



EDILIANS GROUP

Sustainable Roofing



Working together to transform
our business for the benefit of the
ecological transition and people

CSR REPORT

Disclaimer

This report, in particular the non-financial environmental, social and/or governance data provided on a consolidated basis, covers the entire Edilians Group for 2025, including its French (Edilians SAS, Edilians Tech, Ceritherm, LFTB), Spanish (Tejas Borja, La Escandella), and Portuguese (Umbelino Monteiro) subsidiaries.

This report has been drawn up on a voluntary basis and does not constitute a declaration of non-financial performance as defined in Article L.225-102-1 of the French Commercial Code.

In this report, the terms “sustainable”, “environmentally friendly and “eco-friendly”, as well as similar terms describing our business, products or services, refer to characteristics resulting from actions taken (among others) to enhance process efficiency, invest in advanced technologies, and reduce emissions and water use. Further details of our impacts are included in the “Environment” section.

In order to ensure completeness, and to begin alignment with the CSRD regulatory framework, EDILIAN Group has reviewed the disclosure of its indicators. Non-financial environmental, social and/or governance data are now provided for the entire Group. The reference year for these data is 2021, which corresponds to the acceleration of the Group’s development in Iberia and guarantees reliable data on that basis.

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INTRODUCTION



**Pascal
Casanova**
Executive Chairman
of Edilians Group



**DEDICATED TO
OUR BUSINESS**
INVOLVED IN ITS
TRANSFORMATION

In a context that is still unstable, with persistent tensions in the construction sector, we could have redirected our efforts, but we have chosen to continue following the course we have followed for many years. We believe that this is the most appropriate pathway to shape the future of our industry and ensure the Group's long-term viability. This requires combining short-term performance—producing, serving our customers, protecting our jobs—with the transformation of our model in response to the climate, regulatory, and economic changes that redefine our long-term scope of action.

The decarbonization of our manufacturing facilities is a cornerstone of our CSR pathway and a condition for our resilience. The investments made in recent years are starting to bear fruit, and we have no intention of stopping there, because building industrial competitiveness is a long-term project.

This industrial transformation is part of a wider conversation about the resilience of our activities. It requires us to rethink our production methods, to secure our access to resources, and ensure the continuity of our operations. In 2025 we deepened this analysis to better



understand our vulnerabilities and gradually structure a Group-wide adaptation approach in collaboration with our entire value chain.

From this standpoint, the implementation of the CSRD is a foundational lever. It strengthens the organization of our approaches, improves data validation, and deepens the analysis of our impacts, risks, and opportunities. This is more than just a compliance process: it helps strengthen the resilience of our operations in the long term by bringing our strategic decisions into sharper focus.

Beyond frameworks and tools, the transformation of our model takes place first and foremost in the field, where our teams operate. In a demanding environment, their commitment, ability to adapt, and sense of community make the difference every day. This means that we must pay constant attention to their safety, working conditions, and skills development. In practice, this requirement underpins our ability to deliver sustainable performance.

Always devoted to our trade, we continually upgrade our expertise to satisfy the expectations for more sustainable housing. This is done by building step-by-step an industrial model that is more energy-efficient, resilient, and rigorous. We are now entering a more operational phase, as the transformation takes shape in our factories, our production methods, and the development of our roofing systems.

We now face 2026 with confidence thanks to the real progress achieved in 2025 with regard to our manufacturing facilities as well as our teams. This report highlights that progress.



The transformation takes shape in our factories, our production methods, and the development of our roofing systems.

EDILIANS GROUP at a glance

Edilians Group is an industrial group that specializes in roofing solutions. It brings together a set of complementary specialties, from the manufacture of clay tiles to roofing accessories and components, integrated solar solutions, and industrial engineering.

Backed by almost 200 years of expertise and the commitment of 1724 employees, Edilians Group was built on internationally renowned brands with deep roots in their regions. In France, for example, Edilians include 9 regional appellations: STE FOY, HUGUENOT, POUDEX, GELIS, AUBOIS, JACOB, SANS, DOYET, and PHALEMPIN. The production facilities are located close to the resources and labor markets, and the expertise grows over time through exposure to local realities.



OUR VALUES

- Team spirit**
 A group dynamic based on solidarity, respect, and high standards.
- Trust**
 An environment that promotes autonomy, listening, and decision-making at the right level.
- Leadership**
 We set the standard with our performance, innovation, and the commitment of our teams.
- Culture of excellence**
 A collective commitment to continuous improvement.



OUR COMPANIES AND OPERATIONS

Our subsidiaries have complementary expertise, all converging on the same commitment: to design and produce reliable, effective and sustainable roofing solutions in line with all the technical, regulatory, and environment-related changes in the construction sector.

FRANCE



As a benchmark brand of clay roofing, EDILIANS designs and manufactures solutions for the construction and renovation of buildings. Its product range includes clay tiles, technical accessories and integrated photovoltaic solutions designed as complete systems to suit the technical requirements of the buildings and the architectural characteristics specific to the regions.



EDILIANS Tech specializes in the design and manufacture of technical components for the building trade. Boasting over 50 years of expertise, the company develops profiles for rainwater management, non-clay roofing components, and façade solutions. It also contributes to the development of technical and solar solutions within the Group, supporting our systems offering.



Ceritherm is an engineering company with approximately 20 employees. It boasts over 25 years of expertise in designing, manufacturing, installing, and commissioning thermal equipment for industrial uses and laboratories, such as dryers, heat chambers, and industrial kilns. The company also conducts research programs with the aim of improving the design of thermal equipment and optimizing existing installations.

SPAIN



La Escandella combines tradition and innovation. With experience that goes back several decades and an efficient manufacturing facility, this brand is known for reliable, accessible solutions to suit a wide range of products that it markets all over the world.



Tejas Borja, Spain's historical leader in the ceramics sector, has specialized in manufacturing and selling high-quality roofing products for over a century. With a wide and varied range of products, Tejas Borja offers integrated, complementary, and high-performance solutions.

PORTUGAL



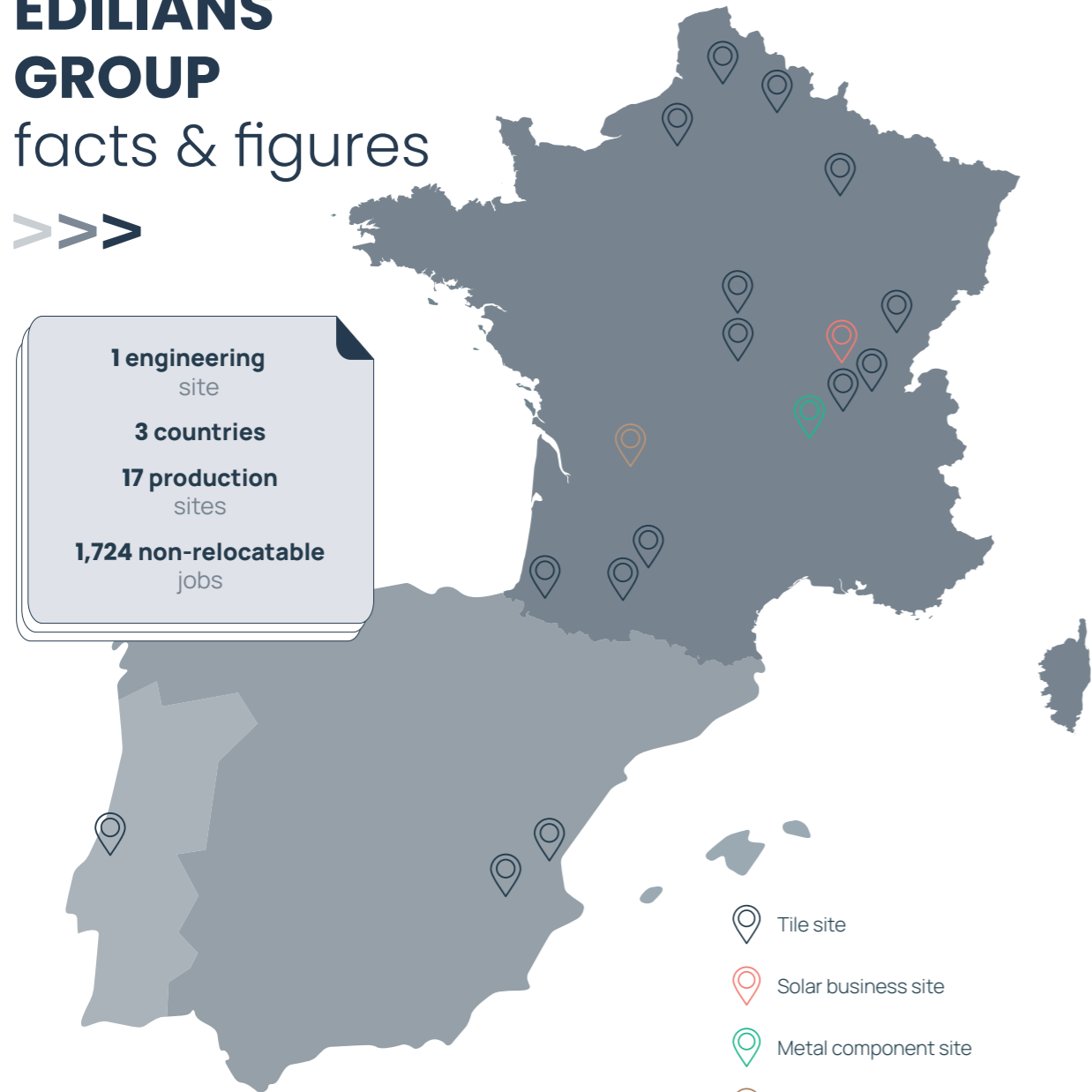
Umbelino Monteiro specializes in the manufacture and distribution of clay tiles. It develops roofing solutions for both the renovation of heritage buildings and more modern projects. The company offers a range of products that meet today's quality and sustainability standards.

EDILIAN GROUP

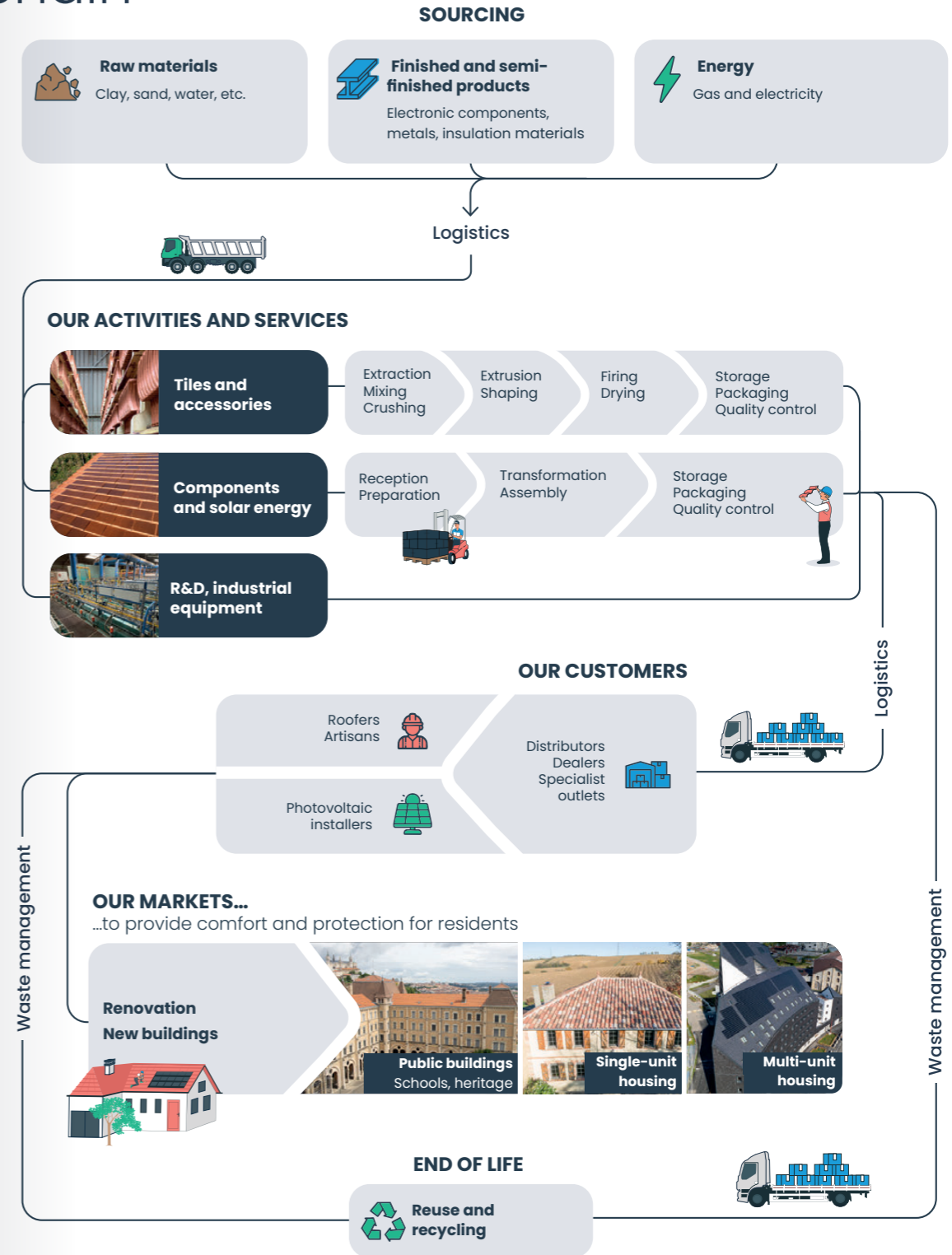
facts & figures



1 engineering site
3 countries
17 production sites
1,724 non-relocatable jobs



Our value chain



Our value creation model

> OUR RESOURCES

Financial capital

Self-funding capability

Industrial capital

17 manufacturing sites: 14 in France, 2 in Spain, 1 in Portugal.
100% of French sites ISO 50001 certified

Intellectual capital

1 integrated research & development process
1 industrial IT team
1 central laboratory
1 engineering company

Human capital

1724 employees, including 550 abroad
1 integrated Qualiopi-certified training center

Environmental capital

1 decarbonization plan
1 solar park installed on our sites
1 biodiversity partnership with ARCA2E
11 of our 14 French sites ISO 14001 certified

Social & societal capital

Regional roots
Presence in 17 employment areas
1 "Terre, Nature et Solidarité" endowment fund
"Geste d'Or" partner

> OUR OPERATIONS

Sustainable building and renovation for the comfort, well-being, and future of all



OUR BRANDS



> 9 regional appellations



Tiles and accessories

Over 110 clay tile models, 420 colors, and 750 accessories



Components and solar energy

3 ranges: rainwater solutions, non-clay roofing components and façade cladding



R&D, industrial equipment

Our engineering company so we can adapt to a low-carbon economy



OUR CSR RATINGS



More than 200 years of industrial know-how in the field of clay tiles, enriched from more than 20 years by the development of solar solutions integrated into our roofing systems.

> OUR VALUE CREATION...

... in financial terms

Approximately €500 million in turnover

... for our industry

Regular supply of tiles and roofing systems

... for our teams

Local jobs that cannot be relocated

85/100 Gender Equality Index score (France)

100% of staff receive quality of life at work training

100% of employees given awareness training on the Code of Ethics

Health & safety leadership program

... for our environment

Biodiversity action is implemented at 100% of our quarries

Approximately €100 million invested in the 2021–2030 decarbonization plan

3 patents for the decarbonization of our production lines

85% of our electricity needs offset by the photovoltaic electricity generated on our sites

... for our regions

9 regional appellations in France and 3 local brands in Iberia

17 heritage and/or social projects supported

More than 200 roofers given photovoltaic training in 2024

IMAGINING THE FUTURE IN A FAST-CHANGING SECTOR

The building market remained challenging in 2025, while also confirming two underlying trends: a firmly established energy renovation activity and the acceleration of decarbonization pathways. These developments are reshaping our scope of action and underscore the need to make long-term decisions.

Redesigning roofing for more sustainable housing

Driven by stricter environmental standards, changing habits, and an increasingly strict regulatory framework, the energy renovation of buildings is now an absolute necessity.

When it comes to roofing, these issues are raising expectations in terms of energy efficiency, summertime comfort, and sustainability, while solutions must still adapt to the constraints of existing buildings. We have been holding an in-depth discussion about these changes for several years now, based on the observation that, even though clay tiles are still central to our trade, they can no longer be designed as standalone products. They must be seen as the central element of a complete

roofing system. We combine tiles with technical accessories, waterproofing solutions, and ventilation devices to develop integrated systems that are easy to install and that improve the roof's overall efficiency, sustainability, and performance. With this approach, we can optimize all the functions of the roof: improving summertime comfort and enhance resistance to weather events such as storms.

Within this broader roofing-system strategy, photovoltaic energy constitutes a natural extension of our offering. Our integrated solutions are designed to blend seamlessly with the appearance of buildings and meet the architectural requirements of certain regions, particularly heritage areas.

As we anticipate the expectations of building stock required to undergo a sustainable transformation, we are harnessing our industrial know-how and pursuing a long-term growth strategy to promote more sustainable housing.

A ROOF RENOVATION PROJECT

(insulation and airtightness)

represents:

40% less heat loss in the winter and heat influx in the summer¹

¹ PROMOTOIT - <https://www.promotoit.fr/la-renovation-energetique-des-toitures-veritable-enjeu-climatique/#biensole>

² European Commission - In focus: Energy efficiency in buildings https://commission.europa.eu/news-and-media/news/focus-energy-efficiency-buildings-2020-02-17_en

³ ADEME - Transition écologique et emploi : un cercle vertueux ? <https://infos.ademe.fr/magazine-octobre-2021/dossier/transition-ecologique-et-emploi-un-cercle-vertueux/#-:text=En compl\u00e9ment, les \u00e9valuations macro,emplois \u00e0 l'horizon%202050.>



Social housing providers and builders are showing growing demand for complete roofing systems that can guarantee energy efficiency and lasting comfort for residents all year round. With its comprehensive offering that incorporates insulation, waterproofing, ventilation, and energy solutions, Edilians provides meaningful support for building energy renovation projects. This contributes to sustainably improving housing quality.

AM\u00c9LIE LEFRANC, KEY ACCOUNTS MANAGER NORTH REGION, EDILIANS FRANCE



Decarbonizing for a new industrial model

In the European Union, the building sector currently accounts for 36% of greenhouse gas emissions and 40% of final energy consumption. This makes the housing sector a key climate and energy priority².

Europe's target of net zero by 2050 is driving an increasingly stringent regulatory framework: RE2020, the French Climate and Resilience Law and the European CSRD Directive, which is accelerating the transformation of the materials and construction sectors. Decarbonization is no longer just about compliance with regulatory requirements. It is becoming a foundational issue that drives all the players in the sector to rethink their activities, their impacts, and their value chain over the long-term.

Our kilns are our biggest source of emissions.

As we reduce the energy consumption of our production lines, our priority is to lower our CO₂ emissions. That helps to limit the environmental footprint of our operations. This change also helps make our sites less exposed to price fluctuations, supply risks, and regulatory constraints.

Work on improving data quality is a part of this effort. This improves our management of processes and our ability to anticipate. Focused on climate change adaptation actions, this initiative contributes directly to securing the performance and continuity of our industrial facility.

Decarbonization is therefore expected to reshape the sector and consolidate our position among the leaders

with a strong, ambitious environmental approach, leading to the creation of jobs that cannot be relocated and increasing the industrial sovereignty of local areas. In the long term, despite its cost and many challenges, decarbonization will offer the opportunity to develop an industrial model that is more efficient, more resilient, and more competitive.

In France, by 2050, the ecological transition could create

more than 1 million jobs, including:

30,000 in the **energy sector**

and

196,000 in **construction**³

Anticipating the CSRD to prepare for tomorrow's challenges

The purpose of the European Directive is to increase the transparency and comparability of non-financial company information by broadening the understanding of their environmental, social, and governance impacts on their entire value chain.

Although this regulatory deadline will not apply to us until 2028, 2025 saw the continuation of the projects already started, with the intention of taking them

further in order to structure our approach and anticipate future changes.

The CSRD provides the framework for an initiative that has already begun. It converts existing practices into a global, prioritized approach. It helps us identify the most significant issues and direct our actions in accordance with the impacts and the associated risks.

2025 was dedicated to ensuring this consistency. The work focused on formalizing the CSR governance, which was made more readable and better expressed with the

global strategy. This work also reinforced a common culture across the Group, particularly with the Iberian subsidiaries, by harmonizing definitions, indicators, and tracking methods.

In addition to its reporting requirements, the CSRD has boosted our ability to anticipate. By combining climate issues, operational risks, and industrial data, it contributes to structuring a more mature approach to resilience, integrating the adaptation of our sites, resource management, and business continuity.



2025, CONSOLIDATE TO BETTER TRANSFORM

In this context, we took the time to conduct an in-depth review of how we want to proceed: how we produce, how we work together, and how we organize ourselves Group-wide. We have initiated three complementary transformations to better structure what we are already doing and enable future actions.

Industrial transformation

With a 33% reduction in gas consumption, the results obtained after converting a kiln on the Saint-Germer-de-Fly site in 2024 confirmed the relevance of the industrial decisions we have begun to implement. Encouraged by this experiment, we carried out a second conversion using a complementary technical approach so that we could test the approach on both types of kiln that we use. The initial results indicate a pathway toward a reduction of around 20%, confirming the repeatability of the solution and opening the door to gradual deployment on our other sites.

Cultural transformation

With operations sometimes driven by urgent situations and a lack of anticipation, the issue in 2025 was to clarify how we wanted to work collectively. The cultural transformation project "CAP 2030" was developed on the basis of in-depth work conducted with the management teams to define the expected behaviors, shared methods, and common terminology. Some concrete guiding principles emerged from this first stage: planning our operations more calmly, focusing our efforts on priority projects to carry them through to completion, strengthening empowerment at the correct level, and consolidating sound habits in the areas of health, safety, and customer relations. This framework lays the

groundwork for operational rollout in 2026, with the aim of increasing the efficiency of the teams and boosting quality of execution all across the Group.

Organizational transformation

The organization of operations in Spain and Portugal underwent a fundamental change in 2025. The creation of a joint management structure, the launch of the NIDO project (to harmonize organization and working methods), and the gradual convergence of practices boosted operational coherence while maintaining our brand identities. This alignment work formed the basis of more integrated operations, in preparation for the legal merger scheduled for 2026.



In 2025, the main focus was to provide a common structure and framework for the transformations already underway, ensuring their long-term sustainability. We have begun applying the principles of the Culture CAP 2030 project at Executive Committee level, starting by structuring our projects better. The aim is not to launch a large number of initiatives, but to implement efficient, sustainable, and repeatable solutions Group-wide.

MAXIME COUTOULY, CEO OF EDILIAN FRANCE

CSR GOVERNANCE

In 2025, we continued and strengthened the formalization of our CSR governance to provide a common, clear framework. The CSR strategy lies at the heart of our decisions. Its purpose is to link our environmental, social, and economic challenges to our industrial and commercial strategies.

Complementary bodies with clearly defined roles

Dedicated committees rely on the work of field teams organized by theme (health & safety, decarbonization, human resources, etc.) to track action plans and drive progress across the organization. This approach brings unity and clarity. It also gives CSR a lasting role in how we drive Edilians forward.

The Board of Directors

- › Carries out overall supervision of CSR matters;
- › Is informed of progress on strategies, action plans, and CSRD-related work.

Frequency: quarterly

Strategy Committee

- › Defines and tracks the Group's CSR strategies;
- › Incorporates CSR issues into strategic arbitration and major decisions;
- › Ensures consistency between the CSR strategy and the industrial, managerial, and organizational transformations.

Frequency: monthly

The ESG* Committee

- › Supervises the operational deployment of the CSR strategy;
- › Tracks progress on action plans and indicators;
- › Coordinates the preparatory work for CSRD reporting;
- › Acts as the link between Group strategies and site-level actions.

Frequency: quarterly

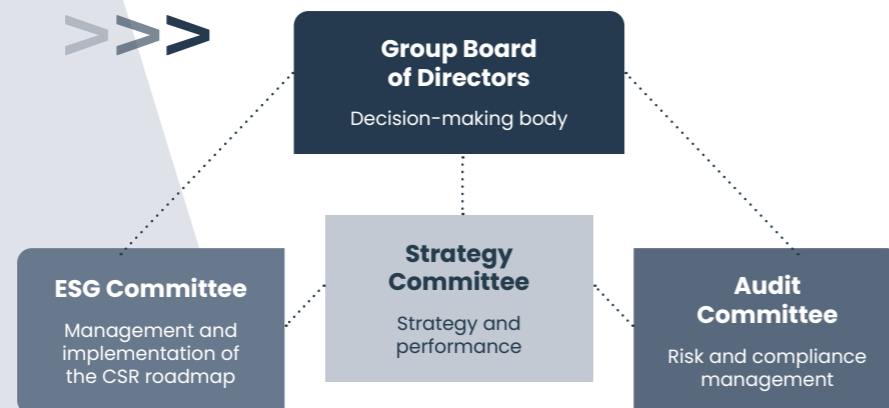
The Audit Committee

- › Receives regular reports about the progress of CSR and CSRD work;
- › Ensures consistency between financial management, internal monitoring, and non-financial information.

Frequency: quarterly

The Representative on the Strategy Committee coordinates the structuring of the CSR framework, the tracking of action plans, and the consolidation of contributions from the internal teams and working groups (health and safety, decarbonization, etc.). On this basis, the Representative prepares the elements required for the management and decision-making of the various governance bodies.

Our CSR governance



* Environment, Social, Governance

STAKEHOLDERS

Our operations are rooted in the regions, where we maintain close, lasting relationships with many players. The production sites hold conversations every day with their teams, suppliers, customers, communities, the authorities, and local residents. These dialogs influence access to resources, how work is organized, the acceptability of operations, and the ability to change manufacturing practices.

Category	Identified stakeholders	Forms of interaction	Expectations expressed / key issues
Employees & Managers	France/Iberia employees, local managers	QLWC surveys, security routines, internal interviews	OHS, working conditions, arduousness, prospects, digitization
Business and Social Council Representatives / Occupational medicine	Employee Representatives / Occupational doctors	Negotiations, regulatory notices, social dialog	Prevention, physical risks, organization
Customers	Roofers, distributors, OEMs, architects, developers	CSR Questionnaire, interviews	FDES (environmental and health declaration form), technical compliance, innovation, CO ₂ , traceability
Suppliers & subcontractors	Raw materials, carriers, service providers	Due diligence, audits, contracts	Compliance, integrity, human rights, ESG performance
Shareholders / investors	Institutional investors	ESG audits, policy reviews, committees	Transparency, CO ₂ pathway, climate risks
Communities & public authorities	DREAL, administrative centers, local communities	ICPE (Classified Facilities for Environmental Protection), quarry authorizations, water, biodiversity	Water, biodiversity, local jobs
Local communities	Local residents, elected representatives, associations	Consultation, management of quarry impacts	Pollutants, acceptability, jobs, safety
Industrial / sector partners	CAPEB, Dorémi, FFTB, ADEME	Technical working groups, pilot projects	Efficient renovation, solar energy, energy transition
NGOs / environmental players	Biodiversity, specialist water players	Authorizations, fauna/flora monitoring	Water resource, restoration of ecosystems
Specialist internal stakeholders	CSR Committee, Strategy Committee	Quarterly IRO review, scoring, update	Governance, consistency, compliance

Local artisans



Our tile factories originated in the villages where you find the clay that we still use today. Every area, every village has its own roofs, with colors, shapes and lines that tell a story and naturally blend into the landscape. These local characteristics have shaped the know-how that is passed on from one generation to the next, forging lasting connections with the communities, the craftspeople who seek out our products, and the men and women who bring life to our sites every day.



To us, local roots are not just a concept: this is how we have been conducting our business for nearly 200 years.

PASCAL CASANOVA,
EXECUTIVE CHAIRMAN, EDILIAN GROUP

Our contribution to labor markets and economic vitality



17
employment areas
at the heart of our regions

Local recruitment near our sites

We work with a network of local recruitment partners and in close liaison with the training centers in the region with the aim of hiring people from the local communities around our sites.

Encouraging referral

To build up a pool of trusted candidates, we offer a referral bonus to encourage our employees to recommend people from their network.

Commitment to boost regional economies

Through regular open days to promote our expertise, and by committing to sports, cultural, and solidarity initiatives, we are actively involved in local life and help to strengthen the social and economic fabric.

In 2024, **75%** of our employees hired for permanent jobs in France lived within 25 miles of our factories.

LA ESCANDELLA

> ORGANIZING TOURS TO INSPIRE VOCATIONS

In 2025, La Escandella hosted participants from the FORMACIÓN LABORA program, which is dedicated to the employability of unemployed people. This tour introduced them to the manufacturing trades and production processes and allowed them to exchange with our teams.

This initiative helps to showcase our expertise, inspire vocations, and support career development locally, in line with regional needs.



> Participants from the FORMACIÓN LABORA program



> La Escandella site



> Tour of the La Escandella site



Training roofers at the Edilians Academy

We care about our partners and the long-term future of their trade, so we support and advise them throughout project execution. In particular, we contribute to their training through the Edilians Academy, which offers themed, specialist modules for roofing companies, solar panel installers, and dealers.

Training our teams to support our customers

Our sales teams are trained in energy renovation and our insulation solutions so they can advise customers on their technical choices.

Creating jobs that cannot be relocated

The modernization of our factories, in particular by automating certain tasks, reduces the physical strain of work without jeopardizing expertise which, by its very nature, is non-relocatable. These activities are rooted in our regions and contribute to preserving local jobs, nourishing the ecosystem of craftspeople, enterprises, and local services.



PATRICIA TRUCHET,
HEAD OF TRAINING AND CAREER MANAGEMENT
EDILIANS FRANCE

“ This certification is the result of a team effort and is a mark of excellence. It allows us to advance sustainably and stand out in the market. ”

TRAINING

> THE QUALIOPi-CERTIFIED EDILIANS ACADEMY

The Edilians Academy was awarded Qualiopi certification in February. This recognition is a testament to the quality of the training courses on offer, underscores their validity to our customers, and facilitates access to certain funding mechanisms.

It also rewards the work undertaken by the training teams who were mobilized on the ground to pass on the Group’s expertise, from solar installation to electrical certification, and even the sales technique.

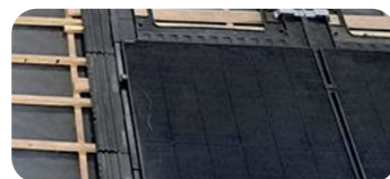
More than 1,100 professionals have been trained since 2021.



> Mock-up of tiles and clay accessories



> Patrick Meunier-Blanchon, Patricia Truchet and Stéphane Merlino



> Solar mock-up

Protecting regional heritage and landscapes

OUR REGIONAL APPELLATIONS

Our regional appellations are rooted in regions with strong identities. They reflect the richness of the local resources and the diversity of skills that shape our products. They reflect our attachment to long-standing production practices related to the geological, climatic, and cultural characteristics specific to each region.



Reconciling architectural and environmental conservation

With recognized expertise in “Architectes des Bâtiments de France” (ABF) zones, where some particularly strict regulations apply to roofing (historic monuments, heritage areas, places of worship), our solar tiles are a compatible solution that is often chosen.

The regions shape our products as much as our know-how does. In France, Portugal, and Spain, our products align with the local characteristics: climate, roof slope, traditional colors, and construction practices.

- 9** regional appellations in France
- 3** local brands in Iberia
- 110** clay tile models
- 420** colors
- 750** accessories

AN EXCEPTIONAL PROJECT

> AN EXCEPTIONAL SOLAR ROOF IN RIVES-EN-SEINE

Edilians participated in the thermal renovation of an important heritage building belonging to the Rives-en-Seine Technical Department. 2,100 red solar tiles (5,113 sq ft or 475 m²) were laid, in addition to 7,803 sq ft (725 m²) of clay tiles. This is the largest HP10 Solar roof in France. It will cover the site’s energy needs in addition to powering the town hall and schools with electricity for self-consumption.



> Overview of the Technical Department building



> Roof slope facing due south



EDILIANS X COMPAGNONS DU DEVOIR

For over 10 years, our partnership with the Compagnons du Devoir France organization of artisans has been training professionals in the solar trades, particularly in integrated photovoltaic solar energy systems combining clay tiles with solar components.

Our Earth, Nature, and Solidarity endowment fund has been supporting heritage construction and renovation in France since 2011, with the ambition of expanding into the Iberian Peninsula by 2030.

IN 2024

17 heritage, architectural, and/or social impact projects supported



Responsible resource management and protection of the environment and local residents

Encouraging dialog

Our on-site teams, especially the factory managers, keep in regular contact with local elected representatives, government agencies, communities, and local residents. Through these exchanges, we explain our operations, anticipate changes, share our plans, and listen to the expectations and concerns of stakeholders.

Planning for the long term

Opening, operating, and closing a quarry constitutes a long-term process. In many cases, work on obtaining authorizations must start ten years in advance, working closely with local communities and within the framework defined by urban planning documents. This upstream preparation secures access to raw materials and commits us to responsibility for the land, the landscape, and future uses.

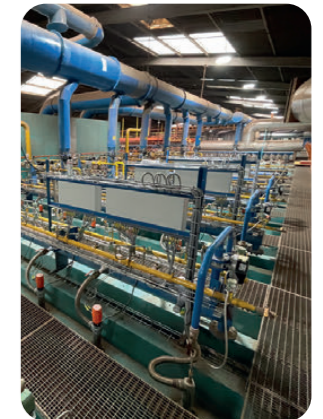


Working clay, transforming the earth, and operating a quarry are activities that involve a region in the long term. That is why the issue of pollutants, the need to live together, and respect for the living environment are taken very seriously in our factories and our quarries.

SAINT-GERMER-DE-FLY

> SHOWCASING OUR INNOVATIONS TO THE REGIONAL PLAYERS

The Saint-Germer-de-Fly site welcomed government representatives and regional players a few months after the commissioning of the FTO drying line (see p.29), a project that received €3 million of support through the France 2030 plan.



> Visit of the Saint-Germer-de-Fly site: Bruno Bonnell, Secretary-General for Investment and Pierre Dugay



“ A rewarding, engaging discussion that shows how much interest there is in our industrial choices aimed at a more efficient, more responsible industry.

PIERRE DUGAY,
INDUSTRIAL DIRECTOR EDILIANS FRANCE

Regional roots nourish our entire ESG approach. They guide our choices concerning the environment, jobs, dialog with stakeholders, and governance, in line with local realities. The CSRD is a part of this continuity, as it provides a structured framework for long-standing commitments on the ground.



ESRS E1
Climate

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ESRS E2
Pollution

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ESRS E3
Water

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ESRS E4
Biodiversity

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>>> Anticipate. Accelerate. Transform.

In a context of changing regulatory requirements, related to CSRD in particular, and fast-changing climate concerns, our environmental approach has consolidated around two complementary aims: reducing the impact of our operations and improving the preparedness of our sites and organization for ongoing transformations. This shift has resulted in a greater mobilization of our teams and more dialog with our strategic partners. Thanks to this team effort, we now anticipate risks more accurately, our decarbonization is on a faster track, and we are gradually transforming our industrial model. It gives our commitments greater substance. It also helps us build a more sustainable future that respects the resources our activities depend on and the regions we call home.

4 KEY ISSUES

- 1 • Reduce the carbon footprint** of our sites to stay in line with climate goals
- 2 • Control air quality** around our factories by limiting our emissions and securing our facilities
- 3 • Conserve water**, an essential resource for our operations and the regions in which we operate
- 4 • Protect and restore the natural areas** around our quarries and production sites

OUR PROGRESS IN 2025

- 41%** GHG emissions Group Scope 1 vs 2021
 - Definition of the Scope 3 pathway
- 2** low-carbon kilns from Ceritherm installed in France
 - Analysis of physical risks carried out on the whole perimeter



For the sake of resilience, we must do more than just manage risk. Resilience ensures the company's long-term future and opens up new opportunities for transformation and sustainable value creation.

PASCAL CASANOVA,
EXECUTIVE CHAIRMAN EDILIAN GROUP

Our actions contribute to the UN Sustainable Development Goals



1. PUTTING OUR MODEL ON A SUSTAINABLE PATHWAY

ESRS E1 • CLIMATE

A common framework for our environmental concerns

Environmental concerns are covered in a Group-wide governance and management framework. Strategic approaches are monitored by the **Strategy Committee**, while the **ESG and CSRD Committees** conduct operational monitoring of the action plans, indicators, and non-financial reporting.

Operational implementation is based on coordination between the **central management departments** – particularly technical, environmental, purchasing, and projects – and the **production site teams** responsible for applying regulatory requirements and environmental control mechanisms.

In 2025, we set out a common framework to structure and clarify the environmental commitments we had already embarked on, through an **Environment & Climate Policy** that embeds them permanently in our industrial practices.



1.1 Mitigating climate change

Industrial decarbonization is part of a progressive, foundational approach that is central to our management and investment choices. It is based on the continuous improvement of our facilities and processes as well as the development of more innovative technological solutions. Consequently, every decision, from the maintenance of our installations to the upgrading of our manufacturing facilities, contributes to the gradual reduction of the carbon footprint of our operations. In a rapidly changing regulatory framework, this trend supports the construction sector's transition to lower carbon materials.



Position of the building sector in the European climate neutrality pathway

The European emission reduction targets for the building sector aim to limit the environmental impact of new buildings by including carbon involved in the manufacture of materials and the energy consumption of the buildings. They are mainly based on CO₂ emission ceilings per square meter of floor area, with a reduction of around 25% expected by 2030. This pathway encourages project owners and builders to choose lower-carbon solutions and materials. In France, this is governed by the 2020 Environmental Regulation (RE2020).

> Governance

- The **Strategy Committee** approves investments for decarbonization and monitors transition risks.
- The **CSRD Committee** supervises reporting, data collection, and the configuration of the non-financial data management tool (Novisto).
- The **Technical & Innovation Department** manages the industrial decarbonization plan, particularly direct emissions related to operations (scope 1).
- The **Purchasing and Supply Chain Department** manages actions involving indirect emissions related to energy consumption (scope 2).

- The **Project & Data Department** coordinates the reduction of other indirect emissions over the entire supply chain (scope 3).

98% of our production sites are subject to the European Emissions Trading System (EU ETS), which regulates the greenhouse gas emissions of industrial facilities in Europe. This system structures the monitoring and management of our industrial emissions.



> Actions

Our decarbonization plan

SCOPE

1



DIRECT EMISSIONS

Emissions related to the company's production activities (mainly the combustion of gases)

63%: Decarbonization plan

SCOPE

2



INDIRECT EMISSIONS

Emissions related to energy (electricity consumption)

4%: Electron plan

SCOPE

3



INDIRECT EMISSIONS

All indirect emissions outside scope 2 (purchased products and services, transportation and logistics, etc.)

33%: Purchasing, transportation policy

SCOPE
1DIRECT
EMISSIONS

The decarbonization of our production activities is based on a gradual and pragmatic approach. It starts by reducing consumption through careful control of industrial processes, followed by optimization of the equipment, particularly through heat recovery and kilns adjustments. Finally, it is based on Innovation and R&D, as well as exploring new energy options.

Four measures in which we have already invested €26 M, with an additional €10 M planned in 2026:

01

Optimizing our production processes and their energy efficiency

We have tightened our consumption tracking and the adjustment of kiln firing settings in order to optimize our gas consumption. This lever accounts for nearly 25% of expected savings, and is part of a structured, ISO 50001-certified energy management initiative across all of our French clay tile production sites. We have appointed a manager in each factory who will be responsible for the implementation and monitoring of these measures. With the help of gas meters installed on the kilns and a tracking software package, this manager can react quickly in the event of drift, optimize settings in consultation with a ceramics expert, and contribute to the decarbonization projects carried out on the site.

02

Improving and adapting our manufacturing facility

The optimization of our equipment is also based on the rollout of technical solutions gradually deployed across all of our sites once they have proven their effectiveness:

- › Seven production units use heat recovered from the kiln outlets to heat the combustion air.
- › Four production units – two at Pargny-sur-Saulx, one at Phalempin, and one at Wardrecques – are equipped with flue gas scrubbers to treat the gases produced during curing and recover the waste heat, which is reused in equipment such as the pre-oven and the dryer. This system generates energy savings of around 15%.



In industry, transformations take time. Even when you have the resources and the will, you need to test and adjust the system and ensure it is safe before deploying it. Decarbonizing a kiln sometimes means shutting down a line, which has a direct impact on production. The challenge, therefore, is to find the right balance between short-term considerations (production, serving the market, protecting jobs) and medium- to long-term ones (anticipating climate issues and regulatory changes and preparing the company for the future).

BERTRAND LANVIN, TECHNICAL AND INNOVATION DIRECTOR EDILIAN GROUP

03

Innovating and developing technical solutions through R&D

Following the 2023 acquisition of Ceritherm, a company specializing in thermal efficiency, we developed new concepts to improve the energy efficiency of our facilities. The optimized tunnel kiln (FTO®) allows finer control of heat flows throughout the curing phases, while the lighter AERO carts reduce the mass to be heated, and therefore also the gas consumption.

The benefits of this approach were confirmed after we converted the first kiln in 2024 at the Saint-Germer-de-Fly site. A second conversion began in 2025 at Saint-Geours-d'Auribat, and a third kiln is currently being modified at Saint-Germer-de-Fly, with a view to gradually rolling out this approach on other sites.

04

Replacing natural gas with new, green energy sources

To decarbonize our production process, we will have to replace natural gas with other, greener energy sources and make changes to our clay mixes. We are currently evaluating options such as biomethane, electrification of the kilns, green hydrogen, etc. These solutions still pose significant technical and economic challenges.



SCOPE
2**INDIRECT EMISSIONS
RELATED TO ENERGY
PRODUCTION**

Indirect emissions related to purchased electricity must be assessed in light of the low emissions arising from electricity production and the Group's energy profile. Our manufacturing processes are highly dependent on gas. The main emission reduction levers will therefore mainly involve acting on Scopes 1 and 3.

In France, for many years now, unused quarry land has been made available for the installation of photovoltaic power stations. These facilities are developed and operated by third-party operators with a long lease. They currently produce almost as much as our annual electricity consumption. The electricity produced is injected into the grid.

SCOPE
3**OTHER INDIRECT
EMISSIONS**

Unlike the case of Scopes 1 and 2, which are directly related to our manufacturing activities, reducing Scope 3 emissions depends on mobilizing efforts outside of our own operations. It requires a joint initiative based on dialog and cooperation with our entire value chain, and must be built step by step.

Most of these emissions come from a few key categories:

- > **Transportation of the gas consumed** (Scope 1), on which actions applied to our manufacturing processes have a direct, positive effect;
- > **Transportation of finished products**, which depends largely on how our customers organize it;
- > **Production of materials, components, and consumables** used in our manufacturing activities;
- > **Extraction of our raw materials**, which are mainly local, from our quarries or deposits located near our sites;
- > **Employee travel and electricity** related to the Group's day-to-day operations.

In mid-2024, we began consolidating our Scope 3 emissions data. This approach is based on recognized international standards and support from an ESG strategy consulting firm. We now have data covering the period 2021–2024, with an update underway to include 2025. From this database we were able to draw up an initial action plan, which was shared with our steering committees. We have now entered an operational phase to convert this work into concrete actions.



FOCUS

> **UPSTREAM ACTIVITIES**

These activities include the extraction and processing of raw materials, production of the inputs required for the manufacture of our products and transportation to our factories. We have initiated discussions with our suppliers to support changes in practices, encourage greater transparency, and gradually incorporate environmental requirements into our contractual relationships. These initiatives help reduce the carbon footprint associated with our purchases and supplies.

> **DOWNSTREAM ACTIVITIES**

These downstream activities include the transportation, distribution, and installation of our products. Because our tiles are delivered ex works, dealers and distributors choose the mode of transportation to be used. Our main lever, therefore, depends on dialog, awareness-raising, and an approach involving co-construction with our partners to limit the carbon impact related to logistics and the distribution of our products.

**Roofing: a lever to
reduce a building's
emissions**

Our complete roofing systems combine clay tiles with technical accessories, sealing solutions, and ventilation devices. They are designed to limit heat loss and contribute to reducing the energy needs of buildings and the associated emissions, especially in the context of renovation. They can also incorporate photovoltaic systems designed to generate green energy.

Our priorities for 2026

- > **To better understand and optimize our transportation flows**, particularly those related to raw materials;
- > **To explore relevant alternatives** to diesel-powered road haulage;
- > **To work with our suppliers** to encourage them to provide actual data instead of estimates based on industry averages;
- > **To engage with our customers** to come up with more energy-efficient logistical solutions together;
- > **To reduce our scrap and waste**, since every product that is not used or recycled has unnecessarily consumed energy and raw materials and generates GHGs.



Our plans to reduce the carbon footprint of our value chain involve our suppliers, customers, carriers, and sometimes institutional bodies. They require time, trust, and a shared vision. They are meaningful for our regions, our partners, our teams, and the longevity of our business. Reducing our Scope 3 is a challenging, occasionally frustrating, but deeply transformative undertaking. It forces us to move beyond a strictly internal mindset and mobilize an entire sector.

GUILLAUME AZZOPARDI,
PROJECT AND DATA DIRECTOR EDILIANS GROUP

> Goals and results

ENVIRONMENT	2021	2025	2030
Scope 1	Base 100	-41%*	-30%

98% of sites subject to emissions quotas (EU ETS) in 2025

The construction of our carbon pathway is a long-term industrial process involving major investment, gradual transformation cycles, and a strong dependence on technological developments and market evolution. In this context, we have decided to focus our efforts on the actual implementation of the decarbonization measures.

> 2025 Certifications

ISO 9001	EDILIANS, UMBELINO MONTEIRO Certification in progress: La Escandella
ISO 14001	EDILIANS, UMBELINO MONTEIRO, TEJAS BORJA Certification in progress: La Escandella
ISO 45001	UMBELINO MONTEIRO
ISO 50001	EDILIANS, TEJAS BORJA

*Exceeding 2030 target as a result of decarbonisation investment and a currently low market.

1.2 Adapting to climate change



We have begun an analysis of the physical risks related to climate change across our operations and value chain. This is the first stage in developing our adaptation approach. Its guidelines will be finalized in 2026. This analysis will help us anticipate the impacts of climate change and gradually adapt our activities.

> Governance

The **Technical and QHSE departments** (Quality, Health, Safety and Environment) help identify the physical risks related to climate change and support sites in defining adaptation measures. The **local teams** implement the measures, taking operational realities into account.

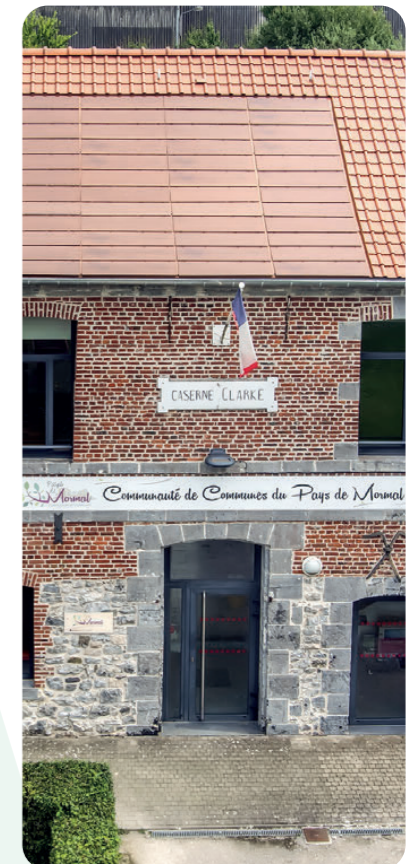
> Policies

The **Environment & Climate Policy** outlines a gradual approach to adapting to climate change in order to strengthen the resilience of the Group's operations.

> Actions

Our impact analysis

Our risk analysis is based on the IPCC scenarios (Intergovernmental Panel on Climate Change), with support from external experts. The scenarios are not predictions; they are simply possible climate change pathways based on socio-economic assumptions and assumed greenhouse gas emission levels, collectively known as Shared Socioeconomic Pathways (SSPs). This analytical framework allows us to explore various climate futures and anticipate the physical risks to which our sites and value chain could be exposed in the medium and long term.



The scenarios we examined:

> **SSP1-2.6:** pathway involving transition to a low-carbon economy, with global warming of +1.5 to +2°C*.

> **SSP3-7.0:** high-emissions scenario with limited international cooperation and intensification of climate phenomena, with global warming of +3 to +4°C*.

** by 2100, compared to the pre-industrial era*

The scenarios cover the 2030, 2040, and 2050 time horizons. They help us to better understand the main climate risks, whether chronic or acute, and support structured discussion about how to adapt our industrial model.

The chronic risks identified include heatwaves, which would be a major adaptation issue for our manufacturing sites, where the presence of kilns intensifies worker exposure. In terms of acute

risks, events such as storms and strong winds were also considered. Our sites are not more exposed than the national average, but these events are likely to become more frequent and more intense.

These factors feed into the work undertaken to structure and strengthen our climate change adaptation roadmap.



Adaptation actions already taking place

In **Spain**, where heatwaves are especially severe, adjusted working hours, refreshment facilities, and adapted working conditions have been implemented to limit teams' exposure to high temperatures.

In **France**, climate-related risks have also been factored into operational considerations, in particular to ensure delivery continuity. On certain sites, such as Pargny-sur-Saulx and Saint-Germer-de-Fly, teams are working on adapting the stock management system, for example. Because tiles can be stored for a long time, additional storage capacity can guarantee deliveries in the event of a temporary interruption in production.



FOCUS

> **PRODUCTS ADAPTED TO CLIMATE CHANGE**

Roofing systems designed for areas exposed to strong winds have special mounting systems and installation instructions to ensure a secure fixation in the event of a storm.

Solar tiles are used to incorporate the production of renewable energy into the building.



> Mairie de Cauderan (Bordeaux)

> **Goals and results**

- **To create a 2026-2028 adaptation roadmap** based on the analysis of physical risks
- **To ensure business continuity** in the face of climate risks (access to water, temperatures, transportation).
- **Reinforce the systematic inclusion of climate risks** in future industrial decisions.



2.

CONTROLLING OUR EMISSIONS AND WASTE

ESRS E2 • POLLUTION

> Governance

The handling of pollution issues is based on a strict regulatory framework, based in particular on the ministerial order dated February 2, 1998, and the local administrative orders applicable to each site.

- **Site management teams** ensure day-to-day compliance with regulatory requirements concerning atmospheric emissions and the proper operation of the facilities.
- The **Environment Department** monitors the regulatory framework, provides support to the sites, and ensures that practices are consistent across the Group.

> Policies

The **Environment and Climate Policy** outlines pollution prevention measures that aim to limit emissions into the air, water, and soil in accordance with applicable environmental regulations and based on best industrial practices. The air pollution generated by clay firing is closely monitored in accordance with the nature of our manufacturing processes.

In particular, the **regulatory framework** imposes compliance with strict emission limits and the immediate shutdown of the facility in the event of a significant exceedance of the authorized limits.

> Actions

Prevention and control of air pollution

The control of atmospheric emissions depends on the efficient operation of the flue gas scrubbers, which eliminate elements such as sulfur, fluorine, and chlorine from fumes produced by the clay firing process. These flue gas scrubbers require regular maintenance to ensure compliance with emission limits.



Treatment of firing flue gases

The flue gas scrubber acts as a chemical filter: the gases produced by the firing process are treated with a mineral reagent that captures pollutants naturally present in the clay.

On lines equipped with older-generation flue gas scrubbers, reagent quantities are adjusted according to the pollutant content of the raw materials and occasional testing of the fumes.

New-generation flue gas scrubbers have been deployed at Phalempin, Wardrecques, and Pargny-sur-Saulx. They incorporate continuous measurement devices upstream of the gas scrubbing, so that the reagent doses can be adjusted automatically.

Decontamination of fumes and energy efficiency: related issues

In our factories, the prevention of air pollution is closely connected to energy efficiency. To recover and reuse the heat from the firing fumes, particularly to feed the dryers, fumes must be decontaminated. Flue gas scrubbing equipment therefore plays a key role by ensuring regulatory compliance while reducing gas consumption and associated CO₂ emissions.

> Goals and results

100% of our lines in compliance with European gas emission regulations



3.

PROTECTING AN ESSENTIAL RESOURCE FOR OUR BUSINESS

ESRS E3
WATER AND AQUATIC RESOURCES

> Governance

Water management is governed by a strict regulatory framework.

- The **Environment Department** monitors the regulatory framework concerning water, provides support to the sites, and ensures that practices are consistent across the Group. It also consolidates the consumption and discharge data for quarterly environmental reporting.

- **Manufacturing sites** handle operational management on the ground, in accordance with applicable regulations, particularly those relating to Classified Facilities for Environmental Protection (ICPE) and local administrative orders. The local teams also ensure the application of instructions in the event of special circumstances, particularly during periods of drought.

> Policies

Water management is governed by the Group's **Environment & Climate Policy**, which sets out the following guidelines:

- Limit the use of drinking water
- Control water discharge

> Actions

Protecting an essential resource

Water is a necessary resource for our production processes. It is used mainly to achieve the humidity level required for the extrusion and molding of tiles, to color certain products via the slip coating process, and in the operation of certain kilns. Because we are aware of its importance, we take action to conserve it and control our consumption.



• Reduce the use of drinking water

As part of our manufacturing processes, different water sources are used according to the local conditions and constraints: surface water, groundwater, rainwater collected on site, recycled process water and, when necessary, drinking water. The choice depends on the process needs, site characteristics, and the applicable regulatory framework.

Our aim is to limit the use of drinking water by prioritizing alternatives whenever possible and by reusing water in processes. This hierarchy can, however, be adjusted when necessary. During a drought, restrictions on the use of surface or groundwater might make it necessary to use drinking water temporarily to ensure uninterrupted production.



Storing water in France: an operational lever that sites can deploy

In France, the regulatory framework permits water collection and storage on manufacturing sites under certain conditions, particularly in ponds or reservoirs for the collection of rainwater and runoff water. These mechanisms can safeguard production when the use of natural water natural sources is limited, while reducing pressure on the resource.

At the Quincieux site, three rainwater collectors of around 630 m³ each are connected to a pond supplying two production lines. In 2025, at the Léguevin site near Toulouse, we enlarged an existing pond to increase its capacity from 88,286 to 123,601 cu ft (2,500 to 3,500 m³). Discussions have also begun concerning the possible installation of smaller reservoirs (capacity of approximately 10,595 cu ft – ~300 m³) at certain sites.

Coping with water shortages in Spain

In Spain, where the regulatory framework does not allow rainwater collection or storage, the teams have initiated a specific discussion to boost operational resilience in the event of drought. One of the avenues being explored is to prepare for certain situations by storing products. This would maintain business continuity in the event of water being temporarily unavailable. (See Adaptation p. 34)



• **Wastewater treatment**

Slip coating water

Slip coating is a natural liquid mineral mixture that can contain metal oxides. It is used to color tiles by spraying it on before firing. Some of the product is deposited on the walls of the slip coating booth and ends up in the washing water. This water is collected and reused to dampen the clay during the preparation and shaping stages. The metal oxides it contains are the same as those already naturally present in the clay, allowing for near-complete recycling.

In case of an overflow of the collection tanks, containment devices prevent any discharge from the site and ensure that the water is treated through appropriate processes, in accordance with regulatory requirements.

Kiln cooling water

On certain lines, the kilns are equipped with a hydrocasing system that protects the metal structures of the carts from the high firing temperatures. The carts travel in a bath kept at a moderate temperature. The bathwater is only changed during maintenance operations or system shutdowns. Regulatory tests are performed on the water before it is discharged. In case of non-compliance, it is treated through an appropriate process.

Quarry water

To operate a clay quarry, water from small shallow aquifers, rain, or runoff is pumped away to allow access to the deposits, vehicle traffic, and clay extraction. This water is stored in settling tanks until the clay particles are deposited naturally at the bottom. It is then discharged into the environment, while the settled material is removed during pond dredging operations.

A mobile flocculation system

In some quarries, natural settling does not always clarify the water quickly enough for operational needs. Because the Saint-Germer-de-Fly site operates six quarries, it has obtained a mobile flocculation system, which is moved in accordance with the various pumping phases.

This system accelerates the settling of the finest clay particles and ensures compliance with the regulatory thresholds before water discharge. The flocculant used to agglomerate the clay particles remains bound to them after treatment and does not generate pollution. Residues can therefore be managed on site in accordance with the regulatory requirements.



> Goals and results

Recovered water storage capacity: **1,151,258 cu ft (32,600 m³)**

Drinking water consumption: **2,197,102 cu ft (62,215 m³)**

Total water consumption: **6,513,225 cu ft (184,434 m³)**

4.

BOOSTING THE RESILIENCE OF LOCAL ECOSYSTEMS

ESRS E4
BIODIVERSITY & ECOSYSTEMS

Biodiversity is a key issue in the operation of our quarries. Clay deposits are often located in areas of high ecological value, particularly in wetlands, which requires paying close attention to species and habitats throughout the life cycle of the quarries.

> Governance

• The **Environment Department** supports the sites in integrating the ecological and regulatory requirements, coordinates communications with the relevant authorities, and ensures that practices are consistent across the Group.

• The **teams on the ground** are responsible for the operational implementation of actions. They receive support from specialist consultancies or approved bodies such as regional nature conservation organizations to carry out surveys of fauna and flora and monitor habitats.

Quarry monitoring is a long-term activity, from licensing through operation, followed by site restoration and beyond. To safeguard projects in a context of increasingly transformational environmental requirements, it is essential to anticipate regulatory constraints and permitting timelines.



> Policies



Today, biodiversity is a central issue for our quarries. If we can no longer extract clay, we can no longer manufacture tiles. Our responsibility is therefore to anticipate, discuss, and create projects that are compatible with the regions in which we operate.

ROMAIN CARON, DIRECTOR, RAW MATERIALS AND ENVIRONMENT
EDILIANS FRANCE

We systematically integrate biodiversity considerations into the operational management and rehabilitation of our extraction sites, in collaboration with local communities and stakeholders. We are committed to implementing all necessary actions to limit our impacts on biodiversity and ecosystems, considering the specific characteristics of the areas where we operate our quarries.

This ambition is reflected in our consistent application of the **Avoid-Reduce-Compensate (ARC)** sequence to all of our quarry projects, in accordance with the following principles:

- Assess the impacts on biodiversity before projects are implemented;
- Involve stakeholders and the public in decision-making before operating licenses is granted, via public surveys and consultations ;

- Operate our quarries responsibly;
- Maintain buffer zones around quarries to protect fauna and limit interactions with the surrounding areas;
- Address the main drivers of biodiversity loss in accordance with the five vectors identified by the IPBES (see box);
- Reduce our impacts and dependencies on ecosystem services;
- Work in partnership with conservation players.
- Restore exploited areas with endemic vegetation.

In recent years, this approach has evolved into the **ARCS** sequence, with the addition of support measures deployed as part of environmental permitting processes.

The five vectors of human pressure on biodiversity

The IPBES is the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, created in 2012 under the auspices of the UN. It lists five vectors through which biodiversity is eroded:

- > Changes in land and sea use,
- > Over-exploitation of natural resources,
- > Climate change,
- > Pollution,
- > Invasive species.



> **Actions**
Apply the **ARCS** sequence

• **Avoid impacts in advance of projects**

We conduct environmental studies prior to any quarry project, to assess the environment and identify ecological issues. In particular, these studies include fauna and flora inventories and habitat assessments to guide projects from the planning phase onward. Depending to the case, the studies can result in certain areas being ruled out for the purpose of quarry operations, in the boundaries or phasing of quarries being

adjusted, and in preventing harm to the most sensitive habitats and species. In certain cases, the issues brought to light can lead to a project being abandoned.

This work is an essential tool for mitigating impacts by limiting the footprint to the strictly necessary areas, reducing the excavation volumes, and anticipating environmental constraints before the start of operations.

• **Reducing impacts through the gradual restoration of quarries**

The restoration of quarries forms an integral part of our operating plans. We consider as of the planning phase, in accordance with regulatory requirements, with the aim of gradually rehabilitating the sites as operations progress, reducing the duration and scope of habitat disturbance.

In practice, restoration consists of reshaping the terrain and returning the site to a state of harmony with its surroundings. When the ecological context is favorable, it promotes the development of new habitats in continuity with surrounding habitats.



• **Compensating by recreating environments that support biodiversity**

Quarrying operations have a lasting impact on the environment. They are governed by a strict regulatory framework that aims to limit impacts on habitats and species and guide the implementation of ecological compensation measures when damage is inevitable.

Compensation measures are identified on a case-by-case basis according to the ecological issues. They are approved by the relevant authorities. The measures consist of restoring or creating

environments that promote biodiversity in compensation areas proportionate to the sensitivity of the habitats. This could mean 1.5 to 3 times the affected surface area.

These actions are based on a variety of measures: ecological management of designated plots, targeted land purchases, or long-term partnerships with local landowners. They form part of commitments that often extend beyond the operating phase.

Additional voluntary actions are also carried out regularly at all of our Classified Facilities for Environmental Protection (ICPE), beyond the quarry-related

obligations. These initiatives, recommended by specialist consulting firms, are intended to bolster the presence of favorable habitats on our manufacturing sites.

The Wardrecques site, for example, has undertaken voluntary reforestation of some areas around the factory and the quarry, as well as introduced eco-grazing using sheep in certain areas, helping to maintain the land and maintain the local biodiversity.



Managing our waste

Our clay waste, considered inert under the decree dated December 2014, is reused on our sites, in particular to create and maintain quarry access roads. Other waste generated by our operations is handled by approved service providers and tracked via the Trackdéchets app, in accordance with regulatory requirements.



> Goals

To initiate voluntary biodiversity actions at our ICPE sites and to improve or optimize them once implemented.



>>> Protect. Develop. Transform.

In 2025, we continued to develop our social model while strengthening the foundations that allow us to support the Group's transformation sustainably. The changes in our organizations, the upgrading of our management tools, and the attention we devote to working conditions and safety contribute to a more integrated approach to people-related issues.

Alongside this movement, the launch of the cultural transformation project "CAP 2030" marks a foundational stage of our transformation by shifting our operating modes toward greater anticipation, preparation, and collective responsibility. The aim of this Group-wide effort is to better anticipate changes in our trades, strengthen the consistency of our practices, and create a favorable environment for team engagement in a constantly changing industrial environment.

4 KEY ISSUES

- 1 • Strengthen the safety culture** at every level of the organization and sustainably embed preventive habits in daily activities
- 2 • Improve quality of life and working conditions** by adjusting the factors that workers identified in the QLWC survey
- 3 • Develop skills** and support the workforce development to promote the employability of workers and drive sector transformation.
- 4 • Structure Group-wide management of social issues** using shared HR tools and more robust indicator tracking.

OUR PROGRESS IN 2025

more than 9,000 safety discussions conducted on the manufacturing sites

100% of entities covered by the HRIS and EDILIFE HR platform

60% participation in the first QLWC survey in Iberia

86% of employees took part in a training course



The shift from a reactive culture to a culture of anticipation creates an environment where each person can work safely, grow, and fully contribute to collective success.

SÉBASTIEN BLANCHON
HUMAN RESOURCES DIRECTOR, EDILIANS GROUP

Our actions contribute to the UN Sustainable Development Goals



1. PROTECTING AND DEVELOPING OUR TEAMS

ESRS S1 COMPANY EMPLOYEES

1.1 Occupational Health & Safety (OHS)

> Governance

- The **Prevention, Health and Safety Unit** within the Human Resources Department defines strategies, tracks indicators, and supports the sites in deploying preventive actions.
- **Site management teams** are responsible for identifying and assessing occupational risks, implementing preventive measures, and ensuring compliance with regulatory requirements applicable to industrial activities.

This organization has been reinforced with the creation of a **Prevention, Health and Safety Director** role in France, and strengthened at some sites with the creation of a OHS Prevention Coordinator role.

In addition, a **procedure** defining Preventive Health & Safety roles and responsibilities has been drafted and circulated to the management teams. Another procedure is currently being finalized to formalize internal Health & Safety reporting, define terminology, and ensure that they are in line with the requirements of the CSRD.



> Policies

Our OHS approach is built around a multi-year plan designed to set out updated and uniform standards and to facilitate Group-wide internal audits. It is based on two main benchmarks:

- Our **Health & Safety Policy**;
- Our **Health Safety & Environment Charter** focuses on RESPECT.

The last plan was drafted in 2021. It is reviewed annually and structured operationally around three complementary pillars:

- **Leadership:** management demonstrates visible and active commitment to health and safety practices
- **Risk control:** field-based assessments to regularly update preventive measures associated with our 17 internal protocols.

• **Organization and systems:** implementation of dedicated management and monitoring tools for the operational teams.

Every year we update the training of our qualified workers and provide dedicated training sessions for all new hires.

The new OHS policy, published in 2026, will be supplemented by operational rules common to all the sites, collected in the PACTE commitment (see box). This defines a basic set of safety practices that apply to all of our operations. These rules specify the expected behaviors and conditions for intervention on certain sensitive operations to prevent the most significant risks.



THE PACTE PROGRAM Five vital rules for an essential safety pact

In March 2024, Edilians Group launched the PACTE program, comprising **awareness sessions on vital safety rules**, aimed at training all Group employees on a regular basis throughout the year.

PACTE: 5 letters to identify priority safety hazards:

Piétons Circulation (Pedestrians & Traffic): compliance with traffic rules for pedestrians and drivers, both on-site and on the road.

Attitude Prévention (Prevention Attitude): applying rules, procedures and instructions, and reporting dangerous situations and actions.

Consignation des énergies (Energy isolation): pre-work isolation and checking of all installations.

Travail en hauteur (Working at height): use of collective or personal protection.

Equipements de Protection Individuelle (Personal protective equipment (PPE)): correct use of all PPE and equipment suited to the workstation.



For a long time, safety may have been seen as an obligation. The challenge today is for it to be fully understood and shared by everyone. If people apply the rules only because they are forced to, the risk remains present. On the other hand, if everyone understands that the purpose of these measures is to protect their own health and that of others, the dynamic changes. Our aim is to gradually change the company culture until safety becomes a collective responsibility, embedded at every level of the organization.

MAXIME COUTOULY,
CEO, EDILIANS FRANCE

> **Actions**

Developing a safety culture

The annual figures for 2025 confirm a positive trend in our health and safety indicators. Although we have not yet fully reached our goals, these results reflect the progress we have made in embedding a safety culture, with encouraging developments in each of our subsidiaries (France, Portugal, Spain).

• **Leadership**

Our health and safety leadership is based on the regular organization of prevention sessions at our sites. These sessions are conducted by managers at every level of the organization. They provide a structure for a dialog about safety with the teams, promote the identification of high-risk situations, and help embed prevention in everyday activities. Managers are trained in how to lead these sessions and integrate them into operational practices.

• **Safety meetings:** discussions held on a regular basis to remind the teams about essential rules, share feedback, and raise awareness of operational risks.

• **5'Com meetings:** short briefings held at the start of a shift to share key information of the day, remind teams of safety issues to watch for, and have a quick discussion with the teams.

• **Safety discussions:** field visits to observe real work situations, talk to operators, and support progress actions.

• **FORCE rounds:** in addition to Safety discussions, these are workstation inspections for the purpose of identifying any risky situations and to make sure workstations remain neat, tidy, organized, and safe.

• **Reporting of 'hot alerts':** potentially serious near misses are reported and analyzed to capture lessons learned quickly and implement preventive measures.



The reporting of hazardous situations and near misses is essential for a culture of prevention, because such events often reveal the next possible accidents, and often the most serious ones. Reporting them provides an opportunity to make operations safe before an accident occurs.

OLIVIER LEDUC, GROUP DIRECTOR OF PREVENTION, HEALTH AND SAFETY EDILIANS GROUP



Many initiatives undertaken in recent years, particularly with regard to safety, have helped strengthen our culture and prepare for the launch of the cultural transformation project "CAP 2030", which will begin in 2026. The project aims to clarify how we work together, strengthen the anticipation and empowerment of the teams, and sustainably embed shared practices at Edilians.

OHS and CSR Day on June 5, 2025

The theme of this Group-wide day was "TAKE 5—Think before you act". The purpose was to teach teams about the importance of anticipating risks, not only for the sake of health and safety, but also to protect the environment. Local teams organized workshops to promote discussions and share best practices among colleagues.

TAKE 5: think before you act

The TAKE 5 method is a prevention tool that encourages teams to stop and think before carrying out an unfamiliar or hazardous task. It was piloted at the La Escandella site in Spain.

It is based on five key steps:

- 1 • Understand the task to be performed
- 2 • Analyze the risks
- 3 • Decide on preventive measures
- 4 • Check the safety conditions
- 5 • Execute the job

1 day, 1 safety action

In early 2025, we launched the "1 day, 1 safety action" program to highlight concrete initiatives conducted on the sites to improve safety and working conditions. Every day, one initiative was shared via email and broadcast on the workshop information screens. The sites take turns sharing their tips according to a broadcast schedule, presenting a practical action in the form of an illustrated page.

A total of 206 actions were shared through this initiative in 2025, demonstrating the commitment of our teams to the goal of zero accidents.

SafeStart: safety begins with each person being alert

Following the French teams, employees at Tejas Borja and La Escandella in Spain received SafeStart training. The purpose is for employees to better understand the human factors that cause accidents and to develop preventive habits, both at work and in their daily lives.



• Risk control

Risk control is a central issue for our manufacturing activities. It relies on constant alertness and continuous improvement of our facilities, our practices, and our organization. Through action on both the working environment and behaviors, we aim to prevent accidents and protect the well-being of our workers in the long term.



SIX PRIORITY COMMITMENTS

SAFETY

HEALTH

01

WORKING ON MACHINES

- Continued implementation of the action plan on machine **safety**, with over 600 improvement initiatives in 2025.
- Reinforcement of risk **prevention** during operator tasks (cleaning, clearing, troubleshooting).
- Continued implementation of the maintenance **reliability** plan, particularly on the control of residual energy.

02

WORKING AT HEIGHT

- **Carry out risk assessments** before any work at height and train the employees involved.
- Provide **individual platforms** in loading areas to improve the safety of pallet securing operations.
- Install **walkways** and **lifelines** to improve safety when working at height.

03

ROAD RISKS AND VEHICLE-PEDESTRIAN INTERACTIONS

- Separate **traffic flows** at sites and add new markings on the ground.
- Organize **preventive driving** training and deploy a "no phones while driving" policy, to be signed by everyone who drives a company vehicle.
- Equip forklifts with **safety devices** (Blue spot/Red line light signals, pedestrian detection, rear-view cameras).

04

NOISE

- Equip employees with custom-molded **hearing protectors**.
- Deploy Bluetooth® **noise canceling headphones** for shift workers at volunteer sites.
- **Replace or enclose** certain noisy equipment and improve the acoustic insulation of facilities.
- Install **sectional doors** inside buildings to limit the spread of noise and dust.
- **Soundproof** sorting stations.
- Update noise **maps**.

05

CHEMICAL RISKS AND DUST

- **Regularly assess** chemical risks and look for alternatives to the most hazardous products.
- Participate in the European **NepSi** agreement (European Network for Silica) concerning the prevention of risks related to crystalline silica.
- Carry out dust **measurement** campaigns and deploy extraction, enclosure, and air purification devices.
- Use appropriate **protective equipment** (ventilated hoods, welding stations with integrated exhaust systems).

06

ERGONOMICS

- **Test** exoskeletons and pursue ergonomic studies on selected workstations.
- **Adapt** working conditions during heatwaves (adjust working hours, provide refreshment facilities).
- **Acquire** handling equipment (electric stackers, jib cranes).

• **Organization and systems**

The management of health and safety events is based on EDISAFE, the internal reporting and tracking tool for incidents and near misses. It is used to centralize field reports, track analyses, and monitor the implementation of corrective actions. This tool is supplemented by a program of audits and safety inspections, such as internal ISO QSEE audits, which incorporate health and safety criteria.

The tracking system for health and safety issues was strengthened in 2025. The Group's internal audit team conducted an audit of safety processes in the second half of the year, in addition to the regular inspections carried out by the Manufacturing Department and the Prevention, Health and Safety network. Safety inspections were also carried out at each of the manufacturing sites. At the same time, feedback from the field was digitized and consolidated in the Novisto non-financial reporting tool, which improved the traceability of the data collected from the prevention programs.



> **Goals and results**

H&S	2021	2025	2030
Leadership actions – discussions and FORCE rounds	4500	9052	8500
Frequency of workplace accidents with lost time (FR1)	9.9	8.1	< 5.0
Frequency of workplace accidents (FR2)	19.8	12.4	< 10



1.2
Quality of Life and Working Conditions (QLWC)

> **Governance**

- The **Human Resources Department** defines the strategies, steers the QLWC framework, and monitors indicators and employee surveys.
- A **QLWC steering committee**, made up of management and employee representatives, deploys and monitors the action plan defined on the basis of the QLWC survey results at each site.
- **Site management teams** are responsible for the operational implementation of actions to improve working conditions in collaboration with the **Prevention, Health and Safety** teams and **employee representatives**.

> **Policies**

QLWC is part of our broader human resources policy and occupational risk prevention policy.

- The Group's **HR policy** promotes a respectful work environment that supports skill development, employee engagement, and work-life balance.
- The **Health & Safety policy** contributes directly to improving working conditions by addressing the risk factors related to the workstation (noise, ergonomics, heat, workstation organization).
- In France, a three-year agreement signed in 2023 **on gender diversity, inclusion, and disability** defines the Group's commitments concerning work-life balance.

These mechanisms are supplemented by a **QLWC action plan** deployed since 2023, based on employee feedback and the priorities identified on the sites.



> **Actions**

Cultivate a positive work environment

Yellow Day in Spain

On June 20, the teams at the Tejas Borja and La Escandella sites celebrated Yellow Day, considered the happiest day of the year. On that occasion, bananas were distributed to all employees as a simple, friendly gesture to share a lighthearted moment.



THE QLWC SURVEY: a tool to guide actions at site level

The latest survey results confirmed the importance of physical working conditions such as heat, dust, and noise, as well as certain constraints related to work organization.

Across all countries together, several themes stood out with high satisfaction levels:



Following the survey, several actions have been implemented at site level:

- Upgrade common areas by renovating or installing changing rooms and break rooms at selected factories.
- Targeted actions on physical working conditions, particularly in areas identified by employees as priorities: heat in the workshops, noise, dust, and workstation ergonomics.
- Strengthen the prevention of situations that overwhelm or cause stress through a greater focus on work organization and how the managers monitor teams.
- Develop career-related discussions to better support employee growth and respond to the expectations expressed in the survey.
- Provide training on stress management and the prevention of psychosocial risks as part of the health and well-being program.



> **Goals and results**

HR	2021	2025	2030
Percentage of employees who take the statutory annual leave or leave provided for by collective bargaining agreements		100%	100%
Percentage of employees covered by a social protection program		100%	100%

Group-wide turnover rate: **12,66%**

Temporary workers: **122 (7% of employees)**

1.3 Diversity, equity, and inclusion (DE&I)

> Governance

• The **Human Resources Department** defines professional equality, diversity, and inclusion strategies and tracks the associated indicators.

• **Site management teams** are responsible for the operational implementation of these commitments, particularly through recruitment policies, employee support, and social dialog with employee representatives.

Employees also have access to an ethical alert mechanism that allows them to report situations involving

discrimination, harassment, or human rights violations (see p. 73).

> Policies

Our diversity, equity, and inclusion commitments are part of our broader framework of human resources and human rights policies.

• The Group's **HR policy** promotes the equal treatment of workers and integrates the principles of non-discrimination and inclusion into recruitment, career management, and skills development.

• In France, a three-year agreement signed in 2023 on **on gender diversity, inclusion, and disability** provides a framework for actions supporting equal opportunity, integration, and continued employment of persons with disabilities.

• The Group's **Human Rights policy** and **Code of Ethics** outline the principles of human dignity and the fight against all forms of discrimination.



> Actions

Cultivate a positive work environment

In 2025, diversity, equity, and inclusion initiatives continued the implementation of the agreement on professional equality, diversity, and disability signed in France in 2023.

• Inclusive recruitment practices were applied in order to guarantee **equal opportunities** and to prevent all forms of discrimination.

• The Group continued to promote **the integration and continued employment of persons with disabilities**, in particular by adapting workstations and providing personalized support.

• Special attention was given to **parenthood and specific family situations**, especially for employees who care for a family member with a disability.

• Awareness and training actions were deployed, including a compulsory **e-learning module on the prevention of harassment** to promote a respectful workplace.

International Women's Day in Portugal

To celebrate International Women's Day, the Umbelino Monteiro site wanted to honor its female employees and customers by offering them a small gift.

This initiative provided an opportunity to highlight the commitment of women in all roles within the company, and to salute them for their contribution to the site's development and success.



DuoDays across our French sites

On November 20, 2025, for the third consecutive year, Edilians France participated in DuoDay, an initiative to support the professional integration of persons with disabilities. Volunteer employees welcomed participants to introduce them to their job and show them what a typical workday is like. Five pairs were formed: two at Head Office (Graphic Designer and HR Assistant), two at the Quincieux site (Prevention, Health and Safety Manager and Receptionist), and one at the Wardrecques site (Mechanical Maintenance Operator).



> Goals and results

HR	2021	2025	2030
Gender Equality Index (Edilians SAS)	86	87	90

Women in leadership roles: **26%**
2030 goals: **>25%**

Women in the overall workforce: **18%**

1.4 Training, upskilling, and management culture

> Governance

- The **Human Resources Department** defines skill development strategies, draws up the training plan, and ensures that training programs are aligned with changes in the Group's operations and trades.
- **Site management teams** are responsible for identifying skill requirements and for the operational implementation of training actions, in collaboration with managers and HR teams.

• **Managers** play a key role in skill development within their teams, particularly by supporting employees, identifying training needs, and monitoring career paths.

> Policies

The development of skills and the dissemination of a shared management culture are part of the Group's **human resources policy**. Its aim is to promote employee employability, guide the development of trades, and support career progression through access to training and upskilling.



> **Actions**

Guide career paths and the transmission of skills

FOUR GROWTH AREAS

01

STRUCTURE the training programs...

...to guide the development of trades and facilitate employee access to training programs:

- > Program combining a common core (company culture, values, Code of Ethics) and trade-specific training, accessible online and in person, tailored to the needs of different roles.
- > Expanding the training catalog to accompany the changes in technical and operational skills.
- > Automation of the worker training requests, manager approvals, and HR tracking through the deployment of the EDILIFE platform.

EDILIFE, an HR information system (HRIS) supporting talent development

The EDILIFE HRIS was launched in September 2024. It was designed to support talent management and provide employees with a centralized tool to track their professional development. This tool has several features, including access to the Group's organizational chart, the catalog of training courses and online modules, internal mobility opportunities, job descriptions, and the skills associated with each role.

AS OF DECEMBER 31, 2025

- 74%** of employees have logged onto the platform
- 3,374** training wishes were submitted
- 4** internal applications were recorded for
- 123** job vacancies published.

02

SUPPORTING the integration of new employees...

...in a context of workforce renewal and knowledge transfer:

- > Deploying a structured onboarding pathway with tools provided to managers to support the integration of new employees.
- > Organizing *Welcome Sessions* for new managers to meet the senior management and learn about our manufacturing activities and all of the Group's roles and operations.

Joining Edilians

To facilitate the integration of new employees, we have enhanced our onboarding systems. On July 1 and 2, 2025, 22 new managers were welcomed at a **Welcome Session** in Lyon. The event included an introduction to the Executive Committee, opportunities for informal conversations, and a tour of the Sainte-Foy-l'Argentière site to learn about the Group's activities and culture.

In addition, we have deployed a common **welcome booklet** for all sites. This practical guide includes all the essential information to make a good start: key contacts, HR tools, information about our activities and values. The aim is to help new employees quickly get their bearings and experience a smooth integration into the company.



03

DEVELOPING management practices...

...to strengthen team support and support the cultural transformation initiated as part of the cultural transformation project "CAP 2030":

- > Training and support initiatives for managers to boost their team leadership and employee development skills.
- > Promoting practices that foster empowerment, cooperation, and anticipating risks.

Cultural transformation project "CAP 2030": Developing the company culture to support sustainable efficiency

In a context of transformation in the building sector and evolving management practices, we have started a discussion about our company culture to better align our internal practices with our strategic priorities. This project is based on a collective effort involving employees from different roles and entities. They identified the foundations of our culture and the changes required to support ongoing transformations.

Five behaviors have been identified as priorities:

1. Customer focus
2. Anticipation and preparation
3. Steering and prioritization
4. Listening and decision-making at the right level
5. Global and sustainable efficiency

04

PREPARE the talents of the future...

...by contributing to the development of technical and industrial skills across our regions:

- > Partnerships with technical training institutions at the heart of the regions.
- > Pursuing an active internship and work-study program policy, contributing to the transfer of know-how and the development of skills for the future.



Work-study programs are a strong commitment for Edilians. Every year, we welcome new work-study students to pass on our expertise, develop skills, and prepare for the future of our trades. This is a key factor in the Group's appeal and contributes to training the talents of the future. In 2025, we provided support to 40 work-study students across 11 sites in France.

GREGORY CORONA,
RECRUITMENT MANAGER
EDILIAN FRANCE

> **Goals and results**

HR	2021	2025	2030
Employees who took a training course	1,018	1,403 (86%)	>75%



1.5 Social dialog

> **Governance**

- The **Group Human Resources Department** steers social dialog, ensures compliance with legal obligations, and supports local teams in their discussions with employee representatives.
- In France, social dialog relies on the **Business and Social Councils (CSE)** that are present at each sites.
- In the Iberian subsidiaries, social dialog is organized according to the **personnel representation mechanisms specific to the national regulator frameworks**. The local HR teams lead the discussions with employee representatives.
- The **site management teams**, in collaboration with the **HR teams**, conduct ongoing social dialog with employees and their representatives.

> **Policies**

The social dialog is part of our **human resources policy** and respect for the **collective rights of employees**. This is based on a set of **negotiated agreements** with personnel representatives, who define the rules and means of dialog between management and employees.

In France, there are several agreements that structure this process:

- An **agreement on gender equality, diversity, and disability**, signed in 2023.
- An **agreement on occupational risk prevention** (excluding workplace accidents).
- An **agreement on social dialog and the functioning of employee representative bodies**, specifying the operating procedures of the Business and Social Councils (CSE) and organizing discussions between management and employee representatives.

> **Actions**

Keeping the dialog open

In 2025, in a challenging construction market, dialog with employee representatives was strengthened to share the Group's situation and support teams, with special emphasis on transparency and clear communication.

The results of the Quality of Life and Working Conditions (QLWC) survey were an important basis for discussion. When shared with the representative bodies, they identified priorities for improvement and informed site-level action plans.

Finally, organizational changes contributed to gradually harmonizing the practices of social dialog between the French and Iberian entities, supporting broader information sharing and consistency across Group.



> **Goals and results**

HR	2025	2030
Percentage of employees covered by employee representatives (by EEA country)	99.5%	99%
Percentage of employees covered by a collective bargaining agreement	100%	100%

2.

OUR COMMITMENT TO OUR REGIONS

ESRS S2 • COMMUNITIES AFFECTED

> Governance

The management of relations with local communities is closely linked to the geographic location of our industrial activities and quarries.

• **Site management teams** ensure compliance with **regulatory requirements** applicable to manufacturing facilities, particularly with regard to the prevention of pollution, environmental protection, and relations with the administrative authorities and local communities.

• Issues related to interactions with external stakeholders, particularly government entities, are also **governed by regulations and our internal code of ethics** and are presented in the section on business conduct (see p.71).

Stakeholders have access to an alert mechanism to report situations that may involve legal violations or be contrary to their interests (see p. 73).

> Policies

Relations with local communities fall within the framework of the Group's ethical commitments.

- The **Human Rights policy** specifies the Group's commitments to respect fundamental rights and to consider the impacts of its operations on stakeholders.
- The **Code of ethics** defines the rules of conduct applicable to employees in their relations with external stakeholders, particularly institutions, business partners, and regional players.

> Actions

Living near our manufacturing sites

For communities living near our manufacturing sites and quarries, the presence of extraction or production activities can bring both opportunities and concerns. It contributes to a thriving local economy and employment, but can also raise questions concerning quality of life, pollution, and how the activity might grow.

Because we are aware of these issues, we maintain regular dialog with our neighbors, including elected officials, local authorities, government departments, and local players, to share information concerning the site's activities, explain current projects, and listen to the expectations expressed by local residents.

Pargny-sur-Saulx: inauguration of the Group's first 2.0 factory

In March 2025, we inaugurated a new production line at the Pargny-sur-Saulx site, marking an important step in the Group's industrial transformation. Equipped with automated guided vehicles (AGVs) and robotic pallet handling and loading systems. The inauguration, held in the presence of local elected representatives including the mayor of Pargny-sur-Saulx, representatives of the intermunicipal authority, and public authorities, provided an opportunity to present site developments and discuss investments in the modernization of the manufacturing facility.

"Do you have the ref?": a competition to energize the sector

In spring 2025, Edilians launched a second edition of the "Do you have the ref?" competition, which is organized with our partner dealers based on EDILIANS Tech products stored at the La Talaudière logistics platform. The prize for the winning sales outlets was an on-site event with roofing professionals, sales teams, and distributors, with product presentations and networking opportunities. These meetings strengthened connections with professionals in the sector and were an opportunity to share feedback and best practices.

Sharing the region's resources and spaces

Edilians' operations take place in regions where different uses of the soils and resources coexist: habitats, natural areas, agricultural or economic activities. From the perspective of local communities, these activities may raise questions about landscape change, environmental preservation, or future land use.

In this context, quarry projects are subject to advance planning and consultation with local players to take the various issues into consideration and reconcile long-term land use (see p.41).

Working together within the sector

For roofers, distributors, suppliers, and service providers in the building sector, working with a manufacturer like Edilians means building long-term local relationships. Mostly located near our sites, these companies participate in the daily operation of the local economic ecosystem.

Through our discussions, we share sector developments, adapt our solutions to the realities on the ground, and respond to the needs of professionals who use our products. This cooperation leads in particular to training for roofers, local relationships with dealers and distributors, and collaborations with local suppliers and service providers.



The TNS Fund: supporting the regions and initiatives for the public good.

The TNS (Terre Nature Solidarité) endowment fund is our corporate philanthropy program. Through donations and project funding, it supports public-interest initiatives aimed at heritage preservation, solidarity, and regional development.

True to our industrial and regional heritage, each year the fund supports initiatives with a social, cultural, or humanitarian impact, which are selected on the basis of a dedicated governance process.

In 2025, the TNS fund supported 22 projects for a total of €148,025.

The following types of project were supported:

- Restoration of heritage sites in cooperation of the "Fondation du Patrimoine" (Heritage Foundation);
- Support for charitable and humanitarian associations;
- Local initiatives led by local communities, cultural organizations, or players in the social and solidarity economy.

Commenailles: working with local players to restore wetlands.

In Commenailles (Jura), the opening of a new quarry led to collaboration with local players, particularly the Departmental Federation of Jura Hunters (FDCJ). Discussions held prior to the project identified measures that balanced industrial needs with local expectations concerning environmental protection. This consultation led to the implementation of a program to restore almost 42 acres of wetland in Vallon du Prélot.



>>> Structure. Converge. Transform

Trust has been our guiding principle for nearly two centuries in our relations with our employees, partners, customers, and all of our stakeholders. We are committed to putting this into practice every day through practices based on transparency, integrity, and responsibility. In 2025, the continuation of the work on CSRD compliance contributed to strengthening our governance, ethics, and compliance systems. The clarification of our processes, evolution of our reporting tools, and initiatives in data governance all contribute to greater transparency of our practices and responsibilities.

These changes are part of a broader effort to converge practices and systems within the Group, aiming to standardize working methods, facilitate data sharing, and strengthen the consistency of our management systems. This momentum allows us to move forward with a stronger framework to conduct our operations in an exemplary manner.

4 KEY ISSUES

- 1 • Structuring**
our sustainability reporting and governance to satisfy the requirements of the CSRD.
- 2 • Improving data reliability**
and share data Group-wide to improve the traceability of information and the quality of our decision processes.
- 3 • Adopting**
common practices and systems to standardize our working methods and increase the consistency of our management systems.
- 4 • Strengthening**
ethics, responsible business practices, and a culture of integrity all across the Group.

OUR PROGRESS IN 2025

- Deployment of the ESG Novisto reporting platform
- Setting up a monthly CSRD strategy committee
- Launch of the NIDO project to standardize systems in Spain



By structuring our processes and clarifying responsibilities, we can make our data more reliable and better steer our Group-wide commitments.

LOUIS SCHAAF, STRATEGIC COMMITTEE REPRESENTATIVE, EDILIAN'S GROUP

Our actions contribute to the UN Sustainable Development Goals



1.

STRENGTHENING OUR GOVERNANCE TO SUPPORT OUR COMMITMENTS

ESRS G1
BUSINESS OPERATIONS

> Governance

1. The **Board of Managers** oversees Group governance and ensures compliance with the governance rules and internal policies. It approves key decisions and ensures that practices comply with regulatory requirements and the principles of business ethics.
2. The **Audit Committee**, appointed by the Board, independently oversees internal management systems and risk management mechanisms. It reviews the accounts and oversees the work of external auditors and the financial and non-financial risk mapping.

3. The **ESG Committee** oversees the preparation of sustainability reporting, particularly in the context of the CSRD. It also helps promote the principles of governance and responsibility within the organization.
4. The **operational departments and support roles** contribute to implementing Group policies, monitoring risks, and applying compliance systems in their respective areas.



> Policies

Business operations in the Group are based on several internal policies that govern employee practices and define the rules to be applied in relations with partners and stakeholders.

1. The **Code of Ethics** defines the rules of conduct that apply to all employees, particularly in terms of integrity, preventing conflicts of interest, and compliance with laws and regulations.

2. The **Human Rights policy** specifies the Group's commitments concerning respect for fundamental rights, non-discrimination, and consideration of the impacts of its operations on people and stakeholders.

3. The **Human Resources policy** defines the rules that apply to employee management, particularly with regard to equal treatment, skills development, and respect for individuals.

> **Actions**

Reasonable diligence and controls

The prevention of ethical risks and non-compliance is based on several internal control and monitoring mechanisms that are implemented Group-wide. In the context of compliance with the CSRD directive, we have also structured the organization of our non-financial reporting. Data collection involves different departments and relies on internal validation processes to check the consistency and reliability of the Group-wide consolidated data.

Data reliability & transparency

The rollout of the ESG Novisto reporting platform helps strengthen this organization by centralizing the data and facilitating its tracking.

In addition to its reporting function, data management is the subject of a key initiative in the context of the Cultural transformation project "CAP 2030". This work aims to improve the organization of the reference frameworks and clarify responsibilities associated with the information used to manage the operations. It also helps to prepare the Group for the new transparency and traceability requirements, particularly with regard to the future product digital passport.

NIDO project: shared data to move forward together

As part of its digital transformation, La Escandella is deploying the SAP ERP (Enterprise Resource Planning) system already used by Tejas Borja. This new ERP will complement existing tools, improving the centralization and standardization of the data generated by different departments: finance, sales, production, quality, and maintenance. The purpose is to have shared data that is accessible in real time and easier to process. By improving the traceability and consistency of data, the NIDO project will help improve data quality and support Group-wide decision-making.



Training and awareness-raising

E-learning modules on the anti-corruption and fair competition rules have been developed and rolled out in France and Iberia via the EDILIFE platform. This training is mandatory for the employees exposed to these risks. In addition, awareness initiatives are conducted on specific topics, such as gifts and hospitality and preventing conflicts of interest, to promote understanding of the rules governing business relations.

Alert system

We provide an alert system to our employees and stakeholders so that they can report any situation likely to constitute a violation of the law or the rules defined in our Code of Ethics. This system is accessible via a dedicated platform in accordance with the provisions of the Sapin II Act and the Wasserman Act, which provide added protection to whistleblowers. In particular, it allows anonymous reporting of events involving corruption, fraud, conflicts of interest, discrimination, harassment, or any violation of human rights or harm to the environment.

• Handling of alerts

- Send report to the compliance department**
- ▼
- Acknowledge receipt within seven days**
- ▼
- Assess the admissibility of the report**
- ▼
- Open an internal investigation**
- ▼
- Report conclusions and implement corrective measures**
(improvement actions, disciplinary measures, legal proceedings)



Reporting a situation should never expose the individual to a risk. That is a very important principle to us. We guarantee the protection of individuals who speak in good faith. We also guarantee the confidentiality of the information shared, limiting ourselves to what is strictly necessary to investigate the report.

SONIA CHAPUIS, LEGAL & COMPLIANCE MANAGER, EDILIAN'S GROUP

Cybersecurity




We continue to strengthen our cybersecurity mechanisms to protect our information systems and the associated data. These actions are combined with awareness campaigns concerning digital risks, with prevention relying on technical measures and daily team practices.

Responsible purchasing

Taking ethical, social, and environmental issues into account in the supply chain is a key component of our responsible business approach. Since 2023, a responsible purchasing charter has been integrated into contractual documents governing our relationships with suppliers. To be listed as an EDILIANS supplier, companies undertake to respect our principles, particularly with regard to business ethics, human rights, working conditions, and environmental protection.

Compliance with these commitments is tracked via a self-evaluation questionnaire and, when necessary, by conducting targeted audits. This approach fits more broadly into our work on better understanding and managing the impacts associated with our value chain, particularly in the context of tracking our indirect emissions (see p. 30).

> Goals and results

GOVERNANCE	2025	2030
Independent members of the Board	100%	100%
GLT members with variable remuneration linked to sustainability	100%	100%
Employees trained in anti-corruption policies	246	Annual training of the exposed populations
Ecovadis medals	Gold: EDILIANS Tech  Silver: Edilians SAS, Tejas Borja, Umbelino Monteiro  Bronze: La Escandella 	Gold

Percentage of women on the Board: **33%**

Percentage of employees trained in anti-corruption policies: **15%**



The prevention of child labor relies on: a mainly European supply chain, in line with our responsibility requirements. Our suppliers are located in countries with a strong social framework, providing a baseline level of assurance regarding human rights. This commitment is formalized in the Edilians Responsible Purchasing Charter, which is integrated into our contracts. A controlled scope, clear requirements, and local relationships allow us to limit risks and ensure that practices comply with social standards.

ASTRID PILET, PURCHASING AND SUPPLY CHAIN DIRECTOR EDILIANS GROUP

**EDILIANS
GROUP**

SUSTAINABLE ROOFING

SUSTAINABILITY REPORT • 2026 EDITION