope 3). In 2025, the Group doubled its life cycle analyses (**203 Eco-scores**) and made eco-design mandatory in its R&D processes to reach its target of 15% recycled materials by 2030.

In conclusion, in 2025, DELTA PLUS GROUP laid the essential foundations for credible and ambitious environmental management.

By moving from "reporting" to "management", and by now having robust reference years (baselines) for all its material impacts, the Group is ready to define, in the coming years, scientific and quantified reduction trajectories in the medium and long term.

SUSTAINABLE BUSINESS – THE COMMITMENTS OF DELTA PLUS GROUP FOR A SUSTAINABLE ECONOMY

FAIRNESS OF PRACTICES

Fair practices aim to secure the company's relations with all its stakeholders (public bodies, partners, suppliers, customers, etc.) by guaranteeing the ethical conduct of transactions, etc.

It is with this in mind that we have created a code of conduct and anti-corruption measures applicable to all DELTA PLUS Group employees.

For DELTA PLUS GROUP, this responds to the **absolute** need to control the risks of fraud, **corruption** and tax evasion. While tax risks are **historically controlled** by our financial reporting system led by the Finance Department, the implementation of a **specific plan was essential to contain the risk of corruption**.

The facts of corruption **expose the Group to major risks**:

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

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

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

Management expects each employee to adopt responsible behaviour, defined in our "Code of good conduct and anti-corruption measures", in accordance with the requirements of the Sapin 2 law.

This system, managed by the Group HRD with the contribution of lawyers, is based on a triple objective of 100% coverage:

- 100% of employees informed of the plan.
- 100% of exposed populations are trained and assessed.
- 100% of the alerts received have been clarified.

Concrete Actions

In 2025, the Group continued to deploy and secure its system:

- **Updated Risk Mapping:** Following the comprehensive review finalised in 2022, the list of positions classified as “highly exposed” was kept up to date to adapt the training plans in 2025.
- **Monitoring and Alerts: Continuous monitoring of the whistleblower mailbox and**

legislative watch to ensure ongoing compliance of the plan (no major adaptation needed in 2025).

Status Indicators

The Group’s workforce at the end of 2025 was 3,174 employees. The Code of Conduct and Anti-Corruption Measures has been translated into 15 languages to be accessible to all employees. It was distributed in all subsidiaries included in the CSR scope.

STAFF FAIR PRACTICES	2023	2024	2025
Staff concerned by the procedure*	3,218 including 1,191 arrivals	3,103 including 1,074 arrivals	3,174 including 1,043 arrivals
Workforce with low risk exposure	1,014	913	890
Workforce moderately exposed to risk	63	28	28
Workforce highly exposed to risk	114	133	125

* Note on Methodology: The data presented in the table for 2025 is as of 31/12/2025.

KPI’s

Coverage rate (Communication of the Code)

- **Objective: 100%** of the CSR workforce.
- **Result 2025: 100%.**
- **Analysis:** All employees, including new hires, were notified of the existence of the code with systematic monitoring.

Rates of training of populations at risk

- **Objective: 100%** success in e-learning for highly exposed people.
- **Result 2025: 100%.**

- **Analysis:** All employees in “highly exposed” positions (according to the current mapping) passed the test.

Alert processing rate

- **Objective: 100%** resolution of cases.
- **Result 2025: 100%.**
- **Analysis:** Four alerts were counted in 2025. All were processed in accordance with the procedure provided for in the code.

KPI FAIR PRACTICES	2023	2024	2025
% with knowledge of the plan (based on new entrants)	100%	100%	100%
% of the highly exposed population having taken and passed the e-learning (based on new entrants identified over the year)	100%	100%	100%
% of resolution of reports (report over the past year)	100%	100%	100%

Conclusion and Outlook 2026

The success of this pillar is based on the continuous security of processes. For 2026, the objectives remain the maintenance of 100% coverage rates

(communication, training, treatment), with a specific action planned to update the content of the e-learning training module.



INVOLVEMENT OF SUPPLIERS IN OUR APPROACH

The involvement of our finished product suppliers in our CSR approach is an essential lever to extend our positive impact beyond the direct scope of DELTA PLUS GROUP.

Context and Issues

This approach aims to control two critical risks identified within our supply chain:

- **Operational risk:** Supply shortages (orders, stocks) in case of blocking of a supplier plant for social or environmental non-compliance.
- **Risk to reputation:** Significant impact on the Group’s brand image and credibility if a serious problem occurs with a major supplier.

Policy and Management: Partnership and Continuous Improvement.

The Group’s Responsible Purchasing policy aims to ensure that our suppliers of finished products share our values of loyalty and achieve the expected level of compliance. It is also part of the global Life Cycle Assessment (LCA) of products initiated by the Group.

Led by the Purchasing Director, this policy is based on close collaboration: the Purchasing teams (Purchasing Managers, Buyers, Purchasing Assistant) support suppliers in their CSR approach and the implementation of continuous improvement plans. CSR topics are now included in regular exchanges with suppliers, as are prices and commercial conditions.

Progress is shared during service meetings, and an annual update is provided on supplier reporting.

History and Evolution of the Approach

Until 2022, our CSR approach was focused on our preferred suppliers, which on average accounted for 40% of the value of our purchases. During this period, we assessed the situation of these main suppliers and conducted awareness-raising actions on the importance of the approach.

The year 2023 marked a major transition stage with the decision to extend the approach to all product suppliers and revision of the monitoring criteria.

Since 2024, this new global CSR approach has been applied to 100% of finished product purchases, marking the maturity of the system.

Audit Methodology

To ensure the impartiality of the evaluations, annual on-site audits (in place since 2019) are not carried out by the buyer in charge of the audited supplier. This makes it possible to have an external view. The audit report identifies strengths, areas for improvement and new topics to be addressed. These action plans are discussed as a team and then followed up by the buyer as part of their relationship with the supplier.

Concrete actions

In 2025, the CSR database, which allows the monitoring of data from our suppliers of finished products, was updated to make management more reliable. We continued to carry out CSR audits on site according to the established schedule, which aims to audit each supplier once every 6 years.

KPIs

Since 2024, we have been monitoring new KPIs and objectives according to 2 projects:

For the first project, Compliance, Loyalty and Professional Secrecy, the indicators are as follows:

1) Annual signature rate of the DELTA PLUS Purchasing Charter by suppliers:

We have this charter signed in the first half of each year, at the time of receiving supplier feedback.

This KPI is measured as a percentage of purchase value covered by the signature. The objective to be achieved is 100%. It is not yet reached but we made significant progress in 2025.

KPI FAIR PRACTICES	PURCHASE CHARTER
OBJECTIVES	100%
Total in purchase value 2023	-
Total in purchase value 2024	84%
Total in purchase value 2025	99%

2) Rate of obtaining ISO 9001, ISO 14001 and ISO 45001 certificates from our product suppliers.

We have set up a database to track qualitative supplier information.

This KPI is measured as a percentage of the purchase value covered by the various suppliers' ISO certificates.

KPI FAIR PRACTICES	ISO 9001: 2015	ISO 4001: 2015	ISO 45001: 2018
OBJECTIVES	95%	75%	50%
Total in purchase value 2023	85%	60%	44%
Total in purchase value 2024	94%	64%	49%
Total in purchase value 2025	94%	73%	61%

3) Rate of possession of an anti-corruption code of our suppliers.

This KPI is measured in number of suppliers and percentage of purchase values

The goal to achieve is 100%.

KPI FAIR PRACTICES	ANTI-CORRUPTION CODE
OBJECTIVES	100%
Total in purchase value 2023	75%
Total in purchase value 2024	92%
Total in purchase value 2025	95%

For the product life cycle part, the purchasing department is offering support for deployment of the project managed by the marketing department. The KPIs are described in the section dedicated to this project.

CONCLUSION: objectives and action plan

The Responsible Purchasing approach now covers all suppliers of finished products and the actions carried out resulted in a significant improvement in performance indicators in 2025.

Strengths and compliance: Almost all (99% of the purchase value) of the suppliers have signed the Group's Purchasing Charter, which confirms their agreement with our expectations. The objectives are almost achieved regarding quality certifications (ISO 9001/ ISO 14001) and fully achieved for health and safety (ISO 45001).

Areas for improvement and action plans:

- **ISO certification:** With the target for ISO 45001 reached, we will increase the target to 65%. Aware that these steps are long for our partners, we will nevertheless strengthen our awareness-raising actions to accelerate the obtaining of these certificates.
- **Supplier Anti-corruption Code:** The possession rate is not at the expected level. A specific action plan will be rolled out in 2026, with the aim of having an anti-corruption code in place for all by early 2027.



CONCLUSION OF THE SUSTAINABLE ECONOMY PILLAR: BUILDING AN ETHICAL VALUE CHAIN

The 2025 financial year confirms the maturity of DELTA PLUS GROUP in managing its ethical and relational issues. By securing 100% of its exposed workforce through anti-corruption training and now covering 100% of the value of its purchases of finished products with CSR monitoring, the Group demonstrates that its integrity is the foundation of its economic performance.

This year has made it possible to transform a compliance approach into a real tool for strategic management of the supply chain. While almost all of our suppliers of finished products (99%) now adhere to our Purchasing Charter, the challenge of 2026 will be to support our partners towards increased normative excellence, in particular on environmental certifications and local anti-corruption codes.

By integrating ethics and social responsibility at the heart of its transactions, DELTA PLUS GROUP ensures sustainable growth, capable of meeting the strictest transparency requirements of its customers and global regulators.

VI. GENERAL CONCLUSION

2025, THE YEAR OF CHANGING SCALE THROUGH DATA

FY 2025 is a pivotal milestone in the history of DELTA PLUS GROUP's CSR commitment. In a global context marked by the acceleration of ecological challenges and the tightening of regulatory requirements, the Group has made a major strategic transition: moving from a sum of local initiatives to a **global, structured and measurable management of its extra-financial performance**.

This year of transformation has been dedicated to building strong foundations. By investing heavily in digitisation (selection of expert tools such as Greenly), process harmonisation (HR, Purchasing, HSE) and the expansion of its reporting scopes, DELTA PLUS GROUP has acquired a comprehensive and reliable vision of its impacts.

This change of scale is manifested across our three strategic pillars:

- **On the PEOPLE pillar:** The Group has strengthened its social cohesion by deploying high and globally harmonised standards, whether in terms of safety at work (inspired by the French reference system), social protection (via the CLEISS methodology) or talent development. We affirm a culture of responsible performance, where high standards and support go hand in hand.

- **On the PLANET pillar:** We have taken the decisive step of scientific measurement. By establishing our first complete carbon baseline (including a Scope 3 controlled via physical data), massively expanding the monitoring of our waste and accelerating the life cycle analyses of our products, we have precisely identified our levers of action. The systematic integration of eco-design into our R&D processes marks our desire to tackle the heart of our impact: the materials.

- **On the SUSTAINABLE ECONOMY pillar:** Maturity is achieved on securing our internal ethical practices. On our value chain, while the coverage of our suppliers is now total, the year 2026 will be dedicated to closing the compliance gaps identified (environment, anti-corruption) to consolidate a base of reliable and committed partners.

Heading to 2026 and CSRD

In 2025, DELTA PLUS GROUP "learned to measure itself" at the global scale. With these reference years (baselines), now solid and auditable, the Group is ready to embark on the following phase: **the definition of quantified and ambitious progress trajectories in the medium term**.

The upcoming exercise will be that of acceleration and compliance with the new European CSRD directive, approached not as a constraint, but as a strategic steering lever to confirm our position as a responsible leader in the PPE market.



ATTACHMENT I TO THE 2025 EXTRA-FINANCIAL PERFORMANCE STATEMENT

The objective of this attachment is to summarise a selection of KPIs related to social, environmental and governance topics that are not covered by the 10 themes detailed in the Extra-Financial Performance Statement.

People

- The average workforce of the DELTA PLUS GROUP was 3,174 employees in 2025.
- The non-permanent workforce at the end of 2025 was 353 employees.
- For the Group as a whole, the number of permanent employee recruitments (CDI) was 940.
- France represented 9.22% of the Group's workforce in 2025.
- The share of permanent staff in France is 97%.
- Managers (managers in France, managers for international) represent 9.83% of the workforce.
- The share of non-permanent staff for the Group as a whole is 11.12%.
- The share of the Group's workforce operating under collective agreement is 71.46%.
- There is a profit-sharing arrangement at French companies as well as in Peru and Mexico.
- The portion of women in the Group is 50.41%.
- The share of female managers (managers in France, managers for international) is 34.38%.
- The portion of the senior workforce (> age 50) is 22.67%.
- The portion of the workforce with disabilities represents 0.95% of the Group's population.
- In 2025, the average number of hours of training for those assessed and trained was 13 hours for France and 48 hours for the Group.
- In case of solicitation, any reservist can benefit from an absence authorisation for a period of employment or training under the operational reserve (Nation-army link).

Sustainable Economy

IT: security of the Group's IT system

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

Lobbying

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

Governance

- The share of capital held by employees was 0.23% as at 31/12/2025.
- The Board of Directors had 2 scrutineers in 2025.
- From 2023, a CSR performance measurement indicator was taken into account in the CEO's variable remuneration (decision of the Board of Directors of December 2022).
- The number of alerts received in 2025 on the DPG Warning system was 4.
- A presentation of the CSR results for the past year and the CSR strategy for the current year is given at the Board of Directors' meeting in July (since 2022).



DELTA PLUS GROUP

ZAC LA PEYROLIÈRE – B.P. 14
84405 APT CEDEX – FRANCE
T.+ 33 (0)490 742 033
F.+33 (0)490 740 603

relation.investisseur@deltaplus.eu

www.deltaplusgroup.com

SA au capital de 3 679 354 Euros
RCS AVIGNON B 334 631 868
SIRET 334 631 868 00026 – NAF 7010 Z
N° TVA Intracommunautaire : FR 33 334 631 868



www.deltaplus.eu

DELTA PLUS GROUP est cotée auprès de Euronext Growth
sous le code ISIN FR0013283108
DELTA PLUS est membre du SYNAMAP

enjoy safety.